

# **Superintendent's Annual Financial Report**

## **FORM ESE 145**

**FLORIDA DEPARTMENT OF EDUCATION  
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)  
DISTRICT SCHOOL BOARD OF \_\_\_\_\_ COUNTY  
For the Fiscal Year Ended June 30, \_\_\_\_\_**

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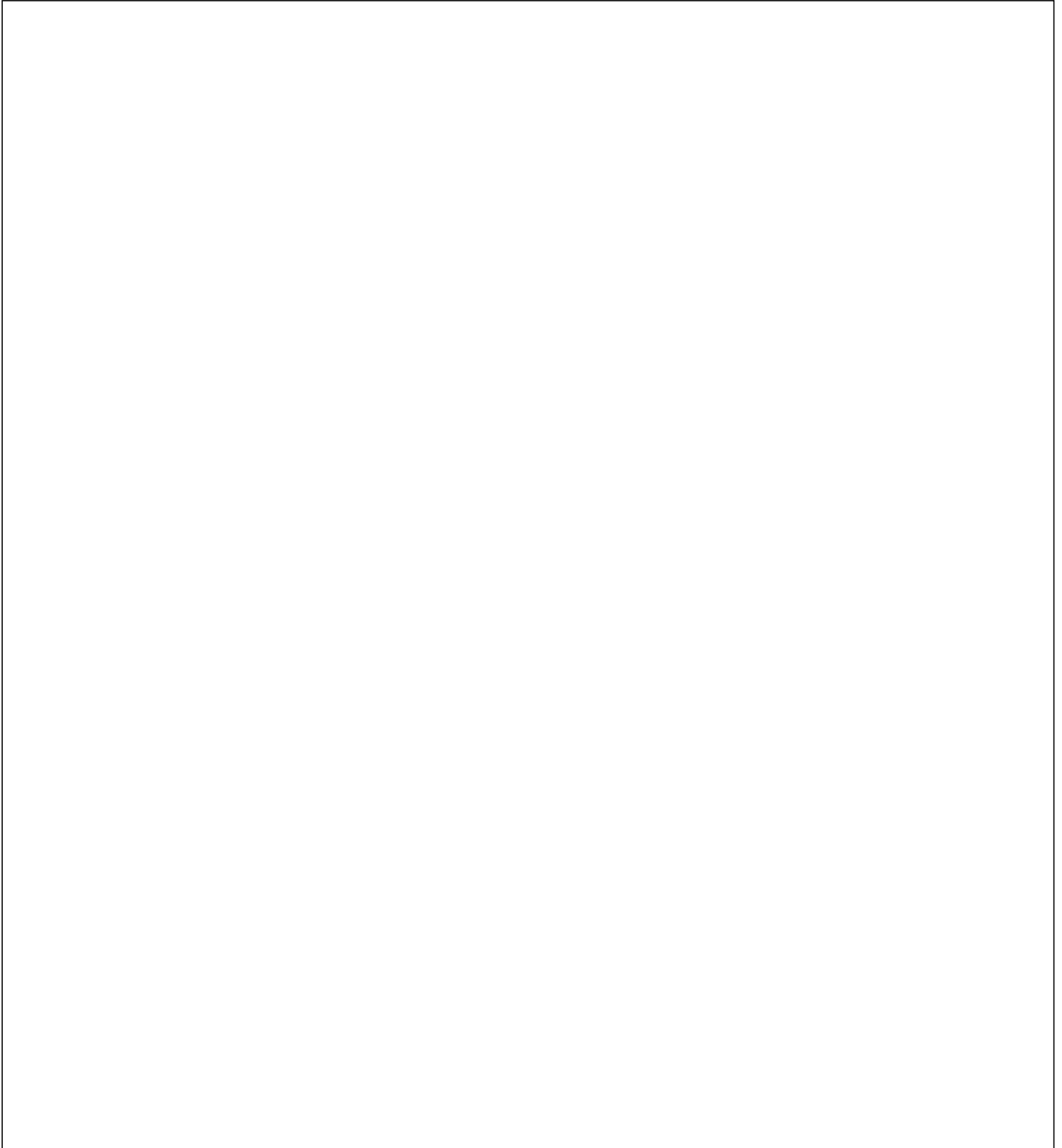
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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, \_\_\_\_\_, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on \_\_\_\_\_ (date).

\_\_\_\_\_  
Signature of District School Superintendent

\_\_\_\_\_  
Signature Date

**DISTRICT SCHOOL BOARD OF COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Fiscal Year Ended June 30, 2023**



DISTRICT SCHOOL BOARD OF COUNTY  
STATEMENT OF NET POSITION  
June 30, 2023

|                                                           | Account Number | Primary Government      |                          |       | Component Units           |                           |                                |
|-----------------------------------------------------------|----------------|-------------------------|--------------------------|-------|---------------------------|---------------------------|--------------------------------|
|                                                           |                | Governmental Activities | Business-Type Activities | Total | Major Component Unit Name | Major Component Unit Name | Total Nonmajor Component Units |
| <b>ASSETS</b>                                             |                |                         |                          |       |                           |                           |                                |
| Cash and Cash Equivalents                                 | 1110           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Investments                                               | 1160           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Taxes Receivable, Net                                     | 1120           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Accounts Receivable, Net                                  | 1131           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Interest Receivable on Investments                        | 1170           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Due From Other Agencies                                   | 1220           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Due From Insurer                                          | 1180           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Deposits Receivable                                       | 1210           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Internal Balances                                         |                |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Cash with Fiscal/Service Agents                           | 1114           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Section 1011.13, F.S. Loan Proceeds                       | 1420           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Leases Receivable                                         | 1425           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Inventory                                                 | 1150           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Prepaid Items                                             | 1230           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Long-Term Investments                                     | 1460           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Prepaid Insurance Costs                                   | 1430           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Other Postemployment Benefits Asset                       | 1410           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Pension Asset                                             | 1415           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| <i>Capital Assets</i>                                     |                |                         |                          |       |                           |                           |                                |
| Land                                                      | 1310           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Land Improvements - Nondepreciable                        | 1315           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Construction in Progress                                  | 1360           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Nondepreciable Capital Assets                             |                | 0.00                    | 0.00                     | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Improvements Other Than Buildings                         | 1320           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Less Accumulated Depreciation                             | 1329           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Buildings and Fixed Equipment                             | 1330           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Less Accumulated Depreciation                             | 1339           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Furniture, Fixtures and Equipment                         | 1340           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Less Accumulated Depreciation                             | 1349           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Motor Vehicles                                            | 1350           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Less Accumulated Depreciation                             | 1359           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Property Under Leases and SBITA                           | 1370           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Less Accumulated Amortization                             | 1379           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Audiovisual Materials                                     | 1381           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Less Accumulated Depreciation                             | 1388           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Computer Software                                         | 1382           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Less Accumulated Amortization                             | 1389           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Depreciable Capital Assets, Net                           |                | 0.00                    | 0.00                     | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Total Capital Assets                                      |                | 0.00                    | 0.00                     | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| <b>Total Assets</b>                                       |                | 0.00                    | 0.00                     | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |                         |                          |       |                           |                           |                                |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Net Carrying Amount of Debt Refunding                     | 1920           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Pension                                                   | 1940           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Other Postemployment Benefits                             | 1950           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Asset Retirement Obligation                               | 1960           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| <b>Total Deferred Outflows of Resources</b>               |                | 0.00                    | 0.00                     | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| <b>LIABILITIES</b>                                        |                |                         |                          |       |                           |                           |                                |
| Cash Overdraft                                            | 2125           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Accrued Salaries and Benefits                             | 2110           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Payroll Deductions and Withholdings                       | 2170           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Accounts Payable                                          | 2120           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Sales Tax Payable                                         | 2260           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Current Notes Payable                                     | 2250           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Accrued Interest Payable                                  | 2210           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Deposits Payable                                          | 2220           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Due to Other Agencies                                     | 2230           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Due to Fiscal Agent                                       | 2240           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Pension Liability                                         | 2215           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Other Postemployment Benefits Liability                   | 2116           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Judgments Payable                                         | 2130           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Construction Contracts Payable                            | 2140           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Construction Contracts Payable - Retained Percentage      | 2150           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Estimated Unpaid Claims - Self-Insurance Program          | 2271           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Estimated Liability for Claims Adjustment                 | 2272           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Estimated Liability for Arbitrage Rebate                  | 2280           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Unearned Revenues                                         | 2410           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| <i>Long-Term Liabilities:</i>                             |                |                         |                          |       |                           |                           |                                |
| <i>Portion Due Within One Year:</i>                       |                |                         |                          |       |                           |                           |                                |
| Notes Payable                                             | 2310           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Obligations Under Leases and SBITA                        | 2315           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Bonds Payable                                             | 2320           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Liability for Compensated Absences                        | 2330           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Lease-Purchase Agreements Payable                         | 2340           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Estimated Liability for Long-Term Claims                  | 2350           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Net Other Postemployment Benefits Obligation              | 2360           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Net Pension Liability                                     | 2365           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Estimated PECO Advance Payable                            | 2370           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Other Long-Term Liabilities                               | 2380           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Derivative Instrument                                     | 2390           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Estimated Liability for Arbitrage Rebate                  | 2280           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Due Within One Year                                       |                | 0.00                    | 0.00                     | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| <i>Portion Due After One Year:</i>                        |                |                         |                          |       |                           |                           |                                |
| Notes Payable                                             | 2310           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Obligations Under Leases                                  | 2315           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Bonds Payable                                             | 2320           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Liability for Compensated Absences                        | 2330           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Lease-Purchase Agreements Payable                         | 2340           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Estimated Liability for Long-Term Claims                  | 2350           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Net Other Postemployment Benefits Obligation              | 2360           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Net Pension Liability                                     | 2365           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Estimated PECO Advance Payable                            | 2370           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Other Long-Term Liabilities                               | 2380           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Derivative Instrument                                     | 2390           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Estimated Liability for Arbitrage Rebate                  | 2280           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Due in More than One Year                                 |                | 0.00                    | 0.00                     | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Total Long-Term Liabilities                               |                | 0.00                    | 0.00                     | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| <b>Total Liabilities</b>                                  |                | 0.00                    | 0.00                     | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                      |                |                         |                          |       |                           |                           |                                |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Deficit Net Carrying Amount of Debt Refunding             | 2620           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Deferred Revenue                                          | 2630           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Pension                                                   | 2640           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Other Postemployment Benefits                             | 2650           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| <b>Total Deferred Inflows of Resources</b>                |                | 0.00                    | 0.00                     | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| <b>NET POSITION</b>                                       |                |                         |                          |       |                           |                           |                                |
| Net Investment in Capital Assets                          | 2770           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| <i>Restricted For:</i>                                    |                |                         |                          |       |                           |                           |                                |
| Categorical Carryover Programs                            | 2780           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Food Service                                              | 2780           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Debt Service                                              | 2780           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Capital Projects                                          | 2780           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Other Purposes                                            | 2780           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| Unrestricted                                              | 2790           |                         |                          | 0.00  | 0.00                      | 0.00                      | 0.00                           |
| <b>Total Net Position</b>                                 |                | 0.00                    | 0.00                     | 0.00  | 0.00                      | 0.00                      | 0.00                           |

The notes to financial statements are an integral part of this statement.  
ESE 145



DISTRICT SCHOOL BOARD OF COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2023

|                                                                           | Account Number | General 100 | Food Services 410 | Other Federal Programs 420 | Federal Education Stabilization Fund 440 | Miscellaneous Special Revenue 490 |
|---------------------------------------------------------------------------|----------------|-------------|-------------------|----------------------------|------------------------------------------|-----------------------------------|
| <b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>                          |                |             |                   |                            |                                          |                                   |
| <b>ASSETS</b>                                                             |                |             |                   |                            |                                          |                                   |
| Cash and Cash Equivalents                                                 | 1110           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Investments                                                               | 1160           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Taxes Receivable, Net                                                     | 1120           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Accounts Receivable, Net                                                  | 1131           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Interest Receivable on Investments                                        | 1170           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Due From Other Agencies                                                   | 1220           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Due From Budgetary Funds                                                  | 1141           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Due From Insurer                                                          | 1180           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Deposits Receivable                                                       | 1210           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Due From Internal Funds                                                   | 1142           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Cash with Fiscal/Service Agents                                           | 1114           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Inventory                                                                 | 1150           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Prepaid Items                                                             | 1230           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Long-Term Investments                                                     | 1460           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>Total Assets</b>                                                       |                | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                     |                |             |                   |                            |                                          |                                   |
| Accumulated Decrease in Fair Value of Hedging Derivatives                 | 1910           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>Total Deferred Outflows of Resources</b>                               |                | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>Total Assets and Deferred Outflows of Resources</b>                    |                | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>       |                |             |                   |                            |                                          |                                   |
| <b>LIABILITIES</b>                                                        |                |             |                   |                            |                                          |                                   |
| Cash Overdraft                                                            | 2125           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Accrued Salaries and Benefits                                             | 2110           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Payroll Deductions and Withholdings                                       | 2170           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Accounts Payable                                                          | 2120           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Sales Tax Payable                                                         | 2260           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Current Notes Payable                                                     | 2250           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Accrued Interest Payable                                                  | 2210           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Deposits Payable                                                          | 2220           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Due to Other Agencies                                                     | 2230           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Due to Budgetary Funds                                                    | 2161           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Due to Internal Funds                                                     | 2162           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Due to Fiscal Agent                                                       | 2240           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Pension Liability                                                         | 2115           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Other Postemployment Benefits Liability                                   | 2116           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Judgments Payable                                                         | 2130           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Construction Contracts Payable                                            | 2140           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Construction Contracts Payable - Retained Percentage                      | 2150           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Matured Bonds Payable                                                     | 2180           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Matured Interest Payable                                                  | 2190           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Unearned Revenue                                                          | 2410           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Unavailable Revenue                                                       | 2410           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>Total Liabilities</b>                                                  |                | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                |             |                   |                            |                                          |                                   |
| Accumulated Increase in Fair Value of Hedging Derivatives                 | 2610           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Deferred Revenues                                                         | 2630           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>Total Deferred Inflows of Resources</b>                                |                | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>FUND BALANCES</b>                                                      |                |             |                   |                            |                                          |                                   |
| <i>Nonspendable:</i>                                                      |                |             |                   |                            |                                          |                                   |
| Inventory                                                                 | 2711           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Prepaid Amounts                                                           | 2712           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Permanent Fund Principal                                                  | 2713           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Other Not in Spendable Form                                               | 2719           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <i>Total Nonspendable Fund Balances</i>                                   | 2710           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <i>Restricted for:</i>                                                    |                |             |                   |                            |                                          |                                   |
| Economic Stabilization                                                    | 2721           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Federal Required Carryover Programs                                       | 2722           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| State Required Carryover Programs                                         | 2723           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Local Sales Tax and Other Tax Levy                                        | 2724           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Debt Service                                                              | 2725           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Capital Projects                                                          | 2726           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Restricted for                                                            | 2729           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Restricted for                                                            | 2729           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <i>Total Restricted Fund Balances</i>                                     | 2720           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <i>Committed to:</i>                                                      |                |             |                   |                            |                                          |                                   |
| Economic Stabilization                                                    | 2731           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Contractual Agreements                                                    | 2732           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Committed for                                                             | 2739           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Committed for                                                             | 2739           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <i>Total Committed Fund Balances</i>                                      | 2730           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <i>Assigned to:</i>                                                       |                |             |                   |                            |                                          |                                   |
| Special Revenue                                                           | 2741           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Debt Service                                                              | 2742           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Capital Projects                                                          | 2743           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Permanent Fund                                                            | 2744           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Assigned for                                                              | 2749           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Assigned for                                                              | 2749           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <i>Total Assigned Fund Balances</i>                                       | 2740           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <i>Total Unassigned Fund Balances</i>                                     | 2750           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>Total Fund Balances</b>                                                | 2700           | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b> |                | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2023

|                                                                           | Account Number | SBE/COBI Bonds 210 | Special Act Bonds 220 | Sections 1011.14 & 1011.15, F.S., Loans 230 | Motor Vehicle Revenue Bonds 240 | District Bonds 250 |
|---------------------------------------------------------------------------|----------------|--------------------|-----------------------|---------------------------------------------|---------------------------------|--------------------|
| <b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>                          |                |                    |                       |                                             |                                 |                    |
| <b>ASSETS</b>                                                             |                |                    |                       |                                             |                                 |                    |
| Cash and Cash Equivalents                                                 | 1110           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Investments                                                               | 1160           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Taxes Receivable, Net                                                     | 1120           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Accounts Receivable, Net                                                  | 1131           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Interest Receivable on Investments                                        | 1170           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Due From Other Agencies                                                   | 1220           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Due From Budgetary Funds                                                  | 1141           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Due From Insurer                                                          | 1180           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Deposits Receivable                                                       | 1210           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Due From Internal Funds                                                   | 1142           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Cash with Fiscal/Service Agents                                           | 1114           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Inventory                                                                 | 1150           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Prepaid Items                                                             | 1230           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Long-Term Investments                                                     | 1460           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Assets</b>                                                       |                | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                     |                |                    |                       |                                             |                                 |                    |
| Accumulated Decrease in Fair Value of Hedging Derivatives                 | 1910           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Deferred Outflows of Resources</b>                               |                | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Assets and Deferred Outflows of Resources</b>                    |                | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>       |                |                    |                       |                                             |                                 |                    |
| <b>LIABILITIES</b>                                                        |                |                    |                       |                                             |                                 |                    |
| Cash Overdraft                                                            | 2125           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Accrued Salaries and Benefits                                             | 2110           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Payroll Deductions and Withholdings                                       | 2170           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Accounts Payable                                                          | 2120           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Sales Tax Payable                                                         | 2260           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Current Notes Payable                                                     | 2250           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Accrued Interest Payable                                                  | 2210           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Deposits Payable                                                          | 2220           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Due to Other Agencies                                                     | 2230           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Due to Budgetary Funds                                                    | 2161           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Due to Internal Funds                                                     | 2162           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Due to Fiscal Agent                                                       | 2240           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Pension Liability                                                         | 2115           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Other Postemployment Benefits Liability                                   | 2116           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Judgments Payable                                                         | 2130           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Construction Contracts Payable                                            | 2140           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Construction Contracts Payable - Retained Percentage                      | 2150           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Matured Bonds Payable                                                     | 2180           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Matured Interest Payable                                                  | 2190           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Unearned Revenue                                                          | 2410           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Unavailable Revenue                                                       | 2410           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Liabilities</b>                                                  |                | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                |                    |                       |                                             |                                 |                    |
| Accumulated Increase in Fair Value of Hedging Derivatives                 | 2610           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Deferred Revenues                                                         | 2630           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Deferred Inflows of Resources</b>                                |                | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>FUND BALANCES</b>                                                      |                |                    |                       |                                             |                                 |                    |
| <i>Nonspendable:</i>                                                      |                |                    |                       |                                             |                                 |                    |
| Inventory                                                                 | 2711           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Prepaid Amounts                                                           | 2712           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Permanent Fund Principal                                                  | 2713           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Other Not in Spendable Form                                               | 2719           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Total Nonspendable Fund Balances</i>                                   | 2710           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Restricted for:</i>                                                    |                |                    |                       |                                             |                                 |                    |
| Economic Stabilization                                                    | 2721           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Federal Required Carryover Programs                                       | 2722           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| State Required Carryover Programs                                         | 2723           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Local Sales Tax and Other Tax Levy                                        | 2724           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Debt Service                                                              | 2725           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Capital Projects                                                          | 2726           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Restricted for                                                            | 2729           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Restricted for                                                            | 2729           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Total Restricted Fund Balances</i>                                     | 2720           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Committed to:</i>                                                      |                |                    |                       |                                             |                                 |                    |
| Economic Stabilization                                                    | 2731           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Contractual Agreements                                                    | 2732           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Committed for                                                             | 2739           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Committed for                                                             | 2739           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Total Committed Fund Balances</i>                                      | 2730           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Assigned to:</i>                                                       |                |                    |                       |                                             |                                 |                    |
| Special Revenue                                                           | 2741           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Debt Service                                                              | 2742           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Capital Projects                                                          | 2743           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Permanent Fund                                                            | 2744           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Assigned for                                                              | 2749           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Assigned for                                                              | 2749           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Total Assigned Fund Balances</i>                                       | 2740           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Total Unassigned Fund Balances</i>                                     | 2750           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Fund Balances</b>                                                | 2700           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b> |                | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2023

|                                                                           | Account Number | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Capital Outlay Bond Issues (COBI) 310 | Special Act Bonds 320 | Sections 1011.14 & 1011.15, F.S., Loans 330 |
|---------------------------------------------------------------------------|----------------|------------------------|-----------------------------------------|---------------------------------------|-----------------------|---------------------------------------------|
| <b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>                          |                |                        |                                         |                                       |                       |                                             |
| <b>ASSETS</b>                                                             |                |                        |                                         |                                       |                       |                                             |
| Cash and Cash Equivalents                                                 | 1110           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Investments                                                               | 1160           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Taxes Receivable, Net                                                     | 1120           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Accounts Receivable, Net                                                  | 1131           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Interest Receivable on Investments                                        | 1170           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Due From Other Agencies                                                   | 1220           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Due From Budgetary Funds                                                  | 1141           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Due From Insurer                                                          | 1180           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Deposits Receivable                                                       | 1210           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Due From Internal Funds                                                   | 1142           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Cash with Fiscal/Service Agents                                           | 1114           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Inventory                                                                 | 1150           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Prepaid Items                                                             | 1230           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Long-Term Investments                                                     | 1460           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>Total Assets</b>                                                       |                | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                     |                |                        |                                         |                                       |                       |                                             |
| Accumulated Decrease in Fair Value of Hedging Derivatives                 | 1910           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>Total Deferred Outflows of Resources</b>                               |                | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>Total Assets and Deferred Outflows of Resources</b>                    |                | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>       |                |                        |                                         |                                       |                       |                                             |
| <b>LIABILITIES</b>                                                        |                |                        |                                         |                                       |                       |                                             |
| Cash Overdraft                                                            | 2125           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Accrued Salaries and Benefits                                             | 2110           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Payroll Deductions and Withholdings                                       | 2170           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Accounts Payable                                                          | 2120           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Sales Tax Payable                                                         | 2260           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Current Notes Payable                                                     | 2250           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Accrued Interest Payable                                                  | 2210           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Deposits Payable                                                          | 2220           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Due to Other Agencies                                                     | 2230           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Due to Budgetary Funds                                                    | 2161           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Due to Internal Funds                                                     | 2162           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Due to Fiscal Agent                                                       | 2240           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Pension Liability                                                         | 2115           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Other Postemployment Benefits Liability                                   | 2116           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Judgments Payable                                                         | 2130           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Construction Contracts Payable                                            | 2140           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Construction Contracts Payable - Retained Percentage                      | 2150           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Matured Bonds Payable                                                     | 2180           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Matured Interest Payable                                                  | 2190           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Unearned Revenue                                                          | 2410           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Unavailable Revenue                                                       | 2410           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>Total Liabilities</b>                                                  |                | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                |                        |                                         |                                       |                       |                                             |
| Accumulated Increase in Fair Value of Hedging Derivatives                 | 2610           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Deferred Revenues                                                         | 2630           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>Total Deferred Inflows of Resources</b>                                |                | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>FUND BALANCES</b>                                                      |                |                        |                                         |                                       |                       |                                             |
| <i>Nonspendable:</i>                                                      |                |                        |                                         |                                       |                       |                                             |
| Inventory                                                                 | 2711           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Prepaid Amounts                                                           | 2712           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Permanent Fund Principal                                                  | 2713           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Other Not in Spendable Form                                               | 2719           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <i>Total Nonspendable Fund Balances</i>                                   | 2710           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <i>Restricted for:</i>                                                    |                |                        |                                         |                                       |                       |                                             |
| Economic Stabilization                                                    | 2721           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Federal Required Carryover Programs                                       | 2722           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| State Required Carryover Programs                                         | 2723           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Local Sales Tax and Other Tax Levy                                        | 2724           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Debt Service                                                              | 2725           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Capital Projects                                                          | 2726           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Restricted for                                                            | 2729           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Restricted for                                                            | 2729           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <i>Total Restricted Fund Balances</i>                                     | 2720           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <i>Committed to:</i>                                                      |                |                        |                                         |                                       |                       |                                             |
| Economic Stabilization                                                    | 2731           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Contractual Agreements                                                    | 2732           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Committed for                                                             | 2739           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Committed for                                                             | 2739           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <i>Total Committed Fund Balances</i>                                      | 2730           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <i>Assigned to:</i>                                                       |                |                        |                                         |                                       |                       |                                             |
| Special Revenue                                                           | 2741           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Debt Service                                                              | 2742           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Capital Projects                                                          | 2743           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Permanent Fund                                                            | 2744           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Assigned for                                                              | 2749           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Assigned for                                                              | 2749           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <i>Total Assigned Fund Balances</i>                                       | 2740           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <i>Total Unassigned Fund Balances</i>                                     | 2750           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>Total Fund Balances</b>                                                | 2700           | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b> |                | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2023

|                                                                           | Account Number | Public Education<br>Capital Outlay (PECO)<br>340 | District<br>Bonds<br>350 | Capital Outlay and<br>Debt Service<br>360 | Nonvoted Capital<br>Improvement Fund<br>370 | Voted Capital<br>Improvement Fund<br>380 |
|---------------------------------------------------------------------------|----------------|--------------------------------------------------|--------------------------|-------------------------------------------|---------------------------------------------|------------------------------------------|
| <b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>                          |                |                                                  |                          |                                           |                                             |                                          |
| <b>ASSETS</b>                                                             |                |                                                  |                          |                                           |                                             |                                          |
| Cash and Cash Equivalents                                                 | 1110           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Investments                                                               | 1160           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Taxes Receivable, Net                                                     | 1120           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Accounts Receivable, Net                                                  | 1131           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Interest Receivable on Investments                                        | 1170           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Due From Other Agencies                                                   | 1220           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Due From Budgetary Funds                                                  | 1141           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Due From Insurer                                                          | 1180           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Deposits Receivable                                                       | 1210           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Due From Internal Funds                                                   | 1142           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Cash with Fiscal/Service Agents                                           | 1114           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Inventory                                                                 | 1150           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Prepaid Items                                                             | 1230           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Long-Term Investments                                                     | 1460           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| <b>Total Assets</b>                                                       |                | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                     |                |                                                  |                          |                                           |                                             |                                          |
| Accumulated Decrease in Fair Value of Hedging Derivatives                 | 1910           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| <b>Total Deferred Outflows of Resources</b>                               |                | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| <b>Total Assets and Deferred Outflows of Resources</b>                    |                | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>       |                |                                                  |                          |                                           |                                             |                                          |
| <b>LIABILITIES</b>                                                        |                |                                                  |                          |                                           |                                             |                                          |
| Cash Overdraft                                                            | 2125           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Accrued Salaries and Benefits                                             | 2110           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Payroll Deductions and Withholdings                                       | 2170           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Accounts Payable                                                          | 2120           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Sales Tax Payable                                                         | 2260           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Current Notes Payable                                                     | 2250           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Accrued Interest Payable                                                  | 2210           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Deposits Payable                                                          | 2220           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Due to Other Agencies                                                     | 2230           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Due to Budgetary Funds                                                    | 2161           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Due to Internal Funds                                                     | 2162           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Due to Fiscal Agent                                                       | 2240           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Pension Liability                                                         | 2115           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Other Postemployment Benefits Liability                                   | 2116           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Judgments Payable                                                         | 2130           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Construction Contracts Payable                                            | 2140           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Construction Contracts Payable - Retained Percentage                      | 2150           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Matured Bonds Payable                                                     | 2180           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Matured Interest Payable                                                  | 2190           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Unearned Revenue                                                          | 2410           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Unavailable Revenue                                                       | 2410           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| <b>Total Liabilities</b>                                                  |                | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                |                                                  |                          |                                           |                                             |                                          |
| Accumulated Increase in Fair Value of Hedging Derivatives                 | 2610           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Deferred Revenues                                                         | 2630           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| <b>Total Deferred Inflows of Resources</b>                                |                | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| <b>FUND BALANCES</b>                                                      |                |                                                  |                          |                                           |                                             |                                          |
| <i>Nonspendable:</i>                                                      |                |                                                  |                          |                                           |                                             |                                          |
| Inventory                                                                 | 2711           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Prepaid Amounts                                                           | 2712           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Permanent Fund Principal                                                  | 2713           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Other Not in Spendable Form                                               | 2719           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| <i>Total Nonspendable Fund Balances</i>                                   | 2710           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| <i>Restricted for:</i>                                                    |                |                                                  |                          |                                           |                                             |                                          |
| Economic Stabilization                                                    | 2721           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Federal Required Carryover Programs                                       | 2722           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| State Required Carryover Programs                                         | 2723           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Local Sales Tax and Other Tax Levy                                        | 2724           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Debt Service                                                              | 2725           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Capital Projects                                                          | 2726           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Restricted for                                                            | 2729           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Restricted for                                                            | 2729           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| <i>Total Restricted Fund Balances</i>                                     | 2720           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| <i>Committed to:</i>                                                      |                |                                                  |                          |                                           |                                             |                                          |
| Economic Stabilization                                                    | 2731           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Contractual Agreements                                                    | 2732           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Committed for                                                             | 2739           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Committed for                                                             | 2739           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| <i>Total Committed Fund Balances</i>                                      | 2730           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| <i>Assigned to:</i>                                                       |                |                                                  |                          |                                           |                                             |                                          |
| Special Revenue                                                           | 2741           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Debt Service                                                              | 2742           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Capital Projects                                                          | 2743           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Permanent Fund                                                            | 2744           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Assigned for                                                              | 2749           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| Assigned for                                                              | 2749           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| <i>Total Assigned Fund Balances</i>                                       | 2740           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| <i>Total Unassigned Fund Balances</i>                                     | 2750           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| <b>Total Fund Balances</b>                                                | 2700           | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |
| <b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b> |                | 0.00                                             | 0.00                     | 0.00                                      | 0.00                                        | 0.00                                     |

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2023

|                                                                           | Account Number | Other Capital Projects 390 | ARRA Economic Stimulus Capital Projects 399 | Permanent Fund 000 | Other Governmental Funds | Total Governmental Funds |
|---------------------------------------------------------------------------|----------------|----------------------------|---------------------------------------------|--------------------|--------------------------|--------------------------|
| <b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>                          |                |                            |                                             |                    |                          |                          |
| <b>ASSETS</b>                                                             |                |                            |                                             |                    |                          |                          |
| Cash and Cash Equivalents                                                 | 1110           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Investments                                                               | 1160           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Taxes Receivable, Net                                                     | 1120           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Accounts Receivable, Net                                                  | 1131           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Interest Receivable on Investments                                        | 1170           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Due From Other Agencies                                                   | 1220           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Due From Budgetary Funds                                                  | 1141           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Due From Insurer                                                          | 1180           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Deposits Receivable                                                       | 1210           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Due From Internal Funds                                                   | 1142           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Cash with Fiscal/Service Agents                                           | 1114           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Inventory                                                                 | 1150           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Prepaid Items                                                             | 1230           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Long-Term Investments                                                     | 1460           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| <b>Total Assets</b>                                                       |                | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                     |                |                            |                                             |                    |                          |                          |
| Accumulated Decrease in Fair Value of Hedging Derivatives                 | 1910           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| <b>Total Deferred Outflows of Resources</b>                               |                | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| <b>Total Assets and Deferred Outflows of Resources</b>                    |                | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>       |                |                            |                                             |                    |                          |                          |
| <b>LIABILITIES</b>                                                        |                |                            |                                             |                    |                          |                          |
| Cash Overdraft                                                            | 2125           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Accrued Salaries and Benefits                                             | 2110           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Payroll Deductions and Withholdings                                       | 2170           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Accounts Payable                                                          | 2120           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Sales Tax Payable                                                         | 2260           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Current Notes Payable                                                     | 2250           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Accrued Interest Payable                                                  | 2210           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Deposits Payable                                                          | 2220           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Due to Other Agencies                                                     | 2230           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Due to Budgetary Funds                                                    | 2161           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Due to Internal Funds                                                     | 2162           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Due to Fiscal Agent                                                       | 2240           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Pension Liability                                                         | 2115           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Other Postemployment Benefits Liability                                   | 2116           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Judgments Payable                                                         | 2130           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Construction Contracts Payable                                            | 2140           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Construction Contracts Payable - Retained Percentage                      | 2150           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Matured Bonds Payable                                                     | 2180           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Matured Interest Payable                                                  | 2190           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Unearned Revenue                                                          | 2410           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Unavailable Revenue                                                       | 2410           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| <b>Total Liabilities</b>                                                  |                | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                |                            |                                             |                    |                          |                          |
| Accumulated Increase in Fair Value of Hedging Derivatives                 | 2610           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Deferred Revenues                                                         | 2630           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| <b>Total Deferred Inflows of Resources</b>                                |                | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| <b>FUND BALANCES</b>                                                      |                |                            |                                             |                    |                          |                          |
| <i>Nonspendable:</i>                                                      |                |                            |                                             |                    |                          |                          |
| Inventory                                                                 | 2711           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Prepaid Amounts                                                           | 2712           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Permanent Fund Principal                                                  | 2713           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Other Not in Spendable Form                                               | 2719           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| <i>Total Nonspendable Fund Balances</i>                                   | 2710           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| <i>Restricted for:</i>                                                    |                |                            |                                             |                    |                          |                          |
| Economic Stabilization                                                    | 2721           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Federal Required Carryover Programs                                       | 2722           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| State Required Carryover Programs                                         | 2723           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Local Sales Tax and Other Tax Levy                                        | 2724           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Debt Service                                                              | 2725           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Capital Projects                                                          | 2726           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Restricted for                                                            | 2729           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Restricted for                                                            | 2729           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| <i>Total Restricted Fund Balances</i>                                     | 2720           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| <i>Committed to:</i>                                                      |                |                            |                                             |                    |                          |                          |
| Economic Stabilization                                                    | 2731           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Contractual Agreements                                                    | 2732           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Committed for                                                             | 2739           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Committed for                                                             | 2739           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| <i>Total Committed Fund Balances</i>                                      | 2730           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| <i>Assigned to:</i>                                                       |                |                            |                                             |                    |                          |                          |
| Special Revenue                                                           | 2741           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Debt Service                                                              | 2742           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Capital Projects                                                          | 2743           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Permanent Fund                                                            | 2744           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Assigned for                                                              | 2749           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| Assigned for                                                              | 2749           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| <i>Total Assigned Fund Balances</i>                                       | 2740           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| <i>Total Unassigned Fund Balances</i>                                     | 2750           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| <b>Total Fund Balances</b>                                                | 2700           | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |
| <b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b> |                | 0.00                       | 0.00                                        | 0.00               | 0.00                     | 0.00                     |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**For the Fiscal Year Ended June 30, 2023**

**Total Fund Balances - Governmental Funds** \$ XXXXXXX

Amounts reported for *governmental activities* in the statement of net position are different because:

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. XXXXXXX

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds. XXXXXXX

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. XXXXXXX

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. XXXXXXX

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**Total Net Position - Governmental Activities** \$ XXXXXXX

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | General 100 | Food Services 410 | Other Federal Programs 420 | Federal Education Stabilization Fund 440 | Miscellaneous Special Revenue 490 |
|---------------------------------------------------------------------------------|------------------|-------------|-------------------|----------------------------|------------------------------------------|-----------------------------------|
| <b>REVENUES</b>                                                                 |                  |             |                   |                            |                                          |                                   |
| Federal Direct                                                                  | 3100             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Federal Through State and Local                                                 | 3200             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| State Sources                                                                   | 3300             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <i>Local Sources:</i>                                                           |                  |             |                   |                            |                                          |                                   |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Local Sales Taxes                                                               | 3418, 3419       | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Charges for Service - Food Service                                              | 345X             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Impact Fees                                                                     | 3496             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Other Local Revenue                                                             |                  | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Total Local Sources                                                             | 3400             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>Total Revenues</b>                                                           |                  | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>EXPENDITURES</b>                                                             |                  |             |                   |                            |                                          |                                   |
| <i>Current:</i>                                                                 |                  |             |                   |                            |                                          |                                   |
| Instruction                                                                     | 5000             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Student Support Services                                                        | 6100             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Instructional Media Services                                                    | 6200             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Instruction and Curriculum Development Services                                 | 6300             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Instructional Staff Training Services                                           | 6400             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Instruction-Related Technology                                                  | 6500             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Board                                                                           | 7100             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| General Administration                                                          | 7200             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| School Administration                                                           | 7300             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Facilities Acquisition and Construction                                         | 7410             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Fiscal Services                                                                 | 7500             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Food Services                                                                   | 7600             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Central Services                                                                | 7700             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Student Transportation Services                                                 | 7800             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Operation of Plant                                                              | 7900             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Maintenance of Plant                                                            | 8100             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Administrative Technology Services                                              | 8200             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Community Services                                                              | 9100             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <i>Debt Service: (Function 9200)</i>                                            |                  |             |                   |                            |                                          |                                   |
| Redemption of Principal                                                         | 710              | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Interest                                                                        | 720              | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Dues and Fees                                                                   | 730              | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Other Debt Service                                                              | 791              | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <i>Capital Outlay:</i>                                                          |                  |             |                   |                            |                                          |                                   |
| Facilities Acquisition and Construction                                         | 7420             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Charter School Local Capital Improvement                                        | 7430             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Charter School Capital Outlay Sales Tax                                         | 7440             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Other Capital Outlay                                                            | 9300             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>Total Expenditures</b>                                                       |                  | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |             |                   |                            |                                          |                                   |
| Issuance of Bonds                                                               | 3710             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Premium on Sale of Bonds                                                        | 3791             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Discount on Sale of Bonds                                                       | 891              | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Proceeds of Lease-Purchase Agreements                                           | 3750             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Premium on Lease-Purchase Agreements                                            | 3793             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Discount on Lease-Purchase Agreements                                           | 893              | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Loans                                                                           | 3720             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Sale of Capital Assets                                                          | 3730             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Loss Recoveries                                                                 | 3740             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Proceeds of Forward Supply Contract                                             | 3760             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Proceeds from Special Facility Construction Account                             | 3770             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Face Value of Refunding Bonds                                                   | 3715             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Premium on Refunding Bonds                                                      | 3792             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Discount on Refunding Bonds                                                     | 892              | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Refunding Lease-Purchase Agreements                                             | 3755             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Transfers In                                                                    | 3600             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Transfers Out                                                                   | 9700             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>SPECIAL ITEMS</b>                                                            |                  |             |                   |                            |                                          |                                   |
|                                                                                 |                  | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>EXTRAORDINARY ITEMS</b>                                                      |                  |             |                   |                            |                                          |                                   |
|                                                                                 |                  | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Fund Balances, July 1, 2022                                                     | 2800             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Adjustments to Fund Balances                                                    | 2891             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00        | 0.00              | 0.00                       | 0.00                                     | 0.00                              |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | SBE/COBI Bonds 210 | Special Act Bonds 220 | Sections 1011.14 & 1011.15, F.S., Loans 230 | Motor Vehicle Revenue Bonds 240 | District Bonds 250 |
|---------------------------------------------------------------------------------|------------------|--------------------|-----------------------|---------------------------------------------|---------------------------------|--------------------|
| <b>REVENUES</b>                                                                 |                  |                    |                       |                                             |                                 |                    |
| Federal Direct                                                                  | 3100             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Federal Through State and Local                                                 | 3200             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| State Sources                                                                   | 3300             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Local Sources:</i>                                                           |                  |                    |                       |                                             |                                 |                    |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Local Sales Taxes                                                               | 3418, 3419       | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Charges for Service - Food Service                                              | 345X             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Impact Fees                                                                     | 3496             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Other Local Revenue                                                             |                  | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Total Local Sources                                                             | 3400             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Revenues</b>                                                           |                  | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>EXPENDITURES</b>                                                             |                  |                    |                       |                                             |                                 |                    |
| <i>Current:</i>                                                                 |                  |                    |                       |                                             |                                 |                    |
| Instruction                                                                     | 5000             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Student Support Services                                                        | 6100             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Instructional Media Services                                                    | 6200             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Instruction and Curriculum Development Services                                 | 6300             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Instructional Staff Training Services                                           | 6400             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Instruction-Related Technology                                                  | 6500             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Board                                                                           | 7100             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| General Administration                                                          | 7200             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| School Administration                                                           | 7300             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Facilities Acquisition and Construction                                         | 7410             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Fiscal Services                                                                 | 7500             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Food Services                                                                   | 7600             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Central Services                                                                | 7700             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Student Transportation Services                                                 | 7800             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Operation of Plant                                                              | 7900             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Maintenance of Plant                                                            | 8100             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Administrative Technology Services                                              | 8200             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Community Services                                                              | 9100             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                    |                       |                                             |                                 |                    |
| Redemption of Principal                                                         | 710              | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Interest                                                                        | 720              | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Dues and Fees                                                                   | 730              | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Other Debt Service                                                              | 791              | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Capital Outlay:</i>                                                          |                  |                    |                       |                                             |                                 |                    |
| Facilities Acquisition and Construction                                         | 7420             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Charter School Local Capital Improvement                                        | 7430             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Charter School Capital Outlay Sales Tax                                         | 7440             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Other Capital Outlay                                                            | 9300             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Expenditures</b>                                                       |                  | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                    |                       |                                             |                                 |                    |
| Issuance of Bonds                                                               | 3710             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Premium on Sale of Bonds                                                        | 3791             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Discount on Sale of Bonds                                                       | 891              | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Proceeds of Lease-Purchase Agreements                                           | 3750             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Premium on Lease-Purchase Agreements                                            | 3793             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Discount on Lease-Purchase Agreements                                           | 893              | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Loans                                                                           | 3720             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Sale of Capital Assets                                                          | 3730             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Loss Recoveries                                                                 | 3740             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Proceeds of Forward Supply Contract                                             | 3760             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Proceeds from Special Facility Construction Account                             | 3770             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Face Value of Refunding Bonds                                                   | 3715             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Premium on Refunding Bonds                                                      | 3792             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Discount on Refunding Bonds                                                     | 892              | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Refunding Lease-Purchase Agreements                                             | 3755             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Transfers In                                                                    | 3600             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Transfers Out                                                                   | 9700             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>SPECIAL ITEMS</b>                                                            |                  |                    |                       |                                             |                                 |                    |
|                                                                                 |                  | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>EXTRAORDINARY ITEMS</b>                                                      |                  |                    |                       |                                             |                                 |                    |
|                                                                                 |                  | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Fund Balances, July 1, 2022                                                     | 2800             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Adjustments to Fund Balances                                                    | 2891             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Capital Outlay Bond Issues (COBI) 310 | Special Act Bonds 320 | Sections 1011.14 & 1011.15, F.S., Loans 330 |
|---------------------------------------------------------------------------------|------------------|------------------------|-----------------------------------------|---------------------------------------|-----------------------|---------------------------------------------|
| <b>REVENUES</b>                                                                 |                  |                        |                                         |                                       |                       |                                             |
| Federal Direct                                                                  | 3100             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Federal Through State and Local                                                 | 3200             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| State Sources                                                                   | 3300             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <i>Local Sources:</i>                                                           |                  |                        |                                         |                                       |                       |                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Local Sales Taxes                                                               | 3418, 3419       | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Charges for Service - Food Service                                              | 345X             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Impact Fees                                                                     | 3496             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Other Local Revenue                                                             |                  | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Total Local Sources                                                             | 3400             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>Total Revenues</b>                                                           |                  | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>EXPENDITURES</b>                                                             |                  |                        |                                         |                                       |                       |                                             |
| <i>Current:</i>                                                                 |                  |                        |                                         |                                       |                       |                                             |
| Instruction                                                                     | 5000             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Student Support Services                                                        | 6100             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Instructional Media Services                                                    | 6200             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Instruction and Curriculum Development Services                                 | 6300             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Instructional Staff Training Services                                           | 6400             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Instruction-Related Technology                                                  | 6500             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Board                                                                           | 7100             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| General Administration                                                          | 7200             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| School Administration                                                           | 7300             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Facilities Acquisition and Construction                                         | 7410             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Fiscal Services                                                                 | 7500             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Food Services                                                                   | 7600             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Central Services                                                                | 7700             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Student Transportation Services                                                 | 7800             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Operation of Plant                                                              | 7900             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Maintenance of Plant                                                            | 8100             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Administrative Technology Services                                              | 8200             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Community Services                                                              | 9100             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                        |                                         |                                       |                       |                                             |
| Redemption of Principal                                                         | 710              | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Interest                                                                        | 720              | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Dues and Fees                                                                   | 730              | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Other Debt Service                                                              | 791              | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <i>Capital Outlay:</i>                                                          |                  |                        |                                         |                                       |                       |                                             |
| Facilities Acquisition and Construction                                         | 7420             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Charter School Local Capital Improvement                                        | 7430             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Charter School Capital Outlay Sales Tax                                         | 7440             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Other Capital Outlay                                                            | 9300             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>Total Expenditures</b>                                                       |                  | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                        |                                         |                                       |                       |                                             |
| Issuance of Bonds                                                               | 3710             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Premium on Sale of Bonds                                                        | 3791             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Discount on Sale of Bonds                                                       | 891              | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Proceeds of Lease-Purchase Agreements                                           | 3750             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Premium on Lease-Purchase Agreements                                            | 3793             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Discount on Lease-Purchase Agreements                                           | 893              | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Loans                                                                           | 3720             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Sale of Capital Assets                                                          | 3730             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Loss Recoveries                                                                 | 3740             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Proceeds of Forward Supply Contract                                             | 3760             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Proceeds from Special Facility Construction Account                             | 3770             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Face Value of Refunding Bonds                                                   | 3715             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Premium on Refunding Bonds                                                      | 3792             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Discount on Refunding Bonds                                                     | 892              | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Refunding Lease-Purchase Agreements                                             | 3755             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Transfers In                                                                    | 3600             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Transfers Out                                                                   | 9700             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>SPECIAL ITEMS</b>                                                            |                  |                        |                                         |                                       |                       |                                             |
|                                                                                 |                  | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>EXTRAORDINARY ITEMS</b>                                                      |                  |                        |                                         |                                       |                       |                                             |
|                                                                                 |                  | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Fund Balances, July 1, 2022                                                     | 2800             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Adjustments to Fund Balances                                                    | 2891             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00                   | 0.00                                    | 0.00                                  | 0.00                  | 0.00                                        |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | Public Education Capital Outlay (PECO) 340 | District Bonds 350 | Capital Outlay and Debt Service 360 | Nonvoted Capital Improvement Fund 370 | Voted Capital Improvement Fund 380 |
|---------------------------------------------------------------------------------|------------------|--------------------------------------------|--------------------|-------------------------------------|---------------------------------------|------------------------------------|
| <b>REVENUES</b>                                                                 |                  |                                            |                    |                                     |                                       |                                    |
| Federal Direct                                                                  | 3100             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Federal Through State and Local                                                 | 3200             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| State Sources                                                                   | 3300             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| <i>Local Sources:</i>                                                           |                  |                                            |                    |                                     |                                       |                                    |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Local Sales Taxes                                                               | 3418, 3419       | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Charges for Service - Food Service                                              | 345X             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Impact Fees                                                                     | 3496             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Other Local Revenue                                                             |                  | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Total Local Sources                                                             | 3400             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| <b>Total Revenues</b>                                                           |                  | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| <b>EXPENDITURES</b>                                                             |                  |                                            |                    |                                     |                                       |                                    |
| <i>Current:</i>                                                                 |                  |                                            |                    |                                     |                                       |                                    |
| Instruction                                                                     | 5000             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Student Support Services                                                        | 6100             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Instructional Media Services                                                    | 6200             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Instruction and Curriculum Development Services                                 | 6300             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Instructional Staff Training Services                                           | 6400             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Instruction-Related Technology                                                  | 6500             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Board                                                                           | 7100             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| General Administration                                                          | 7200             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| School Administration                                                           | 7300             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Facilities Acquisition and Construction                                         | 7410             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Fiscal Services                                                                 | 7500             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Food Services                                                                   | 7600             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Central Services                                                                | 7700             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Student Transportation Services                                                 | 7800             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Operation of Plant                                                              | 7900             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Maintenance of Plant                                                            | 8100             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Administrative Technology Services                                              | 8200             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Community Services                                                              | 9100             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                                            |                    |                                     |                                       |                                    |
| Redemption of Principal                                                         | 710              | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Interest                                                                        | 720              | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Dues and Fees                                                                   | 730              | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Other Debt Service                                                              | 791              | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| <i>Capital Outlay:</i>                                                          |                  |                                            |                    |                                     |                                       |                                    |
| Facilities Acquisition and Construction                                         | 7420             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Charter School Local Capital Improvement                                        | 7430             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Charter School Capital Outlay Sales Tax                                         | 7440             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Other Capital Outlay                                                            | 9300             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| <b>Total Expenditures</b>                                                       |                  | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                                            |                    |                                     |                                       |                                    |
| Issuance of Bonds                                                               | 3710             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Premium on Sale of Bonds                                                        | 3791             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Discount on Sale of Bonds                                                       | 891              | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Proceeds of Lease-Purchase Agreements                                           | 3750             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Premium on Lease-Purchase Agreements                                            | 3793             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Discount on Lease-Purchase Agreements                                           | 893              | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Loans                                                                           | 3720             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Sale of Capital Assets                                                          | 3730             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Loss Recoveries                                                                 | 3740             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Proceeds of Forward Supply Contract                                             | 3760             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Proceeds from Special Facility Construction Account                             | 3770             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Face Value of Refunding Bonds                                                   | 3715             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Premium on Refunding Bonds                                                      | 3792             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Discount on Refunding Bonds                                                     | 892              | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Refunding Lease-Purchase Agreements                                             | 3755             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Transfers In                                                                    | 3600             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Transfers Out                                                                   | 9700             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| <b>SPECIAL ITEMS</b>                                                            |                  |                                            |                    |                                     |                                       |                                    |
|                                                                                 |                  | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| <b>EXTRAORDINARY ITEMS</b>                                                      |                  |                                            |                    |                                     |                                       |                                    |
|                                                                                 |                  | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Fund Balances, July 1, 2022                                                     | 2800             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Adjustments to Fund Balances                                                    | 2891             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00                                       | 0.00               | 0.00                                | 0.00                                  | 0.00                               |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | Other Capital Projects 390 | ARRA Economic Stimulus Capital Projects 399 | Permanent Funds 000 | Other Governmental Funds | Total Governmental Funds |
|---------------------------------------------------------------------------------|------------------|----------------------------|---------------------------------------------|---------------------|--------------------------|--------------------------|
| <b>REVENUES</b>                                                                 |                  |                            |                                             |                     |                          |                          |
| Federal Direct                                                                  | 3100             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Federal Through State and Local                                                 | 3200             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| State Sources                                                                   | 3300             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| <i>Local Sources:</i>                                                           |                  |                            |                                             |                     |                          |                          |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Local Sales Taxes                                                               | 3418, 3419       | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Charges for Service - Food Service                                              | 345X             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Impact Fees                                                                     | 3496             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Other Local Revenue                                                             |                  | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Total Local Sources                                                             | 3400             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| <b>Total Revenues</b>                                                           |                  | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| <b>EXPENDITURES</b>                                                             |                  |                            |                                             |                     |                          |                          |
| <i>Current:</i>                                                                 |                  |                            |                                             |                     |                          |                          |
| Instruction                                                                     | 5000             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Student Support Services                                                        | 6100             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Instructional Media Services                                                    | 6200             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Instruction and Curriculum Development Services                                 | 6300             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Instructional Staff Training Services                                           | 6400             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Instruction-Related Technology                                                  | 6500             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Board                                                                           | 7100             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| General Administration                                                          | 7200             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| School Administration                                                           | 7300             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Facilities Acquisition and Construction                                         | 7410             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Fiscal Services                                                                 | 7500             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Food Services                                                                   | 7600             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Central Services                                                                | 7700             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Student Transportation Services                                                 | 7800             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Operation of Plant                                                              | 7900             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Maintenance of Plant                                                            | 8100             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Administrative Technology Services                                              | 8200             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Community Services                                                              | 9100             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                            |                                             |                     |                          |                          |
| Redemption of Principal                                                         | 710              | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Interest                                                                        | 720              | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Dues and Fees                                                                   | 730              | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Other Debt Service                                                              | 791              | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| <i>Capital Outlay:</i>                                                          |                  |                            |                                             |                     |                          |                          |
| Facilities Acquisition and Construction                                         | 7420             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Charter School Local Capital Improvement                                        | 7430             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Charter School Capital Outlay Sales Tax                                         | 7440             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Other Capital Outlay                                                            | 9300             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| <b>Total Expenditures</b>                                                       |                  | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                            |                                             |                     |                          |                          |
| Issuance of Bonds                                                               | 3710             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Premium on Sale of Bonds                                                        | 3791             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Discount on Sale of Bonds                                                       | 891              | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Proceeds of Lease-Purchase Agreements                                           | 3750             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Premium on Lease-Purchase Agreements                                            | 3793             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Discount on Lease-Purchase Agreements                                           | 893              | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Loans                                                                           | 3720             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Sale of Capital Assets                                                          | 3730             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Loss Recoveries                                                                 | 3740             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Proceeds of Forward Supply Contract                                             | 3760             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Proceeds from Special Facility Construction Account                             | 3770             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Face Value of Refunding Bonds                                                   | 3715             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Premium on Refunding Bonds                                                      | 3792             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Discount on Refunding Bonds                                                     | 892              | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Refunding Lease-Purchase Agreements                                             | 3755             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Transfers In                                                                    | 3600             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Transfers Out                                                                   | 9700             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| <b>SPECIAL ITEMS</b>                                                            |                  |                            |                                             |                     |                          |                          |
|                                                                                 |                  | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| <b>EXTRAORDINARY ITEMS</b>                                                      |                  |                            |                                             |                     |                          |                          |
|                                                                                 |                  | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Fund Balances, July 1, 2022                                                     | 2800             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Adjustments to Fund Balances                                                    | 2891             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00                       | 0.00                                        | 0.00                | 0.00                     | 0.00                     |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2023**

**Net Change in Fund Balances - Governmental Funds** \$ XXXXXXX

Amounts reported for *governmental activities* in the statement of activities are different because:

Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as a depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current period. (XXXXXXX)

The statement of activities reflects only the gain/loss on the sale of assets, whereas the governmental funds include all proceeds from these sales. Thus, the change in net position differs from the change in fund balances by the cost of assets sold. (XXXXXXX)

Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. XXXXXXX

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded repayments in the current period. (XXXXXXX)

Expenses in the statement of activities that do not require the use of current financial resources are not reported in the governmental funds. (XXXXXXX)

Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The net revenue of internal service funds is reported with governmental activities. (XXXXXXX)

**Change in Net Position of Governmental Activities** \$(XXXXXXX)

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF COUNTY  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
June 30, 2023

|                                                           | Account Number | Business-Type Activities - Enterprise Funds |                               |                               |                               |                     |             |             |                        |             | Governmental Activities - Internal Service Funds |             |
|-----------------------------------------------------------|----------------|---------------------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------|-------------|-------------|------------------------|-------------|--------------------------------------------------|-------------|
|                                                           |                | Self-Insurance Consortium 911               | Self-Insurance Consortium 912 | Self-Insurance Consortium 913 | Self-Insurance Consortium 914 | ARRA Consortium 915 | Other 921   | Other 922   | Other Enterprise Funds | Totals      |                                                  |             |
| <b>ASSETS</b>                                             |                |                                             |                               |                               |                               |                     |             |             |                        |             |                                                  |             |
| <b>Current assets:</b>                                    |                |                                             |                               |                               |                               |                     |             |             |                        |             |                                                  |             |
| Cash and Cash Equivalents                                 | 1110           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Investments                                               | 1160           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Accounts Receivable, Net                                  | 1131           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Interest Receivable on Investments                        | 1170           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Due From Other Agencies                                   | 1220           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Due From Insurer                                          | 1180           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Due From Budgetary Funds                                  | 1141           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Deposits Receivable                                       | 1210           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Cash with Fiscal/Service Agents                           | 1114           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Inventory                                                 | 1150           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Prepaid Items                                             | 1230           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Total current assets                                      |                | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| <b>Noncurrent assets:</b>                                 |                |                                             |                               |                               |                               |                     |             |             |                        |             |                                                  |             |
| Section 1011.13, F.S., Loan Proceeds                      | 1420           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Leases Receivable                                         | 1425           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Long-Term Investments                                     | 1460           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Prepaid Insurance Costs                                   | 1430           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Other Postemployment Benefits Asset                       | 1410           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Pension Asset                                             | 1415           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| <b>Capital Assets:</b>                                    |                |                                             |                               |                               |                               |                     |             |             |                        |             |                                                  |             |
| Land                                                      | 1310           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Land Improvements - Nondepreciable                        | 1315           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Construction in Progress                                  | 1360           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Nondepreciable Capital Assets                             |                | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Improvements Other Than Buildings                         | 1320           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Accumulated Depreciation                                  | 1329           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Buildings and Fixed Equipment                             | 1330           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Accumulated Depreciation                                  | 1339           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Furniture, Fixtures and Equipment                         | 1340           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Accumulated Depreciation                                  | 1349           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Motor Vehicles                                            | 1350           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Accumulated Depreciation                                  | 1359           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Property Under Leases and SBITA                           | 1370           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Accumulated Amortization                                  | 1379           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Computer Software                                         | 1382           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Accumulated Amortization                                  | 1389           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Depreciable Capital Assets, Net                           |                | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Total Capital Assets                                      |                | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Total noncurrent assets                                   |                | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| <b>Total Assets</b>                                       |                | <b>0.00</b>                                 | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>         | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>            | <b>0.00</b> | <b>0.00</b>                                      | <b>0.00</b> |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |                                             |                               |                               |                               |                     |             |             |                        |             |                                                  |             |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Net Carrying Amount of Debt Refunding                     | 1920           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Pension                                                   | 1940           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Other Postemployment Benefits                             | 1950           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Asset Retirement Obligation                               | 1960           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| <b>Total Deferred Outflows of Resources</b>               |                | <b>0.00</b>                                 | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>         | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>            | <b>0.00</b> | <b>0.00</b>                                      | <b>0.00</b> |
| <b>LIABILITIES</b>                                        |                |                                             |                               |                               |                               |                     |             |             |                        |             |                                                  |             |
| <b>Current liabilities:</b>                               |                |                                             |                               |                               |                               |                     |             |             |                        |             |                                                  |             |
| Cash Overdraft                                            | 2125           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Accrued Salaries and Benefits                             | 2110           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Payroll Deductions and Withholdings                       | 2170           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Accounts Payable                                          | 2120           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Sales Tax Payable                                         | 2260           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Accrued Interest Payable                                  | 2210           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Deposits Payable                                          | 2220           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Due to Other Agencies                                     | 2230           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Due to Budgetary Funds                                    | 2161           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Pension Liability                                         | 2115           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Other Postemployment Benefits Liability                   | 2116           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Judgments Payable                                         | 2130           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Estimated Unpaid Claims - Self-Insurance Program          | 2271           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Estimated Liability for Claims Adjustment                 | 2272           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Total current liabilities                                 |                | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| <b>Long-term liabilities:</b>                             |                |                                             |                               |                               |                               |                     |             |             |                        |             |                                                  |             |
| Unearned Revenues                                         | 2410           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Obligations Under Leases and SBITA                        | 2315           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Liability for Compensated Absences                        | 2330           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Estimated Liability for Long-Term Claims                  | 2350           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Net Other Postemployment Benefits Obligation              | 2360           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Net Pension Liability                                     | 2365           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Other Long-Term Liabilities                               | 2380           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Total long-term liabilities                               |                | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| <b>Total Liabilities</b>                                  |                | <b>0.00</b>                                 | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>         | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>            | <b>0.00</b> | <b>0.00</b>                                      | <b>0.00</b> |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                      |                |                                             |                               |                               |                               |                     |             |             |                        |             |                                                  |             |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Deficit Net Carrying Amount of Debt Refunding             | 2620           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Deferred Revenues                                         | 2630           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Pension                                                   | 2640           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Other Postemployment Benefits                             | 2650           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| <b>Total Deferred Inflows of Resources</b>                |                | <b>0.00</b>                                 | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>         | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>            | <b>0.00</b> | <b>0.00</b>                                      | <b>0.00</b> |
| <b>NET POSITION</b>                                       |                |                                             |                               |                               |                               |                     |             |             |                        |             |                                                  |             |
| Net Investment in Capital Assets                          | 2770           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Restricted for                                            | 2780           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| Unrestricted                                              | 2790           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00        | 0.00        | 0.00                   | 0.00        | 0.00                                             | 0.00        |
| <b>Total Net Position</b>                                 |                | <b>0.00</b>                                 | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>         | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>            | <b>0.00</b> | <b>0.00</b>                                      | <b>0.00</b> |

DISTRICT SCHOOL BOARD OF COUNTY  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
For the Fiscal Year Ended June 30, 2023

|                                                 | Account Number | Business-Type Activities - Enterprise Funds |                               |                               |                               |                     |           |           |                        | Governmental Activities - Internal Service Funds |        |
|-------------------------------------------------|----------------|---------------------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------|-----------|-----------|------------------------|--------------------------------------------------|--------|
|                                                 |                | Self-Insurance Consortium 911               | Self-Insurance Consortium 912 | Self-Insurance Consortium 913 | Self-Insurance Consortium 914 | ARRA Consortium 915 | Other 921 | Other 922 | Other Enterprise Funds |                                                  | Totals |
| <b>OPERATING REVENUES</b>                       |                |                                             |                               |                               |                               |                     |           |           |                        |                                                  |        |
| Charges for Services                            | 3481           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Charges for Sales                               | 3482           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Premium Revenue                                 | 3484           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Other Operating Revenues                        | 3489           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| <b>Total Operating Revenues</b>                 |                | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| <b>OPERATING EXPENSES</b>                       |                |                                             |                               |                               |                               |                     |           |           |                        |                                                  |        |
| Salaries                                        | 100            | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Employee Benefits                               | 200            | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Purchased Services                              | 300            | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Energy Services                                 | 400            | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Materials and Supplies                          | 500            | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Capital Outlay                                  | 600            | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Other                                           | 700            | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Depreciation and Amortization Expense           | 780            | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| <b>Total Operating Expenses</b>                 |                | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| <b>Operating Income (Loss)</b>                  |                | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| <b>NONOPERATING REVENUES (EXPENSES)</b>         |                |                                             |                               |                               |                               |                     |           |           |                        |                                                  |        |
| Investment Income                               | 3430           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Gifts, Grants and Bequests                      | 3440           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Other Miscellaneous Local Sources               | 3495           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Loss Recoveries                                 | 3740           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Gain on Disposition of Assets                   | 3780           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Interest                                        | 720            | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Miscellaneous                                   | 790            | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Loss on Disposition of Assets                   | 810            | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| <b>Total Nonoperating Revenues (Expenses)</b>   |                | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| <b>Income (Loss) Before Operating Transfers</b> |                | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Transfers In                                    | 3600           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Transfers Out                                   | 9700           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| <b>SPECIAL ITEMS</b>                            |                | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| <b>EXTRAORDINARY ITEMS</b>                      |                | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| <b>Change in Net Position</b>                   |                | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Net Position, July 1, 2022                      | 2880           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Adjustments to Net Position                     | 2896           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |
| Net Position, June 30, 2023                     | 2780           | 0.00                                        | 0.00                          | 0.00                          | 0.00                          | 0.00                | 0.00      | 0.00      | 0.00                   | 0.00                                             | 0.00   |

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF COUNTY  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
For the Fiscal Year Ended June 30, 2023

|                                                                                                              | Business-Type Activities - Enterprise Funds |                                     |                                     |                                     |                           |              |              |                              | Governmental<br>Activities -<br>Internal Service<br>Funds |        |
|--------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|--------------|--------------|------------------------------|-----------------------------------------------------------|--------|
|                                                                                                              | Self-Insurance<br>Consortium<br>911         | Self-Insurance<br>Consortium<br>912 | Self-Insurance<br>Consortium<br>913 | Self-Insurance<br>Consortium<br>914 | ARRA<br>Consortium<br>915 | Other<br>921 | Other<br>922 | Other<br>Enterprise<br>Funds |                                                           | Totals |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                                                  |                                             |                                     |                                     |                                     |                           |              |              |                              |                                                           |        |
| Receipts from customers and users                                                                            | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Receipts from interfund services provided                                                                    | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Payments to suppliers                                                                                        | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Payments to employees                                                                                        | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Payments for interfund services used                                                                         | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Other receipts (payments)                                                                                    | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| <b>Net cash provided (used) by operating activities</b>                                                      | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>                                                       |                                             |                                     |                                     |                                     |                           |              |              |                              |                                                           |        |
| Subsidies from operating grants                                                                              | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Transfers from other funds                                                                                   | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Transfers to other funds                                                                                     | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| <b>Net cash provided (used) by noncapital financing activities</b>                                           | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>                                              |                                             |                                     |                                     |                                     |                           |              |              |                              |                                                           |        |
| Proceeds from capital debt                                                                                   | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Capital contributions                                                                                        | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Proceeds from disposition of capital assets                                                                  | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Acquisition and construction of capital assets                                                               | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Principal paid on capital debt                                                                               | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Interest paid on capital debt                                                                                | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| <b>Net cash provided (used) by capital and related financing activities</b>                                  | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                                                  |                                             |                                     |                                     |                                     |                           |              |              |                              |                                                           |        |
| Proceeds from sales and maturities of investments                                                            | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Interest and dividends received                                                                              | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Purchase of investments                                                                                      | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| <b>Net cash provided (used) by investing activities</b>                                                      | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| <b>Net increase (decrease) in cash and cash equivalents</b>                                                  | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Cash and cash equivalents - July 1, 2022                                                                     | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Cash and cash equivalents - June 30, 2023                                                                    | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>        |                                             |                                     |                                     |                                     |                           |              |              |                              |                                                           |        |
| Operating income (loss)                                                                                      | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| <i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i> |                                             |                                     |                                     |                                     |                           |              |              |                              |                                                           |        |
| Depreciation/Amortization expense                                                                            | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Commodities used from USDA program                                                                           | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| <i>Change in assets and liabilities:</i>                                                                     |                                             |                                     |                                     |                                     |                           |              |              |                              |                                                           |        |
| (Increase) decrease in accounts receivable                                                                   | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| (Increase) decrease in interest receivable                                                                   | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| (Increase) decrease in due from insurer                                                                      | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| (Increase) decrease in deposits receivable                                                                   | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| (Increase) decrease in due from other funds                                                                  | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| (Increase) decrease in due from other agencies                                                               | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| (Increase) decrease in inventory                                                                             | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| (Increase) decrease in prepaid items                                                                         | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| (Increase) decrease in pension                                                                               | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Increase (decrease) in salaries and benefits payable                                                         | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Increase (decrease) in payroll tax liabilities                                                               | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Increase (decrease) in accounts payable                                                                      | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Increase (decrease) in cash overdraft                                                                        | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Increase (decrease) in judgments payable                                                                     | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Increase (decrease) in sales tax payable                                                                     | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Increase (decrease) in accrued interest payable                                                              | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Increase (decrease) in deposits payable                                                                      | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Increase (decrease) in due to other funds                                                                    | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Increase (decrease) in due to other agencies                                                                 | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Increase (decrease) in unearned revenues                                                                     | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Increase (decrease) in pension                                                                               | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Increase (decrease) in other postemployment benefits                                                         | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.                                        | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Increase (decrease) in estimated liability for claims adjustment                                             | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| <b>Total adjustments</b>                                                                                     | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| <b>Net cash provided (used) by operating activities</b>                                                      | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| <b>Noncash investing, capital and financing activities:</b>                                                  |                                             |                                     |                                     |                                     |                           |              |              |                              |                                                           |        |
| Borrowing under capital lease                                                                                | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Contributions of capital assets                                                                              | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Purchase of equipment on account                                                                             | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Capital asset trade-ins                                                                                      | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Net Increase/(Decrease) in the fair value of investments                                                     | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |
| Commodities received through USDA program                                                                    | 0.00                                        | 0.00                                | 0.00                                | 0.00                                | 0.00                      | 0.00         | 0.00         | 0.00                         | 0.00                                                      | 0.00   |

**DISTRICT SCHOOL BOARD OF COUNTY**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**June 30, 2023**

|                                                           | Account<br>Number | Total Investment Trust<br>Funds<br>84X | Total Private-Purpose Trust<br>Funds<br>85X | Total Pension Trust Funds<br>87X | Total Custodial Funds<br>89X |
|-----------------------------------------------------------|-------------------|----------------------------------------|---------------------------------------------|----------------------------------|------------------------------|
| <b>ASSETS</b>                                             |                   |                                        |                                             |                                  |                              |
| Cash and Cash Equivalents                                 | 1110              | 0.00                                   | 0.00                                        | 0.00                             | 0.00                         |
| Investments                                               | 1160              | 0.00                                   | 0.00                                        | 0.00                             | 0.00                         |
| Accounts Receivable, Net                                  | 1131              | 0.00                                   | 0.00                                        | 0.00                             | 0.00                         |
| Pension Contributions Receivable                          | 1132              |                                        |                                             | 0.00                             |                              |
| Interest Receivable on Investments                        | 1170              | 0.00                                   | 0.00                                        | 0.00                             | 0.00                         |
| Due From Budgetary Funds                                  | 1141              | 0.00                                   | 0.00                                        | 0.00                             | 0.00                         |
| Due From Other Agencies                                   | 1220              | 0.00                                   | 0.00                                        | 0.00                             | 0.00                         |
| Inventory                                                 | 1150              |                                        |                                             |                                  | 0.00                         |
| <b>Total Assets</b>                                       |                   | 0.00                                   | 0.00                                        | 0.00                             | 0.00                         |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                     |                   |                                        |                                             |                                  |                              |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910              | 0.00                                   | 0.00                                        | 0.00                             |                              |
| Pension                                                   | 1940              |                                        |                                             | 0.00                             |                              |
| Other Postemployment Benefits                             | 1950              | 0.00                                   | 0.00                                        | 0.00                             |                              |
| <b>Total Deferred Outflows of Resources</b>               |                   | 0.00                                   | 0.00                                        | 0.00                             |                              |
| <b>LIABILITIES</b>                                        |                   |                                        |                                             |                                  |                              |
| Cash Overdraft                                            | 2125              | 0.00                                   | 0.00                                        | 0.00                             | 0.00                         |
| Accrued Salaries and Benefits                             | 2110              | 0.00                                   | 0.00                                        | 0.00                             | 0.00                         |
| Payroll Deductions and Withholdings                       | 2170              | 0.00                                   | 0.00                                        | 0.00                             | 0.00                         |
| Accounts Payable                                          | 2120              | 0.00                                   | 0.00                                        | 0.00                             | 0.00                         |
| Internal Accounts Payable                                 | 2290              | 0.00                                   | 0.00                                        | 0.00                             | 0.00                         |
| Due to Other Agencies                                     | 2230              | 0.00                                   | 0.00                                        | 0.00                             |                              |
| Due to Budgetary Funds                                    | 2161              | 0.00                                   | 0.00                                        | 0.00                             | 0.00                         |
| <b>Total Liabilities</b>                                  |                   | 0.00                                   | 0.00                                        | 0.00                             | 0.00                         |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                      |                   |                                        |                                             |                                  |                              |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610              | 0.00                                   | 0.00                                        | 0.00                             |                              |
| Pension                                                   | 2640              |                                        |                                             | 0.00                             |                              |
| Other Postemployment Benefits                             | 2650              | 0.00                                   | 0.00                                        | 0.00                             |                              |
| <b>Total Deferred Inflows of Resources</b>                |                   | 0.00                                   | 0.00                                        | 0.00                             |                              |
| <b>NET POSITION</b>                                       |                   |                                        |                                             |                                  |                              |
| <b>Restricted for:</b>                                    |                   |                                        |                                             |                                  |                              |
| Pensions                                                  | 2785              | 0.00                                   | 0.00                                        | 0.00                             | 0.00                         |
| Postemployment benefits other than pensions               | 2785              | 0.00                                   | 0.00                                        | 0.00                             | 0.00                         |
| Other purposes                                            | 2785              | 0.00                                   | 0.00                                        | 0.00                             | 0.00                         |
| Individuals, organizations and other governments          | 2785              | 0.00                                   | 0.00                                        | 0.00                             | 0.00                         |
| <b>Total Net Position</b>                                 |                   | 0.00                                   | 0.00                                        | 0.00                             | 0.00                         |

The notes to financial statements are an integral part of this statement.

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**DISTRICT SCHOOL BOARD OF COUNTY**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

|                                                          | Account Number | Total Investment Trust Funds<br>84X | Total Private-Purpose Trust Funds<br>85X | Total Pension Trust Funds<br>87X | Total Custodial Funds<br>89X |
|----------------------------------------------------------|----------------|-------------------------------------|------------------------------------------|----------------------------------|------------------------------|
| <b>ADDITIONS</b>                                         |                |                                     |                                          |                                  |                              |
| Miscellaneous                                            | 3495           |                                     |                                          |                                  | 0.00                         |
| <i>Contributions:</i>                                    |                |                                     |                                          |                                  |                              |
| Employer                                                 |                | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| Plan Members                                             |                | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| Gifts, Grants and Bequests                               | 3440           | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| Total Contributions                                      |                | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| <i>Investment Income:</i>                                |                |                                     |                                          |                                  |                              |
| Interest on Investments                                  | 3431           | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| Gain on Sale of Investments                              | 3432           | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| Net Increase (Decrease) in the Fair Value of Investments | 3433           | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| Total Investment Income                                  |                | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| Less Investment Expense                                  |                | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| Net Investment Income                                    |                | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| <b>Total Additions</b>                                   |                | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| <b>DEDUCTIONS</b>                                        |                |                                     |                                          |                                  |                              |
| Salaries                                                 | 100            | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| Employee Benefits                                        | 200            | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| Purchased Services                                       | 300            | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| Other                                                    | 700            | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| Refunds of Contributions                                 |                | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| Administrative Expenses                                  |                | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| <b>Total Deductions</b>                                  |                | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| <b>Change In Net Position</b>                            |                | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| Net position-beginning                                   | 2885           | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| Adjustments to Net Position                              | 2896           | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |
| Net position-ending                                      | 2785           | 0.00                                | 0.00                                     | 0.00                             | 0.00                         |

The notes to financial statements are an integral part of this statement.

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**DISTRICT SCHOOL BOARD OF COUNTY**  
**COMBINING STATEMENT OF NET POSITION**  
**MAJOR AND NONMAJOR COMPONENT UNITS**  
**June 30, 2023**

|                                                           | Account Number | Major Component Unit Name | Major Component Unit Name | Total Nonmajor Component Units | Total Component Units |
|-----------------------------------------------------------|----------------|---------------------------|---------------------------|--------------------------------|-----------------------|
| <b>ASSETS</b>                                             |                |                           |                           |                                |                       |
| Cash and Cash Equivalents                                 | 1110           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Investments                                               | 1160           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Taxes Receivable, Net                                     | 1120           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Accounts Receivable, Net                                  | 1131           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Interest Receivable on Investments                        | 1170           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Due From Other Agencies                                   | 1220           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Deposits Receivable                                       | 1180           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Internal Balances                                         | 1210           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Cash with Fiscal/Service Agents                           | 1114           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Section 1011.13, F.S. Loan Proceeds                       | 1420           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Leases Receivable                                         | 1425           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Inventory                                                 | 1150           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Prepaid Items                                             | 1230           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Long-Term Investments                                     | 1460           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Prepaid Insurance Costs                                   | 1430           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Other Postemployment Benefits Asset                       | 1410           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Pension Asset                                             | 1415           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| <i>Capital Assets:</i>                                    |                |                           |                           |                                |                       |
| Land                                                      | 1310           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Land Improvements - Nondepreciable                        | 1315           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Construction in Progress                                  | 1360           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Nondepreciable Capital Assets                             |                | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Improvements Other Than Buildings                         | 1320           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Less Accumulated Depreciation                             | 1329           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Buildings and Fixed Equipment                             | 1330           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Less Accumulated Depreciation                             | 1339           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Furniture, Fixtures and Equipment                         | 1340           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Less Accumulated Depreciation                             | 1349           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Motor Vehicles                                            | 1350           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Less Accumulated Depreciation                             | 1359           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Property Under Leases and SBITA                           | 1370           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Less Accumulated Amortization                             | 1379           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Audiovisual Materials                                     | 1381           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Less Accumulated Depreciation                             | 1388           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Computer Software                                         | 1382           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Less Accumulated Amortization                             | 1389           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Depreciable Capital Assets, Net                           |                | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Total Capital Assets                                      |                | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| <b>Total Assets</b>                                       |                | <b>0.00</b>               | <b>0.00</b>               | <b>0.00</b>                    | <b>0.00</b>           |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |                           |                           |                                |                       |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Net Carrying Amount of Debt Refunding                     | 1920           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Pension                                                   | 1940           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Other Postemployment Benefits                             | 1950           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Asset Retirement Obligation                               | 1960           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| <b>Total Deferred Outflows of Resources</b>               |                | <b>0.00</b>               | <b>0.00</b>               | <b>0.00</b>                    | <b>0.00</b>           |
| <b>LIABILITIES</b>                                        |                |                           |                           |                                |                       |
| Cash Overdraft                                            | 2125           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Accrued Salaries and Benefits                             | 2110           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Payroll Deductions and Withholdings                       | 2170           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Accounts Payable                                          | 2120           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Sales Tax Payable                                         | 2260           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Current Notes Payable                                     | 2250           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Accrued Interest Payable                                  | 2210           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Deposits Payable                                          | 2220           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Due to Other Agencies                                     | 2230           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Due to Fiscal Agent                                       | 2240           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Pension Liability                                         | 2115           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Other Postemployment Benefits Liability                   | 2116           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Judgments Payable                                         | 2130           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Construction Contracts Payable                            | 2140           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Construction Contracts Payable - Retained Percentage      | 2150           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Estimated Unpaid Claims - Self-Insurance Program          | 2271           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Estimated Liability for Claims Adjustment                 | 2272           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Estimated Liability for Arbitrage Rebate                  | 2280           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Unearned Revenues                                         | 2410           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| <i>Long-Term Liabilities:</i>                             |                |                           |                           |                                |                       |
| <i>Portion Due Within One Year:</i>                       |                |                           |                           |                                |                       |
| Notes Payable                                             | 2310           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Obligations Under Leases and SBITA                        | 2315           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Bonds Payable                                             | 2320           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Liability for Compensated Absences                        | 2330           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Lease-Purchase Agreements Payable                         | 2340           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Estimated Liability for Long-Term Claims                  | 2350           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Net Other Postemployment Benefits Obligation              | 2360           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Net Pension Liability                                     | 2365           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Estimated PECO Advance Payable                            | 2370           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Other Long-Term Liabilities                               | 2380           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Derivative Instrument                                     | 2390           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Estimated Liability for Arbitrage Rebate                  | 2280           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Due Within One Year                                       |                | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| <i>Portion Due After One Year:</i>                        |                |                           |                           |                                |                       |
| Notes Payable                                             | 2310           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Obligations Under Leases                                  | 2315           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Bonds Payable                                             | 2320           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Liability for Compensated Absences                        | 2330           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Lease-Purchase Agreements Payable                         | 2340           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Estimated Liability for Long-Term Claims                  | 2350           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Net Other Postemployment Benefits Obligation              | 2360           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Net Pension Liability                                     | 2365           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Estimated PECO Advance Payable                            | 2370           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Other Long-Term Liabilities                               | 2380           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Derivative Instrument                                     | 2390           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Estimated Liability for Arbitrage Rebate                  | 2280           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Due in More than One Year                                 |                | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Total Long-Term Liabilities                               |                | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| <b>Total Liabilities</b>                                  |                | <b>0.00</b>               | <b>0.00</b>               | <b>0.00</b>                    | <b>0.00</b>           |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                      |                |                           |                           |                                |                       |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Deficit Net Carrying Amount of Debt Refunding             | 2620           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Deferred Revenues                                         | 2630           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Pension                                                   | 2640           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Other Postemployment Benefits                             | 2650           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| <b>Total Deferred Inflows of Resources</b>                |                | <b>0.00</b>               | <b>0.00</b>               | <b>0.00</b>                    | <b>0.00</b>           |
| <b>NET POSITION</b>                                       |                |                           |                           |                                |                       |
| Net Investment in Capital Assets                          | 2770           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| <i>Restricted For:</i>                                    |                |                           |                           |                                |                       |
| Categorical Carryover Programs                            | 2780           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Food Service                                              | 2780           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Debt Service                                              | 2780           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Capital Projects                                          | 2780           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Other Purposes                                            | 2780           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| Unrestricted                                              | 2790           | 0.00                      | 0.00                      | 0.00                           | 0.00                  |
| <b>Total Net Position</b>                                 |                | <b>0.00</b>               | <b>0.00</b>               | <b>0.00</b>                    | <b>0.00</b>           |







**DISTRICT SCHOOL BOARD OF COUNTY  
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)  
MAJOR AND NONMAJOR COMPONENT UNITS  
TOTAL NONMAJOR COMPONENT UNITS  
For the Fiscal Year Ended June 30, 2023**

| FUNCTIONS                                       | Account Number | Expenses | Program Revenues     |                                    |                                  | Net (Expense) Revenue and Changes in Net Position Component Unit |
|-------------------------------------------------|----------------|----------|----------------------|------------------------------------|----------------------------------|------------------------------------------------------------------|
|                                                 |                |          | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |                                                                  |
| <i>Component Unit Activities:</i>               |                |          |                      |                                    |                                  |                                                                  |
| Instruction                                     | 5000           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Student Support Services                        | 6100           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Instructional Media Services                    | 6200           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Instruction and Curriculum Development Services | 6300           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Instructional Staff Training Services           | 6400           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Instruction-Related Technology                  | 6500           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Board                                           | 7100           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| General Administration                          | 7200           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| School Administration                           | 7300           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Facilities Acquisition and Construction         | 7400           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Fiscal Services                                 | 7500           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Food Services                                   | 7600           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Central Services                                | 7700           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Student Transportation Services                 | 7800           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Operation of Plant                              | 7900           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Maintenance of Plant                            | 8100           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Administrative Technology Services              | 8200           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Community Services                              | 9100           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Interest on Long-Term Debt                      | 9200           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Unallocated Depreciation/Amortization Expense   |                | 0.00     |                      |                                    |                                  | 0.00                                                             |
| <b>Total Component Unit Activities</b>          |                | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |

**General Revenues:**

*Taxes:*

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes
- Grants and Contributions Not Restricted to Specific Programs
- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers

**Total General Revenues, Special Items, Extraordinary Items and Transfers**

**Change in Net Position**

- Net Position, July 1, 2022
- Adjustments to Net Position
- Net Position, June 30, 2023

|      |
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**DISTRICT SCHOOL BOARD OF COUNTY  
COMBINING STATEMENT OF ACTIVITIES  
MAJOR AND NONMAJOR COMPONENT UNITS  
TOTAL COMPONENT UNITS  
For the Fiscal Year Ended June 30, 2023**

| FUNCTIONS                                       | Account Number | Expenses | Program Revenues     |                                    |                                  | Net (Expense) Revenue and Changes in Net Position Component Unit |
|-------------------------------------------------|----------------|----------|----------------------|------------------------------------|----------------------------------|------------------------------------------------------------------|
|                                                 |                |          | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |                                                                  |
| <i>Component Unit Activities:</i>               |                |          |                      |                                    |                                  |                                                                  |
| Instruction                                     | 5000           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Student Support Services                        | 6100           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Instructional Media Services                    | 6200           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Instruction and Curriculum Development Services | 6300           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Instructional Staff Training Services           | 6400           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Instruction-Related Technology                  | 6500           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Board                                           | 7100           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| General Administration                          | 7200           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| School Administration                           | 7300           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Facilities Acquisition and Construction         | 7400           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Fiscal Services                                 | 7500           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Food Services                                   | 7600           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Central Services                                | 7700           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Student Transportation Services                 | 7800           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Operation of Plant                              | 7900           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Maintenance of Plant                            | 8100           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Administrative Technology Services              | 8200           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Community Services                              | 9100           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Interest on Long-Term Debt                      | 9200           | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |
| Unallocated Depreciation/Amortization Expense   |                | 0.00     |                      |                                    |                                  | 0.00                                                             |
| <b>Total Component Unit Activities</b>          |                | 0.00     | 0.00                 | 0.00                               | 0.00                             | 0.00                                                             |

**General Revenues:**

*Taxes:*

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes
- Grants and Contributions Not Restricted to Specific Programs
- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers

**Total General Revenues, Special Items, Extraordinary Items and Transfers**

**Change in Net Position**

- Net Position, July 1, 2022
- Adjustments to Net Position
- Net Position, June 30, 2023

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**DISTRICT SCHOOL BOARD OF COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2023**

The requirements related to the notes to financial statements are codified in Section 2300 of the Codification of Governmental Accounting and Financial Reporting Standards published by the Governmental Accounting Standards Board. The district is encouraged to use the notes to financial statements from the prior fiscal year audit as a guide for the current year's notes for consistency in financial statement presentation.

**DISTRICT SCHOOL BOARD OF COUNTY**  
**OTHER REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Fiscal Year Ended June 30, 2023**

The district is encouraged to use the other required supplementary information from the prior fiscal year audit as a guide for the current year's other required supplementary information for consistency in financial statement presentation.

**DISTRICT SCHOOL BOARD OF COUNTY**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Fiscal Year Ended June 30, 2023**

The district is encouraged to use the notes to required supplementary information from the prior fiscal year audit as a guide for the current year's notes to required supplementary information for consistency in financial statement presentation.

**DISTRICT SCHOOL BOARD OF COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | Budgeted Amounts |       | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---------------------------------------------------------------------------------|------------------|------------------|-------|----------------|--------------------------------------------------|
|                                                                                 |                  | Original         | Final |                |                                                  |
| <b>REVENUES</b>                                                                 |                  |                  |       |                |                                                  |
| Federal Direct                                                                  | 3100             |                  |       | 0.00           | 0.00                                             |
| Federal Through State and Local                                                 | 3200             |                  |       | 0.00           | 0.00                                             |
| State Sources                                                                   | 3300             |                  |       | 0.00           | 0.00                                             |
| <i>Local Sources:</i>                                                           |                  |                  |       |                |                                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 |                  |       | 0.00           | 0.00                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 |                  |       | 0.00           | 0.00                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 |                  |       | 0.00           | 0.00                                             |
| Local Sales Taxes                                                               | 3418, 3419       |                  |       | 0.00           | 0.00                                             |
| Charges for Service - Food Service                                              | 345X             |                  |       | 0.00           | 0.00                                             |
| Impact Fees                                                                     | 3496             |                  |       | 0.00           | 0.00                                             |
| Other Local Revenue                                                             |                  |                  |       | 0.00           | 0.00                                             |
| Total Local Sources                                                             | 3400             | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>Total Revenues</b>                                                           |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>EXPENDITURES</b>                                                             |                  |                  |       |                |                                                  |
| <i>Current:</i>                                                                 |                  |                  |       |                |                                                  |
| Instruction                                                                     | 5000             |                  |       | 0.00           | 0.00                                             |
| Student Support Services                                                        | 6100             |                  |       | 0.00           | 0.00                                             |
| Instructional Media Services                                                    | 6200             |                  |       | 0.00           | 0.00                                             |
| Instruction and Curriculum Development Services                                 | 6300             |                  |       | 0.00           | 0.00                                             |
| Instructional Staff Training Services                                           | 6400             |                  |       | 0.00           | 0.00                                             |
| Instruction-Related Technology                                                  | 6500             |                  |       | 0.00           | 0.00                                             |
| Board                                                                           | 7100             |                  |       | 0.00           | 0.00                                             |
| General Administration                                                          | 7200             |                  |       | 0.00           | 0.00                                             |
| School Administration                                                           | 7300             |                  |       | 0.00           | 0.00                                             |
| Facilities Acquisition and Construction                                         | 7410             |                  |       | 0.00           | 0.00                                             |
| Fiscal Services                                                                 | 7500             |                  |       | 0.00           | 0.00                                             |
| Food Services                                                                   | 7600             |                  |       | 0.00           | 0.00                                             |
| Central Services                                                                | 7700             |                  |       | 0.00           | 0.00                                             |
| Student Transportation Services                                                 | 7800             |                  |       | 0.00           | 0.00                                             |
| Operation of Plant                                                              | 7900             |                  |       | 0.00           | 0.00                                             |
| Maintenance of Plant                                                            | 8100             |                  |       | 0.00           | 0.00                                             |
| Administrative Technology Services                                              | 8200             |                  |       | 0.00           | 0.00                                             |
| Community Services                                                              | 9100             |                  |       | 0.00           | 0.00                                             |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                  |       |                |                                                  |
| Redemption of Principal                                                         | 710              |                  |       | 0.00           | 0.00                                             |
| Interest                                                                        | 720              |                  |       | 0.00           | 0.00                                             |
| Due and Fees                                                                    | 730              |                  |       | 0.00           | 0.00                                             |
| Other Debt Service                                                              | 791              |                  |       | 0.00           | 0.00                                             |
| <i>Capital Outlay:</i>                                                          |                  |                  |       |                |                                                  |
| Facilities Acquisition and Construction                                         | 7420             |                  |       | 0.00           | 0.00                                             |
| Other Capital Outlay                                                            | 9300             |                  |       | 0.00           | 0.00                                             |
| <b>Total Expenditures</b>                                                       |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                  |       |                |                                                  |
| Issuance of Bonds                                                               | 3710             |                  |       | 0.00           | 0.00                                             |
| Premium on Sale of Bonds                                                        | 3791             |                  |       | 0.00           | 0.00                                             |
| Discount on Sale of Bonds                                                       | 891              |                  |       | 0.00           | 0.00                                             |
| Proceeds of Lease-Purchase Agreements                                           | 3750             |                  |       | 0.00           | 0.00                                             |
| Premium on Lease-Purchase Agreements                                            | 3793             |                  |       | 0.00           | 0.00                                             |
| Discount on Lease-Purchase Agreements                                           | 893              |                  |       | 0.00           | 0.00                                             |
| Loans                                                                           | 3720             |                  |       | 0.00           | 0.00                                             |
| Sale of Capital Assets                                                          | 3730             |                  |       | 0.00           | 0.00                                             |
| Loss Recoveries                                                                 | 3740             |                  |       | 0.00           | 0.00                                             |
| Proceeds of Forward Supply Contract                                             | 3760             |                  |       | 0.00           | 0.00                                             |
| Face Value of Refunding Bonds                                                   | 3715             |                  |       | 0.00           | 0.00                                             |
| Premium on Refunding Bonds                                                      | 3792             |                  |       | 0.00           | 0.00                                             |
| Discount on Refunding Bonds                                                     | 892              |                  |       | 0.00           | 0.00                                             |
| Refunding Lease-Purchase Agreements                                             | 3755             |                  |       | 0.00           | 0.00                                             |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             |                  |       | 0.00           | 0.00                                             |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              |                  |       | 0.00           | 0.00                                             |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              |                  |       | 0.00           | 0.00                                             |
| Transfers In                                                                    | 3600             |                  |       | 0.00           | 0.00                                             |
| Transfers Out                                                                   | 9700             |                  |       | 0.00           | 0.00                                             |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>SPECIAL ITEMS</b>                                                            |                  |                  |       | 0.00           | 0.00                                             |
| <b>EXTRAORDINARY ITEMS</b>                                                      |                  |                  |       | 0.00           | 0.00                                             |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| Fund Balances, July 1, 2022                                                     | 2800             |                  |       | 0.00           | 0.00                                             |
| Adjustments to Fund Balances                                                    | 2891             |                  |       | 0.00           | 0.00                                             |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00             | 0.00  | 0.00           | 0.00                                             |

**DISTRICT SCHOOL BOARD OF COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**RESERVED FOR SPECIAL REVENUE FUNDS - FOOD SERVICES, IF MAJOR**  
**For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | Budgeted Amounts |       | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---------------------------------------------------------------------------------|------------------|------------------|-------|----------------|--------------------------------------------------|
|                                                                                 |                  | Original         | Final |                |                                                  |
| <b>REVENUES</b>                                                                 |                  |                  |       |                |                                                  |
| Federal Direct                                                                  | 3100             |                  |       | 0.00           | 0.00                                             |
| Federal Through State and Local                                                 | 3200             |                  |       | 0.00           | 0.00                                             |
| State Sources                                                                   | 3300             |                  |       | 0.00           | 0.00                                             |
| <i>Local Sources:</i>                                                           |                  |                  |       |                |                                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 |                  |       | 0.00           | 0.00                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 |                  |       | 0.00           | 0.00                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 |                  |       | 0.00           | 0.00                                             |
| Local Sales Taxes                                                               | 3418, 3419       |                  |       | 0.00           | 0.00                                             |
| Charges for Service - Food Service                                              | 345X             |                  |       | 0.00           | 0.00                                             |
| Impact Fees                                                                     | 3496             |                  |       | 0.00           | 0.00                                             |
| Other Local Revenue                                                             |                  |                  |       | 0.00           | 0.00                                             |
| Total Local Sources                                                             | 3400             | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>Total Revenues</b>                                                           |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>EXPENDITURES</b>                                                             |                  |                  |       |                |                                                  |
| <i>Current:</i>                                                                 |                  |                  |       |                |                                                  |
| Instruction                                                                     | 5000             |                  |       | 0.00           | 0.00                                             |
| Student Support Services                                                        | 6100             |                  |       | 0.00           | 0.00                                             |
| Instructional Media Services                                                    | 6200             |                  |       | 0.00           | 0.00                                             |
| Instruction and Curriculum Development Services                                 | 6300             |                  |       | 0.00           | 0.00                                             |
| Instructional Staff Training Services                                           | 6400             |                  |       | 0.00           | 0.00                                             |
| Instruction-Related Technology                                                  | 6500             |                  |       | 0.00           | 0.00                                             |
| Board                                                                           | 7100             |                  |       | 0.00           | 0.00                                             |
| General Administration                                                          | 7200             |                  |       | 0.00           | 0.00                                             |
| School Administration                                                           | 7300             |                  |       | 0.00           | 0.00                                             |
| Facilities Acquisition and Construction                                         | 7410             |                  |       | 0.00           | 0.00                                             |
| Fiscal Services                                                                 | 7500             |                  |       | 0.00           | 0.00                                             |
| Food Services                                                                   | 7600             |                  |       | 0.00           | 0.00                                             |
| Central Services                                                                | 7700             |                  |       | 0.00           | 0.00                                             |
| Student Transportation Services                                                 | 7800             |                  |       | 0.00           | 0.00                                             |
| Operation of Plant                                                              | 7900             |                  |       | 0.00           | 0.00                                             |
| Maintenance of Plant                                                            | 8100             |                  |       | 0.00           | 0.00                                             |
| Administrative Technology Services                                              | 8200             |                  |       | 0.00           | 0.00                                             |
| Community Services                                                              | 9100             |                  |       | 0.00           | 0.00                                             |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                  |       |                |                                                  |
| Redemption of Principal                                                         | 710              |                  |       | 0.00           | 0.00                                             |
| Interest                                                                        | 720              |                  |       | 0.00           | 0.00                                             |
| Dues and Fees                                                                   | 730              |                  |       | 0.00           | 0.00                                             |
| Other Debt Service                                                              | 791              |                  |       | 0.00           | 0.00                                             |
| <i>Capital Outlay:</i>                                                          |                  |                  |       |                |                                                  |
| Facilities Acquisition and Construction                                         | 7420             |                  |       | 0.00           | 0.00                                             |
| Other Capital Outlay                                                            | 9300             |                  |       | 0.00           | 0.00                                             |
| <b>Total Expenditures</b>                                                       |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                  |       |                |                                                  |
| Issuance of Bonds                                                               | 3710             |                  |       | 0.00           | 0.00                                             |
| Premium on Sale of Bonds                                                        | 3791             |                  |       | 0.00           | 0.00                                             |
| Discount on Sale of Bonds                                                       | 891              |                  |       | 0.00           | 0.00                                             |
| Proceeds of Lease-Purchase Agreements                                           | 3750             |                  |       | 0.00           | 0.00                                             |
| Premium on Lease-Purchase Agreements                                            | 3793             |                  |       | 0.00           | 0.00                                             |
| Discount on Lease-Purchase Agreements                                           | 893              |                  |       | 0.00           | 0.00                                             |
| Loans                                                                           | 3720             |                  |       | 0.00           | 0.00                                             |
| Sale of Capital Assets                                                          | 3730             |                  |       | 0.00           | 0.00                                             |
| Loss Recoveries                                                                 | 3740             |                  |       | 0.00           | 0.00                                             |
| Proceeds of Forward Supply Contract                                             | 3760             |                  |       | 0.00           | 0.00                                             |
| Face Value of Refunding Bonds                                                   | 3715             |                  |       | 0.00           | 0.00                                             |
| Premium on Refunding Bonds                                                      | 3792             |                  |       | 0.00           | 0.00                                             |
| Discount on Refunding Bonds                                                     | 892              |                  |       | 0.00           | 0.00                                             |
| Refunding Lease-Purchase Agreements                                             | 3755             |                  |       | 0.00           | 0.00                                             |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             |                  |       | 0.00           | 0.00                                             |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              |                  |       | 0.00           | 0.00                                             |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              |                  |       | 0.00           | 0.00                                             |
| Transfers In                                                                    | 3600             |                  |       | 0.00           | 0.00                                             |
| Transfers Out                                                                   | 9700             |                  |       | 0.00           | 0.00                                             |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| SPECIAL ITEMS                                                                   |                  |                  |       | 0.00           | 0.00                                             |
| EXTRAORDINARY ITEMS                                                             |                  |                  |       | 0.00           | 0.00                                             |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| Fund Balances, July 1, 2022                                                     | 2800             |                  |       | 0.00           | 0.00                                             |
| Adjustments to Fund Balances                                                    | 2891             |                  |       | 0.00           | 0.00                                             |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00             | 0.00  | 0.00           | 0.00                                             |



**DISTRICT SCHOOL BOARD OF COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**RESERVED FOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS, IF MAJOR**  
**For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | Budgeted Amounts |       | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---------------------------------------------------------------------------------|------------------|------------------|-------|----------------|--------------------------------------------------|
|                                                                                 |                  | Original         | Final |                |                                                  |
| <b>REVENUES</b>                                                                 |                  |                  |       |                |                                                  |
| Federal Direct                                                                  | 3100             |                  |       | 0.00           | 0.00                                             |
| Federal Through State and Local                                                 | 3200             |                  |       | 0.00           | 0.00                                             |
| State Sources                                                                   | 3300             |                  |       | 0.00           | 0.00                                             |
| <i>Local Sources:</i>                                                           |                  |                  |       |                |                                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 |                  |       | 0.00           | 0.00                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 |                  |       | 0.00           | 0.00                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 |                  |       | 0.00           | 0.00                                             |
| Local Sales Taxes                                                               | 3418, 3419       |                  |       | 0.00           | 0.00                                             |
| Charges for Service - Food Service                                              | 345X             |                  |       | 0.00           | 0.00                                             |
| Impact Fees                                                                     | 3496             |                  |       | 0.00           | 0.00                                             |
| Other Local Revenue                                                             |                  |                  |       | 0.00           | 0.00                                             |
| Total Local Sources                                                             | 3400             | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>Total Revenues</b>                                                           |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>EXPENDITURES</b>                                                             |                  |                  |       |                |                                                  |
| <i>Current:</i>                                                                 |                  |                  |       |                |                                                  |
| Instruction                                                                     | 5000             |                  |       | 0.00           | 0.00                                             |
| Student Support Services                                                        | 6100             |                  |       | 0.00           | 0.00                                             |
| Instructional Media Services                                                    | 6200             |                  |       | 0.00           | 0.00                                             |
| Instruction and Curriculum Development Services                                 | 6300             |                  |       | 0.00           | 0.00                                             |
| Instructional Staff Training Services                                           | 6400             |                  |       | 0.00           | 0.00                                             |
| Instruction-Related Technology                                                  | 6500             |                  |       | 0.00           | 0.00                                             |
| Board                                                                           | 7100             |                  |       | 0.00           | 0.00                                             |
| General Administration                                                          | 7200             |                  |       | 0.00           | 0.00                                             |
| School Administration                                                           | 7300             |                  |       | 0.00           | 0.00                                             |
| Facilities Acquisition and Construction                                         | 7410             |                  |       | 0.00           | 0.00                                             |
| Fiscal Services                                                                 | 7500             |                  |       | 0.00           | 0.00                                             |
| Food Services                                                                   | 7600             |                  |       | 0.00           | 0.00                                             |
| Central Services                                                                | 7700             |                  |       | 0.00           | 0.00                                             |
| Student Transportation Services                                                 | 7800             |                  |       | 0.00           | 0.00                                             |
| Operation of Plant                                                              | 7900             |                  |       | 0.00           | 0.00                                             |
| Maintenance of Plant                                                            | 8100             |                  |       | 0.00           | 0.00                                             |
| Administrative Technology Services                                              | 8200             |                  |       | 0.00           | 0.00                                             |
| Community Services                                                              | 9100             |                  |       | 0.00           | 0.00                                             |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                  |       |                |                                                  |
| Redemption of Principal                                                         | 710              |                  |       | 0.00           | 0.00                                             |
| Interest                                                                        | 720              |                  |       | 0.00           | 0.00                                             |
| Dues and Fees                                                                   | 730              |                  |       | 0.00           | 0.00                                             |
| Other Debt Service                                                              | 791              |                  |       | 0.00           | 0.00                                             |
| <i>Capital Outlay:</i>                                                          |                  |                  |       |                |                                                  |
| Facilities Acquisition and Construction                                         | 7420             |                  |       | 0.00           | 0.00                                             |
| Other Capital Outlay                                                            | 9300             |                  |       | 0.00           | 0.00                                             |
| <b>Total Expenditures</b>                                                       |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                  |       |                |                                                  |
| Issuance of Bonds                                                               | 3710             |                  |       | 0.00           | 0.00                                             |
| Premium on Sale of Bonds                                                        | 3791             |                  |       | 0.00           | 0.00                                             |
| Discount on Sale of Bonds                                                       | 891              |                  |       | 0.00           | 0.00                                             |
| Proceeds of Lease-Purchase Agreements                                           | 3750             |                  |       | 0.00           | 0.00                                             |
| Premium on Lease-Purchase Agreements                                            | 3793             |                  |       | 0.00           | 0.00                                             |
| Discount on Lease-Purchase Agreements                                           | 893              |                  |       | 0.00           | 0.00                                             |
| Loans                                                                           | 3720             |                  |       | 0.00           | 0.00                                             |
| Sale of Capital Assets                                                          | 3730             |                  |       | 0.00           | 0.00                                             |
| Loss Recoveries                                                                 | 3740             |                  |       | 0.00           | 0.00                                             |
| Proceeds of Forward Supply Contract                                             | 3760             |                  |       | 0.00           | 0.00                                             |
| Face Value of Refunding Bonds                                                   | 3715             |                  |       | 0.00           | 0.00                                             |
| Premium on Refunding Bonds                                                      | 3792             |                  |       | 0.00           | 0.00                                             |
| Discount on Refunding Bonds                                                     | 892              |                  |       | 0.00           | 0.00                                             |
| Refunding Lease-Purchase Agreements                                             | 3755             |                  |       | 0.00           | 0.00                                             |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             |                  |       | 0.00           | 0.00                                             |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              |                  |       | 0.00           | 0.00                                             |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              |                  |       | 0.00           | 0.00                                             |
| Transfers In                                                                    | 3600             |                  |       | 0.00           | 0.00                                             |
| Transfers Out                                                                   | 9700             |                  |       | 0.00           | 0.00                                             |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| SPECIAL ITEMS                                                                   |                  |                  |       | 0.00           | 0.00                                             |
| EXTRAORDINARY ITEMS                                                             |                  |                  |       | 0.00           | 0.00                                             |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| Fund Balances, July 1, 2022                                                     | 2800             |                  |       | 0.00           | 0.00                                             |
| Adjustments to Fund Balances                                                    | 2891             |                  |       | 0.00           | 0.00                                             |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00             | 0.00  | 0.00           | 0.00                                             |

**DISTRICT SCHOOL BOARD OF COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS - FEDERAL EDUCATION STABILIZATION FUND**  
**For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | Budgeted Amounts |       | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---------------------------------------------------------------------------------|------------------|------------------|-------|----------------|--------------------------------------------------|
|                                                                                 |                  | Original         | Final |                |                                                  |
| <b>REVENUES</b>                                                                 |                  |                  |       |                |                                                  |
| Federal Direct                                                                  | 3100             |                  |       | 0.00           | 0.00                                             |
| Federal Through State and Local                                                 | 3200             |                  |       | 0.00           | 0.00                                             |
| State Sources                                                                   | 3300             |                  |       | 0.00           | 0.00                                             |
| <i>Local Sources:</i>                                                           |                  |                  |       |                |                                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 |                  |       | 0.00           | 0.00                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 |                  |       | 0.00           | 0.00                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 |                  |       | 0.00           | 0.00                                             |
| Local Sales Taxes                                                               | 3418, 3419       |                  |       | 0.00           | 0.00                                             |
| Charges for Service - Food Service                                              | 345X             |                  |       | 0.00           | 0.00                                             |
| Impact Fees                                                                     | 3496             |                  |       | 0.00           | 0.00                                             |
| Other Local Revenue                                                             |                  |                  |       | 0.00           | 0.00                                             |
| Total Local Sources                                                             | 3400             | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>Total Revenues</b>                                                           |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>EXPENDITURES</b>                                                             |                  |                  |       |                |                                                  |
| <i>Current:</i>                                                                 |                  |                  |       |                |                                                  |
| Instruction                                                                     | 5000             |                  |       | 0.00           | 0.00                                             |
| Student Support Services                                                        | 6100             |                  |       | 0.00           | 0.00                                             |
| Instructional Media Services                                                    | 6200             |                  |       | 0.00           | 0.00                                             |
| Instruction and Curriculum Development Services                                 | 6300             |                  |       | 0.00           | 0.00                                             |
| Instructional Staff Training Services                                           | 6400             |                  |       | 0.00           | 0.00                                             |
| Instruction-Related Technology                                                  | 6500             |                  |       | 0.00           | 0.00                                             |
| Board                                                                           | 7100             |                  |       | 0.00           | 0.00                                             |
| General Administration                                                          | 7200             |                  |       | 0.00           | 0.00                                             |
| School Administration                                                           | 7300             |                  |       | 0.00           | 0.00                                             |
| Facilities Acquisition and Construction                                         | 7410             |                  |       | 0.00           | 0.00                                             |
| Fiscal Services                                                                 | 7500             |                  |       | 0.00           | 0.00                                             |
| Food Services                                                                   | 7600             |                  |       | 0.00           | 0.00                                             |
| Central Services                                                                | 7700             |                  |       | 0.00           | 0.00                                             |
| Student Transportation Services                                                 | 7800             |                  |       | 0.00           | 0.00                                             |
| Operation of Plant                                                              | 7900             |                  |       | 0.00           | 0.00                                             |
| Maintenance of Plant                                                            | 8100             |                  |       | 0.00           | 0.00                                             |
| Administrative Technology Services                                              | 8200             |                  |       | 0.00           | 0.00                                             |
| Community Services                                                              | 9100             |                  |       | 0.00           | 0.00                                             |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                  |       |                |                                                  |
| Redemption of Principal                                                         | 710              |                  |       | 0.00           | 0.00                                             |
| Interest                                                                        | 720              |                  |       | 0.00           | 0.00                                             |
| Dues and Fees                                                                   | 730              |                  |       | 0.00           | 0.00                                             |
| Other Debt Service                                                              | 791              |                  |       | 0.00           | 0.00                                             |
| <i>Capital Outlay:</i>                                                          |                  |                  |       |                |                                                  |
| Facilities Acquisition and Construction                                         | 7420             |                  |       | 0.00           | 0.00                                             |
| Other Capital Outlay                                                            | 9300             |                  |       | 0.00           | 0.00                                             |
| <b>Total Expenditures</b>                                                       |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                  |       |                |                                                  |
| Issuance of Bonds                                                               | 3710             |                  |       | 0.00           | 0.00                                             |
| Premium on Sale of Bonds                                                        | 3791             |                  |       | 0.00           | 0.00                                             |
| Discount on Sale of Bonds                                                       | 891              |                  |       | 0.00           | 0.00                                             |
| Proceeds of Lease-Purchase Agreements                                           | 3750             |                  |       | 0.00           | 0.00                                             |
| Premium on Lease-Purchase Agreements                                            | 3793             |                  |       | 0.00           | 0.00                                             |
| Discount on Lease-Purchase Agreements                                           | 893              |                  |       | 0.00           | 0.00                                             |
| Loans                                                                           | 3720             |                  |       | 0.00           | 0.00                                             |
| Sale of Capital Assets                                                          | 3730             |                  |       | 0.00           | 0.00                                             |
| Loss Recoveries                                                                 | 3740             |                  |       | 0.00           | 0.00                                             |
| Proceeds of Forward Supply Contract                                             | 3760             |                  |       | 0.00           | 0.00                                             |
| Face Value of Refunding Bonds                                                   | 3715             |                  |       | 0.00           | 0.00                                             |
| Premium on Refunding Bonds                                                      | 3792             |                  |       | 0.00           | 0.00                                             |
| Discount on Refunding Bonds                                                     | 892              |                  |       | 0.00           | 0.00                                             |
| Refunding Lease-Purchase Agreements                                             | 3755             |                  |       | 0.00           | 0.00                                             |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             |                  |       | 0.00           | 0.00                                             |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              |                  |       | 0.00           | 0.00                                             |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              |                  |       | 0.00           | 0.00                                             |
| Transfers In                                                                    | 3600             |                  |       | 0.00           | 0.00                                             |
| Transfers Out                                                                   | 9700             |                  |       | 0.00           | 0.00                                             |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>SPECIAL ITEMS</b>                                                            |                  |                  |       | 0.00           | 0.00                                             |
| <b>EXTRAORDINARY ITEMS</b>                                                      |                  |                  |       | 0.00           | 0.00                                             |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| Fund Balances, July 1, 2022                                                     | 2800             |                  |       | 0.00           | 0.00                                             |
| Adjustments to Fund Balances                                                    | 2891             |                  |       | 0.00           | 0.00                                             |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00             | 0.00  | 0.00           | 0.00                                             |

**DISTRICT SCHOOL BOARD OF COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**RESERVED FOR SPECIAL REVENUE FUNDS - MISCELLANEOUS, IF MAJOR**  
**For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | Budgeted Amounts |       | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---------------------------------------------------------------------------------|------------------|------------------|-------|----------------|--------------------------------------------------|
|                                                                                 |                  | Original         | Final |                |                                                  |
| <b>REVENUES</b>                                                                 |                  |                  |       |                |                                                  |
| Federal Direct                                                                  | 3100             |                  |       | 0.00           | 0.00                                             |
| Federal Through State and Local                                                 | 3200             |                  |       | 0.00           | 0.00                                             |
| State Sources                                                                   | 3300             |                  |       | 0.00           | 0.00                                             |
| <i>Local Sources:</i>                                                           |                  |                  |       |                |                                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 |                  |       | 0.00           | 0.00                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 |                  |       | 0.00           | 0.00                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 |                  |       | 0.00           | 0.00                                             |
| Local Sales Taxes                                                               | 3418, 3419       |                  |       | 0.00           | 0.00                                             |
| Charges for Service - Food Service                                              | 345X             |                  |       | 0.00           | 0.00                                             |
| Impact Fees                                                                     | 3496             |                  |       | 0.00           | 0.00                                             |
| Other Local Revenue                                                             |                  |                  |       | 0.00           | 0.00                                             |
| Total Local Sources                                                             | 3400             | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>Total Revenues</b>                                                           |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>EXPENDITURES</b>                                                             |                  |                  |       |                |                                                  |
| <i>Current:</i>                                                                 |                  |                  |       |                |                                                  |
| Instruction                                                                     | 5000             |                  |       | 0.00           | 0.00                                             |
| Student Support Services                                                        | 6100             |                  |       | 0.00           | 0.00                                             |
| Instructional Media Services                                                    | 6200             |                  |       | 0.00           | 0.00                                             |
| Instruction and Curriculum Development Services                                 | 6300             |                  |       | 0.00           | 0.00                                             |
| Instructional Staff Training Services                                           | 6400             |                  |       | 0.00           | 0.00                                             |
| Instruction-Related Technology                                                  | 6500             |                  |       | 0.00           | 0.00                                             |
| Board                                                                           | 7100             |                  |       | 0.00           | 0.00                                             |
| General Administration                                                          | 7200             |                  |       | 0.00           | 0.00                                             |
| School Administration                                                           | 7300             |                  |       | 0.00           | 0.00                                             |
| Facilities Acquisition and Construction                                         | 7410             |                  |       | 0.00           | 0.00                                             |
| Fiscal Services                                                                 | 7500             |                  |       | 0.00           | 0.00                                             |
| Food Services                                                                   | 7600             |                  |       | 0.00           | 0.00                                             |
| Central Services                                                                | 7700             |                  |       | 0.00           | 0.00                                             |
| Student Transportation Services                                                 | 7800             |                  |       | 0.00           | 0.00                                             |
| Operation of Plant                                                              | 7900             |                  |       | 0.00           | 0.00                                             |
| Maintenance of Plant                                                            | 8100             |                  |       | 0.00           | 0.00                                             |
| Administrative Technology Services                                              | 8200             |                  |       | 0.00           | 0.00                                             |
| Community Services                                                              | 9100             |                  |       | 0.00           | 0.00                                             |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                  |       |                |                                                  |
| Redemption of Principal                                                         | 710              |                  |       | 0.00           | 0.00                                             |
| Interest                                                                        | 720              |                  |       | 0.00           | 0.00                                             |
| Dues and Fees                                                                   | 730              |                  |       | 0.00           | 0.00                                             |
| Other Debt Service                                                              | 791              |                  |       | 0.00           | 0.00                                             |
| <i>Capital Outlay:</i>                                                          |                  |                  |       |                |                                                  |
| Facilities Acquisition and Construction                                         | 7420             |                  |       | 0.00           | 0.00                                             |
| Other Capital Outlay                                                            | 9300             |                  |       | 0.00           | 0.00                                             |
| <b>Total Expenditures</b>                                                       |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                  |       |                |                                                  |
| Issuance of Bonds                                                               | 3710             |                  |       | 0.00           | 0.00                                             |
| Premium on Sale of Bonds                                                        | 3791             |                  |       | 0.00           | 0.00                                             |
| Discount on Sale of Bonds                                                       | 891              |                  |       | 0.00           | 0.00                                             |
| Proceeds of Lease-Purchase Agreements                                           | 3750             |                  |       | 0.00           | 0.00                                             |
| Premium on Lease-Purchase Agreements                                            | 3793             |                  |       | 0.00           | 0.00                                             |
| Discount on Lease-Purchase Agreements                                           | 893              |                  |       | 0.00           | 0.00                                             |
| Loans                                                                           | 3720             |                  |       | 0.00           | 0.00                                             |
| Sale of Capital Assets                                                          | 3730             |                  |       | 0.00           | 0.00                                             |
| Loss Recoveries                                                                 | 3740             |                  |       | 0.00           | 0.00                                             |
| Proceeds of Forward Supply Contract                                             | 3760             |                  |       | 0.00           | 0.00                                             |
| Face Value of Refunding Bonds                                                   | 3715             |                  |       | 0.00           | 0.00                                             |
| Premium on Refunding Bonds                                                      | 3792             |                  |       | 0.00           | 0.00                                             |
| Discount on Refunding Bonds                                                     | 892              |                  |       | 0.00           | 0.00                                             |
| Refunding Lease-Purchase Agreements                                             | 3755             |                  |       | 0.00           | 0.00                                             |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             |                  |       | 0.00           | 0.00                                             |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              |                  |       | 0.00           | 0.00                                             |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              |                  |       | 0.00           | 0.00                                             |
| Transfers In                                                                    | 3600             |                  |       | 0.00           | 0.00                                             |
| Transfers Out                                                                   | 9700             |                  |       | 0.00           | 0.00                                             |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>SPECIAL ITEMS</b>                                                            |                  |                  |       | 0.00           | 0.00                                             |
| <b>EXTRAORDINARY ITEMS</b>                                                      |                  |                  |       | 0.00           | 0.00                                             |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| Fund Balances, July 1, 2022                                                     | 2800             |                  |       | 0.00           | 0.00                                             |
| Adjustments to Fund Balances                                                    | 2891             |                  |       | 0.00           | 0.00                                             |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00             | 0.00  | 0.00           | 0.00                                             |

DISTRICT SCHOOL BOARD OF COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2023

|                                                                           | Account Number | Special Revenue Funds |                               |                                      |                                      |
|---------------------------------------------------------------------------|----------------|-----------------------|-------------------------------|--------------------------------------|--------------------------------------|
|                                                                           |                | Food Services<br>410  | Other Federal Programs<br>420 | Miscellaneous Special Revenue<br>490 | Total Nonmajor Special Revenue Funds |
| <b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>                          |                |                       |                               |                                      |                                      |
| <b>ASSETS</b>                                                             |                |                       |                               |                                      |                                      |
| Cash and Cash Equivalents                                                 | 1110           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Investments                                                               | 1160           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Taxes Receivable, Net                                                     | 1120           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Accounts Receivable, Net                                                  | 1131           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Interest Receivable on Investments                                        | 1170           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Due From Other Agencies                                                   | 1220           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Due From Budgetary Funds                                                  | 1141           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Due From Insurer                                                          | 1180           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Deposits Receivable                                                       | 1210           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Due From Internal Funds                                                   | 1142           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Cash with Fiscal/Service Agents                                           | 1114           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Inventory                                                                 | 1150           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Prepaid Items                                                             | 1230           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Long-Term Investments                                                     | 1460           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>Total Assets</b>                                                       |                | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                     |                |                       |                               |                                      |                                      |
| Accumulated Decrease in Fair Value of Hedging Derivatives                 | 1910           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>Total Deferred Outflows of Resources</b>                               |                | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>Total Assets and Deferred Outflows of Resources</b>                    |                | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>       |                |                       |                               |                                      |                                      |
| <b>LIABILITIES</b>                                                        |                |                       |                               |                                      |                                      |
| Cash Overdraft                                                            | 2125           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Accrued Salaries and Benefits                                             | 2110           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Payroll Deductions and Withholdings                                       | 2170           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Accounts Payable                                                          | 2120           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Sales Tax Payable                                                         | 2260           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Current Notes Payable                                                     | 2250           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Accrued Interest Payable                                                  | 2210           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Deposits Payable                                                          | 2220           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Due to Other Agencies                                                     | 2230           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Due to Budgetary Funds                                                    | 2161           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Due to Internal Funds                                                     | 2162           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Due to Fiscal Agent                                                       | 2240           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Pension Liability                                                         | 2115           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Other Postemployment Benefits Liability                                   | 2116           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Judgments Payable                                                         | 2130           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Construction Contracts Payable                                            | 2140           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Construction Contracts Payable - Retained Percentage                      | 2150           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Matured Bonds Payable                                                     | 2180           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Matured Interest Payable                                                  | 2190           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Unearned Revenues                                                         | 2410           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Unavailable Revenues                                                      | 2410           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>Total Liabilities</b>                                                  |                | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                |                       |                               |                                      |                                      |
| Accumulated Increase in Fair Value of Hedging Derivatives                 | 2610           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Deferred Revenues                                                         | 2630           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>Total Deferred Inflows of Resources</b>                                |                | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>FUND BALANCES</b>                                                      |                |                       |                               |                                      |                                      |
| <i>Nonspendable:</i>                                                      |                |                       |                               |                                      |                                      |
| Inventory                                                                 | 2711           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Prepaid Amounts                                                           | 2712           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Permanent Fund Principal                                                  | 2713           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Other Not in Spendable Form                                               | 2719           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>Total Nonspendable Fund Balances</b>                                   | 2710           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <i>Restricted for:</i>                                                    |                |                       |                               |                                      |                                      |
| Economic Stabilization                                                    | 2721           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Federal Required Carryover Programs                                       | 2722           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| State Required Carryover Programs                                         | 2723           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Local Sales Tax and Other Tax Levy                                        | 2724           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Debt Service                                                              | 2725           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Capital Projects                                                          | 2726           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Restricted for                                                            | 2729           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Restricted for                                                            | 2729           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>Total Restricted Fund Balances</b>                                     | 2720           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <i>Committed to:</i>                                                      |                |                       |                               |                                      |                                      |
| Economic Stabilization                                                    | 2731           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Contractual Agreements                                                    | 2732           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Committed for                                                             | 2739           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Committed for                                                             | 2739           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>Total Committed Fund Balances</b>                                      | 2730           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <i>Assigned to:</i>                                                       |                |                       |                               |                                      |                                      |
| Special Revenue                                                           | 2741           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Debt Service                                                              | 2742           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Capital Projects                                                          | 2743           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Permanent Fund                                                            | 2744           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Assigned for                                                              | 2749           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Assigned for                                                              | 2749           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>Total Assigned Fund Balances</b>                                       | 2740           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>Total Unassigned Fund Balances</b>                                     | 2750           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>Total Fund Balances</b>                                                | 2700           | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b> |                | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |

The notes to financial statements are an integral part of this statement.  
ESE 145

DISTRICT SCHOOL BOARD OF COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2023

|                                                                           | Account Number | Debt Service Funds |                       |                                             |                                 |                    |
|---------------------------------------------------------------------------|----------------|--------------------|-----------------------|---------------------------------------------|---------------------------------|--------------------|
|                                                                           |                | SBE/COBI Bonds 210 | Special Act Bonds 220 | Sections 1011.14 & 1011.15, F.S., Loans 230 | Motor Vehicle Revenue Bonds 240 | District Bonds 250 |
| <b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>                          |                |                    |                       |                                             |                                 |                    |
| <b>ASSETS</b>                                                             |                |                    |                       |                                             |                                 |                    |
| Cash and Cash Equivalents                                                 | 1110           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Investments                                                               | 1160           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Taxes Receivable, Net                                                     | 1120           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Accounts Receivable, Net                                                  | 1131           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Interest Receivable on Investments                                        | 1170           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Due From Other Agencies                                                   | 1220           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Due From Budgetary Funds                                                  | 1141           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Due From Insurer                                                          | 1180           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Deposits Receivable                                                       | 1210           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Due From Internal Funds                                                   | 1142           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Cash with Fiscal/Service Agents                                           | 1114           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Inventory                                                                 | 1150           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Prepaid Items                                                             | 1230           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Long-Term Investments                                                     | 1460           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Assets</b>                                                       |                | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                     |                |                    |                       |                                             |                                 |                    |
| Accumulated Decrease in Fair Value of Hedging Derivatives                 | 1910           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Deferred Outflows of Resources</b>                               |                | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Assets and Deferred Outflows of Resources</b>                    |                | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>       |                |                    |                       |                                             |                                 |                    |
| <b>LIABILITIES</b>                                                        |                |                    |                       |                                             |                                 |                    |
| Cash Overdraft                                                            | 2125           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Accrued Salaries and Benefits                                             | 2110           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Payroll Deductions and Withholdings                                       | 2170           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Accounts Payable                                                          | 2120           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Sales Tax Payable                                                         | 2260           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Current Notes Payable                                                     | 2250           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Accrued Interest Payable                                                  | 2210           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Deposits Payable                                                          | 2220           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Due to Other Agencies                                                     | 2230           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Due to Budgetary Funds                                                    | 2161           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Due to Internal Funds                                                     | 2162           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Due to Fiscal Agent                                                       | 2240           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Pension Liability                                                         | 2115           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Other Postemployment Benefits Liability                                   | 2116           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Judgments Payable                                                         | 2130           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Construction Contracts Payable                                            | 2140           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Construction Contracts Payable - Retained Percentage                      | 2150           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Matured Bonds Payable                                                     | 2180           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Matured Interest Payable                                                  | 2190           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Unearned Revenues                                                         | 2410           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Unavailable Revenues                                                      | 2410           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Liabilities</b>                                                  |                | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                |                    |                       |                                             |                                 |                    |
| Accumulated Increase in Fair Value of Hedging Derivatives                 | 2610           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Deferred Revenues                                                         | 2630           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Deferred Inflows of Resources</b>                                |                | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>FUND BALANCES</b>                                                      |                |                    |                       |                                             |                                 |                    |
| <i>Nonspendable:</i>                                                      |                |                    |                       |                                             |                                 |                    |
| Inventory                                                                 | 2711           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Prepaid Amounts                                                           | 2712           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Permanent Fund Principal                                                  | 2713           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Other Not in Spendable Form                                               | 2719           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Total Nonspendable Fund Balances</i>                                   | 2710           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Restricted for:</i>                                                    |                |                    |                       |                                             |                                 |                    |
| Economic Stabilization                                                    | 2721           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Federal Required Carryover Programs                                       | 2722           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| State Required Carryover Programs                                         | 2723           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Local Sales Tax and Other Tax Levy                                        | 2724           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Debt Service                                                              | 2725           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Capital Projects                                                          | 2726           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Restricted for                                                            | 2729           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Restricted for                                                            | 2729           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Total Restricted Fund Balances</i>                                     | 2720           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Committed to:</i>                                                      |                |                    |                       |                                             |                                 |                    |
| Economic Stabilization                                                    | 2731           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Contractual Agreements                                                    | 2732           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Committed for                                                             | 2739           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Committed for                                                             | 2739           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Total Committed Fund Balances</i>                                      | 2730           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Assigned to:</i>                                                       |                |                    |                       |                                             |                                 |                    |
| Special Revenue                                                           | 2741           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Debt Service                                                              | 2742           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Capital Projects                                                          | 2743           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Permanent Fund                                                            | 2744           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Assigned for                                                              | 2749           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Assigned for                                                              | 2749           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Total Assigned Fund Balances</i>                                       | 2740           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Total Unassigned Fund Balances</i>                                     | 2750           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Fund Balances</b>                                                | 2700           | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b> |                | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |

The notes to financial statements are an integral part of this statement.  
ESE 145

DISTRICT SCHOOL BOARD OF COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2023

|                                                                           | Account Number | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Total Nonmajor Debt Service Funds |
|---------------------------------------------------------------------------|----------------|------------------------|-----------------------------------------|-----------------------------------|
| <b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>                          |                |                        |                                         |                                   |
| <b>ASSETS</b>                                                             |                |                        |                                         |                                   |
| Cash and Cash Equivalents                                                 | 1110           | 0.00                   | 0.00                                    | 0.00                              |
| Investments                                                               | 1160           | 0.00                   | 0.00                                    | 0.00                              |
| Taxes Receivable, Net                                                     | 1120           | 0.00                   | 0.00                                    | 0.00                              |
| Accounts Receivable, Net                                                  | 1131           | 0.00                   | 0.00                                    | 0.00                              |
| Interest Receivable on Investments                                        | 1170           | 0.00                   | 0.00                                    | 0.00                              |
| Due From Other Agencies                                                   | 1220           | 0.00                   | 0.00                                    | 0.00                              |
| Due From Budgetary Funds                                                  | 1141           | 0.00                   | 0.00                                    | 0.00                              |
| Due From Insurer                                                          | 1180           | 0.00                   | 0.00                                    | 0.00                              |
| Deposits Receivable                                                       | 1210           | 0.00                   | 0.00                                    | 0.00                              |
| Due From Internal Funds                                                   | 1142           | 0.00                   | 0.00                                    | 0.00                              |
| Cash with Fiscal/Service Agents                                           | 1114           | 0.00                   | 0.00                                    | 0.00                              |
| Inventory                                                                 | 1150           | 0.00                   | 0.00                                    | 0.00                              |
| Prepaid Items                                                             | 1230           | 0.00                   | 0.00                                    | 0.00                              |
| Long-Term Investments                                                     | 1460           | 0.00                   | 0.00                                    | 0.00                              |
| <b>Total Assets</b>                                                       |                | 0.00                   | 0.00                                    | 0.00                              |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                     |                |                        |                                         |                                   |
| Accumulated Decrease in Fair Value of Hedging Derivatives                 | 1910           | 0.00                   | 0.00                                    | 0.00                              |
| <b>Total Deferred Outflows of Resources</b>                               |                | 0.00                   | 0.00                                    | 0.00                              |
| <b>Total Assets and Deferred Outflows of Resources</b>                    |                | 0.00                   | 0.00                                    | 0.00                              |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>       |                |                        |                                         |                                   |
| <b>LIABILITIES</b>                                                        |                |                        |                                         |                                   |
| Cash Overdraft                                                            | 2125           | 0.00                   | 0.00                                    | 0.00                              |
| Accrued Salaries and Benefits                                             | 2110           | 0.00                   | 0.00                                    | 0.00                              |
| Payroll Deductions and Withholdings                                       | 2170           | 0.00                   | 0.00                                    | 0.00                              |
| Accounts Payable                                                          | 2120           | 0.00                   | 0.00                                    | 0.00                              |
| Sales Tax Payable                                                         | 2260           | 0.00                   | 0.00                                    | 0.00                              |
| Current Notes Payable                                                     | 2250           | 0.00                   | 0.00                                    | 0.00                              |
| Accrued Interest Payable                                                  | 2210           | 0.00                   | 0.00                                    | 0.00                              |
| Deposits Payable                                                          | 2220           | 0.00                   | 0.00                                    | 0.00                              |
| Due to Other Agencies                                                     | 2230           | 0.00                   | 0.00                                    | 0.00                              |
| Due to Budgetary Funds                                                    | 2161           | 0.00                   | 0.00                                    | 0.00                              |
| Due to Internal Funds                                                     | 2162           | 0.00                   | 0.00                                    | 0.00                              |
| Due to Fiscal Agent                                                       | 2240           | 0.00                   | 0.00                                    | 0.00                              |
| Pension Liability                                                         | 2115           | 0.00                   | 0.00                                    | 0.00                              |
| Other Postemployment Benefits Liability                                   | 2116           | 0.00                   | 0.00                                    | 0.00                              |
| Judgments Payable                                                         | 2130           | 0.00                   | 0.00                                    | 0.00                              |
| Construction Contracts Payable                                            | 2140           | 0.00                   | 0.00                                    | 0.00                              |
| Construction Contracts Payable - Retained Percentage                      | 2150           | 0.00                   | 0.00                                    | 0.00                              |
| Matured Bonds Payable                                                     | 2180           | 0.00                   | 0.00                                    | 0.00                              |
| Matured Interest Payable                                                  | 2190           | 0.00                   | 0.00                                    | 0.00                              |
| Unearned Revenues                                                         | 2410           | 0.00                   | 0.00                                    | 0.00                              |
| Unavailable Revenues                                                      | 2410           | 0.00                   | 0.00                                    | 0.00                              |
| <b>Total Liabilities</b>                                                  |                | 0.00                   | 0.00                                    | 0.00                              |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                |                        |                                         |                                   |
| Accumulated Increase in Fair Value of Hedging Derivatives                 | 2610           | 0.00                   | 0.00                                    | 0.00                              |
| Deferred Revenues                                                         | 2630           | 0.00                   | 0.00                                    | 0.00                              |
| <b>Total Deferred Inflows of Resources</b>                                |                | 0.00                   | 0.00                                    | 0.00                              |
| <b>FUND BALANCES</b>                                                      |                |                        |                                         |                                   |
| <i>Nonspendable:</i>                                                      |                |                        |                                         |                                   |
| Inventory                                                                 | 2711           | 0.00                   | 0.00                                    | 0.00                              |
| Prepaid Amounts                                                           | 2712           | 0.00                   | 0.00                                    | 0.00                              |
| Permanent Fund Principal                                                  | 2713           | 0.00                   | 0.00                                    | 0.00                              |
| Other Not in Spendable Form                                               | 2719           | 0.00                   | 0.00                                    | 0.00                              |
| <i>Total Nonspendable Fund Balances</i>                                   | 2710           | 0.00                   | 0.00                                    | 0.00                              |
| <i>Restricted for:</i>                                                    |                |                        |                                         |                                   |
| Economic Stabilization                                                    | 2721           | 0.00                   | 0.00                                    | 0.00                              |
| Federal Required Carryover Programs                                       | 2722           | 0.00                   | 0.00                                    | 0.00                              |
| State Required Carryover Programs                                         | 2723           | 0.00                   | 0.00                                    | 0.00                              |
| Local Sales Tax and Other Tax Levv                                        | 2724           | 0.00                   | 0.00                                    | 0.00                              |
| Debt Service                                                              | 2725           | 0.00                   | 0.00                                    | 0.00                              |
| Capital Projects                                                          | 2726           | 0.00                   | 0.00                                    | 0.00                              |
| Restricted for                                                            | 2729           | 0.00                   | 0.00                                    | 0.00                              |
| Restricted for                                                            | 2729           | 0.00                   | 0.00                                    | 0.00                              |
| <i>Total Restricted Fund Balances</i>                                     | 2720           | 0.00                   | 0.00                                    | 0.00                              |
| <i>Committed to:</i>                                                      |                |                        |                                         |                                   |
| Economic Stabilization                                                    | 2731           | 0.00                   | 0.00                                    | 0.00                              |
| Contractual Agreements                                                    | 2732           | 0.00                   | 0.00                                    | 0.00                              |
| Committed for                                                             | 2739           | 0.00                   | 0.00                                    | 0.00                              |
| Committed for                                                             | 2739           | 0.00                   | 0.00                                    | 0.00                              |
| <i>Total Committed Fund Balances</i>                                      | 2730           | 0.00                   | 0.00                                    | 0.00                              |
| <i>Assigned to:</i>                                                       |                |                        |                                         |                                   |
| Special Revenue                                                           | 2741           | 0.00                   | 0.00                                    | 0.00                              |
| Debt Service                                                              | 2742           | 0.00                   | 0.00                                    | 0.00                              |
| Capital Projects                                                          | 2743           | 0.00                   | 0.00                                    | 0.00                              |
| Permanent Fund                                                            | 2744           | 0.00                   | 0.00                                    | 0.00                              |
| Assigned for                                                              | 2749           | 0.00                   | 0.00                                    | 0.00                              |
| Assigned for                                                              | 2749           | 0.00                   | 0.00                                    | 0.00                              |
| <i>Total Assigned Fund Balances</i>                                       | 2740           | 0.00                   | 0.00                                    | 0.00                              |
| <i>Total Unassigned Fund Balances</i>                                     | 2750           | 0.00                   | 0.00                                    | 0.00                              |
| <b>Total Fund Balances</b>                                                | 2700           | 0.00                   | 0.00                                    | 0.00                              |
| <b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b> |                | 0.00                   | 0.00                                    | 0.00                              |

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2023

|                                                                           | Account Number | Capital Outlay Bond Issues (COBI) 310 | Special Act Bonds 320 | Sections 1011.14 & 1011.15, F.S., Loans 330 | Public Education Capital Outlay (PECO) 340 | District Bonds 350 |
|---------------------------------------------------------------------------|----------------|---------------------------------------|-----------------------|---------------------------------------------|--------------------------------------------|--------------------|
| <b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>                          |                |                                       |                       |                                             |                                            |                    |
| <b>ASSETS</b>                                                             |                |                                       |                       |                                             |                                            |                    |
| Cash and Cash Equivalents                                                 | 1110           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Investments                                                               | 1160           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Taxes Receivable, Net                                                     | 1120           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Accounts Receivable, Net                                                  | 1131           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Interest Receivable on Investments                                        | 1170           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Due From Other Agencies                                                   | 1220           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Due From Budgetary Funds                                                  | 1141           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Due From Insurer                                                          | 1180           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Deposits Receivable                                                       | 1210           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Due From Internal Funds                                                   | 1142           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Cash with Fiscal/Service Agents                                           | 1114           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Inventory                                                                 | 1150           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Prepaid Items                                                             | 1230           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Long-Term Investments                                                     | 1460           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <b>Total Assets</b>                                                       |                | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                     |                |                                       |                       |                                             |                                            |                    |
| Accumulated Decrease in Fair Value of Hedging Derivatives                 | 1910           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <b>Total Deferred Outflows of Resources</b>                               |                | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <b>Total Assets and Deferred Outflows of Resources</b>                    |                | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>       |                |                                       |                       |                                             |                                            |                    |
| <b>LIABILITIES</b>                                                        |                |                                       |                       |                                             |                                            |                    |
| Cash Overdraft                                                            | 2125           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Accrued Salaries and Benefits                                             | 2110           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Payroll Deductions and Withholdings                                       | 2170           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Accounts Payable                                                          | 2120           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Sales Tax Payable                                                         | 2260           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Current Notes Payable                                                     | 2250           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Accrued Interest Payable                                                  | 2210           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Deposits Payable                                                          | 2220           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Due to Other Agencies                                                     | 2230           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Due to Budgetary Funds                                                    | 2161           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Due to Internal Funds                                                     | 2162           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Due to Fiscal Agent                                                       | 2240           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Pension Liability                                                         | 2115           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Other Postemployment Benefits Liability                                   | 2116           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Judgments Payable                                                         | 2130           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Construction Contracts Payable                                            | 2140           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Construction Contracts Payable - Retained Percentage                      | 2150           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Matured Bonds Payable                                                     | 2180           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Matured Interest Payable                                                  | 2190           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Unearned Revenues                                                         | 2410           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Unavailable Revenues                                                      | 2410           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <b>Total Liabilities</b>                                                  |                | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                |                                       |                       |                                             |                                            |                    |
| Accumulated Increase in Fair Value of Hedging Derivatives                 | 2610           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Deferred Revenues                                                         | 2630           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <b>Total Deferred Inflows of Resources</b>                                |                | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <b>FUND BALANCES</b>                                                      |                |                                       |                       |                                             |                                            |                    |
| <i>Nonspendable:</i>                                                      |                |                                       |                       |                                             |                                            |                    |
| Inventory                                                                 | 2711           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Prepaid Amounts                                                           | 2712           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Permanent Fund Principal                                                  | 2713           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Other Not in Spendable Form                                               | 2719           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <i>Total Nonspendable Fund Balances</i>                                   | 2710           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <i>Restricted for:</i>                                                    |                |                                       |                       |                                             |                                            |                    |
| Economic Stabilization                                                    | 2721           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Federal Required Carryover Programs                                       | 2722           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| State Required Carryover Programs                                         | 2723           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Local Sales Tax and Other Tax Levy                                        | 2724           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Debt Service                                                              | 2725           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Capital Projects                                                          | 2726           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Restricted for                                                            | 2729           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Restricted for                                                            | 2729           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <i>Total Restricted Fund Balances</i>                                     | 2720           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <i>Committed to:</i>                                                      |                |                                       |                       |                                             |                                            |                    |
| Economic Stabilization                                                    | 2731           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Contractual Agreements                                                    | 2732           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Committed for                                                             | 2739           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Committed for                                                             | 2739           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <i>Total Committed Fund Balances</i>                                      | 2730           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <i>Assigned to:</i>                                                       |                |                                       |                       |                                             |                                            |                    |
| Special Revenue                                                           | 2741           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Debt Service                                                              | 2742           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Capital Projects                                                          | 2743           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Permanent Fund                                                            | 2744           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Assigned for                                                              | 2749           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Assigned for                                                              | 2749           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <i>Total Assigned Fund Balances</i>                                       | 2740           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <i>Total Unassigned Fund Balances</i>                                     | 2750           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <b>Total Fund Balances</b>                                                | 2700           | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b> |                | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |

The notes to financial statements are an integral part of this statement.  
ESE 145

DISTRICT SCHOOL BOARD OF COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2023

|                                                                           | Account Number | Capital Projects Funds              |                                       |                                    |                            | ARRA Economic Stimulus Capital Projects 399 |
|---------------------------------------------------------------------------|----------------|-------------------------------------|---------------------------------------|------------------------------------|----------------------------|---------------------------------------------|
|                                                                           |                | Capital Outlay and Debt Service 360 | Nonvoted Capital Improvement Fund 370 | Voted Capital Improvement Fund 380 | Other Capital Projects 390 |                                             |
| <b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>                          |                |                                     |                                       |                                    |                            |                                             |
| <b>ASSETS</b>                                                             |                |                                     |                                       |                                    |                            |                                             |
| Cash and Cash Equivalents                                                 | 1110           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Investments                                                               | 1160           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Taxes Receivable, Net                                                     | 1120           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Accounts Receivable, Net                                                  | 1131           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Interest Receivable on Investments                                        | 1170           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Due From Other Agencies                                                   | 1220           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Due From Budgetary Funds                                                  | 1141           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Due From Insurer                                                          | 1180           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Deposits Receivable                                                       | 1210           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Due From Internal Funds                                                   | 1142           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Cash with Fiscal/Service Agents                                           | 1114           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Inventory                                                                 | 1150           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Prepaid Items                                                             | 1230           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Long-Term Investments                                                     | 1460           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <b>Total Assets</b>                                                       |                | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                     |                |                                     |                                       |                                    |                            |                                             |
| Accumulated Decrease in Fair Value of Hedging Derivatives                 | 1910           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <b>Total Deferred Outflows of Resources</b>                               |                | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <b>Total Assets and Deferred Outflows of Resources</b>                    |                | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>       |                |                                     |                                       |                                    |                            |                                             |
| <b>LIABILITIES</b>                                                        |                |                                     |                                       |                                    |                            |                                             |
| Cash Overdraft                                                            | 2125           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Accrued Salaries and Benefits                                             | 2110           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Payroll Deductions and Withholdings                                       | 2170           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Accounts Payable                                                          | 2120           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Sales Tax Payable                                                         | 2260           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Current Notes Payable                                                     | 2250           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Accrued Interest Payable                                                  | 2210           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Deposits Payable                                                          | 2220           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Due to Other Agencies                                                     | 2230           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Due to Budgetary Funds                                                    | 2161           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Due to Internal Funds                                                     | 2162           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Due to Fiscal Agent                                                       | 2240           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Pension Liability                                                         | 2115           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Other Postemployment Benefits Liability                                   | 2116           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Judgments Payable                                                         | 2130           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Construction Contracts Payable                                            | 2140           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Construction Contracts Payable - Retained Percentage                      | 2150           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Matured Bonds Payable                                                     | 2180           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Matured Interest Payable                                                  | 2190           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Unearned Revenues                                                         | 2410           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Unavailable Revenues                                                      | 2410           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <b>Total Liabilities</b>                                                  |                | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                |                                     |                                       |                                    |                            |                                             |
| Accumulated Increase in Fair Value of Hedging Derivatives                 | 2610           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Deferred Revenues                                                         | 2630           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <b>Total Deferred Inflows of Resources</b>                                |                | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <b>FUND BALANCES</b>                                                      |                |                                     |                                       |                                    |                            |                                             |
| <i>Nonspendable:</i>                                                      |                |                                     |                                       |                                    |                            |                                             |
| Inventory                                                                 | 2711           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Prepaid Amounts                                                           | 2712           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Permanent Fund Principal                                                  | 2713           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Other Not in Spendable Form                                               | 2719           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <i>Total Nonspendable Fund Balances</i>                                   | 2710           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <i>Restricted for:</i>                                                    |                |                                     |                                       |                                    |                            |                                             |
| Economic Stabilization                                                    | 2721           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Federal Required Carryover Programs                                       | 2722           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| State Required Carryover Programs                                         | 2723           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Local Sales Tax and Other Tax Levy                                        | 2724           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Debt Service                                                              | 2725           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Capital Projects                                                          | 2726           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Restricted for                                                            | 2729           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Restricted for                                                            | 2729           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <i>Total Restricted Fund Balances</i>                                     | 2720           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <i>Committed to:</i>                                                      |                |                                     |                                       |                                    |                            |                                             |
| Economic Stabilization                                                    | 2731           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Contractual Agreements                                                    | 2732           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Committed for                                                             | 2739           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Committed for                                                             | 2739           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <i>Total Committed Fund Balances</i>                                      | 2730           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <i>Assigned to:</i>                                                       |                |                                     |                                       |                                    |                            |                                             |
| Special Revenue                                                           | 2741           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Debt Service                                                              | 2742           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Capital Projects                                                          | 2743           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Permanent Fund                                                            | 2744           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Assigned for                                                              | 2749           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Assigned for                                                              | 2749           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <i>Total Assigned Fund Balances</i>                                       | 2740           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <i>Total Unassigned Fund Balances</i>                                     | 2750           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <b>Total Fund Balances</b>                                                | 2700           | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b> |                | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |

The notes to financial statements are an integral part of this statement.  
ESE 145



DISTRICT SCHOOL BOARD OF COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2023

|                                                                           | Account Number | Total Nonmajor Capital Projects Funds |
|---------------------------------------------------------------------------|----------------|---------------------------------------|
| <b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>                          |                |                                       |
| <b>ASSETS</b>                                                             |                |                                       |
| Cash and Cash Equivalents                                                 | 1110           | 0.00                                  |
| Investments                                                               | 1160           | 0.00                                  |
| Taxes Receivable, Net                                                     | 1120           | 0.00                                  |
| Accounts Receivable, Net                                                  | 1131           | 0.00                                  |
| Interest Receivable on Investments                                        | 1170           | 0.00                                  |
| Due From Other Agencies                                                   | 1220           | 0.00                                  |
| Due From Budgetary Funds                                                  | 1141           | 0.00                                  |
| Due From Insurer                                                          | 1180           | 0.00                                  |
| Deposits Receivable                                                       | 1210           | 0.00                                  |
| Due From Internal Funds                                                   | 1142           | 0.00                                  |
| Cash with Fiscal/Service Agents                                           | 1114           | 0.00                                  |
| Inventory                                                                 | 1150           | 0.00                                  |
| Prepaid Items                                                             | 1230           | 0.00                                  |
| Long-Term Investments                                                     | 1460           | 0.00                                  |
| <b>Total Assets</b>                                                       |                | 0.00                                  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                     |                |                                       |
| Accumulated Decrease in Fair Value of Hedging Derivatives                 | 1910           | 0.00                                  |
| <b>Total Deferred Outflows of Resources</b>                               |                | 0.00                                  |
| <b>Total Assets and Deferred Outflows of Resources</b>                    |                | 0.00                                  |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>       |                |                                       |
| <b>LIABILITIES</b>                                                        |                |                                       |
| Cash Overdraft                                                            | 2125           | 0.00                                  |
| Accrued Salaries and Benefits                                             | 2110           | 0.00                                  |
| Payroll Deductions and Withholdings                                       | 2170           | 0.00                                  |
| Accounts Payable                                                          | 2120           | 0.00                                  |
| Sales Tax Payable                                                         | 2260           | 0.00                                  |
| Current Notes Payable                                                     | 2250           | 0.00                                  |
| Accrued Interest Payable                                                  | 2210           | 0.00                                  |
| Deposits Payable                                                          | 2220           | 0.00                                  |
| Due to Other Agencies                                                     | 2230           | 0.00                                  |
| Due to Budgetary Funds                                                    | 2161           | 0.00                                  |
| Due to Internal Funds                                                     | 2162           | 0.00                                  |
| Due to Fiscal Agent                                                       | 2240           | 0.00                                  |
| Pension Liability                                                         | 2115           | 0.00                                  |
| Other Postemployment Benefits Liability                                   | 2116           | 0.00                                  |
| Judgments Payable                                                         | 2130           | 0.00                                  |
| Construction Contracts Payable                                            | 2140           | 0.00                                  |
| Construction Contracts Payable - Retained Percentage                      | 2150           | 0.00                                  |
| Matured Bonds Payable                                                     | 2180           | 0.00                                  |
| Matured Interest Payable                                                  | 2190           | 0.00                                  |
| Unearned Revenues                                                         | 2410           | 0.00                                  |
| Unavailable Revenues                                                      | 2410           | 0.00                                  |
| <b>Total Liabilities</b>                                                  |                | 0.00                                  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                |                                       |
| Accumulated Increase in Fair Value of Hedging Derivatives                 | 2610           | 0.00                                  |
| Deferred Revenues                                                         | 2630           | 0.00                                  |
| <b>Total Deferred Inflows of Resources</b>                                |                | 0.00                                  |
| <b>FUND BALANCES</b>                                                      |                |                                       |
| <i>Nonspendable:</i>                                                      |                |                                       |
| Inventory                                                                 | 2711           | 0.00                                  |
| Prepaid Amounts                                                           | 2712           | 0.00                                  |
| Permanent Fund Principal                                                  | 2713           | 0.00                                  |
| Other Not in Spendable Form                                               | 2719           | 0.00                                  |
| <b>Total Nonspendable Fund Balances</b>                                   | 2710           | 0.00                                  |
| <i>Restricted for:</i>                                                    |                |                                       |
| Economic Stabilization                                                    | 2721           | 0.00                                  |
| Federal Required Carryover Programs                                       | 2722           | 0.00                                  |
| State Required Carryover Programs                                         | 2723           | 0.00                                  |
| Local Sales Tax and Other Tax Levv                                        | 2724           | 0.00                                  |
| Debt Service                                                              | 2725           | 0.00                                  |
| Capital Projects                                                          | 2726           | 0.00                                  |
| Restricted for                                                            | 2729           | 0.00                                  |
| Restricted for                                                            | 2729           | 0.00                                  |
| <b>Total Restricted Fund Balances</b>                                     | 2720           | 0.00                                  |
| <i>Committed to:</i>                                                      |                |                                       |
| Economic Stabilization                                                    | 2731           | 0.00                                  |
| Contractual Agreements                                                    | 2732           | 0.00                                  |
| Committed for                                                             | 2739           | 0.00                                  |
| Committed for                                                             | 2739           | 0.00                                  |
| <b>Total Committed Fund Balances</b>                                      | 2730           | 0.00                                  |
| <i>Assigned to:</i>                                                       |                |                                       |
| Special Revenue                                                           | 2741           | 0.00                                  |
| Debt Service                                                              | 2742           | 0.00                                  |
| Capital Projects                                                          | 2743           | 0.00                                  |
| Permanent Fund                                                            | 2744           | 0.00                                  |
| Assigned for                                                              | 2749           | 0.00                                  |
| Assigned for                                                              | 2749           | 0.00                                  |
| <b>Total Assigned Fund Balances</b>                                       | 2740           | 0.00                                  |
| <b>Total Unassigned Fund Balances</b>                                     | 2750           | 0.00                                  |
| <b>Total Fund Balances</b>                                                | 2700           | 0.00                                  |
| <b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b> |                | 0.00                                  |

DISTRICT SCHOOL BOARD OF COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2023

|                                                                           | Account Number | Permanent Funds 000 | Total Nonmajor Governmental Funds |
|---------------------------------------------------------------------------|----------------|---------------------|-----------------------------------|
| <b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>                          |                |                     |                                   |
| <b>ASSETS</b>                                                             |                |                     |                                   |
| Cash and Cash Equivalents                                                 | 1110           | 0.00                | 0.00                              |
| Investments                                                               | 1160           | 0.00                | 0.00                              |
| Taxes Receivable, Net                                                     | 1120           | 0.00                | 0.00                              |
| Accounts Receivable, Net                                                  | 1131           | 0.00                | 0.00                              |
| Interest Receivable on Investments                                        | 1170           | 0.00                | 0.00                              |
| Due From Other Agencies                                                   | 1220           | 0.00                | 0.00                              |
| Due From Budgetary Funds                                                  | 1141           | 0.00                | 0.00                              |
| Due From Insurer                                                          | 1180           | 0.00                | 0.00                              |
| Deposits Receivable                                                       | 1210           | 0.00                | 0.00                              |
| Due From Internal Funds                                                   | 1142           | 0.00                | 0.00                              |
| Cash with Fiscal/Service Agents                                           | 1114           | 0.00                | 0.00                              |
| Inventory                                                                 | 1150           | 0.00                | 0.00                              |
| Prepaid Items                                                             | 1230           | 0.00                | 0.00                              |
| Long-Term Investments                                                     | 1460           | 0.00                | 0.00                              |
| <b>Total Assets</b>                                                       |                | 0.00                | 0.00                              |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                     |                |                     |                                   |
| Accumulated Decrease in Fair Value of Hedging Derivatives                 | 1910           | 0.00                | 0.00                              |
| <b>Total Deferred Outflows of Resources</b>                               |                | 0.00                | 0.00                              |
| <b>Total Assets and Deferred Outflows of Resources</b>                    |                | 0.00                | 0.00                              |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>       |                |                     |                                   |
| <b>LIABILITIES</b>                                                        |                |                     |                                   |
| Cash Overdraft                                                            | 2125           | 0.00                | 0.00                              |
| Accrued Salaries and Benefits                                             | 2110           | 0.00                | 0.00                              |
| Payroll Deductions and Withholdings                                       | 2170           | 0.00                | 0.00                              |
| Accounts Payable                                                          | 2120           | 0.00                | 0.00                              |
| Sales Tax Payable                                                         | 2260           | 0.00                | 0.00                              |
| Current Notes Payable                                                     | 2250           | 0.00                | 0.00                              |
| Accrued Interest Payable                                                  | 2210           | 0.00                | 0.00                              |
| Deposits Payable                                                          | 2220           | 0.00                | 0.00                              |
| Due to Other Agencies                                                     | 2230           | 0.00                | 0.00                              |
| Due to Budgetary Funds                                                    | 2161           | 0.00                | 0.00                              |
| Due to Internal Funds                                                     | 2162           | 0.00                | 0.00                              |
| Due to Fiscal Agent                                                       | 2240           | 0.00                | 0.00                              |
| Pension Liability                                                         | 2115           | 0.00                | 0.00                              |
| Other Postemployment Benefits Liability                                   | 2116           | 0.00                | 0.00                              |
| Judgments Payable                                                         | 2130           | 0.00                | 0.00                              |
| Construction Contracts Payable                                            | 2140           | 0.00                | 0.00                              |
| Construction Contracts Payable - Retained Percentage                      | 2150           | 0.00                | 0.00                              |
| Matured Bonds Payable                                                     | 2180           | 0.00                | 0.00                              |
| Matured Interest Payable                                                  | 2190           | 0.00                | 0.00                              |
| Unearned Revenues                                                         | 2410           | 0.00                | 0.00                              |
| Unavailable Revenues                                                      | 2410           | 0.00                | 0.00                              |
| <b>Total Liabilities</b>                                                  |                | 0.00                | 0.00                              |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                |                     |                                   |
| Accumulated Increase in Fair Value of Hedging Derivatives                 | 2610           | 0.00                | 0.00                              |
| Deferred Revenues                                                         | 2630           | 0.00                | 0.00                              |
| <b>Total Deferred Inflows of Resources</b>                                |                | 0.00                | 0.00                              |
| <b>FUND BALANCES</b>                                                      |                |                     |                                   |
| <i>Nonspendable:</i>                                                      |                |                     |                                   |
| Inventory                                                                 | 2711           | 0.00                | 0.00                              |
| Prepaid Amounts                                                           | 2712           | 0.00                | 0.00                              |
| Permanent Fund Principal                                                  | 2713           | 0.00                | 0.00                              |
| Other Not in Spendable Form                                               | 2719           | 0.00                | 0.00                              |
| <i>Total Nonspendable Fund Balances</i>                                   | 2710           | 0.00                | 0.00                              |
| <i>Restricted for:</i>                                                    |                |                     |                                   |
| Economic Stabilization                                                    | 2721           | 0.00                | 0.00                              |
| Federal Required Carryover Programs                                       | 2722           | 0.00                | 0.00                              |
| State Required Carryover Programs                                         | 2723           | 0.00                | 0.00                              |
| Local Sales Tax and Other Tax Levy                                        | 2724           | 0.00                | 0.00                              |
| Debt Service                                                              | 2725           | 0.00                | 0.00                              |
| Capital Projects                                                          | 2726           | 0.00                | 0.00                              |
| Restricted for                                                            | 2729           | 0.00                | 0.00                              |
| Restricted for                                                            | 2729           | 0.00                | 0.00                              |
| <i>Total Restricted Fund Balances</i>                                     | 2720           | 0.00                | 0.00                              |
| <i>Committed to:</i>                                                      |                |                     |                                   |
| Economic Stabilization                                                    | 2731           | 0.00                | 0.00                              |
| Contractual Agreements                                                    | 2732           | 0.00                | 0.00                              |
| Committed for                                                             | 2739           | 0.00                | 0.00                              |
| Committed for                                                             | 2739           | 0.00                | 0.00                              |
| <i>Total Committed Fund Balances</i>                                      | 2730           | 0.00                | 0.00                              |
| <i>Assigned to:</i>                                                       |                |                     |                                   |
| Special Revenue                                                           | 2741           | 0.00                | 0.00                              |
| Debt Service                                                              | 2742           | 0.00                | 0.00                              |
| Capital Projects                                                          | 2743           | 0.00                | 0.00                              |
| Permanent Fund                                                            | 2744           | 0.00                | 0.00                              |
| Assigned for                                                              | 2749           | 0.00                | 0.00                              |
| Assigned for                                                              | 2749           | 0.00                | 0.00                              |
| <i>Total Assigned Fund Balances</i>                                       | 2740           | 0.00                | 0.00                              |
| <i>Total Unassigned Fund Balances</i>                                     | 2750           | 0.00                | 0.00                              |
| <b>Total Fund Balances</b>                                                | 2700           | 0.00                | 0.00                              |
| <b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b> |                | 0.00                | 0.00                              |

**DISTRICT SCHOOL BOARD OF COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | Special Revenue Funds |                               |                                      |                                      |
|---------------------------------------------------------------------------------|------------------|-----------------------|-------------------------------|--------------------------------------|--------------------------------------|
|                                                                                 |                  | Food Services<br>410  | Other Federal Programs<br>420 | Miscellaneous Special Revenue<br>490 | Total Nonmajor Special Revenue Funds |
| <b>REVENUES</b>                                                                 |                  |                       |                               |                                      |                                      |
| Federal Direct                                                                  | 3100             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Federal Through State and Local                                                 | 3200             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| State Sources                                                                   | 3300             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <i>Local Sources:</i>                                                           |                  |                       |                               |                                      |                                      |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Local Sales Taxes                                                               | 3418, 3419       | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Charges for Service - Food Service                                              | 345X             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Impact Fees                                                                     | 3496             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Other Local Revenue                                                             |                  | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Total Local Sources                                                             | 3400             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>Total Revenues</b>                                                           |                  | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>EXPENDITURES</b>                                                             |                  |                       |                               |                                      |                                      |
| <i>Current:</i>                                                                 |                  |                       |                               |                                      |                                      |
| Instruction                                                                     | 5000             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Student Support Services                                                        | 6100             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Instructional Media Services                                                    | 6200             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Instruction and Curriculum Development Services                                 | 6300             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Instructional Staff Training Services                                           | 6400             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Instruction-Related Technology                                                  | 6500             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Board                                                                           | 7100             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| General Administration                                                          | 7200             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| School Administration                                                           | 7300             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Facilities Acquisition and Construction                                         | 7410             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Fiscal Services                                                                 | 7500             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Food Services                                                                   | 7600             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Central Services                                                                | 7700             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Student Transportation Services                                                 | 7800             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Operation of Plant                                                              | 7900             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Maintenance of Plant                                                            | 8100             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Administrative Technology Services                                              | 8200             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Community Services                                                              | 9100             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                       |                               |                                      |                                      |
| Redemption of Principal                                                         | 710              | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Interest                                                                        | 720              | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Dues and Fees                                                                   | 730              | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Other Debt Service                                                              | 791              | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <i>Capital Outlay:</i>                                                          |                  |                       |                               |                                      |                                      |
| Facilities Acquisition and Construction                                         | 7420             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Other Capital Outlay                                                            | 9300             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>Total Expenditures</b>                                                       |                  | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                       |                               |                                      |                                      |
| Issuance of Bonds                                                               | 3710             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Premium on Sale of Bonds                                                        | 3791             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Discount on Sale of Bonds                                                       | 891              | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Proceeds of Lease-Purchase Agreements                                           | 3750             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Premium on Lease-Purchase Agreements                                            | 3793             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Discount on Lease-Purchase Agreements                                           | 893              | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Loans                                                                           | 3720             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Sale of Capital Assets                                                          | 3730             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Loss Recoveries                                                                 | 3740             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Proceeds of Forward Supply Contract                                             | 3760             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Proceeds from Special Facility Construction Account                             | 3770             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Face Value of Refunding Bonds                                                   | 3715             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Premium on Refunding Bonds                                                      | 3792             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Discount on Refunding Bonds                                                     | 892              | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Refunding Lease-Purchase Agreements                                             | 3755             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Transfers In                                                                    | 3600             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Transfers Out                                                                   | 9700             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>SPECIAL ITEMS</b>                                                            |                  |                       |                               |                                      |                                      |
|                                                                                 |                  | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>EXTRAORDINARY ITEMS</b>                                                      |                  |                       |                               |                                      |                                      |
|                                                                                 |                  | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Fund Balances, July 1, 2022                                                     | 2800             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Adjustments to Fund Balances                                                    | 2891             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00                  | 0.00                          | 0.00                                 | 0.00                                 |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | Debt Service Funds |                       |                                             |                                 |                    |
|---------------------------------------------------------------------------------|------------------|--------------------|-----------------------|---------------------------------------------|---------------------------------|--------------------|
|                                                                                 |                  | SBE/COBI Bonds 210 | Special Act Bonds 220 | Sections 1011.14 & 1011.15, F.S., Loans 230 | Motor Vehicle Revenue Bonds 240 | District Bonds 250 |
| <b>REVENUES</b>                                                                 |                  |                    |                       |                                             |                                 |                    |
| Federal Direct                                                                  | 3100             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Federal Through State and Local                                                 | 3200             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| State Sources                                                                   | 3300             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Local Sources:</i>                                                           |                  |                    |                       |                                             |                                 |                    |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Local Sales Taxes                                                               | 3418, 3419       | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Charges for Service - Food Service                                              | 345X             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Impact Fees                                                                     | 3496             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Other Local Revenue                                                             |                  | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Total Local Sources                                                             | 3400             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Revenues</b>                                                           |                  | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>EXPENDITURES</b>                                                             |                  |                    |                       |                                             |                                 |                    |
| <i>Current:</i>                                                                 |                  |                    |                       |                                             |                                 |                    |
| Instruction                                                                     | 5000             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Student Support Services                                                        | 6100             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Instructional Media Services                                                    | 6200             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Instruction and Curriculum Development Services                                 | 6300             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Instructional Staff Training Services                                           | 6400             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Instruction-Related Technology                                                  | 6500             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Board                                                                           | 7100             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| General Administration                                                          | 7200             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| School Administration                                                           | 7300             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Facilities Acquisition and Construction                                         | 7410             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Fiscal Services                                                                 | 7500             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Food Services                                                                   | 7600             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Central Services                                                                | 7700             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Student Transportation Services                                                 | 7800             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Operation of Plant                                                              | 7900             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Maintenance of Plant                                                            | 8100             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Administrative Technology Services                                              | 8200             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Community Services                                                              | 9100             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                    |                       |                                             |                                 |                    |
| Redemption of Principal                                                         | 710              | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Interest                                                                        | 720              | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Dues and Fees                                                                   | 730              | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Other Debt Service                                                              | 791              | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <i>Capital Outlay:</i>                                                          |                  |                    |                       |                                             |                                 |                    |
| Facilities Acquisition and Construction                                         | 7420             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Other Capital Outlay                                                            | 9300             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Expenditures</b>                                                       |                  | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                    |                       |                                             |                                 |                    |
| Issuance of Bonds                                                               | 3710             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Premium on Sale of Bonds                                                        | 3791             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Discount on Sale of Bonds                                                       | 891              | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Proceeds of Lease-Purchase Agreements                                           | 3750             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Premium on Lease-Purchase Agreements                                            | 3793             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Discount on Lease-Purchase Agreements                                           | 893              | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Loans                                                                           | 3720             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Sale of Capital Assets                                                          | 3730             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Loss Recoveries                                                                 | 3740             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Proceeds of Forward Supply Contract                                             | 3760             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Proceeds from Special Facility Construction Account                             | 3770             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Face Value of Refunding Bonds                                                   | 3715             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Premium on Refunding Bonds                                                      | 3792             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Discount on Refunding Bonds                                                     | 892              | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Refunding Lease-Purchase Agreements                                             | 3755             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Transfers In                                                                    | 3600             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Transfers Out                                                                   | 9700             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>SPECIAL ITEMS</b>                                                            |                  | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>EXTRAORDINARY ITEMS</b>                                                      |                  | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Fund Balances, July 1, 2022                                                     | 2800             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Adjustments to Fund Balances                                                    | 2891             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00               | 0.00                  | 0.00                                        | 0.00                            | 0.00               |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Total Nonmajor Debt Service Funds |
|---------------------------------------------------------------------------------|------------------|------------------------|-----------------------------------------|-----------------------------------|
| <b>REVENUES</b>                                                                 |                  |                        |                                         |                                   |
| Federal Direct                                                                  | 3100             | 0.00                   | 0.00                                    | 0.00                              |
| Federal Through State and Local                                                 | 3200             | 0.00                   | 0.00                                    | 0.00                              |
| State Sources                                                                   | 3300             | 0.00                   | 0.00                                    | 0.00                              |
| <i>Local Sources:</i>                                                           |                  |                        |                                         |                                   |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00                   | 0.00                                    | 0.00                              |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 | 0.00                   | 0.00                                    | 0.00                              |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 | 0.00                   | 0.00                                    | 0.00                              |
| Local Sales Taxes                                                               | 3418, 3419       | 0.00                   | 0.00                                    | 0.00                              |
| Charges for Service - Food Service                                              | 345X             | 0.00                   | 0.00                                    | 0.00                              |
| Impact Fees                                                                     | 3496             | 0.00                   | 0.00                                    | 0.00                              |
| Other Local Revenue                                                             |                  | 0.00                   | 0.00                                    | 0.00                              |
| Total Local Sources                                                             | 3400             | 0.00                   | 0.00                                    | 0.00                              |
| <b>Total Revenues</b>                                                           |                  | 0.00                   | 0.00                                    | 0.00                              |
| <b>EXPENDITURES</b>                                                             |                  |                        |                                         |                                   |
| <i>Current:</i>                                                                 |                  |                        |                                         |                                   |
| Instruction                                                                     | 5000             | 0.00                   | 0.00                                    | 0.00                              |
| Student Support Services                                                        | 6100             | 0.00                   | 0.00                                    | 0.00                              |
| Instructional Media Services                                                    | 6200             | 0.00                   | 0.00                                    | 0.00                              |
| Instruction and Curriculum Development Services                                 | 6300             | 0.00                   | 0.00                                    | 0.00                              |
| Instructional Staff Training Services                                           | 6400             | 0.00                   | 0.00                                    | 0.00                              |
| Instruction-Related Technology                                                  | 6500             | 0.00                   | 0.00                                    | 0.00                              |
| Board                                                                           | 7100             | 0.00                   | 0.00                                    | 0.00                              |
| General Administration                                                          | 7200             | 0.00                   | 0.00                                    | 0.00                              |
| School Administration                                                           | 7300             | 0.00                   | 0.00                                    | 0.00                              |
| Facilities Acquisition and Construction                                         | 7410             | 0.00                   | 0.00                                    | 0.00                              |
| Fiscal Services                                                                 | 7500             | 0.00                   | 0.00                                    | 0.00                              |
| Food Services                                                                   | 7600             | 0.00                   | 0.00                                    | 0.00                              |
| Central Services                                                                | 7700             | 0.00                   | 0.00                                    | 0.00                              |
| Student Transportation Services                                                 | 7800             | 0.00                   | 0.00                                    | 0.00                              |
| Operation of Plant                                                              | 7900             | 0.00                   | 0.00                                    | 0.00                              |
| Maintenance of Plant                                                            | 8100             | 0.00                   | 0.00                                    | 0.00                              |
| Administrative Technology Services                                              | 8200             | 0.00                   | 0.00                                    | 0.00                              |
| Community Services                                                              | 9100             | 0.00                   | 0.00                                    | 0.00                              |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                        |                                         |                                   |
| Redemption of Principal                                                         | 710              | 0.00                   | 0.00                                    | 0.00                              |
| Interest                                                                        | 720              | 0.00                   | 0.00                                    | 0.00                              |
| Dues and Fees                                                                   | 730              | 0.00                   | 0.00                                    | 0.00                              |
| Other Debt Service                                                              | 791              | 0.00                   | 0.00                                    | 0.00                              |
| <i>Capital Outlay:</i>                                                          |                  |                        |                                         |                                   |
| Facilities Acquisition and Construction                                         | 7420             | 0.00                   | 0.00                                    | 0.00                              |
| Other Capital Outlay                                                            | 9300             | 0.00                   | 0.00                                    | 0.00                              |
| <b>Total Expenditures</b>                                                       |                  | 0.00                   | 0.00                                    | 0.00                              |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00                   | 0.00                                    | 0.00                              |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                        |                                         |                                   |
| Issuance of Bonds                                                               | 3710             | 0.00                   | 0.00                                    | 0.00                              |
| Premium on Sale of Bonds                                                        | 3791             | 0.00                   | 0.00                                    | 0.00                              |
| Discount on Sale of Bonds                                                       | 891              | 0.00                   | 0.00                                    | 0.00                              |
| Proceeds of Lease-Purchase Agreements                                           | 3750             | 0.00                   | 0.00                                    | 0.00                              |
| Premium on Lease-Purchase Agreements                                            | 3793             | 0.00                   | 0.00                                    | 0.00                              |
| Discount on Lease-Purchase Agreements                                           | 893              | 0.00                   | 0.00                                    | 0.00                              |
| Loans                                                                           | 3720             | 0.00                   | 0.00                                    | 0.00                              |
| Sale of Capital Assets                                                          | 3730             | 0.00                   | 0.00                                    | 0.00                              |
| Loss Recoveries                                                                 | 3740             | 0.00                   | 0.00                                    | 0.00                              |
| Proceeds of Forward Supply Contract                                             | 3760             | 0.00                   | 0.00                                    | 0.00                              |
| Proceeds from Special Facility Construction Account                             | 3770             | 0.00                   | 0.00                                    | 0.00                              |
| Face Value of Refunding Bonds                                                   | 3715             | 0.00                   | 0.00                                    | 0.00                              |
| Premium on Refunding Bonds                                                      | 3792             | 0.00                   | 0.00                                    | 0.00                              |
| Discount on Refunding Bonds                                                     | 892              | 0.00                   | 0.00                                    | 0.00                              |
| Refunding Lease-Purchase Agreements                                             | 3755             | 0.00                   | 0.00                                    | 0.00                              |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             | 0.00                   | 0.00                                    | 0.00                              |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              | 0.00                   | 0.00                                    | 0.00                              |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              | 0.00                   | 0.00                                    | 0.00                              |
| Transfers In                                                                    | 3600             | 0.00                   | 0.00                                    | 0.00                              |
| Transfers Out                                                                   | 9700             | 0.00                   | 0.00                                    | 0.00                              |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00                   | 0.00                                    | 0.00                              |
| <b>SPECIAL ITEMS</b>                                                            |                  |                        |                                         |                                   |
|                                                                                 |                  | 0.00                   | 0.00                                    | 0.00                              |
| <b>EXTRAORDINARY ITEMS</b>                                                      |                  |                        |                                         |                                   |
|                                                                                 |                  | 0.00                   | 0.00                                    | 0.00                              |
| <b>Net Change in Fund Balances</b>                                              |                  |                        |                                         |                                   |
| Fund Balances, July 1, 2022                                                     | 2800             | 0.00                   | 0.00                                    | 0.00                              |
| Adjustments to Fund Balances                                                    | 2891             | 0.00                   | 0.00                                    | 0.00                              |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00                   | 0.00                                    | 0.00                              |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | Capital Outlay Bond Issues (COBI) 310 | Special Act Bonds 320 | Sections 1011.14 & 1011.15, F.S., Loans 330 | Public Education Capital Outlay (PECO) 340 | District Bonds 350 |
|---------------------------------------------------------------------------------|------------------|---------------------------------------|-----------------------|---------------------------------------------|--------------------------------------------|--------------------|
| <b>REVENUES</b>                                                                 |                  |                                       |                       |                                             |                                            |                    |
| Federal Direct                                                                  | 3100             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Federal Through State and Local                                                 | 3200             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| State Sources                                                                   | 3300             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <i>Local Sources:</i>                                                           |                  |                                       |                       |                                             |                                            |                    |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Local Sales Taxes                                                               | 3418, 3419       | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Charges for Service - Food Service                                              | 345X             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Impact Fees                                                                     | 3496             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Other Local Revenue                                                             |                  | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Total Local Sources                                                             | 3400             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <b>Total Revenues</b>                                                           |                  | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <b>EXPENDITURES</b>                                                             |                  |                                       |                       |                                             |                                            |                    |
| <i>Current:</i>                                                                 |                  |                                       |                       |                                             |                                            |                    |
| Instruction                                                                     | 5000             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Student Support Services                                                        | 6100             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Instructional Media Services                                                    | 6200             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Instruction and Curriculum Development Services                                 | 6300             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Instructional Staff Training Services                                           | 6400             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Instruction-Related Technology                                                  | 6500             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Board                                                                           | 7100             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| General Administration                                                          | 7200             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| School Administration                                                           | 7300             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Facilities Acquisition and Construction                                         | 7410             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Fiscal Services                                                                 | 7500             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Food Services                                                                   | 7600             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Central Services                                                                | 7700             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Student Transportation Services                                                 | 7800             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Operation of Plant                                                              | 7900             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Maintenance of Plant                                                            | 8100             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Administrative Technology Services                                              | 8200             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Community Services                                                              | 9100             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                                       |                       |                                             |                                            |                    |
| Redemption of Principal                                                         | 710              | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Interest                                                                        | 720              | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Dues and Fees                                                                   | 730              | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Other Debt Service                                                              | 791              | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <i>Capital Outlay:</i>                                                          |                  |                                       |                       |                                             |                                            |                    |
| Facilities Acquisition and Construction                                         | 7420             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Charter School Local Capital Improvement                                        | 7430             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Charter School Capital Outlay Sales Tax                                         | 7440             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Other Capital Outlay                                                            | 9300             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <b>Total Expenditures</b>                                                       |                  | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                                       |                       |                                             |                                            |                    |
| Issuance of Bonds                                                               | 3710             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Premium on Sale of Bonds                                                        | 3791             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Discount on Sale of Bonds                                                       | 891              | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Proceeds of Lease-Purchase Agreements                                           | 3750             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Premium on Lease-Purchase Agreements                                            | 3793             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Discount on Lease-Purchase Agreements                                           | 893              | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Loans                                                                           | 3720             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Sale of Capital Assets                                                          | 3730             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Loss Recoveries                                                                 | 3740             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Proceeds of Forward Supply Contract                                             | 3760             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Proceeds from Special Facility Construction Account                             | 3770             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Face Value of Refunding Bonds                                                   | 3715             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Premium on Refunding Bonds                                                      | 3792             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Discount on Refunding Bonds                                                     | 892              | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Refunding Lease-Purchase Agreements                                             | 3755             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Transfers In                                                                    | 3600             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Transfers Out                                                                   | 9700             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <b>SPECIAL ITEMS</b>                                                            |                  |                                       |                       |                                             |                                            |                    |
| <b>EXTRAORDINARY ITEMS</b>                                                      |                  |                                       |                       |                                             |                                            |                    |
|                                                                                 |                  | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Fund Balances, July 1, 2022                                                     | 2800             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Adjustments to Fund Balances                                                    | 2891             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00                                  | 0.00                  | 0.00                                        | 0.00                                       | 0.00               |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG  
NONMAJOR GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | Capital Projects Funds              |                                       |                                    |                            |                                             |
|---------------------------------------------------------------------------------|------------------|-------------------------------------|---------------------------------------|------------------------------------|----------------------------|---------------------------------------------|
|                                                                                 |                  | Capital Outlay and Debt Service 360 | Nonvoted Capital Improvement Fund 370 | Voted Capital Improvement Fund 380 | Other Capital Projects 390 | ARRA Economic Stimulus Capital Projects 399 |
| <b>REVENUES</b>                                                                 |                  |                                     |                                       |                                    |                            |                                             |
| Federal Direct                                                                  | 3100             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Federal Through State and Local                                                 | 3200             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| State Sources                                                                   | 3300             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <i>Local Sources:</i>                                                           |                  |                                     |                                       |                                    |                            |                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Local Sales Taxes                                                               | 3418, 3419       | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Charges for Service - Food Service                                              | 345X             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Impact Fees                                                                     | 3496             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Other Local Revenue                                                             |                  | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Total Local Sources                                                             | 3400             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <b>Total Revenues</b>                                                           |                  | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <b>EXPENDITURES</b>                                                             |                  |                                     |                                       |                                    |                            |                                             |
| <i>Current:</i>                                                                 |                  |                                     |                                       |                                    |                            |                                             |
| Instruction                                                                     | 5000             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Student Support Services                                                        | 6100             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Instructional Media Services                                                    | 6200             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Instruction and Curriculum Development Services                                 | 6300             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Instructional Staff Training Services                                           | 6400             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Instruction-Related Technology                                                  | 6500             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Board                                                                           | 7100             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| General Administration                                                          | 7200             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| School Administration                                                           | 7300             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Facilities Acquisition and Construction                                         | 7410             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Fiscal Services                                                                 | 7500             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Food Services                                                                   | 7600             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Central Services                                                                | 7700             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Student Transportation Services                                                 | 7800             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Operation of Plant                                                              | 7900             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Maintenance of Plant                                                            | 8100             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Administrative Technology Services                                              | 8200             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Community Services                                                              | 9100             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                                     |                                       |                                    |                            |                                             |
| Redemption of Principal                                                         | 710              | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Interest                                                                        | 720              | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Dues and Fees                                                                   | 730              | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Other Debt Service                                                              | 791              | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <i>Capital Outlay:</i>                                                          |                  |                                     |                                       |                                    |                            |                                             |
| Facilities Acquisition and Construction                                         | 7420             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Charter School Local Capital Improvement                                        | 7430             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Charter School Capital Outlay Sales Tax                                         | 7440             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Other Capital Outlay                                                            | 9300             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <b>Total Expenditures</b>                                                       |                  | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                                     |                                       |                                    |                            |                                             |
| Issuance of Bonds                                                               | 3710             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Premium on Sale of Bonds                                                        | 3791             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Discount on Sale of Bonds                                                       | 891              | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Proceeds of Lease-Purchase Agreements                                           | 3750             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Premium on Lease-Purchase Agreements                                            | 3793             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Discount on Lease-Purchase Agreements                                           | 893              | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Loans                                                                           | 3720             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Sale of Capital Assets                                                          | 3730             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Loss Recoveries                                                                 | 3740             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Proceeds of Forward Supply Contract                                             | 3760             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Proceeds from Special Facility Construction Account                             | 3770             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Face Value of Refunding Bonds                                                   | 3715             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Premium on Refunding Bonds                                                      | 3792             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Discount on Refunding Bonds                                                     | 892              | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Refunding Lease-Purchase Agreements                                             | 3755             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Transfers In                                                                    | 3600             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Transfers Out                                                                   | 9700             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <b>SPECIAL ITEMS</b>                                                            |                  |                                     |                                       |                                    |                            |                                             |
| <b>EXTRAORDINARY ITEMS</b>                                                      |                  |                                     |                                       |                                    |                            |                                             |
|                                                                                 |                  | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Fund Balances, July 1, 2022                                                     | 2800             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Adjustments to Fund Balances                                                    | 2891             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00                                | 0.00                                  | 0.00                               | 0.00                       | 0.00                                        |

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG  
NONMAJOR GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2023

|                                                                                 | Account Number   | Total Nonmajor Capital Projects Funds |
|---------------------------------------------------------------------------------|------------------|---------------------------------------|
| <b>REVENUES</b>                                                                 |                  |                                       |
| Federal Direct                                                                  | 3100             | 0.00                                  |
| Federal Through State and Local                                                 | 3200             | 0.00                                  |
| State Sources                                                                   | 3300             | 0.00                                  |
| <i>Local Sources:</i>                                                           |                  |                                       |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 | 0.00                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 | 0.00                                  |
| Local Sales Taxes                                                               | 3418, 3419       | 0.00                                  |
| Charges for Service - Food Service                                              | 345X             | 0.00                                  |
| Impact Fees                                                                     | 3496             | 0.00                                  |
| Other Local Revenue                                                             |                  | 0.00                                  |
| Total Local Sources                                                             | 3400             | 0.00                                  |
| <b>Total Revenues</b>                                                           |                  | 0.00                                  |
| <b>EXPENDITURES</b>                                                             |                  |                                       |
| <i>Current:</i>                                                                 |                  |                                       |
| Instruction                                                                     | 5000             | 0.00                                  |
| Student Support Services                                                        | 6100             | 0.00                                  |
| Instructional Media Services                                                    | 6200             | 0.00                                  |
| Instruction and Curriculum Development Services                                 | 6300             | 0.00                                  |
| Instructional Staff Training Services                                           | 6400             | 0.00                                  |
| Instruction-Related Technology                                                  | 6500             | 0.00                                  |
| Board                                                                           | 7100             | 0.00                                  |
| General Administration                                                          | 7200             | 0.00                                  |
| School Administration                                                           | 7300             | 0.00                                  |
| Facilities Acquisition and Construction                                         | 7410             | 0.00                                  |
| Fiscal Services                                                                 | 7500             | 0.00                                  |
| Food Services                                                                   | 7600             | 0.00                                  |
| Central Services                                                                | 7700             | 0.00                                  |
| Student Transportation Services                                                 | 7800             | 0.00                                  |
| Operation of Plant                                                              | 7900             | 0.00                                  |
| Maintenance of Plant                                                            | 8100             | 0.00                                  |
| Administrative Technology Services                                              | 8200             | 0.00                                  |
| Community Services                                                              | 9100             | 0.00                                  |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                                       |
| Redemption of Principal                                                         | 710              | 0.00                                  |
| Interest                                                                        | 720              | 0.00                                  |
| Dues and Fees                                                                   | 730              | 0.00                                  |
| Other Debt Service                                                              | 791              | 0.00                                  |
| <i>Capital Outlay:</i>                                                          |                  |                                       |
| Facilities Acquisition and Construction                                         | 7420             | 0.00                                  |
| Charter School Local Capital Improvement                                        | 7430             | 0.00                                  |
| Charter School Capital Outlay Sales Tax                                         | 7440             | 0.00                                  |
| Other Capital Outlay                                                            | 9300             | 0.00                                  |
| <b>Total Expenditures</b>                                                       |                  | 0.00                                  |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00                                  |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                                       |
| Issuance of Bonds                                                               | 3710             | 0.00                                  |
| Premium on Sale of Bonds                                                        | 3791             | 0.00                                  |
| Discount on Sale of Bonds                                                       | 891              | 0.00                                  |
| Proceeds of Lease-Purchase Agreements                                           | 3750             | 0.00                                  |
| Premium on Lease-Purchase Agreements                                            | 3793             | 0.00                                  |
| Discount on Lease-Purchase Agreements                                           | 893              | 0.00                                  |
| Loans                                                                           | 3720             | 0.00                                  |
| Sale of Capital Assets                                                          | 3730             | 0.00                                  |
| Loss Recoveries                                                                 | 3740             | 0.00                                  |
| Proceeds of Forward Supply Contract                                             | 3760             | 0.00                                  |
| Proceeds from Special Facility Construction Account                             | 3770             | 0.00                                  |
| Face Value of Refunding Bonds                                                   | 3715             | 0.00                                  |
| Premium on Refunding Bonds                                                      | 3792             | 0.00                                  |
| Discount on Refunding Bonds                                                     | 892              | 0.00                                  |
| Refunding Lease-Purchase Agreements                                             | 3755             | 0.00                                  |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             | 0.00                                  |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              | 0.00                                  |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              | 0.00                                  |
| Transfers In                                                                    | 3600             | 0.00                                  |
| Transfers Out                                                                   | 9700             | 0.00                                  |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00                                  |
| <b>SPECIAL ITEMS</b>                                                            |                  |                                       |
|                                                                                 |                  | 0.00                                  |
| <b>EXTRAORDINARY ITEMS</b>                                                      |                  |                                       |
|                                                                                 |                  | 0.00                                  |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00                                  |
| Fund Balances, July 1, 2022                                                     | 2800             | 0.00                                  |
| Adjustments to Fund Balances                                                    | 2891             | 0.00                                  |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00                                  |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | Permanent Funds 000 | Total Nonmajor Governmental Funds |
|---------------------------------------------------------------------------------|------------------|---------------------|-----------------------------------|
| <b>REVENUES</b>                                                                 |                  |                     |                                   |
| Federal Direct                                                                  | 3100             | 0.00                | 0.00                              |
| Federal Through State and Local                                                 | 3200             | 0.00                | 0.00                              |
| State Sources                                                                   | 3300             | 0.00                | 0.00                              |
| <i>Local Sources:</i>                                                           |                  |                     |                                   |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00                | 0.00                              |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 | 0.00                | 0.00                              |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 | 0.00                | 0.00                              |
| Local Sales Taxes                                                               | 3418, 3419       | 0.00                | 0.00                              |
| Charges for Service - Food Service                                              | 345X             | 0.00                | 0.00                              |
| Impact Fees                                                                     | 3496             | 0.00                | 0.00                              |
| Other Local Revenue                                                             |                  | 0.00                | 0.00                              |
| Total Local Sources                                                             | 3400             | 0.00                | 0.00                              |
| <b>Total Revenues</b>                                                           |                  | 0.00                | 0.00                              |
| <b>EXPENDITURES</b>                                                             |                  |                     |                                   |
| <i>Current:</i>                                                                 |                  |                     |                                   |
| Instruction                                                                     | 5000             | 0.00                | 0.00                              |
| Student Support Services                                                        | 6100             | 0.00                | 0.00                              |
| Instructional Media Services                                                    | 6200             | 0.00                | 0.00                              |
| Instruction and Curriculum Development Services                                 | 6300             | 0.00                | 0.00                              |
| Instructional Staff Training Services                                           | 6400             | 0.00                | 0.00                              |
| Instruction-Related Technology                                                  | 6500             | 0.00                | 0.00                              |
| Board                                                                           | 7100             | 0.00                | 0.00                              |
| General Administration                                                          | 7200             | 0.00                | 0.00                              |
| School Administration                                                           | 7300             | 0.00                | 0.00                              |
| Facilities Acquisition and Construction                                         | 7410             | 0.00                | 0.00                              |
| Fiscal Services                                                                 | 7500             | 0.00                | 0.00                              |
| Food Services                                                                   | 7600             | 0.00                | 0.00                              |
| Central Services                                                                | 7700             | 0.00                | 0.00                              |
| Student Transportation Services                                                 | 7800             | 0.00                | 0.00                              |
| Operation of Plant                                                              | 7900             | 0.00                | 0.00                              |
| Maintenance of Plant                                                            | 8100             | 0.00                | 0.00                              |
| Administrative Technology Services                                              | 8200             | 0.00                | 0.00                              |
| Community Services                                                              | 9100             | 0.00                | 0.00                              |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                     |                                   |
| Redemption of Principal                                                         | 710              | 0.00                | 0.00                              |
| Interest                                                                        | 720              | 0.00                | 0.00                              |
| Dues and Fees                                                                   | 730              | 0.00                | 0.00                              |
| Other Debt Service                                                              | 791              | 0.00                | 0.00                              |
| <i>Capital Outlay:</i>                                                          |                  |                     |                                   |
| Facilities Acquisition and Construction                                         | 7420             | 0.00                | 0.00                              |
| Charter School Local Capital Improvement                                        | 7430             | 0.00                | 0.00                              |
| Other Capital Outlay                                                            | 9300             | 0.00                | 0.00                              |
| <b>Total Expenditures</b>                                                       |                  | 0.00                | 0.00                              |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00                | 0.00                              |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                     |                                   |
| Issuance of Bonds                                                               | 3710             | 0.00                | 0.00                              |
| Premium on Sale of Bonds                                                        | 3791             | 0.00                | 0.00                              |
| Discount on Sale of Bonds                                                       | 891              | 0.00                | 0.00                              |
| Proceeds of Lease-Purchase Agreements                                           | 3750             | 0.00                | 0.00                              |
| Premium on Lease-Purchase Agreements                                            | 3793             | 0.00                | 0.00                              |
| Discount on Lease-Purchase Agreements                                           | 893              | 0.00                | 0.00                              |
| Loans                                                                           | 3720             | 0.00                | 0.00                              |
| Sale of Capital Assets                                                          | 3730             | 0.00                | 0.00                              |
| Loss Recoveries                                                                 | 3740             | 0.00                | 0.00                              |
| Proceeds of Forward Supply Contract                                             | 3760             | 0.00                | 0.00                              |
| Proceeds from Special Facility Construction Account                             | 3770             | 0.00                | 0.00                              |
| Face Value of Refunding Bonds                                                   | 3715             | 0.00                | 0.00                              |
| Premium on Refunding Bonds                                                      | 3792             | 0.00                | 0.00                              |
| Discount on Refunding Bonds                                                     | 892              | 0.00                | 0.00                              |
| Refunding Lease-Purchase Agreements                                             | 3755             | 0.00                | 0.00                              |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             | 0.00                | 0.00                              |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              | 0.00                | 0.00                              |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              | 0.00                | 0.00                              |
| Transfers In                                                                    | 3600             | 0.00                | 0.00                              |
| Transfers Out                                                                   | 9700             | 0.00                | 0.00                              |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00                | 0.00                              |
| <b>SPECIAL ITEMS</b>                                                            |                  | 0.00                | 0.00                              |
| <b>EXTRAORDINARY ITEMS</b>                                                      |                  | 0.00                | 0.00                              |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00                | 0.00                              |
| Fund Balances, July 1, 2022                                                     | 2800             | 0.00                | 0.00                              |
| Adjustments to Fund Balances                                                    | 2891             | 0.00                | 0.00                              |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00                | 0.00                              |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS**  
**SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | Budgeted Amounts |       | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---------------------------------------------------------------------------------|------------------|------------------|-------|----------------|--------------------------------------------------|
|                                                                                 |                  | Original         | Final |                |                                                  |
| <b>REVENUES</b>                                                                 |                  |                  |       |                |                                                  |
| Federal Direct                                                                  | 3100             |                  |       |                | 0.00                                             |
| Federal Through State and Local                                                 | 3200             |                  |       |                | 0.00                                             |
| State Sources                                                                   | 3300             |                  |       |                | 0.00                                             |
| <i>Local Sources:</i>                                                           |                  |                  |       |                |                                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 |                  |       |                | 0.00                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 |                  |       |                | 0.00                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 |                  |       |                | 0.00                                             |
| Local Sales Taxes                                                               | 3418, 3419       |                  |       |                | 0.00                                             |
| Charges for Service - Food Service                                              | 345X             |                  |       |                | 0.00                                             |
| Impact Fees                                                                     | 3496             |                  |       |                | 0.00                                             |
| Other Local Revenue                                                             |                  |                  |       |                | 0.00                                             |
| Total Local Sources                                                             | 3400             | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>Total Revenues</b>                                                           |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>EXPENDITURES</b>                                                             |                  |                  |       |                |                                                  |
| <i>Current:</i>                                                                 |                  |                  |       |                |                                                  |
| Instruction                                                                     | 5000             |                  |       |                | 0.00                                             |
| Student Support Services                                                        | 6100             |                  |       |                | 0.00                                             |
| Instructional Media Services                                                    | 6200             |                  |       |                | 0.00                                             |
| Instruction and Curriculum Development Services                                 | 6300             |                  |       |                | 0.00                                             |
| Instructional Staff Training Services                                           | 6400             |                  |       |                | 0.00                                             |
| Instruction-Related Technology                                                  | 6500             |                  |       |                | 0.00                                             |
| Board                                                                           | 7100             |                  |       |                | 0.00                                             |
| General Administration                                                          | 7200             |                  |       |                | 0.00                                             |
| School Administration                                                           | 7300             |                  |       |                | 0.00                                             |
| Facilities Acquisition and Construction                                         | 7410             |                  |       |                | 0.00                                             |
| Fiscal Services                                                                 | 7500             |                  |       |                | 0.00                                             |
| Food Services                                                                   | 7600             |                  |       |                | 0.00                                             |
| Central Services                                                                | 7700             |                  |       |                | 0.00                                             |
| Student Transportation Services                                                 | 7800             |                  |       |                | 0.00                                             |
| Operation of Plant                                                              | 7900             |                  |       |                | 0.00                                             |
| Maintenance of Plant                                                            | 8100             |                  |       |                | 0.00                                             |
| Administrative Technology Services                                              | 8200             |                  |       |                | 0.00                                             |
| Community Services                                                              | 9100             |                  |       |                | 0.00                                             |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                  |       |                |                                                  |
| Redemption of Principal                                                         | 710              |                  |       |                | 0.00                                             |
| Interest                                                                        | 720              |                  |       |                | 0.00                                             |
| Dues and Fees                                                                   | 730              |                  |       |                | 0.00                                             |
| Other Debt Service                                                              | 791              |                  |       |                | 0.00                                             |
| <i>Capital Outlay:</i>                                                          |                  |                  |       |                |                                                  |
| Facilities Acquisition and Construction                                         | 7420             |                  |       |                | 0.00                                             |
| Other Capital Outlay                                                            | 9300             |                  |       |                | 0.00                                             |
| <b>Total Expenditures</b>                                                       |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                  |       |                |                                                  |
| Issuance of Bonds                                                               | 3710             |                  |       |                | 0.00                                             |
| Premium on Sale of Bonds                                                        | 3791             |                  |       |                | 0.00                                             |
| Discount on Sale of Bonds                                                       | 891              |                  |       |                | 0.00                                             |
| Proceeds of Lease-Purchase Agreements                                           | 3750             |                  |       |                | 0.00                                             |
| Premium on Lease-Purchase Agreements                                            | 3793             |                  |       |                | 0.00                                             |
| Discount on Lease-Purchase Agreements                                           | 893              |                  |       |                | 0.00                                             |
| Loans                                                                           | 3720             |                  |       |                | 0.00                                             |
| Sale of Capital Assets                                                          | 3730             |                  |       |                | 0.00                                             |
| Loss Recoveries                                                                 | 3740             |                  |       |                | 0.00                                             |
| Proceeds of Forward Supply Contract                                             | 3760             |                  |       |                | 0.00                                             |
| Face Value of Refunding Bonds                                                   | 3715             |                  |       |                | 0.00                                             |
| Premium on Refunding Bonds                                                      | 3792             |                  |       |                | 0.00                                             |
| Discount on Refunding Bonds                                                     | 892              |                  |       |                | 0.00                                             |
| Refunding Lease-Purchase Agreements                                             | 3755             |                  |       |                | 0.00                                             |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             |                  |       |                | 0.00                                             |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              |                  |       |                | 0.00                                             |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              |                  |       |                | 0.00                                             |
| Transfers In                                                                    | 3600             |                  |       |                | 0.00                                             |
| Transfers Out                                                                   | 9700             |                  |       |                | 0.00                                             |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| SPECIAL ITEMS                                                                   |                  |                  |       |                | 0.00                                             |
| EXTRAORDINARY ITEMS                                                             |                  |                  |       |                | 0.00                                             |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| Fund Balances, July 1, 2022                                                     | 2800             |                  |       |                | 0.00                                             |
| Adjustments to Fund Balances                                                    | 2891             |                  |       |                | 0.00                                             |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00             | 0.00  | 0.00           | 0.00                                             |

**DISTRICT SCHOOL BOARD OF COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**DEBT SERVICE FUND**  
**For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | Budgeted Amounts |       | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---------------------------------------------------------------------------------|------------------|------------------|-------|----------------|--------------------------------------------------|
|                                                                                 |                  | Original         | Final |                |                                                  |
| <b>REVENUES</b>                                                                 |                  |                  |       |                |                                                  |
| Federal Direct                                                                  | 3100             |                  |       |                | 0.00                                             |
| Federal Through State and Local                                                 | 3200             |                  |       |                | 0.00                                             |
| State Sources                                                                   | 3300             |                  |       |                | 0.00                                             |
| <i>Local Sources:</i>                                                           |                  |                  |       |                |                                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 |                  |       |                | 0.00                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 |                  |       |                | 0.00                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 |                  |       |                | 0.00                                             |
| Local Sales Taxes                                                               | 3418, 3419       |                  |       |                | 0.00                                             |
| Charges for Service - Food Service                                              | 345X             |                  |       |                | 0.00                                             |
| Impact Fees                                                                     | 3496             |                  |       |                | 0.00                                             |
| Other Local Revenue                                                             |                  |                  |       |                | 0.00                                             |
| Total Local Sources                                                             | 3400             | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>Total Revenues</b>                                                           |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>EXPENDITURES</b>                                                             |                  |                  |       |                |                                                  |
| <i>Current:</i>                                                                 |                  |                  |       |                |                                                  |
| Instruction                                                                     | 5000             |                  |       |                | 0.00                                             |
| Student Support Services                                                        | 6100             |                  |       |                | 0.00                                             |
| Instructional Media Services                                                    | 6200             |                  |       |                | 0.00                                             |
| Instruction and Curriculum Development Services                                 | 6300             |                  |       |                | 0.00                                             |
| Instructional Staff Training Services                                           | 6400             |                  |       |                | 0.00                                             |
| Instruction-Related Technology                                                  | 6500             |                  |       |                | 0.00                                             |
| Board                                                                           | 7100             |                  |       |                | 0.00                                             |
| General Administration                                                          | 7200             |                  |       |                | 0.00                                             |
| School Administration                                                           | 7300             |                  |       |                | 0.00                                             |
| Facilities Acquisition and Construction                                         | 7410             |                  |       |                | 0.00                                             |
| Fiscal Services                                                                 | 7500             |                  |       |                | 0.00                                             |
| Food Services                                                                   | 7600             |                  |       |                | 0.00                                             |
| Central Services                                                                | 7700             |                  |       |                | 0.00                                             |
| Student Transportation Services                                                 | 7800             |                  |       |                | 0.00                                             |
| Operation of Plant                                                              | 7900             |                  |       |                | 0.00                                             |
| Maintenance of Plant                                                            | 8100             |                  |       |                | 0.00                                             |
| Administrative Technology Services                                              | 8200             |                  |       |                | 0.00                                             |
| Community Services                                                              | 9100             |                  |       |                | 0.00                                             |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                  |       |                |                                                  |
| Redemption of Principal                                                         | 710              |                  |       |                | 0.00                                             |
| Interest                                                                        | 720              |                  |       |                | 0.00                                             |
| Dues and Fees                                                                   | 730              |                  |       |                | 0.00                                             |
| Other Debt Service                                                              | 791              |                  |       |                | 0.00                                             |
| <i>Capital Outlay:</i>                                                          |                  |                  |       |                |                                                  |
| Facilities Acquisition and Construction                                         | 7420             |                  |       |                | 0.00                                             |
| Other Capital Outlay                                                            | 9300             |                  |       |                | 0.00                                             |
| <b>Total Expenditures</b>                                                       |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                  |       |                |                                                  |
| Issuance of Bonds                                                               | 3710             |                  |       |                | 0.00                                             |
| Premium on Sale of Bonds                                                        | 3791             |                  |       |                | 0.00                                             |
| Discount on Sale of Bonds                                                       | 891              |                  |       |                | 0.00                                             |
| Proceeds of Lease-Purchase Agreements                                           | 3750             |                  |       |                | 0.00                                             |
| Premium on Lease-Purchase Agreements                                            | 3793             |                  |       |                | 0.00                                             |
| Discount on Lease-Purchase Agreements                                           | 893              |                  |       |                | 0.00                                             |
| Loans                                                                           | 3720             |                  |       |                | 0.00                                             |
| Sale of Capital Assets                                                          | 3730             |                  |       |                | 0.00                                             |
| Loss Recoveries                                                                 | 3740             |                  |       |                | 0.00                                             |
| Proceeds of Forward Supply Contract                                             | 3760             |                  |       |                | 0.00                                             |
| Face Value of Refunding Bonds                                                   | 3715             |                  |       |                | 0.00                                             |
| Premium on Refunding Bonds                                                      | 3792             |                  |       |                | 0.00                                             |
| Discount on Refunding Bonds                                                     | 892              |                  |       |                | 0.00                                             |
| Refunding Lease-Purchase Agreements                                             | 3755             |                  |       |                | 0.00                                             |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             |                  |       |                | 0.00                                             |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              |                  |       |                | 0.00                                             |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              |                  |       |                | 0.00                                             |
| Transfers In                                                                    | 3600             |                  |       |                | 0.00                                             |
| Transfers Out                                                                   | 9700             |                  |       |                | 0.00                                             |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| SPECIAL ITEMS                                                                   |                  |                  |       |                | 0.00                                             |
| EXTRAORDINARY ITEMS                                                             |                  |                  |       |                | 0.00                                             |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| Fund Balances, July 1, 2022                                                     | 2800             |                  |       |                | 0.00                                             |
| Adjustments to Fund Balances                                                    | 2891             |                  |       |                | 0.00                                             |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00             | 0.00  | 0.00           | 0.00                                             |

**DISTRICT SCHOOL BOARD OF COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**CAPITAL PROJECTS FUND**  
**For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | Budgeted Amounts |       | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---------------------------------------------------------------------------------|------------------|------------------|-------|----------------|--------------------------------------------------|
|                                                                                 |                  | Original         | Final |                |                                                  |
| <b>REVENUES</b>                                                                 |                  |                  |       |                |                                                  |
| Federal Direct                                                                  | 3100             |                  |       |                | 0.00                                             |
| Federal Through State and Local                                                 | 3200             |                  |       |                | 0.00                                             |
| State Sources                                                                   | 3300             |                  |       |                | 0.00                                             |
| <i>Local Sources:</i>                                                           |                  |                  |       |                |                                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 |                  |       |                | 0.00                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 |                  |       |                | 0.00                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 |                  |       |                | 0.00                                             |
| Local Sales Taxes                                                               | 3418, 3419       |                  |       |                | 0.00                                             |
| Charges for Service - Food Service                                              | 345X             |                  |       |                | 0.00                                             |
| Impact Fees                                                                     | 3496             |                  |       |                | 0.00                                             |
| Other Local Revenue                                                             |                  |                  |       |                | 0.00                                             |
| Total Local Sources                                                             | 3400             | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>Total Revenues</b>                                                           |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>EXPENDITURES</b>                                                             |                  |                  |       |                |                                                  |
| <i>Current:</i>                                                                 |                  |                  |       |                |                                                  |
| Instruction                                                                     | 5000             |                  |       |                | 0.00                                             |
| Student Support Services                                                        | 6100             |                  |       |                | 0.00                                             |
| Instructional Media Services                                                    | 6200             |                  |       |                | 0.00                                             |
| Instruction and Curriculum Development Services                                 | 6300             |                  |       |                | 0.00                                             |
| Instructional Staff Training Services                                           | 6400             |                  |       |                | 0.00                                             |
| Instruction-Related Technology                                                  | 6500             |                  |       |                | 0.00                                             |
| Board                                                                           | 7100             |                  |       |                | 0.00                                             |
| General Administration                                                          | 7200             |                  |       |                | 0.00                                             |
| School Administration                                                           | 7300             |                  |       |                | 0.00                                             |
| Facilities Acquisition and Construction                                         | 7410             |                  |       |                | 0.00                                             |
| Fiscal Services                                                                 | 7500             |                  |       |                | 0.00                                             |
| Food Services                                                                   | 7600             |                  |       |                | 0.00                                             |
| Central Services                                                                | 7700             |                  |       |                | 0.00                                             |
| Student Transportation Services                                                 | 7800             |                  |       |                | 0.00                                             |
| Operation of Plant                                                              | 7900             |                  |       |                | 0.00                                             |
| Maintenance of Plant                                                            | 8100             |                  |       |                | 0.00                                             |
| Administrative Technology Services                                              | 8200             |                  |       |                | 0.00                                             |
| Community Services                                                              | 9100             |                  |       |                | 0.00                                             |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                  |       |                |                                                  |
| Redemption of Principal                                                         | 710              |                  |       |                | 0.00                                             |
| Interest                                                                        | 720              |                  |       |                | 0.00                                             |
| Dues and Fees                                                                   | 730              |                  |       |                | 0.00                                             |
| Other Debt Service                                                              | 791              |                  |       |                | 0.00                                             |
| <i>Capital Outlay:</i>                                                          |                  |                  |       |                |                                                  |
| Facilities Acquisition and Construction                                         | 7420             |                  |       |                | 0.00                                             |
| Charter School Local Capital Improvement                                        | 7430             |                  |       |                | 0.00                                             |
| Charter School Capital Outlay Sales Tax                                         | 7440             |                  |       |                | 0.00                                             |
| Other Capital Outlay                                                            | 9300             |                  |       |                | 0.00                                             |
| <b>Total Expenditures</b>                                                       |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                  |       |                |                                                  |
| Issuance of Bonds                                                               | 3710             |                  |       |                | 0.00                                             |
| Premium on Sale of Bonds                                                        | 3791             |                  |       |                | 0.00                                             |
| Discount on Sale of Bonds                                                       | 891              |                  |       |                | 0.00                                             |
| Proceeds of Lease-Purchase Agreements                                           | 3750             |                  |       |                | 0.00                                             |
| Premium on Lease-Purchase Agreements                                            | 3793             |                  |       |                | 0.00                                             |
| Discount on Lease-Purchase Agreements                                           | 893              |                  |       |                | 0.00                                             |
| Loans                                                                           | 3720             |                  |       |                | 0.00                                             |
| Sale of Capital Assets                                                          | 3730             |                  |       |                | 0.00                                             |
| Loss Recoveries                                                                 | 3740             |                  |       |                | 0.00                                             |
| Proceeds of Forward Supply Contract                                             | 3760             |                  |       |                | 0.00                                             |
| Proceeds from Special Facility Construction Account                             | 3770             |                  |       |                | 0.00                                             |
| Face Value of Refunding Bonds                                                   | 3715             |                  |       |                | 0.00                                             |
| Premium on Refunding Bonds                                                      | 3792             |                  |       |                | 0.00                                             |
| Discount on Refunding Bonds                                                     | 892              |                  |       |                | 0.00                                             |
| Refunding Lease-Purchase Agreements                                             | 3755             |                  |       |                | 0.00                                             |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             |                  |       |                | 0.00                                             |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              |                  |       |                | 0.00                                             |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              |                  |       |                | 0.00                                             |
| Transfers In                                                                    | 3600             |                  |       |                | 0.00                                             |
| Transfers Out                                                                   | 9700             |                  |       |                | 0.00                                             |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>SPECIAL ITEMS</b>                                                            |                  |                  |       |                |                                                  |
|                                                                                 |                  |                  |       |                | 0.00                                             |
| <b>EXTRAORDINARY ITEMS</b>                                                      |                  |                  |       |                |                                                  |
|                                                                                 |                  |                  |       |                | 0.00                                             |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| Fund Balances, July 1, 2022                                                     | 2800             |                  |       |                | 0.00                                             |
| Adjustments to Fund Balances                                                    | 2891             |                  |       |                | 0.00                                             |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00             | 0.00  | 0.00           | 0.00                                             |

**DISTRICT SCHOOL BOARD OF COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**PERMANENT FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

|                                                                                 | Account Number   | Budgeted Amounts |       | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---------------------------------------------------------------------------------|------------------|------------------|-------|----------------|--------------------------------------------------|
|                                                                                 |                  | Original         | Final |                |                                                  |
| <b>REVENUES</b>                                                                 |                  |                  |       |                |                                                  |
| Federal Direct                                                                  | 3100             |                  |       |                | 0.00                                             |
| Federal Through State and Local                                                 | 3200             |                  |       |                | 0.00                                             |
| State Sources                                                                   | 3300             |                  |       |                | 0.00                                             |
| <i>Local Sources:</i>                                                           |                  |                  |       |                |                                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 |                  |       |                | 0.00                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         | 3412, 3421, 3423 |                  |       |                | 0.00                                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects     | 3413, 3421, 3423 |                  |       |                | 0.00                                             |
| Local Sales Taxes                                                               | 3418, 3419       |                  |       |                | 0.00                                             |
| Charges for Service - Food Service                                              | 345X             |                  |       |                | 0.00                                             |
| Impact Fees                                                                     | 3496             |                  |       |                | 0.00                                             |
| Other Local Revenue                                                             |                  |                  |       |                | 0.00                                             |
| Total Local Sources                                                             | 3400             | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>Total Revenues</b>                                                           |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>EXPENDITURES</b>                                                             |                  |                  |       |                |                                                  |
| <i>Current:</i>                                                                 |                  |                  |       |                |                                                  |
| Instruction                                                                     | 5000             |                  |       |                | 0.00                                             |
| Student Support Services                                                        | 6100             |                  |       |                | 0.00                                             |
| Instructional Media Services                                                    | 6200             |                  |       |                | 0.00                                             |
| Instruction and Curriculum Development Services                                 | 6300             |                  |       |                | 0.00                                             |
| Instructional Staff Training Services                                           | 6400             |                  |       |                | 0.00                                             |
| Instruction-Related Technology                                                  | 6500             |                  |       |                | 0.00                                             |
| Board                                                                           | 7100             |                  |       |                | 0.00                                             |
| General Administration                                                          | 7200             |                  |       |                | 0.00                                             |
| School Administration                                                           | 7300             |                  |       |                | 0.00                                             |
| Facilities Acquisition and Construction                                         | 7410             |                  |       |                | 0.00                                             |
| Fiscal Services                                                                 | 7500             |                  |       |                | 0.00                                             |
| Food Services                                                                   | 7600             |                  |       |                | 0.00                                             |
| Central Services                                                                | 7700             |                  |       |                | 0.00                                             |
| Student Transportation Services                                                 | 7800             |                  |       |                | 0.00                                             |
| Operation of Plant                                                              | 7900             |                  |       |                | 0.00                                             |
| Maintenance of Plant                                                            | 8100             |                  |       |                | 0.00                                             |
| Administrative Technology Services                                              | 8200             |                  |       |                | 0.00                                             |
| Community Services                                                              | 9100             |                  |       |                | 0.00                                             |
| <i>Debt Service: (Function 9200)</i>                                            |                  |                  |       |                |                                                  |
| Redemption of Principal                                                         | 710              |                  |       |                | 0.00                                             |
| Interest                                                                        | 720              |                  |       |                | 0.00                                             |
| Dues and Fees                                                                   | 730              |                  |       |                | 0.00                                             |
| Miscellaneous                                                                   | 790              |                  |       |                | 0.00                                             |
| <i>Capital Outlay:</i>                                                          |                  |                  |       |                |                                                  |
| Facilities Acquisition and Construction                                         | 7420             |                  |       |                | 0.00                                             |
| Other Capital Outlay                                                            | 9300             |                  |       |                | 0.00                                             |
| <b>Total Expenditures</b>                                                       |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>                |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| <b>OTHER FINANCING SOURCES (USES)</b>                                           |                  |                  |       |                |                                                  |
| Issuance of Bonds                                                               | 3710             |                  |       |                | 0.00                                             |
| Premium on Sale of Bonds                                                        | 3791             |                  |       |                | 0.00                                             |
| Discount on Sale of Bonds                                                       | 891              |                  |       |                | 0.00                                             |
| Proceeds of Lease-Purchase Agreements                                           | 3750             |                  |       |                | 0.00                                             |
| Premium on Lease-Purchase Agreements                                            | 3793             |                  |       |                | 0.00                                             |
| Discount on Lease-Purchase Agreements                                           | 893              |                  |       |                | 0.00                                             |
| Loans                                                                           | 3720             |                  |       |                | 0.00                                             |
| Sale of Capital Assets                                                          | 3730             |                  |       |                | 0.00                                             |
| Loss Recoveries                                                                 | 3740             |                  |       |                | 0.00                                             |
| Proceeds of Forward Supply Contract                                             | 3760             |                  |       |                | 0.00                                             |
| Face Value of Refunding Bonds                                                   | 3715             |                  |       |                | 0.00                                             |
| Premium on Refunding Bonds                                                      | 3792             |                  |       |                | 0.00                                             |
| Discount on Refunding Bonds                                                     | 892              |                  |       |                | 0.00                                             |
| Refunding Lease-Purchase Agreements                                             | 3755             |                  |       |                | 0.00                                             |
| Premium on Refunding Lease-Purchase Agreements                                  | 3794             |                  |       |                | 0.00                                             |
| Discount on Refunding Lease-Purchase Agreements                                 | 894              |                  |       |                | 0.00                                             |
| Payments to Refunding Escrow Agent (Function 9299)                              | 760              |                  |       |                | 0.00                                             |
| Transfers In                                                                    | 3600             |                  |       |                | 0.00                                             |
| Transfers Out                                                                   | 9700             |                  |       |                | 0.00                                             |
| <b>Total Other Financing Sources (Uses)</b>                                     |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| SPECIAL ITEMS                                                                   |                  |                  |       |                | 0.00                                             |
| EXTRAORDINARY ITEMS                                                             |                  |                  |       |                | 0.00                                             |
| <b>Net Change in Fund Balances</b>                                              |                  | 0.00             | 0.00  | 0.00           | 0.00                                             |
| Fund Balances, July 1, 2022                                                     | 2800             |                  |       |                | 0.00                                             |
| Adjustments to Fund Balances                                                    | 2891             |                  |       |                | 0.00                                             |
| Fund Balances, June 30, 2023                                                    | 2700             | 0.00             | 0.00  | 0.00           | 0.00                                             |

DISTRICT SCHOOL BOARD OF COUNTY  
COMBINING STATEMENT OF NET POSITION  
NONMAJOR ENTERPRISE FUNDS  
June 30, 2023

|                                                           | Account Number | Self-Insurance 911 | Self-Insurance 912 | Self-Insurance 913 | Self-Insurance 914 | ARRA Consortium 915 | Other 921 | Other 922 | Total Nonmajor Enterprise Funds |
|-----------------------------------------------------------|----------------|--------------------|--------------------|--------------------|--------------------|---------------------|-----------|-----------|---------------------------------|
| <b>ASSETS</b>                                             |                |                    |                    |                    |                    |                     |           |           |                                 |
| Cash and Cash Equivalents                                 | 1110           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Investments                                               | 1160           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Accounts Receivable, Net                                  | 1131           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Interest Receivable on Investments                        | 1170           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Due From Other Agencies                                   | 1220           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Due From Insurer                                          | 1180           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Due From Budgetary Funds                                  | 1141           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Deposits Receivable                                       | 1210           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Cash with Fiscal/Service Agents                           | 1114           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Inventory                                                 | 1150           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Prepaid Items                                             | 1230           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Total current assets                                      |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <i>Noncurrent assets:</i>                                 |                |                    |                    |                    |                    |                     |           |           |                                 |
| Section 1011.13, F.S., Loan Proceeds                      | 1420           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Leases Receivable                                         | 1425           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Long-Term Investments                                     | 1460           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Prepaid Insurance Costs                                   | 1430           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Other Postemployment Benefits Asset                       | 1410           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Pension Asset                                             | 1415           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <i>Capital Assets:</i>                                    |                |                    |                    |                    |                    |                     |           |           |                                 |
| Land                                                      | 1310           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Land Improvements - Nondepreciable                        | 1315           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Construction in Progress                                  | 1360           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Nondepreciable Capital Assets                             |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Improvements Other Than Buildings                         | 1320           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Accumulated Depreciation                                  | 1329           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Buildings and Fixed Equipment                             | 1330           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Accumulated Depreciation                                  | 1339           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Furniture, Fixtures and Equipment                         | 1340           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Accumulated Depreciation                                  | 1349           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Motor Vehicles                                            | 1350           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Accumulated Depreciation                                  | 1359           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Property Under Leases and SBITA                           | 1370           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Accumulated Amortization                                  | 1379           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Computer Software                                         | 1382           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Accumulated Amortization                                  | 1389           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Depreciable Capital Assets, Net                           |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Total Capital Assets                                      |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Total noncurrent assets                                   |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <b>Total Assets</b>                                       |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |                    |                    |                    |                    |                     |           |           |                                 |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Net Carrying Amount of Debt Refunding                     | 1920           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Pension                                                   | 1940           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Other Postemployment Benefits                             | 1950           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Asset Retirement Obligation                               | 1960           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Total Deferred Outflows of Resources                      |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <b>LIABILITIES</b>                                        |                |                    |                    |                    |                    |                     |           |           |                                 |
| <i>Current liabilities:</i>                               |                |                    |                    |                    |                    |                     |           |           |                                 |
| Cash Overdraft                                            | 2125           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Accrued Salaries and Benefits                             | 2110           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Payroll Deductions and Withholdings                       | 2170           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Accounts Payable                                          | 2120           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Sales Tax Payable                                         | 2260           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Accrued Interest Payable                                  | 2210           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Deposits Payable                                          | 2220           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Due to Other Agencies                                     | 2230           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Due to Budgetary Funds                                    | 2161           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Pension Liability                                         | 2115           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Other Postemployment Benefits Liability                   | 2116           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Judgments Payable                                         | 2130           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Estimated Unpaid Claims - Self-Insurance Program          | 2271           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Estimated Liability for Claims Adjustment                 | 2272           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Total current liabilities                                 |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <i>Long-term liabilities:</i>                             |                |                    |                    |                    |                    |                     |           |           |                                 |
| Unearned Revenues                                         | 2410           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Obligations Under Leases and SBITA                        | 2315           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Liability for Compensated Absences                        | 2330           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Estimated Liability for Long-Term Claims                  | 2350           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Net Other Postemployment Benefits Obligation              | 2360           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Net Pension Liability                                     | 2365           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Other Long-Term Liabilities                               | 2380           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Total long-term liabilities                               |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <b>Total Liabilities</b>                                  |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                      |                |                    |                    |                    |                    |                     |           |           |                                 |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Deficit Net Carrying Amount of Debt Refunding             | 2620           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Deferred Revenues                                         | 2630           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Pension                                                   | 2640           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Other Postemployment Benefits                             | 2650           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Total Deferred Inflows of Resources                       |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <b>NET POSITION</b>                                       |                |                    |                    |                    |                    |                     |           |           |                                 |
| Net Investment in Capital Assets                          | 2770           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Restricted for                                            | 2780           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Unrestricted                                              | 2790           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <b>Total Net Position</b>                                 |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION  
NONMAJOR ENTERPRISE FUNDS  
For the Fiscal Year Ended June 30, 2023

|                                                 | Account Number | Self-Insurance 911 | Self-Insurance 912 | Self-Insurance 913 | Self-Insurance 914 | ARRA Consortium 915 | Other 921 | Other 922 | Total Nonmajor Enterprise Funds |
|-------------------------------------------------|----------------|--------------------|--------------------|--------------------|--------------------|---------------------|-----------|-----------|---------------------------------|
| <b>OPERATING REVENUES</b>                       |                |                    |                    |                    |                    |                     |           |           |                                 |
| Charges for Services                            | 3481           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Charges for Sales                               | 3482           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Premium Revenue                                 | 3484           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Other Operating Revenues                        | 3489           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <b>Total Operating Revenues</b>                 |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <b>OPERATING EXPENSES</b>                       |                |                    |                    |                    |                    |                     |           |           |                                 |
| Salaries                                        | 100            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Employee Benefits                               | 200            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Purchased Services                              | 300            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Energy Services                                 | 400            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Materials and Supplies                          | 500            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Capital Outlay                                  | 600            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Other                                           | 700            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Depreciation and Amortization Expense           | 780            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <b>Total Operating Expenses</b>                 |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <b>Operating Income (Loss)</b>                  |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <b>NONOPERATING REVENUES (EXPENSES)</b>         |                |                    |                    |                    |                    |                     |           |           |                                 |
| Investment Income                               | 3430           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Gifts, Grants and Bequests                      | 3440           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Other Miscellaneous Local Sources               | 3495           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Loss Recoveries                                 | 3740           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Gain on Disposition of Assets                   | 3780           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Interest                                        | 720            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Miscellaneous                                   | 790            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Loss on Disposition of Assets                   | 810            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <b>Total Nonoperating Revenues (Expenses)</b>   |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <b>Income (Loss) Before Operating Transfers</b> |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Transfers In                                    | 3600           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Transfers Out                                   | 9700           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <b>SPECIAL ITEMS</b>                            |                |                    |                    |                    |                    |                     |           |           |                                 |
|                                                 |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <b>EXTRAORDINARY ITEMS</b>                      |                |                    |                    |                    |                    |                     |           |           |                                 |
|                                                 |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| <b>Change In Net Position</b>                   |                |                    |                    |                    |                    |                     |           |           |                                 |
| Net Position, July 1, 2022                      | 2880           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Adjustments to Net Position                     | 2896           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |
| Net Position, June 30, 2023                     | 2780           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                | 0.00      | 0.00      | 0.00                            |

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF COUNTY  
COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS  
For the Fiscal Year Ended June 30, 2023

|                                                                                                              | Self-Insurance<br>911 | Self-Insurance<br>912 | Self-Insurance<br>913 | Self-Insurance<br>914 | ARRA - Consortium<br>915 | Other<br>921 | Other<br>922 | Total Nonmajor<br>Enterprise Funds |
|--------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|--------------|--------------|------------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                                                  |                       |                       |                       |                       |                          |              |              |                                    |
| Receipts from customers and users                                                                            | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Receipts from interfund services provided                                                                    | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Payments to suppliers                                                                                        | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Payments to employees                                                                                        | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Payments for interfund services used                                                                         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Other receipts (payments)                                                                                    | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| <b>Net cash provided (used) by operating activities</b>                                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>                                                       |                       |                       |                       |                       |                          |              |              |                                    |
| Subsidies from operating grants                                                                              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Transfers from other funds                                                                                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Transfers to other funds                                                                                     | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| <b>Net cash provided (used) by noncapital financing activities</b>                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>                                              |                       |                       |                       |                       |                          |              |              |                                    |
| Proceeds from capital debt                                                                                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Capital contributions                                                                                        | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Proceeds from disposition of capital assets                                                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Acquisition and construction of capital assets                                                               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Principal paid on capital debt                                                                               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Interest paid on capital debt                                                                                | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| <b>Net cash provided (used) by capital and related financing activities</b>                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                                                  |                       |                       |                       |                       |                          |              |              |                                    |
| Proceeds from sales and maturities of investments                                                            | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Interest and dividends received                                                                              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Purchase of investments                                                                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| <b>Net cash provided (used) by investing activities</b>                                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| <b>Net increase (decrease) in cash and cash equivalents</b>                                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Cash and cash equivalents - July 1, 2022                                                                     | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Cash and cash equivalents - June 30, 2023                                                                    | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>        |                       |                       |                       |                       |                          |              |              |                                    |
| Operating income (loss)                                                                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| <i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i> |                       |                       |                       |                       |                          |              |              |                                    |
| Depreciation/Amortization expense                                                                            | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Commodities used from USDA program                                                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| <i>Change in assets and liabilities:</i>                                                                     |                       |                       |                       |                       |                          |              |              |                                    |
| (Increase) decrease in accounts receivable                                                                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| (Increase) decrease in interest receivable                                                                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| (Increase) decrease in due from insurer                                                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| (Increase) decrease in deposits receivable                                                                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| (Increase) decrease in due from other funds                                                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| (Increase) decrease in due from other agencies                                                               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| (Increase) decrease in inventory                                                                             | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| (Increase) decrease in prepaid items                                                                         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| (Increase) decrease in pension                                                                               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Increase (decrease) in salaries and benefits payable                                                         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Increase (decrease) in payroll tax liabilities                                                               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Increase (decrease) in accounts payable                                                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Increase (decrease) in cash overdraft                                                                        | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Increase (decrease) in judgments payable                                                                     | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Increase (decrease) in sales tax payable                                                                     | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Increase (decrease) in accrued interest payable                                                              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Increase (decrease) in deposits payable                                                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Increase (decrease) in due to other funds                                                                    | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Increase (decrease) in due to other agencies                                                                 | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Increase (decrease) in unearned revenues                                                                     | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Increase (decrease) in pension                                                                               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Increase (decrease) in postemployment benefits                                                               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Increase (decrease) in estimated unpaid claims - Self-Insurance Program                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Increase (decrease) in estimated liability for claims adjustment                                             | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| <b>Total adjustments</b>                                                                                     | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| <b>Net cash provided (used) by operating activities</b>                                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| <b>Noncash investing, capital and financing activities:</b>                                                  |                       |                       |                       |                       |                          |              |              |                                    |
| Borrowing under capital lease                                                                                | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Contributions of capital assets                                                                              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Purchase of equipment on account                                                                             | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Capital asset trade-ins                                                                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Net Increase/(Decrease) in the fair value of investments                                                     | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |
| Commodities received through USDA program                                                                    | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                     | 0.00         | 0.00         | 0.00                               |



**DISTRICT SCHOOL BOARD OF COUNTY**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**June 30, 2023**

|                                                           | Account Number | Self-Insurance 711 | Self-Insurance 712 | Self-Insurance 713 | Self-Insurance 714 | Self-Insurance 715 | Consortium Programs 731 | Other Internal Service 791 | Total Internal Service Funds |
|-----------------------------------------------------------|----------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|----------------------------|------------------------------|
| <b>ASSETS</b>                                             |                |                    |                    |                    |                    |                    |                         |                            |                              |
| <i>Current assets:</i>                                    |                |                    |                    |                    |                    |                    |                         |                            |                              |
| Cash and Cash Equivalents                                 | 1110           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Investments                                               | 1160           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Accounts Receivable, Net                                  | 1131           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Interest Receivable on Investments                        | 1170           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Due From Other Agencies                                   | 1220           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Due From Insurer                                          | 1180           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Due From Budgetary Funds                                  | 1141           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Deposits Receivable                                       | 1210           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Cash with Fiscal/Service Agents                           | 1114           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Inventory                                                 | 1150           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Prepaid Items                                             | 1230           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Total current assets                                      |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <i>Noncurrent assets:</i>                                 |                |                    |                    |                    |                    |                    |                         |                            |                              |
| Section 1011.13, F.S., Loan Proceeds                      | 1420           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Leases Receivable                                         | 1425           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Long-Term Investments                                     | 1460           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Prepaid Insurance Costs                                   | 1430           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Other Postemployment Benefits Asset                       | 1410           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Pension Asset                                             | 1415           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <i>Capital Assets:</i>                                    |                |                    |                    |                    |                    |                    |                         |                            |                              |
| Land                                                      | 1310           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Land Improvements - Nondepreciable                        | 1315           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Construction in Progress                                  | 1360           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Nondepreciable Capital Assets                             |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Improvements Other Than Buildings                         | 1320           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Accumulated Depreciation                                  | 1329           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Buildings and Fixed Equipment                             | 1330           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Accumulated Depreciation                                  | 1339           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Furniture, Fixtures and Equipment                         | 1340           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Accumulated Depreciation                                  | 1349           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Motor Vehicles                                            | 1350           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Accumulated Depreciation                                  | 1359           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Property Under Leases and SBITA                           | 1370           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Accumulated Amortization                                  | 1379           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Computer Software                                         | 1382           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Accumulated Amortization                                  | 1389           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Depreciable Capital Assets, Net                           |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Total Capital Assets                                      |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Total noncurrent assets                                   |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <b>Total Assets</b>                                       |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |                    |                    |                    |                    |                    |                         |                            |                              |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Net Carrying Amount of Debt Refunding                     | 1920           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Pension                                                   | 1940           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Other Postemployment Benefits                             | 1950           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Asset Retirement Obligation                               | 1960           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <b>Total Deferred Outflows of Resources</b>               |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <b>LIABILITIES</b>                                        |                |                    |                    |                    |                    |                    |                         |                            |                              |
| <i>Current liabilities:</i>                               |                |                    |                    |                    |                    |                    |                         |                            |                              |
| Cash Overdraft                                            | 2125           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Accrued Salaries and Benefits                             | 2110           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Payroll Deductions and Withholdings                       | 2170           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Accounts Payable                                          | 2120           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Sales Tax Payable                                         | 2260           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Accrued Interest Payable                                  | 2210           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Deposits Payable                                          | 2220           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Due to Other Agencies                                     | 2230           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Due to Budgetary Funds                                    | 2161           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Pension Liability                                         | 2115           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Other Postemployment Benefits Liability                   | 2116           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Judgments Payable                                         | 2130           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Estimated Unpaid Claims - Self-Insurance Program          | 2271           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Estimated Liability for Claims Adjustment                 | 2272           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Total current liabilities                                 |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <i>Long-term liabilities:</i>                             |                |                    |                    |                    |                    |                    |                         |                            |                              |
| Unearned Revenues                                         | 2410           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Obligations Under Leases and SBITA                        | 2315           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Liability for Compensated Absences                        | 2330           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Estimated Liability for Long-Term Claims                  | 2350           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Net Other Postemployment Benefits Obligation              | 2360           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Net Pension Liability                                     | 2365           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Other Long-Term Liabilities                               | 2380           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Total Long-Term Liabilities                               |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <b>Total Liabilities</b>                                  |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                      |                |                    |                    |                    |                    |                    |                         |                            |                              |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Deficit Net Carrying Amount of Debt Refunding             | 2620           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Deferred Revenues                                         | 2630           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Pension                                                   | 2640           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Other Postemployment Benefits                             | 2650           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <b>Total Deferred Inflows of Resources</b>                |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <b>NET POSITION</b>                                       |                |                    |                    |                    |                    |                    |                         |                            |                              |
| Net Investment in Capital Assets                          | 2770           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Restricted for                                            | 2780           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Unrestricted                                              | 2790           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <b>Total Net Position</b>                                 |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION  
INTERNAL SERVICE FUNDS  
For the Fiscal Year Ended June 30, 2023

|                                                 | Account Number | Self-Insurance 711 | Self-Insurance 712 | Self-Insurance 713 | Self-Insurance 714 | Self-Insurance 715 | Consortium Programs 731 | Other Internal Service 791 | Total Internal Service Funds |
|-------------------------------------------------|----------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|----------------------------|------------------------------|
| <b>OPERATING REVENUES</b>                       |                |                    |                    |                    |                    |                    |                         |                            |                              |
| Charges for Services                            | 3481           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Charges for Sales                               | 3482           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Premium Revenue                                 | 3484           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Other Operating Revenues                        | 3489           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <b>Total Operating Revenues</b>                 |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <b>OPERATING EXPENSES</b>                       |                |                    |                    |                    |                    |                    |                         |                            |                              |
| Salaries                                        | 100            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Employee Benefits                               | 200            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Purchased Services                              | 300            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Energy Services                                 | 400            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Materials and Supplies                          | 500            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Capital Outlay                                  | 600            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Other                                           | 700            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Depreciation/Amortization Expense               | 780            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <b>Total Operating Expenses</b>                 |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <b>Operating Income (Loss)</b>                  |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <b>NONOPERATING REVENUES (EXPENSES)</b>         |                |                    |                    |                    |                    |                    |                         |                            |                              |
| Investment Income                               | 3430           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Gifts, Grants and Bequests                      | 3440           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Other Miscellaneous Local Sources               | 3495           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Loss Recoveries                                 | 3740           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Gain on Disposition of Assets                   | 3780           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Interest                                        | 720            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Miscellaneous                                   | 790            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Loss on Disposition of Assets                   | 810            | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <b>Total Nonoperating Revenues (Expenses)</b>   |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <b>Income (Loss) Before Operating Transfers</b> |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Transfers In                                    | 3600           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Transfers Out                                   | 9700           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <b>SPECIAL ITEMS</b>                            |                |                    |                    |                    |                    |                    |                         |                            |                              |
|                                                 |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <b>EXTRAORDINARY ITEMS</b>                      |                |                    |                    |                    |                    |                    |                         |                            |                              |
|                                                 |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| <b>Change In Net Position</b>                   |                | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Net Position, July 1, 2022                      | 2880           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Adjustments to Net Position                     | 2896           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |
| Net Position, June 30, 2023                     | 2780           | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                    | 0.00                       | 0.00                         |

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF COUNTY  
COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
For the Fiscal Year Ended June 30, 2023

|                                                                                                              | Self-Insurance<br>711 | Self-Insurance<br>712 | Self-Insurance<br>713 | Self-Insurance<br>714 | Self-Insurance<br>715 | Consortium Programs<br>731 | Other Internal Service<br>791 | Total Internal<br>Service Funds |
|--------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|-------------------------------|---------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                                                  |                       |                       |                       |                       |                       |                            |                               |                                 |
| Receipts from customers and users                                                                            | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Receipts from interfund services provided                                                                    | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Payments to suppliers                                                                                        | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Payments to employees                                                                                        | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Payments for interfund services used                                                                         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Other receipts (payments)                                                                                    | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| <b>Net cash provided (used) by operating activities</b>                                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>                                                       |                       |                       |                       |                       |                       |                            |                               |                                 |
| Subsidies from operating grants                                                                              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Transfers from other funds                                                                                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Transfers to other funds                                                                                     | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| <b>Net cash provided (used) by noncapital financing activities</b>                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>                                              |                       |                       |                       |                       |                       |                            |                               |                                 |
| Proceeds from capital debt                                                                                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Capital contributions                                                                                        | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Proceeds from disposition of capital assets                                                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Acquisition and construction of capital assets                                                               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Principal paid on capital debt                                                                               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Interest paid on capital debt                                                                                | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| <b>Net cash provided (used) by capital and related financing activities</b>                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                                                  |                       |                       |                       |                       |                       |                            |                               |                                 |
| Proceeds from sales and maturities of investments                                                            | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Interest and dividends received                                                                              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Purchase of investments                                                                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| <b>Net cash provided (used) by investing activities</b>                                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| <b>Net increase (decrease) in cash and cash equivalents</b>                                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Cash and cash equivalents - July 1, 2022                                                                     | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Cash and cash equivalents - June 30, 2023                                                                    | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>        |                       |                       |                       |                       |                       |                            |                               |                                 |
| Operating income (loss)                                                                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| <i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i> |                       |                       |                       |                       |                       |                            |                               |                                 |
| Depreciation/Amortization expense                                                                            | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Commodities used from USDA program                                                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| <i>Change in assets and liabilities:</i>                                                                     |                       |                       |                       |                       |                       |                            |                               |                                 |
| (Increase) decrease in accounts receivable                                                                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in interest receivable                                                                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in due from insurer                                                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in deposits receivable                                                                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in due from other funds                                                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in due from other agencies                                                               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in inventory                                                                             | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in prepaid items                                                                         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in pension                                                                               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in salaries and benefits payable                                                         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in payroll tax liabilities                                                               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in accounts payable                                                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in cash overdraft                                                                        | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in judgments payable                                                                     | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in sales tax payable                                                                     | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in accrued interest payable                                                              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in deposits payable                                                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in due to other funds                                                                    | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in due to other agencies                                                                 | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in unearned revenues                                                                     | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in pension                                                                               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in postemployment benefits                                                               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in estimated unpaid claims - Self-Insurance Program                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in estimated liability for claims adjustment                                             | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| <b>Total adjustments</b>                                                                                     | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| <b>Net cash provided (used) by operating activities</b>                                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| <b>Noncash investing, capital and financing activities:</b>                                                  |                       |                       |                       |                       |                       |                            |                               |                                 |
| Borrowing under capital lease                                                                                | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Contributions of capital assets                                                                              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Purchase of equipment on account                                                                             | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Capital asset trade-ins                                                                                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Net Increase/(Decrease) in the fair value of investments                                                     | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Commodities received through USDA program                                                                    | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |

**DISTRICT SCHOOL BOARD OF COUNTY**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**INVESTMENT TRUST FUNDS**  
**June 30, 2023**

|                                                           | Account Number | Investment Trust Fund Name<br>84X | Investment Trust Fund Name<br>84X | Investment Trust Fund Name<br>84X | Total Investment Trust Funds |
|-----------------------------------------------------------|----------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------|
| <b>ASSETS</b>                                             |                |                                   |                                   |                                   |                              |
| Cash and Cash Equivalents                                 | 1110           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Investments                                               | 1160           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Accounts Receivable, Net                                  | 1131           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Pension Contributions Receivable                          | 1132           |                                   |                                   |                                   |                              |
| Interest Receivable on Investments                        | 1170           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Due From Budgetary Funds                                  | 1141           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Due From Other Agencies                                   | 1220           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Inventory                                                 | 1150           |                                   |                                   |                                   |                              |
| <b>Total Assets</b>                                       |                | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |                                   |                                   |                                   |                              |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Pension                                                   | 1940           |                                   |                                   |                                   |                              |
| Other Postemployment Benefits                             | 1950           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| <b>Total Deferred Outflows of Resources</b>               |                | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| <b>LIABILITIES</b>                                        |                |                                   |                                   |                                   |                              |
| Cash Overdraft                                            | 2125           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Accrued Salaries and Benefits                             | 2110           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Payroll Deductions and Withholdings                       | 2170           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Accounts Payable                                          | 2120           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Internal Accounts Payable                                 | 2290           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Due to Other Agencies                                     | 2230           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Due to Budgetary Funds                                    | 2161           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| <b>Total Liabilities</b>                                  |                | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                      |                |                                   |                                   |                                   |                              |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Pension                                                   | 2640           |                                   |                                   |                                   |                              |
| Other Postemployment Benefits                             | 2650           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| <b>Total Deferred Inflows of Resources</b>                |                | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| <b>NET POSITION</b>                                       |                |                                   |                                   |                                   |                              |
| <b>Restricted for:</b>                                    |                |                                   |                                   |                                   |                              |
| Pensions                                                  | 2785           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Postemployment benefits other than pensions               | 2785           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Other purposes                                            | 2785           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Individuals, organizations and other governments          | 2785           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| <b>Total Net Position</b>                                 |                | 0.00                              | 0.00                              | 0.00                              | 0.00                         |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY**  
**COMBINING STATEMENT OF CHANGES IN NET POSITION**  
**INVESTMENT TRUST FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

|                                                          | Account Number | Investment Trust Fund Name<br>84X | Investment Trust Fund Name<br>84X | Investment Trust Fund Name<br>84X | Total Investment Trust Funds |
|----------------------------------------------------------|----------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------|
| <b>ADDITIONS</b>                                         |                |                                   |                                   |                                   |                              |
| <i>Contributions:</i>                                    |                |                                   |                                   |                                   |                              |
| Employer                                                 |                | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Plan Members                                             |                | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Gifts, Grants and Bequests                               | 3440           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Total Contributions                                      |                | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| <i>Investment Income:</i>                                |                |                                   |                                   |                                   |                              |
| Interest on Investments                                  | 3431           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Gain on Sale of Investments                              | 3432           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Net Increase (Decrease) in the Fair Value of Investments | 3433           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Total Investment Income                                  |                | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Less Investment Expense                                  |                | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Net Investment Income                                    |                | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| <b>Total Additions</b>                                   |                | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| <b>DEDUCTIONS</b>                                        |                |                                   |                                   |                                   |                              |
| Salaries                                                 | 100            | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Employee Benefits                                        | 200            | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Purchased Services                                       | 300            | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Other                                                    | 700            | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Refunds of Contributions                                 |                | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Administrative Expenses                                  |                | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| <b>Total Deductions</b>                                  |                | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| <b>Change In Net Position</b>                            |                | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Net position-beginning                                   | 2885           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Adjustments to Net Position                              | 2896           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |
| Net position-ending                                      | 2785           | 0.00                              | 0.00                              | 0.00                              | 0.00                         |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**PRIVATE-PURPOSE TRUST FUNDS**  
**June 30, 2023**

|                                                           | Account Number | Private-Purpose Trust Fund Name 85X | Private-Purpose Trust Fund Name 85X | Private-Purpose Trust Fund Name 85X | Total Private-Purpose Trust Funds |
|-----------------------------------------------------------|----------------|-------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|
| <b>ASSETS</b>                                             |                |                                     |                                     |                                     |                                   |
| Cash and Cash Equivalents                                 | 1110           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| Investments                                               | 1160           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| Accounts Receivable, Net                                  | 1131           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| Pension Contributions Receivable                          | 1132           |                                     |                                     |                                     |                                   |
| Interest Receivable on Investments                        | 1170           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| Due From Budgetary Funds                                  | 1141           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| Due From Other Agencies                                   | 1220           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| Inventory                                                 | 1150           |                                     |                                     |                                     |                                   |
| <b>Total Assets</b>                                       |                | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |                                     |                                     |                                     |                                   |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| Pension                                                   | 1940           |                                     |                                     |                                     |                                   |
| Other Postemployment Benefits                             | 1950           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| <b>Total Deferred Outflows of Resources</b>               |                | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| <b>LIABILITIES</b>                                        |                |                                     |                                     |                                     |                                   |
| Cash Overdraft                                            | 2125           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| Accrued Salaries and Benefits                             | 2110           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| Payroll Deductions and Withholdings                       | 2170           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| Accounts Payable                                          | 2120           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| Internal Accounts Payable                                 | 2290           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| Due to Other Agencies                                     | 2230           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| Due to Budgetary Funds                                    | 2161           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| <b>Total Liabilities</b>                                  |                | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                      |                |                                     |                                     |                                     |                                   |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| Pension                                                   | 2640           |                                     |                                     |                                     |                                   |
| Other Postemployment Benefits                             | 2650           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| <b>Total Deferred Inflows of Resources</b>                |                | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| <b>NET POSITION</b>                                       |                |                                     |                                     |                                     |                                   |
| <b>Restricted for:</b>                                    |                |                                     |                                     |                                     |                                   |
| Pensions                                                  | 2785           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| Postemployment benefits other than pensions               | 2785           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| Other purposes                                            | 2785           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| Individuals, organizations and other governments          | 2785           | 0.00                                | 0.00                                | 0.00                                | 0.00                              |
| <b>Total Net Position</b>                                 |                | 0.00                                | 0.00                                | 0.00                                | 0.00                              |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY**  
**COMBINING STATEMENT OF CHANGES IN NET POSITION**  
**PRIVATE-PURPOSE TRUST FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

|                                                          | Account Number | Private-Purpose Trust Fund Name<br>85X | Private-Purpose Trust Fund Name<br>85X | Private-Purpose Trust Fund Name<br>85X | Total Private-Purpose Trust Funds |
|----------------------------------------------------------|----------------|----------------------------------------|----------------------------------------|----------------------------------------|-----------------------------------|
| <b>ADDITIONS</b>                                         |                |                                        |                                        |                                        |                                   |
| <i>Contributions:</i>                                    |                |                                        |                                        |                                        |                                   |
| Employer                                                 |                | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| Plan Members                                             |                | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| Gifts, Grants and Bequests                               | 3440           | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| Total Contributions                                      |                | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| <i>Investment Income:</i>                                |                |                                        |                                        |                                        |                                   |
| Interest on Investments                                  | 3431           | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| Gain on Sale of Investments                              | 3432           | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| Net Increase (Decrease) in the Fair Value of Investments | 3433           | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| Total Investment Income                                  |                | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| Less Investment Expense                                  |                | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| Net Investment Income                                    |                | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| <b>Total Additions</b>                                   |                | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| <b>DEDUCTIONS</b>                                        |                |                                        |                                        |                                        |                                   |
| Salaries                                                 | 100            | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| Employee Benefits                                        | 200            | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| Purchased Services                                       | 300            | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| Other                                                    | 700            | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| Refunds of Contributions                                 |                | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| Administrative Expenses                                  |                | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| <b>Total Deductions</b>                                  |                | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| <b>Change In Net Position</b>                            |                | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| Net position-beginning                                   | 2885           | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| Adjustments to Net Position                              | 2896           | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |
| Net position-ending                                      | 2785           | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                              |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**PENSION TRUST FUNDS**  
**June 30, 2023**

|                                                           | Account Number | Pension Trust Fund Name<br>87X | Pension Trust Fund Name<br>87X | Pension Trust Fund Name<br>87X | Total Pension Trust Funds |
|-----------------------------------------------------------|----------------|--------------------------------|--------------------------------|--------------------------------|---------------------------|
| <b>ASSETS</b>                                             |                |                                |                                |                                |                           |
| Cash and Cash Equivalents                                 | 1110           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Investments                                               | 1160           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Accounts Receivable, Net                                  | 1131           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Pension Contributions Receivable                          | 1132           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Interest Receivable on Investments                        | 1170           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Due From Budgetary Funds                                  | 1141           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Due From Other Agencies                                   | 1220           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Inventory                                                 | 1150           |                                |                                |                                |                           |
| <b>Total Assets</b>                                       |                | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |                                |                                |                                |                           |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Pension                                                   | 1940           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Other Postemployment Benefits                             | 1950           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| <b>Total Deferred Outflows of Resources</b>               |                | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| <b>LIABILITIES</b>                                        |                |                                |                                |                                |                           |
| Cash Overdraft                                            | 2125           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Accrued Salaries and Benefits                             | 2110           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Payroll Deductions and Withholdings                       | 2170           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Accounts Payable                                          | 2120           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Internal Accounts Payable                                 | 2290           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Due to Other Agencies                                     | 2230           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Due to Budgetary Funds                                    | 2161           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| <b>Total Liabilities</b>                                  |                | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                      |                |                                |                                |                                |                           |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Pension                                                   | 2640           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Other Postemployment Benefits                             | 2650           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| <b>Total Deferred Inflows of Resources</b>                |                | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| <b>NET POSITION</b>                                       |                |                                |                                |                                |                           |
| <b>Restricted for:</b>                                    |                |                                |                                |                                |                           |
| Pensions                                                  | 2785           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Postemployment benefits other than pensions               | 2785           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Other purposes                                            | 2785           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Individuals, organizations and other governments          | 2785           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| <b>Total Net Position</b>                                 |                | 0.00                           | 0.00                           | 0.00                           | 0.00                      |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY**  
**COMBINING STATEMENT OF CHANGES IN NET POSITION**  
**PENSION TRUST FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

|                                                          | Account Number | Pension Trust Fund Name<br>87X | Pension Trust Fund Name<br>87X | Pension Trust Fund Name<br>87X | Total Pension Trust Funds |
|----------------------------------------------------------|----------------|--------------------------------|--------------------------------|--------------------------------|---------------------------|
| <b>ADDITIONS</b>                                         |                |                                |                                |                                |                           |
| <i>Contributions:</i>                                    |                |                                |                                |                                |                           |
| Employer                                                 |                | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Plan Members                                             |                | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Gifts, Grants and Bequests                               | 3440           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Total Contributions                                      |                | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| <i>Investment Income:</i>                                |                |                                |                                |                                |                           |
| Interest on Investments                                  | 3431           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Gain on Sale of Investments                              | 3432           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Net Increase (Decrease) in the Fair Value of Investments | 3433           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Total Investment Income                                  |                | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Less Investment Expense                                  |                | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Net Investment Income                                    |                | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| <b>Total Additions</b>                                   |                | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| <b>DEDUCTIONS</b>                                        |                |                                |                                |                                |                           |
| Salaries                                                 | 100            | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Employee Benefits                                        | 200            | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Purchased Services                                       | 300            | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Other                                                    | 700            | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Refunds of Contributions                                 |                | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Administrative Expenses                                  |                | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| <b>Total Deductions</b>                                  |                | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| <b>Change In Net Position</b>                            |                | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Net position-beginning                                   | 2885           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Adjustments to Net Position                              | 2896           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |
| Net position-ending                                      | 2785           | 0.00                           | 0.00                           | 0.00                           | 0.00                      |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**June 30, 2023**

|                                                           | Account Number | School Internal Funds<br>891 | Custodial Fund Name<br>89X | Custodial Fund Name<br>89X | Total Custodial Funds |
|-----------------------------------------------------------|----------------|------------------------------|----------------------------|----------------------------|-----------------------|
| <b>ASSETS</b>                                             |                |                              |                            |                            |                       |
| Cash and Cash Equivalents                                 | 1110           | 0.00                         | 0.00                       | 0.00                       | 0.00                  |
| Investments                                               | 1160           | 0.00                         | 0.00                       | 0.00                       | 0.00                  |
| Accounts Receivable, Net                                  | 1131           | 0.00                         | 0.00                       | 0.00                       | 0.00                  |
| Pension Contributions Receivable                          | 1132           |                              |                            |                            |                       |
| Interest Receivable on Investments                        | 1170           | 0.00                         | 0.00                       | 0.00                       | 0.00                  |
| Due From Budgetary Funds                                  | 1141           | 0.00                         | 0.00                       | 0.00                       | 0.00                  |
| Due From Other Agencies                                   | 1220           | 0.00                         | 0.00                       | 0.00                       | 0.00                  |
| Inventory                                                 | 1150           | 0.00                         | 0.00                       | 0.00                       | 0.00                  |
| <b>Total Assets</b>                                       |                | 0.00                         | 0.00                       | 0.00                       | 0.00                  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |                              |                            |                            |                       |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910           |                              |                            |                            |                       |
| Pension                                                   | 1940           |                              |                            |                            |                       |
| Other Postemployment Benefits                             | 1950           |                              |                            |                            |                       |
| <b>Total Deferred Outflows of Resources</b>               |                |                              |                            |                            |                       |
| <b>LIABILITIES</b>                                        |                |                              |                            |                            |                       |
| Cash Overdraft                                            | 2125           | 0.00                         | 0.00                       | 0.00                       | 0.00                  |
| Accrued Salaries and Benefits                             | 2110           | 0.00                         | 0.00                       | 0.00                       | 0.00                  |
| Payroll Deductions and Withholdings                       | 2170           | 0.00                         | 0.00                       | 0.00                       | 0.00                  |
| Accounts Payable                                          | 2120           | 0.00                         | 0.00                       | 0.00                       | 0.00                  |
| Internal Accounts Payable                                 | 2290           | 0.00                         | 0.00                       | 0.00                       | 0.00                  |
| Due to Other Agencies                                     | 2230           |                              |                            |                            |                       |
| Due to Budgetary Funds                                    | 2161           | 0.00                         | 0.00                       | 0.00                       | 0.00                  |
| <b>Total Liabilities</b>                                  |                | 0.00                         | 0.00                       | 0.00                       | 0.00                  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                      |                |                              |                            |                            |                       |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610           |                              |                            |                            |                       |
| Pension                                                   | 2640           |                              |                            |                            |                       |
| Other Postemployment Benefits                             | 2650           |                              |                            |                            |                       |
| <b>Total Deferred Inflows of Resources</b>                |                |                              |                            |                            |                       |
| <b>NET POSITION</b>                                       |                |                              |                            |                            |                       |
| <b>Restricted for:</b>                                    |                |                              |                            |                            |                       |
| Pensions                                                  | 2785           | 0.00                         | 0.00                       | 0.00                       | 0.00                  |
| Postemployment benefits other than pensions               | 2785           | 0.00                         | 0.00                       | 0.00                       | 0.00                  |
| Other purposes                                            | 2785           | 0.00                         | 0.00                       | 0.00                       | 0.00                  |
| Individuals, organizations and other governments          | 2785           | 0.00                         | 0.00                       | 0.00                       | 0.00                  |
| <b>Total Net Position</b>                                 |                | 0.00                         | 0.00                       | 0.00                       | 0.00                  |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY**  
**COMBINING STATEMENT OF CHANGES IN NET POSITION**  
**CUSTODIAL FUNDS**  
**June 30, 2023**

|                                                          | Account Number | School Internal Funds | Custodial Fund Name | Custodial Fund Name | Total Custodial Funds |
|----------------------------------------------------------|----------------|-----------------------|---------------------|---------------------|-----------------------|
| <b>ADDITIONS</b>                                         |                |                       |                     |                     |                       |
| Miscellaneous                                            | 3495           | 0.00                  | 0.00                | 0.00                | 0.00                  |
| <i>Contributions:</i>                                    |                |                       |                     |                     |                       |
| Employer                                                 |                | 0.00                  | 0.00                | 0.00                | 0.00                  |
| Plan Members                                             |                | 0.00                  | 0.00                | 0.00                | 0.00                  |
| Gifts, Grants and Bequests                               | 3440           | 0.00                  | 0.00                | 0.00                | 0.00                  |
| Total Contributions                                      |                | 0.00                  | 0.00                | 0.00                | 0.00                  |
| <i>Investment Earnings:</i>                              |                |                       |                     |                     |                       |
| Interest on Investments                                  | 3431           | 0.00                  | 0.00                | 0.00                | 0.00                  |
| Gain on Sale of Investments                              | 3432           | 0.00                  | 0.00                | 0.00                | 0.00                  |
| Net Increase (Decrease) in the Fair Value of Investments | 3433           | 0.00                  | 0.00                | 0.00                | 0.00                  |
| Total Investment Earnings                                |                | 0.00                  | 0.00                | 0.00                | 0.00                  |
| Less Investment Costs                                    |                | 0.00                  | 0.00                | 0.00                | 0.00                  |
| Net Investment Earnings                                  |                | 0.00                  | 0.00                | 0.00                | 0.00                  |
| <b>Total Additions</b>                                   |                | 0.00                  | 0.00                | 0.00                | 0.00                  |
| <b>DEDUCTIONS</b>                                        |                |                       |                     |                     |                       |
| Salaries                                                 | 100            | 0.00                  | 0.00                | 0.00                | 0.00                  |
| Employee Benefits                                        | 200            | 0.00                  | 0.00                | 0.00                | 0.00                  |
| Purchased Services                                       | 300            | 0.00                  | 0.00                | 0.00                | 0.00                  |
| Other                                                    | 700            | 0.00                  | 0.00                | 0.00                | 0.00                  |
| Refunds of Contributions                                 |                | 0.00                  | 0.00                | 0.00                | 0.00                  |
| Administrative Expense                                   |                | 0.00                  | 0.00                | 0.00                | 0.00                  |
| <b>Total Deductions</b>                                  |                | 0.00                  | 0.00                | 0.00                | 0.00                  |
| <b>Change in Net Position</b>                            |                | 0.00                  | 0.00                | 0.00                | 0.00                  |
| Net position-beginning                                   | 2885           | 0.00                  | 0.00                | 0.00                | 0.00                  |
| Adjustments to net position                              | 2896           | 0.00                  | 0.00                | 0.00                | 0.00                  |
| Net position-ending                                      | 2785           | 0.00                  | 0.00                | 0.00                | 0.00                  |

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF COUNTY**  
**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR COMPONENT UNITS**  
**June 30, 2023**

|                                                           | Account Number | Nonmajor Component Unit Name | Nonmajor Component Unit Name | Nonmajor Component Unit Name | Total Nonmajor Component Units |
|-----------------------------------------------------------|----------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| <b>ASSETS</b>                                             |                |                              |                              |                              |                                |
| Cash and Cash Equivalents                                 | 1110           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Investments                                               | 1160           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Taxes Receivable, net                                     | 1120           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Accounts Receivable, net                                  | 1131           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Interest Receivable on Investments                        | 1170           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Due From Other Agencies                                   | 1220           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Due From Insurer                                          | 1180           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Deposits Receivable                                       | 1210           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Internal Balances                                         |                | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Cash with Fiscal/Service Agents                           | 1114           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Section 1011.13, F.S., Loan Proceeds                      | 1420           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Leases Receivable                                         | 1425           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Inventory                                                 | 1150           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Prepaid Items                                             | 1230           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Long-Term Investments                                     | 1460           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Prepaid Insurance Costs                                   | 1430           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Other Postemployment Benefits Asset                       | 1410           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Pension Asset                                             | 1415           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| <i>Capital Assets:</i>                                    |                |                              |                              |                              |                                |
| Land                                                      | 1310           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Land Improvements - Nondepreciable                        | 1315           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Construction in Progress                                  | 1360           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Nondepreciable Capital Assets                             |                | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Improvements Other Than Buildings                         | 1320           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Less Accumulated Depreciation                             | 1329           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Buildings and Fixed Equipment                             | 1330           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Less Accumulated Depreciation                             | 1339           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Furniture, Fixtures and Equipment                         | 1340           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Less Accumulated Depreciation                             | 1349           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Motor Vehicles                                            | 1350           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Less Accumulated Depreciation                             | 1359           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Property Under Leases and SBITA                           | 1370           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Less Accumulated Amortization                             | 1379           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Audiovisual Materials                                     | 1381           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Less Accumulated Depreciation                             | 1388           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Computer Software                                         | 1382           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Less Accumulated Amortization                             | 1389           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Depreciable Capital Assets, Net                           |                | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Total Capital Assets                                      |                | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| <b>Total Assets</b>                                       |                | <b>0.00</b>                  | <b>0.00</b>                  | <b>0.00</b>                  | <b>0.00</b>                    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |                              |                              |                              |                                |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Net Carrying Amount of Debt Refunding                     | 1920           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Pension                                                   | 1940           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Other Postemployment Benefits                             | 1950           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Asset Retirement Obligation                               | 1960           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| <b>Total Deferred Outflows of Resources</b>               |                | <b>0.00</b>                  | <b>0.00</b>                  | <b>0.00</b>                  | <b>0.00</b>                    |
| <b>LIABILITIES</b>                                        |                |                              |                              |                              |                                |
| Cash Overdraft                                            | 2125           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Accrued Salaries and Benefits                             | 2110           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Payroll Deductions and Withholdings                       | 2170           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Accounts Payable                                          | 2120           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Sales Tax Payable                                         | 2260           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Current Notes Payable                                     | 2250           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Accrued Interest Payable                                  | 2210           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Deposits Payable                                          | 2220           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Due to Other Agencies                                     | 2230           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Due to Fiscal Agent                                       | 2240           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Pension Liability                                         | 2115           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Other Postemployment Benefits Liability                   | 2116           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Judgments Payable                                         | 2130           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Construction Contracts Payable                            | 2140           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Construction Contracts Payable - Retained Percentage      | 2150           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Estimated Unpaid Claims - Self-Insurance Program          | 2271           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Estimated Liability for Claims Adjustment                 | 2272           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Estimated Liability for Arbitrage Rebate                  | 2280           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Unearned Revenues                                         | 2410           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| <i>Long-Term Liabilities:</i>                             |                |                              |                              |                              |                                |
| <i>Portion Due Within One Year:</i>                       |                |                              |                              |                              |                                |
| Notes Payable                                             | 2310           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Obligations Under Leases and SBITA                        | 2315           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Bonds Payable                                             | 2320           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Liability for Compensated Absences                        | 2330           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Lease-Purchase Agreements Payable                         | 2340           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Estimated Liability for Long-Term Claims                  | 2350           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Net Other Postemployment Benefits Obligation              | 2360           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Net Pension Liability                                     | 2365           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Estimated PECO Advance Payable                            | 2370           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Other Long-Term Liabilities                               | 2380           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Derivative Instrument                                     | 2390           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Estimated Liability for Arbitrage Rebate                  | 2280           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Due Within One Year                                       |                | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| <i>Portion Due After One Year:</i>                        |                |                              |                              |                              |                                |
| Notes Payable                                             | 2310           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Obligations Under Leases                                  | 2315           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Bonds Payable                                             | 2320           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Liability for Compensated Absences                        | 2330           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Lease-Purchase Agreements Payable                         | 2340           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Estimated Liability for Long-Term Claims                  | 2350           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Net Other Postemployment Benefits Obligation              | 2360           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Net Pension Liability                                     | 2365           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Estimated PECO Advance Payable                            | 2370           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Other Long-Term Liabilities                               | 2380           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Derivative Instrument                                     | 2390           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Estimated Liability for Arbitrage Rebate                  | 2280           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Due in More than One Year                                 |                | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Total Long-Term Liabilities                               |                | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| <b>Total Liabilities</b>                                  |                | <b>0.00</b>                  | <b>0.00</b>                  | <b>0.00</b>                  | <b>0.00</b>                    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                      |                |                              |                              |                              |                                |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Deficit Net Carrying Amount of Debt Refunding             | 2620           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Deferred Revenue                                          | 2630           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Pension                                                   | 2640           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Other Postemployment Benefits                             | 2650           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| <b>Total Deferred Inflows of Resources</b>                |                | <b>0.00</b>                  | <b>0.00</b>                  | <b>0.00</b>                  | <b>0.00</b>                    |
| <b>NET POSITION</b>                                       |                |                              |                              |                              |                                |
| Net Investment in Capital Assets                          | 2770           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| <i>Restricted For:</i>                                    |                |                              |                              |                              |                                |
| Categorical Carryover Programs                            | 2780           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Food Service                                              | 2780           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Debt Service                                              | 2780           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Capital Projects                                          | 2780           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Other Purposes                                            | 2780           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| Unrestricted                                              | 2790           | 0.00                         | 0.00                         | 0.00                         | 0.00                           |
| <b>Total Net Position</b>                                 |                | <b>0.00</b>                  | <b>0.00</b>                  | <b>0.00</b>                  | <b>0.00</b>                    |







