FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY For the Fiscal Year Ended June 30, 2024

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Office of Funding and Financial Reporting
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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2024, 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 October 28, 2024 (date).

Signature of District School Superintendent

10 2912024 Signature Date

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Jefferson County District School Board has prepared the following discussion and analysis to provide an overview of the District's financial activities for the fiscal year ended June 30, 2024. The information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions and should be considered in conjunction with the District's financial statements and notes to financial statements found immediately following the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2023-24 fiscal year are as follows:

- The Districts Net Position increased by \$1,464,260.12 or 6.67 percent from the prior year.
- The District's total net pension liability increased by \$5,147,021 or 361% percent, from the
 prior fiscal year. The reporting for the Net Pension Liability is reported one year behind,
 therefore, the reported amount reflects the first year of the district being fully staffed and
 is expected.
- The unassigned fund balance of the General Fund, representing the net current financial resources available for general appropriation by the Board, totaled \$ 4,608,117.80 at June 30, 2024, or 38.3 percent of General Fund revenues. The prior fiscal year unassigned fund balance of the General Fund was \$3,128,087.21 or 31.7 percent of General Fund revenues.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements consist of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to financial statements. This report also includes supplementary information intended to furnish additional details to support the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net position and a statement of activities that are designed to provide consolidated financial information about the governmental activities of

the District presented on the accrual basis of accounting. The statement of net position provides information about the District's financial position, its assets, liabilities, and deferred inflows/outflows of resources, using an economic resources measurement focus. Assets plus deferred outflows of resources, less liabilities and deferred inflows of resources, equals net position, which is a measure of the District's financial health. The statement of activities presents information about the change in the District's net position, the results of operations, during the fiscal year. An increase or decrease in net position is an indication of whether the District's financial health is improving or deteriorating.

The government-wide statements present the District's activities in the following categories:

- Governmental activities This represents most of the District's services, including its
 educational programs such as basic, vocational, adult, and exceptional education.
 Support functions such as transportation and administration are also included. Local
 property taxes and the State's education finance program provide most of the resources
 that support these activities.
- Component units The District no longer presents any component units.

Over time, changes in the District's net position are an indication of an improving or deteriorating financial condition. This information should be evaluated in conjunction with other nonfinancial factors, such as changes in the District's property tax base, student enrollment, and the condition of the District's capital assets, including its school buildings and administrative facilities

Fund Financial Statements

Fund financial statements are one of the components of the basic financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and prudent fiscal management. Certain funds are established by law while others are created by legal agreements, such as bond covenants. Fund financial statements provide more detailed information about the District's financial activities, focusing on its most significant or "major" funds rather than fund types. This is in contrast to the entity wide perspective contained in the government-wide statements. All of the District's funds are classified as governmental funds.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the District's most significant funds. The District's major funds are the General Fund, Special Revenue – Other, Special Revenue – Stabilization Funds, and Capital Projects – Local Capital Improvement Fund, and Capital Projects – Other Fund.

The District adopts an annual appropriated budget for its governmental funds. A budgetary comparison schedule has been provided for the General Fund and the Major Special Revenue Funds to demonstrate compliance with the budget.

Notes to Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's net pension liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position over time may serve as a useful indicator of a government's financial health. The following is a summary of the District's net position as of June 30, 2023, compared to net position as of June 30, 2022:

Net Position, End of Year

	Gover Act	nme ivitie	
	 6-30-24		6-30-23
Current and Other Assets Capital Assets	\$ 8,928,100.93 20,121,883.75	\$	8,256,910.63 18,038,446.93
Total Assets	29,049,984.68		26,295,357.56
Deferred Outflows of Resources	3,859,436.00		917,011.00
Long-Term Liabilities Other Liabilities	6,623,491.46 2,157,426.84		1,476,470.46 2,709,779.44
Total Liabilities	8,780,918.30		4,186,249.90
Deferred Inflows of Resources	736,364.00		1,098,241.00
Net Position: Net Investment in Capital Assets Restricted Unrestricted (Deficit)	20,121,883.75 2,149,498.69 1,120,755.34		18,038,446.93 2,888,432.11 1,000,989.62
Total Net Position	\$ 23,392,137.78	\$	21,927,868.66

The largest portion of the District's net position is investment in capital assets (e.g., land; buildings; furniture, fixtures, and equipment), less any related debt still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources used to repay the debt must be provided from other sources, since the capital assets cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2024, and June 30, 2023, are as follows:

		Gover		
			vities	
	_	6-30-24	_	6-30-23
Program Revenues:				
Charges for Services	\$	37,632.19	\$	111,954.90
S	Ψ	604,815.45	Ψ	992,738.10
Operating Grants and Contributions Capital Grants and Contributions		72,226.76		73,952.47
Capital Grants and Contributions		12,220.10		73,952.47
General Revenues:				
Property Taxes,				
Levied for Operational Purposes		4,456,268.10		3,424,419.34
Property Taxes, Levied for Capital Projects		1,722,673.77		1,313,073.73
Grants and Contributions Not Restricted		.,,		.,,
to Specific Programs		10,395,277.34		9,759,746.63
Unrestricted Investment Earnings		98,650.01		14,866.95
Miscellaneous		161,754.18		644,577.83
Micochanicac		101,701.10		011,077.00
Total Revenues	\$	17,549,297.80	\$	16,335,329.95
Functions/Drogram Evacuation				
Functions/Program Expenses: Instruction	\$	7,342,905.47	\$	5,493,841.33
	Ф		Φ	
Pupil Personnel Services		275,925.85		382,941.95
Instructional Media Services		2,561.97		5,230.17
Instruction and Curriculum Development Services		513,937.75		81,417.21
Instructional Staff Training		29,845.79		61,192.74
Instruction Related Technology		389,049.79		170,516.41
Board of Education		401,279.58		281,448.09
General Administration		1,154,871.01		671,873.98
School Administration		822,790.60		582,479.22
Facilities Acquisition and Construction		85,804.00		4,360.00
Fiscal Services		295,834.19		154,947.44
Food Services		666,518.50		641,890.02
Central Services		185,931.41		154,022.14
Pupil Transportation Services		749,488.27		653,652.62
Operation of Plant		1,815,103.26		1,418,307.92
Maintenance of Plant		282,838.58		356,903.53
Administrative Technology Services		2,210.30		22,750.00
Community Services		42,000.00		63,709.19
Unallocated Interest on Long-Term Debt				89.50
Unallocated Depreciation Expense		1,026,141.35		1,026,141.35
Loss on Disposal of Capital Assets				
Total Functions/Program Expenses	\$	16,085,037.68	\$	12,227,714.81
		· · · · ·		
Change in Net Position	\$	1,464,260.12	\$	4,107,615.14
Net Position Beginning of Year	\$	21,927,877.66	\$	17,820,262.52
Adjustments to Beginning Net Position (1)				
Not Booition Boginning on Bootstad	d	21 027 977 66	Ф	17 920 262 52
Net Position - Beginning, as Restated	_\$_	21,927,877.66	_\$_	17,820,262.52
Net Positon - Ending	\$	23,392,137.78	\$	21,927,877.66
conon mining	Ψ	_5,552,107.70	Ψ	_ 1,0_1,011.00

General Fund Operating Revenues for the Fiscal Year Ended

The largest revenue sources are Local Ad Valorem Tax Levies (37 percent) and the State of Florida (60 percent). Revenues from State and Local sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP formula utilizes student enrollment data, and is designed to maintain equity in funding across all Florida school districts, taking into consideration the District's funding ability based on the local property tax base.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. Specifically, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance that has not been limited to a particular purpose by an external party, the District, or a group or individual delegated authority by the Board to assign resources for particular purposes.

The total fund balances of governmental funds increased by \$1,223,542.3 during the fiscal year to \$6,757,616.49 at June 30, 2024. Of this amount, \$4,602,384.97, or 68.1 percent, is unassigned fund balance, which is available for spending at the District's discretion. The remainder of the fund balance, is designated as restricted to indicate that it is restricted for particular purposes

Major Governmental Funds

The General Fund is the District's chief operating fund. The unassigned fund balance of the General Fund, representing the net current financial resources available for general appropriation by the Board, totaled \$4,608,117.80 at June 30, 2024, or 38.3 percent of General Fund revenues and represents a measure of the General Fund's liquidity.

The Special Revenue – Other and Special Revenue – Stabilization Funds are new to the District this year. Neither Fund has a Fund Balance as Federal Revenue is only recognized to the extent of Program Expenditures These funds are restricted to specific activities outlined in the grant applications.

The Capital Projects – Local Capital Improvement Fund has a total fund balance of \$1,229,151.31 These funds are restricted for the acquisition, construction, and maintenance of capital assets.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's budget is prepared according to Florida law and is on the modified accrual basis of accounting. During the course of fiscal year 2023-24, the General Fund budget was amended to reflect adjustments to appropriations and incurred costs.

CAPITAL ASSETS

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2024, is \$20,121,883.75 (net of accumulated depreciation). This investment in capital assets includes land; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; construction in progress; and computer software.

Additional information on the District's capital assets can be found in the notes to the financial statements.

REQUESTS FOR INFORMATION

This report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in the MD&A or other required supplementary information, and financial statements and notes thereto,

or requests for additional financial information should be addressed to the Superintendent Schools, Jefferson County District School Board, 1490 W Washington St. Monticello, FL 3234	

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY STATEMENT OF NET POSITION June 30, 2024

	Account		Primary Government		Major Component Unit	Component Units Major Component Unit	Total Nonmajor
ASSETS	Number	Governmental Activities	Business-Type Activities	Total	Name	Name	Component Units
Cash and Cash Equivalents	1110 1160	8,677,081.26		8,677,081.26 0.00	0.00	0.00 0.00	0.00
Investments Taxes Receivable, Net	1120			0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1131 1170			0.00	0.00	0.00	0.00
Due From Other Agencies Due From Insurer	1220 1180	245,286.24		245,286.24 0.00	0.00	0.00	0.00 0.00
Deposits Receivable	1210			0.00	0.00	0.00	0.00
Internal Balances Cash with Fiscal/Service Agents	1114			0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
Section 1011.13, F.S. Loan Proceeds Leases Receivable	1420 1425			0.00	0.00	0.00	0.00
Inventory	1150	5,732.83		5,732.83 0.00	0.00	0.00	0.00
Prepaid Items Long-Term Investments	1230 1460			0.00	0.00	0.00	0.00
Prepaid Insurance Costs Other Postemployment Benefits Asset	1430 1410			0.00	0.00	0.00	0.00
Pension Asset Capital Assets	1415			0.00	0.00	0.00	0.00
Land	1310	1,033,517.18		1,033,517.18	0.00	0.00	0.00
Land Improvements - Nondepreciable Construction in Progress	1315 1360			0.00	0.00	0.00	0.00
Nondepreciable Capital Assets Improvements Other Than Buildings	1320	1,033,517.18 848,466.29	0.00	1,033,517.18 848,466.29	0.00	0.00	0.00
Less Accumulated Depreciation	1329	(636,163.21)		(636,163.21)	0.00	0.00	0.00
Buildings and Fixed Equipment Less Accumulated Depreciation	1330 1339	35,228,510.49 (18,212,155.56)		35,228,510.49 (18,212,155.56)	0.00 0.00	0.00 0.00	0.00 0.00
Furniture, Fixtures and Equipment Less Accumulated Depreciation	1340 1349	4,982,016.51 (3,441,363.86)		4,982,016.51 (3,441,363.86)	0.00	0.00	0.00
Motor Vehicles	1350	1,568,908.57		1,568,908.57	0.00	0.00	0.00
Less Accumulated Depreciation Property Under Leases and SBITA	1359 1370	(1,249,852.66)		(1,249,852.66)	0.00 0.00	0.00 0.00	0.00 0.00
Less Accumulated Amortization Audiovisual Materials	1379 1381			0.00 0.00	0.00	0.00 0.00	0.00 0.00
Less Accumulated Depreciation	1388	201.000.00		0.00	0.00	0.00	0.00
Computer Software Less Accumulated Amortization	1382 1389	361,606.34 (361,606.34)		361,606.34 (361,606.34)	0.00 0.00	0.00 0.00	0.00 0.00
Depreciable Capital Assets, Net Total Capital Assets		19,088,366.57 20,121,883.75	0.00	19,088,366.57 20,121,883.75	0.00	0.00	0.00
Total Assets		29,049,984.08	0.00	29,049,984.08	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding Pension	1920 1940	3,859,436.00		0.00 3,859,436.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	2,023,10000		0.00	0.00	0.00	0.00
Asset Retirement Obligation Total Deferred Outflows of Resources	1960	3,859,436.00	0.00	0.00 3,859,436.00	0.00	0.00 0.00	0.00 0.00
LIABILITIES Cash Overdraft	2125			0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	351,915.80		351,915.80	0.00	0.00	0.00
Payroll Deductions and Withholdings Accounts Payable	2170 2120	201,054.06 1,083,998.70		201,054.06 1,083,998.70	0.00	0.00	0.00
Sales Tax Payable Current Notes Payable	2260 2250			0.00	0.00	0.00	0.00
Accrued Interest Payable	2210			0.00	0.00	0.00	0.00
Deposits Payable Due to Other Agencies	2220 2230			0.00 0.00	0.00	0.00 0.00	0.00
Due to Fiscal Agent Pension Liability	2240 2115			0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116 2130			0.00	0.00 0.00	0.00	0.00 0.00
Judgments Payable Construction Contracts Payable	2140			0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage Estimated Unpaid Claims - Self-Insurance Program	2150 2271			0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebate	2272 2280			0.00	0.00 0.00	0.00	0.00
Unearned Revenues	2410	520,458.28		520,458.28	0.00	0.00	0.00
Long-Term Liabilities: Portion Due Within One Year:							
Notes Payable Obligations Under Leases and SBITA	2310 2315			0.00	0.00	0.00	0.00
Bonds Payable	2320			0.00	0.00	0.00	0.00
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340			0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2350 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 Other Long-Term Liabilities	2370 2380			0.00 0.00	0.00 0.00	0.00 0.00	0.00
Derivative Instrument Estimated Liability for Arbitrage Rebate	2390 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
Portion Due After One Year: Notes Payable	2310			0.00	0.00	0.00	0.00
Obligations Under Leases Bonds Payable	2315 2320			0.00	0.00	0.00	0.00
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340	53,791.46		53,791.46 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
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365	6,569,700.00		6,569,700.00	0.00	0.00	0.00
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380	.,,		0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
Derivative Instrument	2390			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate Due in More than One Year	2280	6,623,491.46	0.00	0.00 6,623,491.46	0.00	0.00	0.00
Total Long-Term Liabilities Total Liabilities		6,623,491.46 8,780,918.30	0.00	6,623,491.46 8,780,918.30	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES		6,/80,918.30	0.00				
Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding	2610 2620			0.00	0.00	0.00	0.00
Deferred Revenue	2630	707.074.00		0.00	0.00	0.00	0.00
Pension Other Postemployment Benefits	2640 2650	736,364.00		736,364.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
Total Deferred Inflows of Resources NET POSITION		736,364.00	0.00	736,364.00	0.00	0.00	0.00
Net Investment in Capital Assets	2770	20,121,883.75		20,121,883.75	0.00	0.00	0.00
Restricted For: Categorical Carryover Programs	2780			0.00	0.00	0.00	0.00
Food Service Debt Service	2780 2780	145,549.58		145,549.58 0.00	0.00	0.00	0.00
Capital Projects	2780	2,003,949.11		2,003,949.11	0.00	0.00	0.00
Other Purposes Unrestricted	2780 2790	1,120,755.34		0.00 1,120,755.34	0.00 0.00	0.00 0.00	0.00 0.00
Total Net Position		23,392,137.78	0.00	23,392,137.78	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2024

]	Program Revenues			Net (Expense) Revenue an	d Changes in Net Position	
				Operating	Capital		Primary Government		
	Account		Charges for	Grants and	Grants and	Governmental	Business-Type		Component
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities	Activities	Total	Units
Governmental Activities:		1							
Instruction	5000	7,342,905.47	998.53			(7,341,906.94)		(7,341,906.94)	
Student Support Services	6100	275,925.85				(275,925.85)		(275,925.85)	
Instructional Media Services	6200	2,561.97				(2,561.97)		(2,561.97)	
Instruction and Curriculum Development Services	6300	513,937.75				(513,937.75)		(513,937.75)	
Instructional Staff Training Services	6400	29,845.79				(29,845.79)		(29,845.79)	
Instruction-Related Technology	6500	389,049.79				(389,049.79)		(389,049.79)	
Board	7100	401,279.58				(401,279.58)		(401,279.58)	
General Administration	7200	1,154,871.01				(1,154,871.01)		(1,154,871.01)	
School Administration	7300	822,790.60				(822,790.60)		(822,790.60)	
Facilities Acquisition and Construction	7400	85,804.00			72,226.76	(13,577.24)		(13,577.24)	
Fiscal Services	7500	295,834.19			, in the second second	(295,834.19)		(295,834.19)	
Food Services	7600	666,518.50	36,633.66	604815.45		(25,069.39)		(25,069.39)	
Central Services	7700	185,931.41	, and the second	Г		(185,931.41)		(185,931.41)	
Student Transportation Services	7800	749,488.27				(749,488.27)		(749,488.27)	
Operation of Plant	7900	1,815,103.26				(1,815,103.26)		(1,815,103.26)	
Maintenance of Plant	8100	282,838.58				(282,838.58)		(282,838.58)	
Administrative Technology Services	8200	2,210.30				(2,210.30)		(2,210.30)	
Community Services	9100	42,000.00				(42,000.00)		(42,000.00)	
Interest on Long-Term Debt	9200					0.00		0.00	
Unallocated Depreciation/Amortization Expense		1,026,141.35				(1,026,141.35)		(1,026,141.35)	
Total Governmental Activities		16,085,037.68	37,632.19	604,815.45	72,226.76	(15,370,363.28)		(15,370,363.28)	
Business-type Activities:									
Self-Insurance Consortium							0.00	0.00	
Daycare Operations							0.00	0.00	
Other Business-Type Activity							0.00	0.00	
Total Business-Type Activities		0.00	0.00	0.00	0.00		0.00	0.00	
Total Primary Government		16,085,037.68	37,632.19	604,815.45	72,226.76	(15,370,363.28)	0.00	(15,370,363.28)	
Component Units:									
Major Component Unit Name		0.00	0.00	0.00	0.00				0
Major Component Unit Name		0.00	0.00	0.00	0.00				0
Total Nonmajor Component Units		0.00	0.00	0.00	0.00				0
Total Component Units		0.00	0.00	0.00	0.00				0

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, 2023

Adjustments to Net Position

Net Position, June 30, 2024

4,456,268.10		4,456,268.10	0.00
		0.00	0.00
1,722,673.77		1,722,673.77	0.00
		0.00	0.00
10,395,277.34		10,395,277.34	0.00
98,650.01		98,650.01	0.00
161,754.18		161,754.18	0.00
	0.00	0.00	0.00
		0.00	0.00
		0.00	0.00
16,834,623.40	0.00	16,834,623.40	0.00
1,464,260.12	0.00	1,464,260.12	0.00
21,927,877.66		21,927,877.66	0.00
		0.00	0.00
23 392 137 78	0.00	23 392 137 78	0.00

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

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	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490	SBE/COBI Bonds 210
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS Cash and Cash Equivalents	1110	6,159,365.29	0.00	0.00	368,217.28	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1131 1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	32,935.78	0.00	0.00
Due From Budgetary Funds	1141	83,290.90	0.00	0.00	0.00	0.00	0.00
Due From Insurer Deposits Receivable	1180 1210	0.00	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	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	5,732.83	0.00	0.00	0.00	0.00	0.00
Prepaid Items Long-Term Investments	1230 1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	1100	6,248,389.02	0.00	0.00	401,153.06	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivatives Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		6,248,389.02	0.00	0.00	401,153.06	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES		, ,			,		
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	351,915.80	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Accounts Payable	2170 2120	201,054.06 1,087,301.36	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
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210 2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	32,935.78	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent Pension Liability	2240 2115	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
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage Matured Bonds Payable	2150 2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	368,217.28	0.00	0.00
Unavailable Revenue Total Liabilities	2410	0.00 1,640,271.22	0.00	0.00	0.00 401,153.06	0.00	0.00
DEFERRED INFLOWS OF RESOURCES		1,040,271.22	0.00	0.00	401,133.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES		0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable:							
Inventory	2711 2712	5,732.83	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts Permanent Fund Principal	2712	0.00	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	0.00
Total Nonspendable Fund Balances	2710	5,732.83	0.00	0.00	0.00	0.00	0.00
Restricted for: Economic Stabilization	2721	0.00	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	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Total Restricted Fund Ralances	2729 2720	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances Committed to:	2720	0.00	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732 2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:	25						
Special Revenue Debt Service	2741 2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2742	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749 2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Total Assigned Fund Balances	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	4,602,384.97	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	4,608,117.80	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		6,248,389.02	0.00	0.00	401,153.06	0.00	0.00
Accounts and I and Dalances		0,248,389.02	0.00	0.00	401,155.06	0.00	0.00

	A /	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds	Other Debt Service	ARRA Economic Stimulus Debt Service
	Account Number	220	230	240	250	290	299
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS Cash and Cash Equivalents	1110	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
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1131 1170	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
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer Deposits Receivable	1180 1210	0.00	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	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150 1230	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES	1910	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES							
AND FUND BALANCES LIABILITIES							
Cash Overdraft	2125	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
Payroll Deductions and Withholdings Accounts Payable	2170 2120	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
Current Notes Payable	2250 2210	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210	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
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds Due to Fiscal Agent	2162 2240	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
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable Construction Contracts Payable	2130 2140	0.00	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	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable Unearned Revenue	2190 2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	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
Total Deferred Inflows of Resources FUND BALANCES		0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable:							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal Other Not in Spendable Form	2713 2719	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:	2721	0.00	0.00	0.00	0.00	0.00	0.00
Economic Stabilization Federal Required Carryover Programs	2721 2722	0.00	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	0.00
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729 2720	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances Committed to:	2720	0.00	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements Committed for	2732 2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:	2741	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue Debt Service	2741 2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749 2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Total Assigned Fund Balances	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	0.00	0.00	0.00	0.00	0.00	0.00
Resources and Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00

	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	Capital Outlay and Debt Service 360
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1110	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	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
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies Due From Budgetary Funds	1220 1141	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
Deposits Receivable	1210	0.00	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	0.00
Cash with Fiscal/Service Agents Inventory	1114 1150	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
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1310	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES							
Cash Overdraft	2125	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
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable Sales Tax Payable	2120 2260	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	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
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies Due to Budgetary Funds	2230 2161	0.00	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	0.00
Due to Fiscal Agent	2240	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
Other Postemployment Benefits Liability Judgments Payable	2116 2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	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	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable Unearned Revenue	2190 2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	2110	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES		0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable:							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts Permanent Fund Principal	2712 2713	0.00	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	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:	2521						
Economic Stabilization Federal Required Carryover Programs	2721 2722	0.00	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	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Restricted for Food Service	2726 2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Food Service Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00	0.00	0.00
Committed to: Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739 2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2739	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:		5.50	5.00	3.00		5.00	5.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Permanent Fund	2743 2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	0.00	0.00	0.00	0.00	0.00	0.00
Resources and Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00

	Account Number	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS Cash and Cash Equivalents	1110	1,229,151.31	0.00	0.00	0.00	0.00	920,347.38
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	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
Interest Receivable on Investments Due From Other Agencies	1170 1220	0.00	0.00	0.00	0.00	0.00	0.00 212,350.46
Due From Budgetary Funds	1141	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
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds Cash with Fiscal/Service Agents	1142 1114	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
Prepaid Items	1230	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
Total Assets DEFERRED OUTFLOWS OF RESOURCES		1,229,151.31	0.00	0.00	0.00	0.00	1,132,697.84
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1510	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES		1,229,151.31	0.00	0.00	0.00	0.00	1,132,697.84
Cash Overdraft	2125	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
Payroll Deductions and Withholdings Accounts Payable	2170 2120	0.00	0.00	0.00	0.00	0.00	9,754.34
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	9,/34.34
Current Notes Payable	2250	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
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies Due to Budgetary Funds	2230 2161	0.00	0.00	0.00	0.00	0.00	0.00 50,355.12
Due to Internal Funds	2162	0.00	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	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116 2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2130	0.00	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	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue Unavailable Revenue	2410 2410	0.00	0.00	0.00	0.00	0.00	152,241.00
Total Liabilities	2410	0.00	0.00	0.00	0.00	0.00	212,350.46
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES		0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable:							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal Other Not in Spendable Form	2713 2719	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:							
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs State Required Carryover Programs	2722 2723	0.00	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	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	1,229,151.31	0.00	0.00	0.00	0.00	774,797.80
Restricted for Food Service	2729 2729	0.00	0.00	0.00	0.00	0.00	145,549.58
Restricted for Total Restricted Fund Balances	2729	1,229,151.31	0.00	0.00	0.00	0.00	920,347.38
Committed to: Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739 2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for Total Committed Fund Balances	2739	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to: Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Assigned for	2744 2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	1,229,151.31	0.00	0.00	0.00	0.00	920,347.38
Resources and Fund Balances		1,229,151.31	0.00	0.00	0.00	0.00	1,132,697.84

	1	Total
	Account	Governmental
ACCUPACION DEPENDED OUTER ONC OF DECOVERING	Number	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
ASSETS	1110	9 677 091 3
Cash and Cash Equivalents	1110 1160	8,677,081.2 0.0
axes Receivable, Net	1120	0.0
axes Receivable, Net		
	1131	0.0
nterest Receivable on Investments	1170	0.0
Due From Other Agencies	1220	245,286.2
Oue From Budgetary Funds	1141	83,290.9
Oue From Insurer	1180	0.0
Deposits Receivable	1210	0.0
Oue From Internal Funds	1142	0.0
Cash with Fiscal/Service Agents	1114	0.0
nventory	1150	5,732.8
repaid Items	1230	0.0
ong-Term Investments	1460	0.0
Total Assets		9,011,391.2
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.0
Total Deferred Outflows of Resources		0.0
otal Assets and Deferred Outflows of Resources		9,011,391.2
JABILITIES, DEFERRED INFLOWS OF RESOURCES		7,011,371.2
AND FUND BALANCES		
AND FUND BALANCES LABILITIES		
Cash Overdraft	2125	^ -
		0.0
accrued Salaries and Benefits	2110	351,915.8
ayroll Deductions and Withholdings	2170	201,054.0
accounts Payable	2120	1,097,055.7
ales Tax Payable	2260	0.0
Current Notes Payable	2250	0.0
Accrued Interest Payable	2210	0.0
Deposits Payable	2220	0.0
Due to Other Agencies	2230	0.0
Due to Budgetary Funds	2161	83,290.9
Due to Internal Funds	2162	0.0
Oue to Fiscal Agent	2240	0.0
Pension Liability	2115	0.0
Other Postemployment Benefits Liability	2116	0.0
udgments Payable	2130	0.0
Construction Contracts Payable	2140	0.0
Construction Contracts Payable - Retained Percentage	2150	0.0
Matured Bonds Payable	2180	0.0
Matured Interest Payable	2190	0.0
Jnearned Revenue	2410	520,458.2
Jnavailable Revenue	2410	0.0
Total Liabilities		2,253,774.7
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.0
Deferred Revenues	2630	0.0
Total Deferred Inflows of Resources		0.0
FUND BALANCES		
Nonspendable:		
Inventory	2711	5,732.8
Prepaid Amounts	2712	0.0
	2713	0.0
Permanent Fund Principal		
	2719	0.0
Other Not in Spendable Form		5,732.8
Total Nonspendable Fund Balances	2710	
Total Nonspendable Fund Balances Restricted for:		
Total Nonspendable Fund Balances Restricted for: Economic Stabilization	2721	
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs	2721 2722	0.0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs	2721 2722 2723	0.0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy	2721 2722 2723 2724	0.0 0.0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service	2721 2722 2723 2724 2725	0.0 0.0 0.0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects	2721 2722 2723 2724 2725 2726	0.0 0.0 0.0 0.0 2,003,949.1
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service	2721 2722 2723 2724 2725	0.0 0.0 0.0 0.0 2,003,949.1
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Service Restricted for	2721 2722 2723 2724 2725 2726	0.0 0.0 0.0 0.0 2,003,949.1 145,549.2
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Service	2721 2722 2723 2724 2725 2726 2729	0.0 0.0 0.0 0.0 2,003,949.1 145,549.3 0.0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Service Restricted for Total Restricted Fund Balances	2721 2722 2723 2724 2725 2726 2726 2729 2729	0.0 0.1 0.1 0.1 2,003,949. 145,549.
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Service Restricted for	2721 2722 2723 2724 2725 2726 2726 2729 2729	0.0 0.1 0.0 2,003,949. 145,549. 0.0 2,149,498.
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Service Restricted for Total Restricted Fund Balances Committed to:	2721 2722 2723 2724 2725 2726 2729 2729 2720	0.0 0.0 0.0 2,003,949.1 145,549 0.0 2,149,498.0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Service Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements	2721 2722 2723 2724 2725 2726 2729 2729 2720 2731	0.0 0.0 0.0 2,003,949.1 145,549.2 0.0 2,149,498.0
Total Nonspendable Fund Balances estricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Service Restricted for Food Service Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for	2721 2722 2723 2724 2725 2726 2729 2729 2729 2720 2731 2732 2739	0.0 0.1 0.1 2,003,949. 145,549. 0.2,149,498. 0.1 0.1
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Service Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Committed for	2721 2722 2723 2724 2725 2726 2729 2729 2720 2731 2732 2739 2739	0.0 0.0 0.0 2,003,949. 145,549. 0.0 2,149,498.d 0.0 0.0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Service Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed for Total Committed Fund Balances	2721 2722 2723 2724 2725 2726 2729 2729 2729 2720 2731 2732 2739	0.0 0.0 0.0 2,003,949. 145,549. 0.0 2,149,498.d 0.0 0.0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Service Restricted for Food Service Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed for Total Committed Fund Balances	2721 2722 2723 2724 2725 2726 2729 2729 2729 2720 2731 2732 2739 2739 2730	0.0 0.1 0.0 2,003,949. 145,549.3 0.0 2,149,498.0 0.0 0.0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Service Restricted for Food Service Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances Sissigned to: Special Revenue	2721 2722 2723 2724 2725 2726 2729 2729 2729 2720 2731 2731 2732 2739 2739 2730 2741	0.0 0.0 0.0 0.0 2,003,949. 145,549. 0.0 2,149,498. 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Service Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed for Total Committed for Special Revenue Debt Service	2721 2722 2723 2724 2725 2726 2729 2729 2720 2731 2732 2739 2739 2739 2730 2741 2742	0.0 0.0 0.0 0.0 0.0 2,003,949 145,549 0.0 2,149,498 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Service Restricted for Food Service Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances Issigned to: Special Revenue Debt Service Capital Projects	2721 2722 2723 2724 2725 2726 2729 2729 2720 2731 2732 2739 2739 2739 2730 2741 2742 2743	0.0 0.0 0.0 0.0 0.0 2,003,949.1 145,549.2 0.0 2,149,498.6 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Service Restricted for Food Service Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances Issigned to: Special Revenue Debt Service Capital Projects Permanent Fund	2721 2722 2723 2724 2725 2726 2729 2729 2729 2720 2731 2731 2732 2739 2739 2730 2741 2742 2743 2744	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 2,003,949. 145,549.9 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Service Restricted for Food Service Restricted for Food Service Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Committed for Sisped to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for	2721 2722 2723 2724 2725 2726 2729 2729 2720 2731 2732 2739 2739 2730 2741 2742 2743 2744 2744 2744	0.0 0.0 0.0 0.0 0.0 2,003,949.1 145,549.2 0.0 2,149,498.6 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Service Restricted for Food Service Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed for Total Committed Fund Balances Issigned to: Special Revenue Debt Service Capital Projects Permanent Fund	2721 2722 2723 2724 2725 2726 2729 2729 2729 2720 2731 2731 2732 2739 2739 2730 2741 2742 2743 2744	0.0 0.1 0.0 0.0 0.0 0.0 0.0 2,003,949.1 145,549.2 0.0 2,149,498.6 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Service Restricted for Food Service Restricted for Food Service Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Committed for Sisped to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for	2721 2722 2723 2724 2725 2726 2729 2729 2720 2731 2732 2739 2739 2730 2741 2742 2743 2744 2744 2744	0.0 0.0 0.0 0.0 2,003,949. 145,549.2 0.0 2,149,498.6 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0
Total Nonspendable Fund Balances destricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Service Restricted for Food Service Restricted for Total Restricted Fund Balances committed to: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances ssigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for	2721 2722 2723 2724 2725 2726 2729 2729 2720 2731 2732 2739 2739 2739 2739 2739 2739 2741 2742 2743 2744 2744 2749 2749	0.0 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Food Service Restricted for Food Service Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances Issigned fo: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Total Assigned for Total Assigned for Total Assigned Fund Balances	2721 2722 2723 2724 2725 2726 2729 2729 2729 2729 2720 2731 2732 2739 2739 2730 2741 2742 2743 2744 2749 2749 2749	0.0 0.1 0.1 0.0 0.0 0.0 0.0 0.0 0.0 0.0

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION For the Fiscal Year Ended June 30, 2024

Total Fund Balances - Governmental Funds

6,757,616.49

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.

20,134,940.75

Deferred outflows of resources and deferred inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds.

Deferred Outflows Deferred Inflows 3,859,436.00

(736,364.00)

3,123,072.00

Long-term liabilities are not due in the fiscal year end and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities consist of:

Compensated Absences Payable

(53,791.46)

Net Pension Liability

(6,569,700.00)

(6,623,491.46)

Total Net Position - Governmental Activities

23,392,137.78

	Account Number	General	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490
REVENUES	rumoer	100	410	420	410	150
Federal Direct	3100	95,622.96	0.00	0.00	1,820,709.79	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	7,245,069.39	0.00	0.00	0.00	0.00
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	4,456,268.10	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3415,	0.00	0.00	0.00	0.00	0.00
Capital Projects Local Sales Taxes	3421, 3423 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	2400	224,769.06	0.00	0.00	0.00	0.00
Total Local Sources	3400	4,681,037.16	0.00	0.00	0.00 1,820,709.79	0.00
Total Revenues EXPENDITURES		12,021,729.51	0.00	0.00	1,820,709.79	0.00
Current: Instruction	5000	3,193,535.64	0.00	0.00	1,816,934.79	0.00
Student Support Services	6100	249,221.91	0.00	0.00	0.00	0.00
Instructional Media Services	6200	2,561.97	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	423,069.24	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	29,845.79	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	388,827.22	0.00	0.00	0.00	0.00
Board	7100	356,960.63	0.00	0.00	0.00	0.00
General Administration	7200	1,053,288.47	0.00	0.00	0.00	0.00
School Administration	7300	641,976.99	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Fiscal Services	7410 7500	79,134.00 245,989.53	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	158,713.76	0.00	0.00	0.00	0.00
Student Transportation Services	7800	656,479.69	0.00	0.00	0.00	0.00
Operation of Plant	7900	1,724,097.24	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	256,082.96	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	2,210.30	0.00	0.00	0.00	0.00
Community Services	9100	42,000.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
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 Capital Outlay:	791	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	2,107,626.69	0.00	0.00	3,775.00	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
Total Expenditures		11,611,622.03	0.00	0.00	1,820,709.79	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		410,107.48	0.00	0.00	0.00	0.00
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 Discount on Lease-Purchase Agreements	3793 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 Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	3794 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	1,069,922.91	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		1,069,922.91	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
						0.00
Net Change in Fund Balances		1,480,030.39	0.00	0.00	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2023 Adjustments to Fund Balances	2800 2891	1,480,030.39 3,128,087.41 0.00	0.00 0.00 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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	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
REVENUES	rumber	210	220	230	2-10	230
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200 3300	0.00	0.00	0.00	0.00	0.00
State Sources Local Sources:	3300	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 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, 3415, 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 Other Local Revenue	3496	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
Current: 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 Instruction-Related Technology	6400 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 Central Services	7600 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 Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00	0.00
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
Capital Outlay: 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
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	0.00
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 3750	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements 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 Proceeds of Forward Supply Contract	3740 3760	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract 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 Premium on Refunding Lease-Purchase Agreements	3755 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
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	1	0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2023	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, 2024	2700	0.00	0.00	0.00	0.00	0.00

		Other	ARRA Economic	Capital Outlay Bond Issues	Special Act	Sections 1011.14 &
	Account	Debt Service	Stimulus Debt Service	(COBI)	Bonds	1011.15, F.S., Loans
DEVENIUEC	Number	290	299	310	320	330
REVENUES	2100	0.00	0.00	0.00	0.00	0.00
Federal Direct	3100 3200	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:	3300	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3414,					
Operational Purposes	3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00	0.00	0.00	0.00	0.00
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3415,	****		0.00		*****
Capital Projects	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
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
Current:						
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 Operation of Plant	7800 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
Debt Service: (Function 9200)	7100	0.00	0.00	0.00	0.00	0.00
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
Capital Outlay:	,,,,					
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
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
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 Proceeds of Forward Supply Contract	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760 3770	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	37/0	0.00	0.00	0.00	0.00	0.00
	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds 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
Total Other Financing Sources (Uses)	1	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	3.00	3.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.30	3.50	3.00	0.30	3.00
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	 	0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2023	2800	0.00	0.00	0.00	0.00	0.00
	2891	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances						

		Public Education	District	Capital Outlay and	Nonvoted Capital	Voted Capital
	Account Number	Capital Outlay (PECO) 340	Bonds 350	Debt Service 360	Improvement Fund 370	Improvement Fund 380
REVENUES	rumber	340	350	500	370	380
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 Local Sources:	3300	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3414,					
Operational Purposes	3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	1,722,673.77	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	2400	0.00	0.00	0.00	0.00	0.00
Total Local Sources Total Revenues	3400	0.00	0.00	0.00	1,722,673.77 1,722,673.77	0.00
EXPENDITURES		0.00	0.00	0.00	1,722,073.77	0.00
Current:						
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 Instruction and Curriculum Development Services	6200 6300	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services 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 Facilities Acquisition and Construction	7300 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 Maintenance of Plant	7900 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
Debt Service: (Function 9200)						
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 Other Debt Service	730 791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:	//1	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	1,002,473.48	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax Other Capital Outlay	7440 9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures	9300	0.00	0.00	0.00	1,002,473.48	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	720,200.29	0.00
OTHER FINANCING SOURCES (USES)					, in the second	
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 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 Loss Recoveries	3730 3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3740	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 Premium on Refunding Lease-Purchase Agreements	3755 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	(1,069,922.91)	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	0.00	(1,069,922.91)	0.00
DI ECIAL ITEIVIS		0.00	0.00	0.00	0.00	0.00
	<u> </u>	5.00	5.00	3.00	3.00	0.00
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	(349,722.62)	0.00
	2800 2891					

		Other	ARRA Economic	Permanent	Other	Total
	Account	Capital Projects	Stimulus Capital Projects	Funds	Governmental	Governmental
	Number	390	399	000	Funds	Funds
REVENUES	2100	0.00	0.00	0.00	0.00	1 016 222 75
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00	0.00	0.00 1,873,240.31	1,916,332.75 1,873,240.31
State Sources	3300	0.00	0.00	0.00	74,310.76	7,319,380.15
Local Sources:					. ,	. , ,
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00	0.00	4,456,268.10
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	3413, 3415,					
Capital Projects Local Sales Taxes	3421, 3423 3418, 3419	0.00	0.00	0.00	0.00	1,722,673.77
Charges for Service - Food Service	345X	0.00	0.00	0.00	36,633,66	36,633.66
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	224,769.06
Total Local Sources	3400	0.00	0.00	0.00	36,633.66	6,440,344.59
Total Revenues EXPENDITURES		0.00	0.00	0.00	1,984,184.73	17,549,297.80
Current:						
Instruction	5000	0.00	0.00	0.00	1,251,387.37	6,261,857.80
Student Support Services	6100	0.00	0.00	0.00	1,623.50	250,845.41
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	0.00	0.00	0.00	0.00	2,561.97 423,069.24
Instruction and Curriculum Development Services Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	423,069.24 29,845.79
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	388,827.22
Board	7100	0.00	0.00	0.00	0.00	356,960.63
General Administration	7200	0.00	0.00	0.00	16,097.99	1,069,386.46
School Administration	7300	0.00	0.00	0.00	0.00	641,976.99
Facilities Acquisition and Construction Fiscal Services	7410 7500	0.00	0.00	0.00	0.00	79,134.00 245,989.53
Food Services	7600	0.00	0.00	0.00	618,068.34	618,068.34
Central Services	7700	0.00	0.00	0.00	0.00	158,713.76
Student Transportation Services	7800	0.00	0.00	0.00	0.00	656,479.69
Operation of Plant	7900	0.00	0.00	0.00	1,400.00	1,725,497.24
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	256,082.96
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	2,210.30
Community Services Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00	42,000.00
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
Capital Outlay: Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	3,113,875.17
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	2,373.00	2,373.00
Total Expenditures		0.00	0.00	0.00	1,890,950.20	16,325,755.50
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	93,234.53	1,223,542.30
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 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 Proceeds of Forward Supply Contract	3740 3760	0.00	0.00	0.00	0.00	0.00
Proceeds for 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 Discount on Refunding Lease-Purchase Agreements	3794 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	1,069,922.91
Transfers Out	9700	0.00	0.00	0.00	0.00	(1,069,922.91)
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	93,234.53	1,223,542.30
Fund Balances, July 1, 2023	2800	0.00	0.00	0.00	827,112.85	5,534,074.19
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2024	2700	0.00	0.00	0.00	920,347.38	6,757,616.49

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES or the Fiscal Year Ended June 30, 2024

et Change in Fund Balances - Governmental Funds

1,223,542.30

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.

2,159,765.78

Certain funds due from other agencies were not available and, therefore, not recognized as revenue in the governmental fund statements in the prior year. However, these funds were recognized as revenue under the full accrual basis of accounting in the statement of activities in the prior year. This is the amount of revenues that became available in the current year.

(245, 286.24)

Certain funds gre not available to pay current perior expenditures and, therefore not included in the current period

520,458.28

Governmental funds report District pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as a pension expense.

FRS Pension Contribution	624,988.00
HIS Pension Contribution	120,621.00
FRS Pension Expnce	(990,219.00)
HIS Pension Expense	(852,500.00)

(1,097,110.00)

(1,097,110.00)

Change in Net Position of Governmental Activities

1,464,260.12

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

For the Fiscal Year Ended June 30, 2024

		Budgeted Ar	mounts		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES	2100	57, 600, 00	05.622.06	05.622.06	0.00	
Federal Direct Federal Through State and Local	3100 3200	57,600.00	95,622.96	95,622.96	0.00	
State Sources	3300	7,569,741.00	7,245,069.39	7,245,069.39	0.00	
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3414,	4 280 424 00	4.456.269.10	4.456.269.10	0.00	
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3421, 3423 3412, 3421,	4,389,424.00	4,456,268.10	4,456,268.10	0.00	
Debt Service	3423		0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3415,					
Capital Projects	3421, 3423		0.00	0.00	0.00	
Local Sales Taxes	3418, 3419		0.00	0.00	0.00	
Charges for Service - Food Service Impact Fees	345X 3496		0.00	0.00	0.00	
Other Local Revenue	3170	105,000.00	224,769.06	224,769.06	0.00	
Total Local Sources	3400	4,494,424.00	4,681,037.16	4,681,037.16	0.00	
Total Revenues		12,121,765.00	12,021,729.51	12,021,729.51	0.00	
EXPENDITURES						
Current: Instruction	5000	5,512,365.00	3,193,535.64	3,193,535.64	0.00	
Student Support Services	6100	744,789.00	249,221.91	249,221.91	0.00	
Instructional Media Services	6200	0.00	2,561.97	2,561.97	0.00	
Instruction and Curriculum Development Services	6300	77,100.00	423,069.24	423,069.24	0.00	
Instructional Staff Training Services	6400	220,000.00	29,845.79	29,845.79	0.00	
Instruction-Related Technology Board	7100	125,000.00 320,305.00	388,827.22 356,960.63	388,827.22 356,960.63	0.00	
General Administration	7200	1,201,577.00	1,053,288.47	1,053,288.47	0.00	
School Administration	7300	914,593.00	641,976.99	641,976.99	0.00	
Facilities Acquisition and Construction	7410	0.00	79,134.00	79,134.00	0.00	
Fiscal Services	7500	364,448.00	245,989.53	245,989.53	0.00	
Food Services	7600	0.00	0.00	0.00	0.00	
Central Services Student Transportation Services	7700 7800	160,084.00 385,622.00	158,713.76 656,479.69	158,713.76 656,479.69	0.00	
Operation of Plant	7900	1,784,848.00	1,724,097.24	1,724,097.24	0.00	
Maintenance of Plant	8100	950,000.00	256,082.96	256,082.96	0.00	
Administrative Technology Services	8200		2,210.30	2,210.30	0.00	
Community Services	9100		42,000.00	42,000.00	0.00	
Debt Service: (Function 9200) Redemption of Principal	710		0.00	0.00	0.00	
Interest	720		0.00	0.00	0.00	
Due and Fees	730		0.00	0.00	0.00	
Other Debt Service	791		0.00	0.00	0.00	
Capital Outlay:			2 107 (2((0	2 107 (2((0	0.00	
Facilities Acquisition and Construction Other Capital Outlay	7420 9300		2,107,626.69	2,107,626.69	0.00	
Total Expenditures	9300	12,760,731.00	11,611,622.03	11,611,622.03	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(638,966.00)	410,107.48	410,107.48	0.00	
OTHER FINANCING SOURCES (USES)		` ' '				
Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds Discount on Sale of Bonds	3791 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 Proceeds of Forward Supply Contract	3740 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 Discount on Refunding Lease-Purchase Agreements	3794 894			0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00	
Transfers In	3600	500,000.00	1,069,922.91	1,069,922.91	0.00	
Transfers Out	9700			0.00	0.00	
Total Other Financing Sources (Uses)		500,000.00	1,069,922.91	1,069,922.91	0.00	
SPECIAL ITEMS				0.00	0.00	
EXTRAORDINARY ITEMS	+			0.00	0.00	
				0.00	0.00	
Net Change in Fund Balances		(138,966.00)	1,480,030.39	1,480,030.39	0.00	
Fund Balances, July 1, 2023	2800	2,977,000.00	3,128,087.41	3,128,087.41	0.00	
Adjustments to Fund Balances	2891	2 929 024 00	4 600 117 00	0.00	0.00	
Fund Balances, June 30, 2024	2700	2,838,034.00	4,608,117.80	4,608,117.80	0.00	

DISTRICT SCHOOL BOARD OF JEFFERSON 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, 2024

REVENUES Federal Direct Federal Through State and Local State Sources Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Opeth Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Local Sales Taxes Capital Projects Local Sales Taxes Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	ccount umber 3100 3200 3300 1, 3414, 11, 3423 2, 3421, 3423 3, 3415, 11, 3423 8, 3419 345X 3496 3400 5000 6100 6200 6300 6400 6500 7100 7200	Original 0.00 0.00	Final 0.00 0.00 0.00	Actual Amounts 1,820,709.79 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1,820,709.79 1,816,934.79 0.00	Variance with Final Budget - Positive (Negative) 1,820,709.79 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1,820,709.79 (1,816,934.79)
Federal Direct Federal Through State and Local State Sources Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes 342 Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes 342 Local Sales Taxes 343 Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Community Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	3200 3300 1, 3414, 11, 3423 2, 3421, 3423 3, 3415, 11, 3423 8, 3419 345X 33496 3400 5000 6100 6200 6300 6400 66500 7100 7200			0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1,820,709.79 1,816,934.79 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Federal Through State and Local State Sources Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	3200 3300 1, 3414, 11, 3423 2, 3421, 3423 3, 3415, 11, 3423 8, 3419 345X 33496 3400 5000 6100 6200 6300 6400 66500 7100 7200			0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1,820,709.79 1,816,934.79 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
State Sources Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes 342 Property Taxes Levied, Tax Redemptions and Excess Fees for Obet Service Property Taxes Levied, Tax Redemptions and Excess Fees for Satisfacture Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects 342 Local Sales Taxes 341 Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Food Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	3300 1, 3414, 21, 3423 2, 3421, 3423 3, 3415, 21, 3423 8, 3419 3450 5000 6100 6200 6300 6400 66500 7100 7200			0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1,820,709.79 1,816,934.79 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1,820,709.79
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes 342	1, 3414, 11, 3423 2, 3421, 3423 3, 3415, 11, 3423 8, 3419 345X 3496 3400 5000 6100 6200 6300 6400 66500 7100 7200			0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1,820,709.79 1,816,934.79 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 1,820,709.79 (1,816,934.79)
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes 342 Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Septial Projects 342 Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	21, 3423 2, 3421, 3423 3423 3423 3, 3415, 11, 3423 8, 3419 345X 3496 3400 5000 6100 6200 6300 6400 66500 7100 7200			0.00 0.00 0.00 0.00 0.00 0.00 0.00 1,820,709.79 1,816,934.79 0.00	0.00 0.00 0.00 0.00 0.00 0.00 1,820,709.79 (1,816,934.79)
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Java Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	21, 3423 2, 3421, 3423 3423 3423 3, 3415, 11, 3423 8, 3419 345X 3496 3400 5000 6100 6200 6300 6400 66500 7100 7200			0.00 0.00 0.00 0.00 0.00 0.00 0.00 1,820,709.79 1,816,934.79 0.00	0.00 0.00 0.00 0.00 0.00 0.00 1,820,709.79 (1,816,934.79)
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects 342 Local Sales Taxes 341 Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Staff Training Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	3423 3, 3415, 21, 3423 8, 3419 8, 3419 3496 3400 5000 6100 6200 6300 6400 66500 7100 7200			0.00 0.00 0.00 0.00 0.00 0.00 1,820,709.79 1,816,934.79 0.00	0.00 0.00 0.00 0.00 0.00 0.00 1,820,709.79 (1,816,934.79)
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects 342 Local Sales Taxes 341 Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Student Transportation Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	3, 3415, 21, 3423 8, 3419 345X 3496 3400 5000 6100 6200 6300 6400 66500 7100 7200			0.00 0.00 0.00 0.00 0.00 0.00 1,820,709.79 1,816,934.79 0.00	0.00 0.00 0.00 0.00 0.00 0.00 1,820,709.79 (1,816,934.79)
Capital Projects Local Sales Taxes Jati Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Curriculum Development Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	21, 3423 8, 3419 345X 3496 3400 5000 6100 6200 6300 6400 66500 7100 7200			0.00 0.00 0.00 0.00 0.00 1,820,709.79 1,816,934.79 0.00	0.00 0.00 0.00 0.00 0.00 1,820,709.79 (1,816,934.79)
Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Student Transportation Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Services (Function 9200)	8, 3419 345X 3496 3400 5000 6100 6200 6300 6400 66500 7100 7200			0.00 0.00 0.00 0.00 0.00 1,820,709.79 1,816,934.79 0.00	0.00 0.00 0.00 0.00 0.00 1,820,709.79 (1,816,934.79)
Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instructional Staff Training Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Food Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	3496 3490 3400 5000 6100 6200 6300 6400 66500 7100 7200			0.00 0.00 0.00 0.00 1,820,709.79 1,816,934.79 0.00	0.00 0.00 0.00 0.00 1,820,709.79 (1,816,934.79)
Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Food Services Central Services Student Transportation Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	3496 3400 5000 6100 6200 6300 6400 66500 7100 7200			0.00 0.00 0.00 1,820,709.79 1,816,934.79 0.00	0.00 0.00 0.00 1,820,709.79 (1,816,934.79)
Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instruction and Curriculum Development Services Instructional Media Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Food Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	5000 6100 6200 6300 6400 66500 7100 7200			0.00 1,820,709.79 1,816,934.79 0.00	0.00 1,820,709.79 (1,816,934.79)
Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instruction and Curriculum Development Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	5000 6100 6200 6300 6400 6500 7100 7200			1,820,709.79 1,816,934.79 0.00	1,820,709.79
EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Food Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	6100 6200 6300 6400 6500 7100 7200	0.00	0.00	1,816,934.79 0.00	(1,816,934.79)
Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Food Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	6100 6200 6300 6400 6500 7100 7200			0.00	
Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Food Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	6100 6200 6300 6400 6500 7100 7200			0.00	
Student Support Services Instructional Media Services Instruction and Curriculum Development Services Instruction and Curriculum Development Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Food Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	6100 6200 6300 6400 6500 7100 7200			0.00	
Instructional Media Services Instruction and Curriculum Development Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Food Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	6200 6300 6400 6500 7100				0.00
Instruction and Curriculum Development Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Food Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	6300 6400 6500 7100 7200			0.00	0.00
Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Food Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	6400 6500 7100 7200			0.00	0.00
Instruction-Related Technology Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Food Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	6500 7100 7200			0.00	0.00
General Administration School Administration Facilities Acquisition and Construction Fiscal Services Food Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	7200			0.00	0.00
School Administration Facilities Acquisition and Construction Fiscal Services Food Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)				0.00	0.00
Facilities Acquisition and Construction Fiscal Services Food Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	7200 '			0.00	0.00
Fiscal Services Food Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	7300			0.00	0.00
Food Services Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	7410			0.00	0.00
Central Services Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	7500 7600			0.00	0.00
Student Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	7700			0.00	0.00
Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	7800			0.00	0.00
Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200)	7900			0.00	0.00
Community Services Debt Service: (Function 9200)	8100			0.00	0.00
Debt Service: (Function 9200)	8200			0.00	0.00
· · · · · · · · · · · · · · · · · · ·	9100			0.00	0.00
					0.00
	710			0.00	0.00
	720 730			0.00	0.00
	791			0.00	0.00
Capital Outlay:	//1			0.00	0.00
* *	7420			3,775.00	(3,775.00)
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	1,820,709.79	(1,820,709.79)
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	2710			0.00	0.00
	3710 3791			0.00	0.00
	891			0.00	0.00
	3750			0.00	0.00
	3793			0.00	0.00
	893			0.00	0.00
	3720			0.00	0.00
-	3730			0.00	0.00
	3740			0.00	0.00
	3760			0.00	0.00
	3715 3792			0.00	0.00
	892			0.00	0.00
	3755			0.00	0.00
<u> </u>	3794			0.00	0.00
	894			0.00	0.00
• • • •	760			0.00	0.00
	3600			0.00	0.00
	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS	+			0.00	0.00
				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
	2800			0.00	0.00
	2891 2700	0.00	0.00	0.00	0.00