

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2023

Exhibit K-1
FDOE Page 1
Fund 100

| REVENUES | Account Number | |
|--|----------------|---------------------|
| <i>Federal Direct:</i> | | |
| Federal Impact, Current Operations | 3121 | |
| Reserve Officers Training Corps (ROTC) | 3191 | 54,925.28 |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | 54,925.28 |
| <i>Federal Through State and Local:</i> | | |
| Medicaid | 3202 | |
| National Forest Funds | 3255 | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 0.00 |
| <i>State:</i> | | |
| Florida Education Finance Program (FEFP) | 3310 | 3,120,183.00 |
| Workforce Development | 3315 | 84,137.00 |
| Workforce Development Capitalization Incentive Grant | 3316 | |
| Workforce Education Performance Incentives | 3317 | |
| Adults with Disabilities | 3318 | |
| CO&DS Withheld for Administrative Expenditure | 3323 | |
| Diagnostic and Learning Resources Centers | 3335 | |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | 223,250.00 |
| State Forest Funds | 3342 | |
| State License Tax | 3343 | |
| District Discretionary Lottery Funds | 3344 | |
| <i>Categorical Programs:</i> | | |
| Class Size Reduction Operating Funds | 3355 | 737,796.00 |
| Florida School Recognition Funds | 3361 | |
| Voluntary Prekindergarten Program | 3371 | |
| Preschool Projects | 3372 | |
| <i>Other State:</i> | | |
| Reading Programs | 3373 | |
| Full-Service Schools Program | 3378 | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | 1,822,935.67 |
| Total State | 3300 | 5,988,301.67 |
| <i>Local:</i> | | |
| District School Taxes | 3411 | 3,424,419.34 |
| Tax Redemptions | 3421 | |
| Payment in Lieu of Taxes | 3422 | |
| Excess Fees | 3423 | |
| Tuition | 3424 | |
| Lease Revenue | 3425 | 89,439.00 |
| Interest on Investments | 3431 | 14,866.95 |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | |
| Gifts, Grants and Bequests | 3440 | 1,700.00 |
| Interest Income - Leases | 3445 | |
| <i>Student Fees:</i> | | |
| Adult General Education Course Fees | 3461 | 225.00 |
| Postsec Career Cert-Appl Tech Diploma Course Fees | 3462 | |
| Continuing Workforce Education Course Fees | 3463 | |
| Capital Improvement Fees | 3464 | |
| Postsecondary Lab Fees | 3465 | |
| Lifelong Learning Fees | 3466 | |
| GED® Testing Fees | 3467 | |
| Financial Aid Fees | 3468 | |
| Other Student Fees | 3469 | |
| <i>Other Fees:</i> | | |
| Preschool Program Fees | 3471 | |
| Prekindergarten Early Intervention Fees | 3472 | |
| School-Age Child Care Fees | 3473 | |
| Other Schools, Courses and Classes Fees | 3479 | |
| <i>Miscellaneous Local:</i> | | |
| Bus Fees | 3491 | |
| Transportation Services Rendered for School Activities | 3492 | |
| Sale of Junk | 3493 | |
| Receipt of Federal Indirect Cost Rate | 3494 | |
| Other Miscellaneous Local Sources | 3495 | 245,350.85 |
| Refunds of Prior Year's Expenditures | 3497 | |
| Collections for Lost, Damaged and Sold Textbooks | 3498 | |
| Receipt of Food Service Indirect Costs | 3499 | |
| Total Local | 3400 | 3,776,001.14 |
| Total Revenues | 3000 | 9,819,228.09 |

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
 For the Fiscal Year Ended June 30, 2023

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|--------------|-------------------|--------------------|-----------------|------------------------|----------------|-----------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 1,649,484.42 | 878,627.42 | 272,611.83 | | 146,722.43 | 1,337.08 | 21,840.53 | 2,970,623.71 |
| Student Support Services | 6100 | 125,940.46 | 53,156.48 | 150,025.95 | | | | | 329,122.89 |
| Instructional Media Services | 6200 | | | 5,230.17 | | | | | 5,230.17 |
| Instruction and Curriculum Development Services | 6300 | 16,349.95 | 396.13 | 45.46 | | | | | 16,791.54 |
| Instructional Staff Training Services | 6400 | | | 47,692.74 | | | | | 47,692.74 |
| Instruction-Related Technology | 6500 | 28,714.95 | 7,337.87 | 62,969.50 | | | 3,125.04 | | 102,147.36 |
| Board | 7100 | 158,325.33 | 83,988.79 | 43,317.69 | | 42.00 | 8,394.00 | 14,430.00 | 308,497.81 |
| General Administration | 7200 | 266,380.39 | 79,053.31 | 320,014.99 | 117.70 | 18,876.91 | 65,671.87 | 6,162.86 | 756,278.03 |
| School Administration | 7300 | 201,480.05 | 86,463.83 | 25,169.63 | | 8,944.71 | 2,068.53 | 18,000.00 | 342,126.75 |
| Facilities Acquisition and Construction | 7410 | | | | | | 200,212.00 | | 200,212.00 |
| Fiscal Services | 7500 | 126,858.93 | 49,003.96 | | | 368.76 | | 389.69 | 176,621.34 |
| Food Services | 7600 | | | 6,263.49 | 4,472.33 | 7,352.46 | | 61.94 | 18,150.22 |
| Central Services | 7700 | 104,871.84 | 38,234.90 | 16,848.27 | | 87.99 | 8,296.00 | 3,600.00 | 171,939.00 |
| Student Transportation Services | 7800 | 356,341.30 | 150,621.38 | 49,191.34 | 91,659.11 | 18,056.06 | | 426.25 | 666,295.44 |
| Operation of Plant | 7900 | 231,572.29 | 101,048.42 | 619,386.69 | 343,790.55 | 32,344.38 | 25,001.28 | 1,385.31 | 1,354,528.92 |
| Maintenance of Plant | 8100 | 91,145.61 | 30,300.47 | 113,880.16 | | 36,428.09 | 13,727.78 | | 285,482.11 |
| Administrative Technology Services | 8200 | | | 22,750.00 | | | | | 22,750.00 |
| Community Services | 9100 | | | 42,000.00 | | | | | 42,000.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 241,868.10 | | 241,868.10 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | | 0.00 |
| Total Expenditures | | 3,357,465.52 | 1,558,232.96 | 1,797,397.91 | 440,039.69 | 269,223.79 | 569,701.68 | 66,296.58 | 8,058,358.13 |
| Excess (Deficiency) of Revenues Over Expenditures | | | | | | | | | 1,760,869.96 |

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

Exhibit K-1

FDOE Page 3

For the Fiscal Year Ended June 30, 2023

Fund 100

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | |
|--|---------------------------|---------------------|
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | 21,888.98 |
| <i>Transfers In:</i> | | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | 14,500.00 |
| From Special Revenue Funds | 3640 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 14,500.00 |
| <i>Transfers Out: (Function 9700)</i> | | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | (80,985.74) |
| To Special Revenue Funds | 940 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | (80,985.74) |
| Total Other Financing Sources (Uses) | | (44,596.76) |
| Net Change In Fund Balance | | 1,716,273.20 |
| Fund Balance, July 1, 2022 | 2800 | 1,553,442.32 |
| Adjustments to Fund Balance | 2891 | |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | |
| Restricted Fund Balance | 2720 | 918,045.01 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | 2,351,670.51 |
| Total Fund Balances, June 30, 2023 | 2700 | 3,269,715.52 |

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

Exhibit K-2

FDOE Page 4

Fund 410

For the Fiscal Year Ended June 30, 2023

| REVENUES | Account Number | |
|--|-------------------|-------------------|
| <i>Federal :</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| <i>Federal Through State and Local:</i> | | |
| School Lunch Reimbursement | 3261 | 454,227.84 |
| School Breakfast Reimbursement | 3262 | 104,873.61 |
| Afterschool Snack Reimbursement | 3263 | 6,442.20 |
| Child Care Food Program | 3264 | |
| USDA-Donated Commodities | 3265 | |
| Cash in Lieu of Donated Foods | 3266 | |
| Summer Food Service Program | 3267 | |
| Fresh Fruit and Vegetable Program | 3268 | |
| Other Food Services | 3269 | 23,814.45 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 589,358.10 |
| <i>State:</i> | | |
| School Breakfast Supplement | 3337 | |
| School Lunch Supplement | 3338 | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 0.00 |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | |
| Gifts, Grants and Bequests | 3440 | |
| Student Lunches | 3451 | |
| Student Breakfasts | 3452 | |
| Adult Breakfasts/Lunches | 3453 | |
| Student and Adult á la Carte Fees | 3454 | 111,729.90 |
| Student Snacks | 3455 | |
| Other Food Sales | 3456 | |
| Other Miscellaneous Local Sources | 3495 | |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 111,729.90 |
| Total Revenues | 3000 | 701,088.00 |

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

Exhibit K-2
FDOE Page 5

For the Fiscal Year Ended June 30, 2023

Fund 410

| EXPENDITURES (Functions 7600/9300) | Account Number | |
|--|-----------------------|------------------|
| Salaries | 100 | 237,720.30 |
| Employee Benefits | 200 | 105,622.44 |
| Purchased Services | 300 | |
| Energy Services | 400 | |
| Materials and Supplies | 500 | 321,011.45 |
| Capital Outlay | 600 | |
| Other | 700 | |
| Other Capital Outlay (Function 9300) | 600 | |
| Total Expenditures | | 664,354.19 |
| Excess (Deficiency) of Revenues Over Expenditures | | 36,733.81 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | | |
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 0.00 |
| <i>Transfers Out: (Function 9700)</i> | | |
| To General Fund | 910 | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| Interfund | 950 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | 0.00 |
| Total Other Financing Sources (Uses) | | 0.00 |
| Net Change in Fund Balance | | 36,733.81 |
| Fund Balance, July 1, 2022 | 2800 | 0.00 |
| Adjustments to Fund Balance | 2891 | |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | |
| Restricted Fund Balance | 2720 | 36,733.81 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2023 | 2700 | 36,733.81 |

**DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS**

Exhibit K-3
FDOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2023

| REVENUES | Account Number | |
|--|-------------------|---------------------|
| <i>Federal Direct:</i> | | |
| Head Start | 3130 | |
| Workforce Innovation and Opportunity Act | 3170 | |
| Community Action Programs | 3180 | |
| Reserve Officers Training Corps (ROTC) | 3191 | |
| Pell Grants | 3192 | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | 0.00 |
| <i>Federal Through State and Local:</i> | | |
| Career and Technical Education | 3201 | 35,777.00 |
| Medicaid | 3202 | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 482,920.44 |
| <i>Workforce Innovation and Opportunity Act:</i> | | |
| Adult General Education | 3221 | |
| English Literacy and Civics Education | 3222 | |
| Adult Migrant Education | 3223 | |
| Other WIOA Programs | 3224 | |
| <i>ESSA - Elementary and Secondary Education Act:</i> | | |
| Elementary and Secondary Education Act - Title I | 3240 | 904,804.91 |
| Teacher and Principal Training and Recruiting - Title II, Part A | 3225 | 40,614.00 |
| Math and Science Partnerships - Title II, Part B | 3226 | |
| Language Instruction - Title III | 3241 | 11,095.00 |
| Twenty-First Century Schools - Title IV | 3242 | 47,228.26 |
| Federal Through Local | 3280 | |
| Emergency Immigrant Education Program | 3293 | |
| Miscellaneous Federal Through State | 3299 | 49,300.00 |
| Total Federal Through State and Local | 3200 | 1,571,739.61 |
| <i>State:</i> | | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 0.00 |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | |
| Gifts, Grants and Bequests | 3440 | |
| Adult General Education Course Fees | 3461 | |
| Sale of Junk | 3493 | |
| Other Miscellaneous Local Sources | 3495 | |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 0.00 |
| Total Revenues | 3000 | 1,571,739.61 |

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
 For the Fiscal Year Ended June 30, 2023

Exhibit K-3
 FDOE Page 7
Fund 420

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|------------|-------------------|--------------------|-----------------|------------------------|----------------|-----------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 827,413.53 | 201,223.73 | 209,530.55 | | 65,156.11 | 10,937.41 | | 1,314,261.33 |
| Student Support Services | 6100 | 31,785.50 | 4,641.07 | | | 2,009.55 | | | 38,436.12 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 39,668.72 | 19,385.74 | | | | | | 59,054.46 |
| Instructional Staff Training Services | 6400 | | | 13,500.00 | | | | | 13,500.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | 24,242.31 | 24,242.31 |
| School Administration | 7300 | 12,656.00 | 8,750.61 | | | 2,042.56 | | | 23,449.17 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | 27,008.50 | 10,749.01 | | | | | | 37,757.51 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | 5,033.00 | 2,705.71 | | | | | | 7,738.71 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 53,300.00 | | 53,300.00 |
| Total Expenditures | | 943,565.25 | 247,455.87 | 223,030.55 | 0.00 | 69,208.22 | 64,237.41 | 24,242.31 | 1,571,739.61 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | 0.00 | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | 0.00 | | | | | | | |
| Total Other Financing Sources (Uses) | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | | | | | | | | 0.00 |
| Fund Balance, July 1, 2022 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2023 | 2700 | 0.00 | | | | | | | |

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
 CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
 AMERICAN RESCUE PLAN (ARP) RELIEF FUND
 For the Fiscal Year Ended June 30, 2023

| REVENUES | Account Number | Elem. & Sec. School Emergency Relief (ESSER) 441 | Other CARES Act Relief Fund (Including GEER) 442 | Elem. & Sec. School Emergency Relief (ESSER II) 443 | Other CRRSA Act Relief Fund (Including GEER II) 444 | Elem. & Sec. School Emergency Relief (ESSER III) 445 | Other ARP Act Relief Fund 446 | Totals |
|--|----------------|--|---|---|--|--|----------------------------------|---------------------|
| <i>Federal Direct:</i> | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | 0.00 |
| Total Federal Direct: | 3100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Federal Through State and Local:</i> | | | | | | | | |
| Education Stabilization Funds - K-12 | 3271 | | | 136,671.37 | | 2,575,838.65 | | 2,712,510.02 |
| Education Stabilization Funds - Workforce | 3272 | | | | | | | 0.00 |
| Education Stabilization Funds - VPK | 3273 | | | | | | | 0.00 |
| Federal Through Local | 3280 | | | | | | | 0.00 |
| Miscellaneous Federal Through State | 3299 | | | | | | | 0.00 |
| Total Federal Through State and Local | 3200 | 0.00 | 0.00 | 136,671.37 | 0.00 | 2,575,838.65 | 0.00 | 2,712,510.02 |
| <i>Local:</i> | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | | | | | | | 0.00 |
| Total Local | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Revenues | 3000 | 0.00 | 0.00 | 136,671.37 | 0.00 | 2,575,838.65 | 0.00 | 2,712,510.02 |

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)
 For the Fiscal Year Ended June 30, 2023

Exhibit K-4
 FDOE Page 11
Fund 443

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|-----------|-------------------|--------------------|-----------------|------------------------|----------------|-------|------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 58,869.90 | 11,950.62 | | | 34,337.39 | 751.98 | | 105,909.89 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | 15,141.92 | | 15,141.92 |
| Instructional Staff Training Services | 6400 | | | | | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | 2,066.84 | | | | | 2,066.84 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 13,552.72 | | 13,552.72 |
| Total Expenditures | | 58,869.90 | 11,950.62 | 2,066.84 | 0.00 | 34,337.39 | 29,446.62 | 0.00 | 136,671.37 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | | 0.00 | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | 0.00 |
| Total Other Financing Sources (Uses) | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | | | | | | | | 0.00 |
| Fund Balance, July 1, 2022 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2023 | 2700 | | 0.00 | | | | | | |

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
 For the Fiscal Year Ended June 30, 2023

Exhibit K-4
 FDOE Page 13
Fund 445

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|--------------|-------------------|--------------------|-----------------|------------------------|----------------|--------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 875,451.80 | 304,641.70 | 400,517.71 | | 378,515.87 | | | 1,959,127.08 |
| Student Support Services | 6100 | 33,470.81 | 12,777.54 | | | | | | 46,248.35 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | | | | | 0.00 |
| Instruction-Related Technology | 6500 | 60,000.00 | | | | | | | 60,000.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | 817.00 | 817.00 |
| School Administration | 7300 | 234,365.98 | 60,353.35 | | | | | | 294,719.33 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | 6,791.38 | 7,265.01 | | | | | | 14,056.39 |
| Operation of Plant | 7900 | 100,423.32 | 43,548.57 | | | | | | 143,971.89 |
| Maintenance of Plant | 8100 | 30,327.49 | 9,229.35 | | | | | | 39,556.84 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | 14,696.74 | 2,645.03 | | | | | | 17,341.77 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| Total Expenditures | | 1,355,527.52 | 440,460.55 | 400,517.71 | 0.00 | 378,515.87 | 0.00 | 817.00 | 2,575,838.65 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| Interfund | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | | | | | | | 0.00 | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To the General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | 0.00 |
| Total Other Financing Sources (Uses) | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | | | | | | | | 0.00 |
| Fund Balance, July 1, 2022 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2023 | 2700 | | | | | | | | 0.00 |

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
 For the Fiscal Year Ended June 30, 2023

Exhibit K-5
 FDOE Page 15
 Fund 490

| REVENUES | | Account Number | | | | | | | | |
|---|--|----------------|----------|-------------------|--------------------|-----------------|------------------------|----------------|------------|--------|
| <i>Federal Through State and Local:</i> | | | | | | | | | | |
| Federal Through Local | | 3280 | | | | | | | | |
| Miscellaneous Federal Through State | | 3299 | | | | | | | | |
| Total Federal Through State and Local | | 3200 | | | | | | | 0.00 | |
| <i>State:</i> | | | | | | | | | | |
| Other Miscellaneous State Revenues | | 3399 | | | | | | | | |
| <i>Local:</i> | | | | | | | | | | |
| Interest on Investments | | 3431 | | | | | | | | |
| Gain on Sale of Investments | | 3432 | | | | | | | | |
| Net Increase (Decrease) in Fair Value of Investments | | 3433 | | | | | | | | |
| Gifts, Grants and Bequests | | 3440 | | | | | | | | |
| Other Miscellaneous Local Sources | | 3495 | | | | | | | 104,353.06 | |
| Total Local | | 3400 | | | | | | | 104,353.06 | |
| Total Revenues | | 3000 | | | | | | | 104,353.06 | |
| EXPENDITURES | | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
| | | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | | |
| Instruction | | 5000 | | | | | | | | 0.00 |
| Student Support Services | | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | | 6300 | | | | | | | | 0.00 |
| Instructional Staff Training Services | | 6400 | | | | | | | | 0.00 |
| Instruction-Related Technology | | 6500 | | | | | | | | 0.00 |
| Board | | 7100 | | | | | | | | 0.00 |
| General Administration | | 7200 | | | | | | | | 0.00 |
| School Administration | | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | | 7410 | | | | | | | | 0.00 |
| Fiscal Services | | 7500 | | | | | | | | 0.00 |
| Food Services | | 7600 | | | | | | | | 0.00 |
| Central Services | | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | | 7800 | | | | | | | | 0.00 |
| Operation of Plant | | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | | 8200 | | | | | | | | 0.00 |
| Community Services | | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | | |
| Facilities Acquisition and Construction | | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | | 9300 | | | | | | | | 0.00 |
| Total Expenditures | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 104,353.06 | |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | | Account Number | | | | | | | | |
| <i>Loss Recoveries</i> | | | | | | | | | | |
| | | 3740 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | | |
| From General Fund | | 3610 | | | | | | | | |
| From Debt Service Funds | | 3620 | | | | | | | | |
| From Capital Projects Funds | | 3630 | | | | | | | | |
| Interfund | | 3650 | | | | | | | | |
| From Permanent Funds | | 3660 | | | | | | | | |
| From Internal Service Funds | | 3670 | | | | | | | | |
| From Enterprise Funds | | 3690 | | | | | | | | |
| Total Transfers In | | 3600 | | | | | | | 0.00 | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | | |
| To General Fund | | 910 | | | | | | | | |
| To Debt Service Funds | | 920 | | | | | | | | |
| To Capital Projects Funds | | 930 | | | | | | | | |
| Interfund | | 950 | | | | | | | | |
| To Permanent Funds | | 960 | | | | | | | | |
| To Internal Service Funds | | 970 | | | | | | | | |
| To Enterprise Funds | | 990 | | | | | | | | |
| Total Transfers Out | | 9700 | | | | | | | 0.00 | |
| Total Other Financing Sources (Uses) | | | | | | | | | 0.00 | |
| Net Change in Fund Balance | | | | | | | | | 104,353.06 | |
| Fund Balance, July 1, 2022 | | 2800 | | | | | | | | |
| Adjustments to Fund Balance | | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | | |
| Nonspendable Fund Balance | | 2710 | | | | | | | | |
| Restricted Fund Balance | | 2720 | | | | | | | 104,353.06 | |
| Committed Fund Balance | | 2730 | | | | | | | | |
| Assigned Fund Balance | | 2740 | | | | | | | | |
| Unassigned Fund Balance | | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2023 | | 2700 | | | | | | | 104,353.06 | |

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ended June 30, 2023

| REVENUES | Account Number | Capital Outlay Bond Issues (COBI) 310 | Special Act Bonds 320 | Sections 1011.14 and 1011.15, F.S., Loans 330 | Public Education Capital Outlay (PECO) 340 | District Bonds 350 | Capital Outlay and Debt Service Program (CO&DS) 360 | Nonvoted Capital Improvement Section 1011.71(2), F.S. 370 | Voted Capital Improvement Fund 380 | Other Capital Projects 390 | ARRA Economic Stimulus Capital Projects 399 | Totals |
|--|----------------|---------------------------------------|-----------------------|---|--|--------------------|---|---|------------------------------------|----------------------------|---|---------------------|
| <i>Federal:</i> | | | | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | | | | | 0.00 |
| Miscellaneous Federal Through State | 3299 | | | | | | | | | | | 0.00 |
| <i>State:</i> | | | | | | | | | | | | |
| CO&DS Distributed | 3321 | | | | | | 72,746.19 | | | | | 72,746.19 |
| Interest on Undistributed CO&DS | 3325 | | | | | | 1,265.62 | | | | | 1,265.62 |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | | | | | | | | | | | 0.00 |
| State Through Local | 3380 | | | | | | | | | | | 0.00 |
| Public Education Capital Outlay (PECO) | 3391 | | | | | | | | | | | 0.00 |
| Classrooms First Program | 3392 | | | | | | | | | | | 0.00 |
| SMART Schools Small County Assistance Program | 3395 | | | | | | | | | | | 0.00 |
| Class Size Reduction Capital Outlay | 3396 | | | | | | | | | | | 0.00 |
| Charter School Capital Outlay Funding | 3397 | | | | | | | | | | | 0.00 |
| Other Miscellaneous State Revenues | 3399 | | | | | | | | | | | 0.00 |
| Total State Sources | 3300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 74,011.81 | 0.00 | 0.00 | 0.00 | 0.00 | 74,011.81 |
| <i>Local:</i> | | | | | | | | | | | | |
| District Local Capital Improvement Tax | 3413 | | | | | | | 1,313,073.73 | | | | 1,313,073.73 |
| County Local Sales Tax | 3418 | | | | | | | | | | | 0.00 |
| School District Local Sales Tax | 3419 | | | | | | | | | | | 0.00 |
| Tax Redemptions | 3421 | | | | | | | | | | | 0.00 |
| Payment in Lieu of Taxes | 3422 | | | | | | | | | | | 0.00 |
| Excess Fees | 3423 | | | | | | | | | | | 0.00 |
| Interest on Investments | 3431 | | | | | | | | | | | 0.00 |
| Gain on Sale of Investments | 3432 | | | | | | | | | | | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | | | | | | | | | | 0.00 |
| Gifts, Grants and Bequests | 3440 | | | | | | | | | | | 0.00 |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | | | | 0.00 |
| Impact Fees | 3496 | | | | | | | | | | | 0.00 |
| Refunds of Prior Year's Expenditures | 3497 | | | | | | | | | | | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,313,073.73 | 0.00 | 0.00 | 0.00 | 1,313,073.73 |
| Total Revenues | 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 74,011.81 | 1,313,073.73 | 0.00 | 0.00 | 0.00 | 1,387,085.54 |
| EXPENDITURES | | | | | | | | | | | | |
| <i>Capital Outlay: (Function 7400)</i> | | | | | | | | | | | | |
| Library Books | 610 | | | | | | | | | | | 0.00 |
| Audiovisual Materials | 620 | | | | | | | | | | | 0.00 |
| Buildings and Fixed Equipment | 630 | | | | | | | | | | | 0.00 |
| Furniture, Fixtures and Equipment | 640 | | | | | | | 3,450.00 | | | | 3,450.00 |
| Motor Vehicles (Including Buses) | 650 | | | | | | | | | | | 0.00 |
| Land | 660 | | | | | | | | | | | 0.00 |
| Improvements Other Than Buildings | 670 | | | | | | | 12,546.00 | | | | 12,546.00 |
| Remodeling and Renovations | 680 | | | | | | | 26,952.24 | | | | 26,952.24 |
| Computer Software | 690 | | | | | | | | | | | 0.00 |
| Charter School Local Capital Improvement | 793 | | | | | | | | | | | 0.00 |
| Charter School Capital Outlay Sales Tax | 795 | | | | | | | | | | | 0.00 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | | | | | 0.00 |
| Dues and Fees | 730 | | | | | | | 89.50 | | | | 89.50 |
| Other Debt Service | 791 | | | | | | | | | | | 0.00 |
| Total Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 89.50 | 42,948.24 | 0.00 | 0.00 | 0.00 | 43,037.74 |
| Excess (Deficiency) of Revenues Over Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 73,922.31 | 1,270,125.49 | 0.00 | 0.00 | 0.00 | 1,344,047.80 |

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2023

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE | Account Number | Capital Outlay Bond Issues (COBI) | Special Act Bonds | Sections 1011.14 and 1011.15, F.S., Loans | Public Education Capital Outlay (PECO) | District Bonds | Capital Outlay and Debt Service Program (CO&DS) | Nonvoted Capital Improvement Section 1011.71(2), F.S. | Voted Capital Improvement Fund | Other Capital Projects | ARRA Economic Stimulus Capital Projects | Totals |
|---|-------------------|--------------------------------------|-------------------|--|---|-------------------|--|--|--------------------------------|---------------------------|--|---------------------|
| | | 310 | 320 | 330 | 340 | 350 | 360 | 370 | 380 | 390 | 399 | |
| Issuance of Bonds | 3710 | | | | | | | | | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | | | | | | | | | 0.00 |
| Discount on Sale of Bonds (Function 9299) | 891 | | | | | | | | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | | | | | | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | | | | | | | | | 0.00 |
| Discount on Lease-Purchase Agreements (Function 9299) | 893 | | | | | | | | | | | 0.00 |
| Loans | 3720 | | | | | | | | | | | 0.00 |
| Sale of Capital Assets | 3730 | | | | | | | | | | | 0.00 |
| Loss Recoveries | 3740 | | | | | | | | | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | | | | | | | | | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | | | | | | | | | | | 0.00 |
| <i>Transfers In:</i> | | | | | | | | | | | | |
| From General Fund | 3610 | | | | | | | 80,985.74 | | | | 80,985.74 |
| From Debt Service Funds | 3620 | | | | | | | | | | | 0.00 |
| From Special Revenue Funds | 3640 | | | | | | | | | | | 0.00 |
| Interfund | 3650 | | | | | | | | | | | 0.00 |
| From Permanent Funds | 3660 | | | | | | | | | | | 0.00 |
| From Internal Service Funds | 3670 | | | | | | | | | | | 0.00 |
| From Enterprise Funds | 3690 | | | | | | | | | | | 0.00 |
| Total Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 80,985.74 | 0.00 | 0.00 | 0.00 | 80,985.74 |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | | | | |
| To General Fund | 910 | | | | | | | (14,500.00) | | | | (14,500.00) |
| To Debt Service Funds | 920 | | | | | | | | | | | 0.00 |
| To Special Revenue Funds | 940 | | | | | | | | | | | 0.00 |
| Interfund | 950 | | | | | | | | | | | 0.00 |
| To Permanent Funds | 960 | | | | | | | | | | | 0.00 |
| To Internal Service Funds | 970 | | | | | | | | | | | 0.00 |
| To Enterprise Funds | 990 | | | | | | | | | | | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (14,500.00) | 0.00 | 0.00 | 0.00 | (14,500.00) |
| Total Other Financing Sources (Uses) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 66,485.74 | 0.00 | 0.00 | 0.00 | 66,485.74 |
| Net Change in Fund Balances | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 73,922.31 | 1,336,611.23 | 0.00 | 0.00 | 0.00 | 1,410,533.54 |
| Fund Balance, July 1, 2022 | 2800 | | | | | | 486,831.27 | 316,423.10 | | | | 803,254.37 |
| Adjustments to Fund Balances | 2891 | | | | | | | | | | | 0.00 |
| <i>Ending Fund Balance:</i> | | | | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | | | | 0.00 |
| Restricted Fund Balance | 2720 | | | | | | 560,753.58 | 1,653,034.33 | | | | 2,213,787.91 |
| Committed Fund Balance | 2730 | | | | | | | | | | | 0.00 |
| Assigned Fund Balance | 2740 | | | | | | | | | | | 0.00 |
| Unassigned Fund Balance | 2750 | | | | | | | | | | | 0.00 |
| Total Fund Balances, June 30, 2023 | 2700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 560,753.58 | 1,653,034.33 | 0.00 | 0.00 | 0.00 | 2,213,787.91 |