DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND For the Fiscal Year Ended June 30, 2024

REVENUES	Account	
Federal Direct:	Number	
Federal Impact, Current Operations	3121	
	3191	32,604.9
Reserve Officers Training Corps (ROTC) Miscellaneous Federal Direct	3199	
		63,018.0
Total Federal Direct ederal Through State and Local:	3100	95,622.9
-	3202	
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local ate:	3200	0.0
	2210	2 050 720
Florida Education Finance Program (FEFP)	3310	2,858,728.0
Workforce Development	3315	87,022.0
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.0
State Forest Funds	3342	
State License Tax	3343	11,659.
District Discretionary Lottery Funds	3344	3,923.:
Categorical Programs:		
Class Size Reduction Operating Funds	3355	660,468.0
Florida School Recognition Funds	3361	122,159.0
Voluntary Prekindergarten Program	3371	
Preschool Projects	3372	
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	3,277,859.7
Total State	3300	7,245,069.3
Required Local Effort and Nonvoted Operating Tax District Voted Additional Operating Tax Tax Redemptions	3411 3414 3421	4,456,268.1
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	91,499.0
Interest on Investments	3431	98,650.0
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	3,760.3
Interest Income - Leases	3445	,
Student Fees:		
Adult General Education Course Fees	3461	998.:
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees Other Fees:	3469	
	2471	
Preschool Program Fees Prekindergarten Fersy Intervention Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees Miscellaneous Local: Bus Fees	3479	
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3492	
Receipt of Federal Indirect Cost Rate	3494	
Other Miscellaneous Local Sources	3495	19,192.0
Refunds of Prior Year's Expenditures	3497	2,068.
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	8,600.:
Total Local	3400	4,681,037.1
		12,021,729.5

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGE For the Fiscal Year Ended June 30, 2024	S IN FUND BALANCE - GENERA	L FUND (Continued)							Exhibit K- FDOE Page Fund 10
EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:							,	one	
Instruction	5000	1,943,723.47	866,270.14	166,193.11	1,433.57	114,892.69	54,247.94	46,774.72	3,193,535.64
Student Support Services	6100	91,108.31	21,400.86	136,712.74					249,221.9
Instructional Media Services	6200					520.27	2,041.70		2,561.9
Instruction and Curriculum Development Services	6300	330,092.98	92,838.69			137.57			423,069.2
Instructional Staff Training Services	6400			28,845.79				1,000.00	29,845.7
Instruction-Related Technology	6500			343,831.24			44,995.98		388,827.2
Board	7100	160,994.98	88,094.78	103,794.87		26.00		4,050.00	356,960.6
General Administration	7200	296,682.46	143,302.73	464,473.77		9,845.59	9,284.65	129,699.27	1,053,288.4
School Administration	7300	472,458.20	155,790.06	2,059.09		2,325.64		9,344.00	641,976.9
Facilities Acquisition and Construction	7410							79,134.00	79,134.0
Fiscal Services	7500	181,067.91	58,573.85	6,347.77					245,989.5
Food Services	7600								0.0
Central Services	7700	98,872.04	41,839.21	9,213.27		34.24		8,755.00	158,713.7
Student Transportation Services	7800	333,087.09	78,074.20	108,215.58	80,164.74	15,679.18	41,041.43	217.47	656,479.6
Operation of Plant	7900	263,326.76	92,930.85	864,725.94	374,517.50	81,430.07	39,194.48	7,971.64	1,724,097.2
Maintenance of Plant	8100	62,353.65	21,724.39	122,243.39		22,248.45	27,513.08		256,082.9
Administrative Technology Services	8200			2,210.30					2,210.3
Community Services	9100			42,000.00					42,000.0
apital Outlay:									
Facilities Acquisition and Construction	7420						2,107,626.69		2,107,626.6
Other Capital Outlay	9300								0.0
ebt Service: (Function 9200)									
Redemption of Principal	710								0.0
Interest	720								0.0
otal Expenditures		4,233,767.85	1,660,839.76	2,400,866.86	456,115.81	247,139.70	2,325,945.95	286,946.10	11,611,622.0
xcess (Deficiency) of Revenues Over Expenditures									410,107.4

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DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

For the Fiscal Year Ended June 30, 2024

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,069,922.91
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	1,069,922.91
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		1,069,922.91
Net Change In Fund Balance		1,480,030.39
Fund Balance, July 1, 2023	2800	3,128,087.41
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	5,732.83
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	4,602,384.97
Total Fund Balances, June 30, 2024	2700	4,608,117.80

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DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES

Exhibit K-2 FDOE Page 4 **Fund 410**

For the Fiscal Year Ended June 30, 2024

REVENUES	Account	
Federal :	Number	
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	569,147.07
School Breakfast Reimbursement	3262	31,258.50
Afterschool Snack Reimbursement	3263	865.80
Child Care Food Program	3264	
USDA-Donated Commodities	3265	
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	1,460.08
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	602,731.45
State:		
School Breakfast Supplement	3337	2,084.00
School Lunch Supplement	3338	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	2,084.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	
Student and Adult á la Carte Fees	3454	36,633.66
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	36,633.66
Total Revenues	3000	641,449.11

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued) For the Fiscal Year Ended June 30, 2024

For the Fiscal Year Ended June 30, 2024	I I	Fund 410
EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	174,124.21
Employee Benefits	200	75,765.18
Purchased Services	300	14,076.77
Energy Services	400	3,964.42
Materials and Supplies	500	346,573.52
Capital Outlay	600	
Other	700	3,564.24
Other Capital Outlay (Function 9300)	600	2,373.00
Total Expenditures		620,441.34
Excess (Deficiency) of Revenues Over Expenditures		21,007.77
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		21,007.77
Fund Balance, July 1, 2023	2800	124,541.81
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	145,549.58
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2024	2700	145,549.58

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2024

Exhibit K-3 FDOE Page 6 **Fund 420**

REVENUES	Account Number	
Federal Direct:	Number	
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
Federal Through State and Local:		
Career and Technical Education	3201	7,599.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	469,857.62
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	764,995.63
Teacher and Principal Training and Recruiting - Title II, Part A	3225	28,056.61
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,270,508.86
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	1,270,508.86

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued) For the Fiscal Year Ended June 30, 2024

Exhibit K-3 FDOE Page 7 Fund 420

Number 5000 6100 6200	Salaries 891,169.52	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
6100	891,169.52							
6100	891,169.52							
		280,840.56	46,069.09		29,308.20	0.00	4,000.00	1,251,387.
6200					1,623.50			1,623.
0200								0.0
6300								0.0
6400								0.0
6500								0.0
7100								0.0
7200	13,852.50	1,059.71			1,003.98		181.80	16,097.9
7300								0.0
7410								0.0
7500								0.0
7600								0.0
7700								0.0
								0.0
						1.400.00		1,400.0
						1,100.00		0.0
								0.0
								0.0
9100								0.0
7420								0.0
								0.0
	905.022.02	281.900.27	46.069.09	0.00	31,935,68	1.400.00	4 181 80	1,270,508.8
								0.0
Account								
Number								
3720								
3730								
3610								
3620								
3630								
3650								
3660								
	0.00							
910								
920								
930								
950								
	0.00							
,,,,,,								
2800	0.00							
	<u> </u>							
2891	<u> </u>							
2710								
	<u> </u>							
2750								
	7300 7410 7500 7600 7700 7800 7900 8100 8200 9100 7420 9300 7420 9300 7420 9300 7420 3330 3740 3620 3630 3650 3650 3660 3660 3660 3660 366	7300	7300	7300	7300Image: state of the state of	77901001001001007100100100100100700010010010010070001001001001007000100100100100700010010010010070001001001001007000100100100100700010010010010070001001001001007000100100100100700010010010010070001001001001007100100100100100710010010010071001001007100100100710010010071001001007100100	1700 Indem Indem Indem Indem Indem 1701 Indem Indem Indem Indem 1702 Indem Indem Indem Indem 1701 Indem Indem Indem Indem 1701 Indem I	1 Image: state of the state

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND AMERICAN RESCUE PLAN (ARP) RELIEF FUND For the Fiscal Year Ended June 30, 2024

For the Fiscal Year Ended June 30, 2024								DOE Page 8
REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Other CRRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
Federal Direct: Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	279,856.73	0.00	1,540,853.06	0.00	1,820,709.79
Federal Through State and Local:						<i>"</i> ,		,
Education Stabilization Funds - K-12	3271							0.00
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273							0.00
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local:								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	279,856.73	0.00	1,540,853.06	0.00	1,820,709.79

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Exhibit K-4

For the Fiscal Year Ended June 30, 2024		IAL REVENUE FUNDS - ELEM							FDOE Page 1 Fund 44
EXPENDITURES	Account Number	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
urrent:	5000	161,662.96	56,482.31	40,000.00		12,844.98	8,866.48		279,856.7
	6100	101,002.90	30,482.31	40,000.00		12,844.98	8,800.48		2/9,836.73
Student Support Services Instructional Media Services	6200								0.00
									0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.0
Food Services	7600								0.0
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
Capital Outlay:									
Facilities Acquisition and Construction	7420							-	0.00
Other Capital Outlay	9300								0.00
Total Expenditures		161,662.96	56,482.31	40,000.00	0.00	12,844.98	8,866.48	0.00	279,856.73
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account								
Loans	3720		1						
Loans Sale of Capital Assets	3720		-						
Loss Recoveries	3730		-						
Loss Recoveries Transfers In:	3740		-						
From General Fund	3610								
From Debt Service Funds	3620		1						
From Capital Projects Funds	3630		1						
Interfund	3650		1						
From Permanent Funds	3660		1						
From Internal Service Funds	3670		1						
From Enterprise Funds	3690		1						
Total Transfers In	3600	0.00	1						
Transfers Out: (Function 9700)	3000	0.00	-						
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950]						
To Permanent Funds	960		1						
To Internal Service Funds	970		1						
To Enterprise Funds	990		1						
Total Transfers Out	9700	0.00	1						
Fotal Other Financing Sources (Uses)		0.00	1						
Net Change in Fund Balance		0.00							
und Balance, July 1, 2023	2800	0.00	1						
djustments to Fund Balance	2891		1						
Ending Fund Balance:									
Nonspendable Fund Balance	2710		4						
Restricted Fund Balance	2720		4						
Committed Fund Balance	2730		4						
Assigned Fund Balance	2740		4						
	2750	1	1						
Unassigned Fund Balance Total Fund Balances, June 30, 2024	2750	0.00	4						

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Exhibit K-4 FDOE Page 11 Fund 443

or the Fiscal Year Ended June 30, 2024	ND BALANCE - SPEC	.1AL REVENUE FUNDS - ELEMI	ENTARY AND SECONDARY	SCHOOL EMERGENCY RELIEF II	I (ESSER III)				FDOE Page Fund 4
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
urrent:						11	ĺ ĺ		
Instruction	5000	1,216,724.88	318,842.31			5,285.87			1,540,853
Student Support Services	6100								0.
Instructional Media Services	6200								0.
Instruction and Curriculum Development Services	6300								0.
Instructional Staff Training Services	6400								0.
Instruction-Related Technology	6500								0.
Board	7100								0.
General Administration	7200								0.
School Administration	7300								0.
Facilities Acquisition and Construction	7410								0.
Fiscal Services	7500								0.
Food Services	7600								0.
Central Services	7700								0.
Student Transportation Services	7800								0.
Operation of Plant	7900								0.
Maintenance of Plant	8100								0.
Administrative Technology Services	8200								0.
Community Services	9100								0.
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.
Other Capital Outlay	9300								0.
Fotal Expenditures		1,216,724.88	318,842.31	0.00	0.00	5,285.87	0.00	0.00	1,540,853.
Excess (Deficiency) of Revenues over Expenditures									0.
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Fransfers In:									
Fransfers In: From General Fund	3610								
Fransfers In: From General Fund From Debt Service Funds	3610 3620								
Fransfers In: From General Fund From Debt Service Funds From Capital Projects Funds	3610 3620 3630								
Fransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund	3610 3620 3630 3650								
Iransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	3610 3620 3630 3650 3660								
Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund Interfund From Permanent Funds From Internal Service Funds	3610 3620 3630 3650 3660 3670								
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds	3610 3620 3630 3650 3660 3670 3690								
From General Fund From Debt Service Funds From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In	3610 3620 3630 3650 3660 3670	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds	3610 3620 3630 3650 3660 3670 3690	0.00							
Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers Out: (Function 9700)	3610 3620 3630 3650 3660 3670 3690 3600	0.00							
Transfers In: From General Fund From Chental Funds From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (function 9700) To the General Fund To Debt Service Funds	3610 3620 3630 3650 3660 3660 3690 3600 910	0.00							
Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Total: (Function 9700) To the General Fund	3610 3620 3630 3650 3660 3660 3670 3690 3600 910 920	0.00							
From General Fund From Debt Service Funds From Carpital Projects Funds Interfund Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Tota General Fund To Debt Service Funds To Capital Projects Funds	3610 3620 3630 3650 3660 3670 3690 3690 3690 910 920 930	0.00							
Transfers In: From General Fund From Debt Service Funds Interfund Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In To Debt Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds Interfund	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960								
Transfers In: From General Fund From Debt Service Funds From Parnanent Funds From Internal Service Punds From Internal Service Funds To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Parnanent Funds To Parnanent Funds To Parnanent Funds To Internal Service Funds To Internal Service Funds	3610 3620 3630 3650 3660 3670 3690 3690 3690 910 920 930 950								
Transfers In: From General Fund From Chernal Funds From Debt Service Funds From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Tota (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Depti Service Funds Interfund To Permanent Funds To Internal Service Funds	3610 3620 3630 3650 3660 3670 3600 910 920 930 930 950 960 970 990								
ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Tota General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Permanent Funds To Permanent Funds To Internal Service Funds Interfund To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	3610 3620 3650 3650 3660 3670 3690 3690 3600 910 920 920 930 950 950 960	0.00							
iransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Enterprise Funds Total Transfers In Total Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds Interfund To Promenent Funds To Capital Projects Funds Interfund To Promenent Funds To Capital Projects Funds Interfund To Internal Service Funds To Enterprise Funds Total Transfers Out Total Transfers Out	3610 3620 3630 3650 3660 3670 3600 910 920 930 930 950 960 970 990	0.00							
Transfers In: From Capital Projects Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Out Cotal Other Financing Sources (Uses) Set Change in Fund Balance	3610 3620 3630 3650 3660 3670 3600 910 920 930 930 950 960 970 990	0.00							
Transfers In: From General Fund From Debt Service Funds From Permanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds To that Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds Total Transfers Out Cotal Other Financing Sources (Uses) Vet Change in Fund Balance Vand Balance, July 1, 2023	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800	0.00							
Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Permanent Funds From Internal Service Funds To tal Transfers In To Debt Service Funds To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internat Serv	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 930 950 950 950 960 970 9700	0.00							
Transfers In: From General Fund From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In To Debt Service Funds To Permanent Funds To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Food Unter Financing Sources (Uses) Ket Change in Fund Balance uind Balance, Jund J. 2023 Uiguistments to F	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800	0.00							
Transfers In: From Ceneral Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Debt Service Funds To To Tapital Projects Funds To To Permanent Funds To Permanent Funds To Permanent Funds To To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Fotal Transfers Out Fotal Balance und Balance, July 1, 2023 Wijustments to Fund Balance undanger Fund Balance: Undanger Fund Balance:	3610 3620 3630 3650 3660 3660 3670 3690 910 920 930 950 950 950 970 970 990 2800 2891	0.00							
Transfers In: From Capital Projects Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Funds Total Transfers Out Othot Financing Sources (Uses) Ket Change in Fund Balance und Balance, July 1, 2023 Undufing Fund Balance: Nonspendable Fund Balance	3610 3620 3630 3650 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 2800 2891 2710	0.00							
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ransfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Tausfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds To Lenterprise Funds To Internal Service Funds Service Trianacing Sources (Uses) et Change in Fund Balance Nonspendable Fund Balance Restricted Fund Balance	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 2800 2891 2710 2720 2730	0.00							

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS For the Neury Yare Ford Ions '0 9004

For the Fiscal Year Ended June 30, 2024					-							Funds 300
REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Federal:		510	520	550	540	530	500	570	380	590	377	
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						70,331.63					70,331.63
Interest on Undistributed CO&DS	3325						1,895.13					1,895.13
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenues	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	72,226.76	0.00	0.00	0.00	0.00	72,226.76
Local:												
District Local Capital Improvement Tax	3413							1,722,673.77				1,722,673.77
District Voted Additional Capital Improvement Tax	3415											0.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431											0.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495											0.00
Impact Fees	3496											0.00
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	1,722,673.77	0.00	0.00	0.00	1,722,673.77
Total Revenues	3000	0.00						1,722,673,77	0.00	0.00		1,794,900.53
EXPENDITURES	5000	0.00	0.00	0.00	0.00	0.00	12,220.70	1,122,013.11	0.00	0.00	0.00	1,77,76,76,22
Capital Outlay: (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630											0.00
Furniture, Fixtures and Equipment	640											0.00
Motor Vehicles (Including Buses)	650											0.00
Land	660											0.00
Improvements Other Than Buildings	670							586,420.90				586,420.90
Remodeling and Renovations	680							416,052.58				416,052.58
Computer Software	690											0.00
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795											0.00
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
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	1,002,473.48	0.00	0.00	0.00	1,002,473.48
Excess (Deficiency) of Revenues Over Expenditures		0.00						720,200.29	0.00			792,427.05

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Exhibit K-7 FDOE Page 17 Funds 300

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued) For the Fisual Year Bodd June 30, 2024

For the Fiscal Year Ended June 30, 2024												Funds 300
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Capital Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
	- tuniter	310	320	330	340	350	360	370	380	390	399	
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	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
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(1,069,922.91)				(1,069,922.91)
To Debt Service Funds	920											0.00
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00		0.00			(1,069,922.91)	0.00	0.00	0.00	(1,069,922.91)
Total Other Financing Sources (Uses)		0.00	0.00		0.00			(1,069,922.91)	0.00	0.00	0.00	(1,069,922.91)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00		(349,722.62)	0.00	0.00	0.00	(277,495.86)
Fund Balance, July 1, 2023	2800						560,753.58	1,578,873.93		141,817.46		2,281,444.97
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						632,980.34	1,229,151.31		141,817.46		2,003,949.11
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2024	2700	0.00	0.00	0.00	0.00	0.00	632,980.34	1,229,151.31	0.00	141,817.46	0.00	2,003,949.11

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Exhibit K-7 FDOE Page 18 Funds 300

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY SCHEDULE OF LONG-TERM LIABILITIES June 30, 2024

June 30, 2024						1		Fulla 601
	Account Number	Governmental Activities Total Balance [1] June 30, 2024	Business-Type Activities Total Balance [1] June 30, 2024	Total	Governmental Activities - Debt Principal Payments 2023-24	Governmental Activities - Principal Due Within One Year 2024-25	Governmental Activities - Debt Interest Payments 2023-24	Governmental Activities - Interest Due Within One Year 2024-25
Notes Payable	2310			0.00				
Obligations Under Leases and SBITA	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00				
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	53,791.00		53,791.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360			0.00				
Net Pension Liability	2365	6,570,288.00		6,570,288.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		6,624,079.00	0.00	6,624,079.00	0.00	0.00	0.00	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2024, including discounts and premiums.

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Exhibit K-12 FDOE Page 23 Fund 601 ties - Interest Due

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY SCHEDULE OF CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS

Exhibit	K-13
DD OD D	~ .

For the Fiscal Year Ended June 30, 2024							FDOE Page 24
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues	Expenditures	Flexibility [1]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2023	To FDOE	2023-24	2023-24	2023-24	June 30, 2024
Class Size Reduction Operating Funds (3355)	94740			660,335	660,335.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	327,419.66			327,419.66		0.00
Florida School Recognition Funds (3361)	92040						0.00
Instructional Materials (FEFP Earmark) [2]	90880						0.00
Library Media (FEFP Earmark) [2]	90881						0.00
Mental Health Assistance (FEFP Earmark)	90280	155,025.67		137,451	292,476.67		0.00
Preschool Projects (3372)	97950						0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800						0.00
Safe Schools (FEFP Earmark) [4]	90803			345,681.00	345,681.00		0.00
Student Transportation (FEFP Earmark)	90830			299,652	299,652.00		0.00
Educational Enrichment Allocation (FEFP Earmark) [3]	91280			1,401,300	1,401,300.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580						0.00
Voluntary Prekindergarten - School Year Program (3371)	96440						0.00
Voluntary Prekindergarten - Summer Program (3371)	96441						0.00

Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.
 Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
 Expenditures for designated low-performing elementary schools should be included in expenditures.
 Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

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