

**DISTRICT SCHOOL BOARD OF LIBERTY 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	55,766.07
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	55,766.07
<i>Federal Through State and Local:</i>		
Medicaid	3202	129,545.43
National Forest Funds	3255	319,767.29
Federal Through Local	3280	5,476.21
Miscellaneous Federal Through State	3299	48,133.95
Total Federal Through State and Local	3200	502,922.88
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	9,099,096.00
Workforce Development	3315	146,677.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	652.11
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	248,250.00
State Forest Funds	3342	16,469.69
State License Tax	3343	5,198.55
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	1,131,202.00
Florida School Recognition Funds	3361	59,638.00
Voluntary Prekindergarten Program	3371	128,269.46
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	279,152.30
Total State	3300	11,114,605.11
<i>Local:</i>		
District School Taxes	3411	1,349,859.42
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	43,423.39
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Interest on Investments	3431	6,324.24
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	700.00
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	2,100.00
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	42,780.00
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	406.00
Receipt of Federal Indirect Cost Rate	3494	111,698.40
Other Miscellaneous Local Sources	3495	23,884.64
Refunds of Prior Year's Expenditures	3497	8,008.19
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	28,719.44
Total Local	3400	1,617,903.72
Total Revenues	3000	13,291,197.78

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

Current:	EXPENDITURES	Account Number	100							Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
	Instruction	5000	4,406,082.92	1,095,783.78	989,122.37		130,611.41		261,481.11	6,883,081.59
	Student Support Services	6100	207,055.58	53,932.46	18,310.26		493.61			279,791.91
	Instructional Media Services	6300	78,078.78	24,870.96						102,949.74
	Instruction and Curriculum Development Services	6300	273,480.04	78,167.43	9,332.56		1,797.38		399.00	363,376.41
	Instructional Staff Training Services	6400	714.40	57.98	12,041.18		938.04		254.99	13,996.59
	Instruction-Related Technology	6500	177,604.42	44,817.58	4,496.00		1,736.42		43,933.34	228,654.42
	Board	7100	141,912.00	104,423.12	160,002.32		1,805.06		393,039.12	452,135.84
	General Administration	7200	260,811.89	114,117.60	15,565.35		624.38		3,920.00	395,039.12
	School Administration	7300	489,778.88	122,402.86	2,976.05		1,328.56		50.00	616,686.35
	Facilities Acquisition and Construction	7410								0.00
	Fiscal Services	7500	214,735.04	69,938.80	13,767.00		1,467.86			340,098.70
	Food Services	7600								0.00
	Central Services	7700	58,977.45	11,825.89	941.84					71,745.18
	Student Transportation Services	7800	364,287.38	109,758.05	61,152.11		72,338.93		75.00	695,229.07
	Operation of Plant	7900	403,679.37	122,735.04	740,892.63		49,104.39		18,112.50	2,023,487.47
	Maintenance of Plant	8100	129,993.96	40,160.54	139,276.27		90,004.41		82,138.60	481,635.78
	Administrative Technology Services	8200	148,813.90	49,096.97	3,981.31					201,891.38
	Community Services	9100	68,935.53	16,292.78	588.36					85,816.67
	Capital Outlay									
	Facilities Acquisition and Construction	7420						92,000.00		92,000.00
	Other Capital Outlay	9300						216,190.63		216,190.63
	Debt Service: (Function 9200)									0.00
	Redemption of Principal	710								0.00
	Interest	720								0.00
	Total Expenditures		7,468,937.54	2,058,401.84	2,172,705.71	745,689.41	332,600.45	399,275.96	348,225.94	13,545,856.85
	Excess (Deficiency) of Revenues Over Expenditures									(234,639.07)

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

Exhibit K-1
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Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	166,914.64
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	450,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	450,000.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		616,914.64
Net Change In Fund Balance		362,255.57
Fund Balance, July 1, 2022	2800	820,182.29
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	493,555.61
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	688,882.25
Total Fund Balances, June 30, 2023	2700	1,182,437.86

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

For the Fiscal Year Ended June 30, 2023

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	555,856.16
School Breakfast Reimbursement	3262	229,687.83
Afterschool Snack Reimbursement	3263	24,710.40
Child Care Food Program	3264	
USDA-Donated Commodities	3265	66,020.63
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	19,689.81
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	77,838.57
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	973,803.40
<i>State:</i>		
School Breakfast Supplement	3337	4,833.00
School Lunch Supplement	3338	5,524.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	10,357.00
<i>Local:</i>		
Interest on Investments	3431	571.89
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	500.00
Student Lunches	3451	
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	
Student and Adult á la Carte Fees	3454	19,230.89
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	632.34
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	20,935.12
Total Revenues	3000	1,005,095.52

**DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2023**

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	273,753.31
Employee Benefits	200	77,957.66
Purchased Services	300	10,200.60
Energy Services	400	45,957.82
Materials and Supplies	500	408,484.82
Capital Outlay	600	658.00
Other	700	40,711.44
Other Capital Outlay (Function 9300)	600	11,287.50
Total Expenditures		869,011.15
Excess (Deficiency) of Revenues Over Expenditures		136,084.37
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		136,084.37
Fund Balance, July 1, 2022	2800	131,821.12
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	87,241.30
Restricted Fund Balance	2720	180,664.19
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2023	2700	267,905.49

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

Exhibit K-3
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Fund 420

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	53,610.52
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	337,264.62
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	90,576.37
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	420,877.50
Teacher and Principal Training and Recruiting - Title II, Part A	3225	35,589.17
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	299,523.96
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	47,873.85
Total Federal Through State and Local	3200	1,285,315.99
<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	1,285,315.99

DISTRICT SCHOOL BOARD OF LIBERTY 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
 FPOE Page
 Fund 410

Current	EXPENDITURES	Account Number	100							Total		
			Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other			
Instruction		5000	557,019.29									
Student Support Services		6100	3,650.00									
Instructional Media Services		6200		721.05				80,509.77			2,407.00	914,890.38
Instruction and Curriculum Development Services		6300	106,579.88	29,964.72	30,000.00							34,981.05
Instructional Staff Training Services		6400	37,102.92	6,407.66	11,703.90						763.60	53,613.48
Instruction-Related Technology		6500			13,359.90							0.00
Board		7100										0.00
General Administration		7300									69,822.46	69,822.46
School Administration		7300										0.00
Facilities Acquisition and Construction		7410										0.00
Fiscal Services		7300										0.00
Food Services		7600										0.00
Central Services		7700	22,432.25	4,556.82								0.00
Student Transportation Services		7800										0.00
Operation of Plant		7900										0.00
Maintenance of Plant		8100										0.00
Administrative Technology Services		8300										0.00
Community Services		9100										0.00
Capital Outlay		7420										0.00
Facilities Acquisition and Construction		9300										0.00
Other Capital Outlay		9300										0.00
Total Expenditures			723,864.34	163,085.12	218,642.25	0.00	89,509.77	18,022.00	18,072.00	71,013.46		1,807,000
Excess (Deficiency) of Revenues over Expenditures												1,255,315.99
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES												0.00
Loans		3720										
Sale of Capital Assets		3730										
Lost Recoveries		3740										
Transfers In		3610										
From General Fund		3620										
From Debt Service Funds		3630										
From Capital Projects Funds		3650										
Interfund		3660										
From Permanent Funds		3670										
From Internal Service Funds		3680										
From Enterprise Funds		3690										
Total Transfers In		3600										0.00
Transfer Out: (Function 9700)		910										
To the General Fund		920										
To Debt Service Funds		930										
To Capital Projects Funds		940										
Interfund		950										
To Permanent Funds		970										
To Internal Service Funds		990										
Total Transfers Out		9700										0.00
Total Other Financing Sources (Uses)												0.00
Fund Balance, July 1, 2022		2800										0.00
Net Change in Fund Balance		2891										0.00
Adjustments to Fund Balance		2710										0.00
Ending Fund Balance:												
Nonspendable Fund Balance		2720										
Reserved Fund Balance		2730										
Committed Fund Balance		2740										
Assigned Fund Balance		2750										
Unassigned Fund Balance		2700										0.00
Total Fund Balance, June 30, 2023												0.00

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 CORONA VIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
 CORONA VIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRSA) 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 CRSA 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>	3199							0.00
Miscellaneous 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			140,526.79		1,077,059.13	75,343.32	1,292,929.24
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	140,526.79	0.00	1,077,059.13	75,343.32	1,292,929.24
<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	140,526.79	0.00	1,077,059.13	75,343.32	1,292,929.24

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

Exhibit K-4
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Fund 441

Category	EXPENDITURES	Account Number	100							Totals	
			Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other		
Instruction		5000									
Student Support Services		6100									0.00
Instructional Media Services		6280									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
Food Services		7500									0.00
General Services		7600									0.00
Student Transportation Services		7700									0.00
Operation of Plant		7800									0.00
Maintenance of Plant		8100									0.00
Administrative Technology Services		8200									0.00
Community Services		9100									0.00
Capital Outlay											0.00
Facilities Acquisition and Construction		7420									0.00
Other Capital Outlay		9200									0.00
Total Expenditures											0.00
Excess (Deficits) of Revenue over Expenditures											0.00
OTHER FINANCING SOURCES (USES)											0.00
AND CHANGES IN FUND BALANCES											0.00
Lumps											
Sale of Capital Assets		3720									0.00
Loss Recoveries		3730									0.00
Transfers In		3740									0.00
From General Fund		3610									0.00
From Debt Service Funds		3620									0.00
From Capital Project Funds		3630									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
<i>Transfers Out: (Function 9700)</i>											
To the General Fund		910									0.00
To Debt Service Funds		920									0.00
To Capital Project Funds		930									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
Total Other Financing Sources (Uses)											0.00
Net Change in Fund Balance											0.00
Fund Balance, July 1, 2022		2800									0.00
Advancements to Fund Balance		2891									0.00
<i>Ending Fund Balance</i>											
Nonspendable Fund Balance		2710									0.00
Restricted Fund Balance		2720									0.00
Committed Fund Balance		2730									0.00
Assigned Fund Balance		2740									0.00
Unassigned Fund Balance		2750									0.00
Total Fund Balance, June 30, 2023		2700									0.00

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING CEER)
 For the Fiscal Year Ended June 30, 2023

Exhibit K-4
 FPOE Page 10
 Fund 423

Current	EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
	Instruction	3000								0.00
	Student Support Services	6100								0.00
	Instructional Media Services	6300								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
	Risk 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
	Capital Outlay	7420								0.00
	Other Capital Outlay	9300								0.00
	Total Expenditures			0.00						0.00
	Excess (Deficiency) of Revenues over Expenditures									
	OTHER FINANCING SOURCES (USES)	Account Number								
	and CHANGES IN FUND BALANCES									
	Loans	3730								
	Sale of Capital Assets	3730								
	Loss Recoveries	3740								
	Transfers In									
	From General Fund	3610								
	From Oth. Service Funds	3630								
	From Capital Projects Funds	3630								
	Interfund	3660								
	From Permanent Funds	3660								
	From Internal Service Funds	3670								
	From Enterprise Funds	3690								
	Total Transfers In	3600								0.00
	Transfers Out: (Function 9700)									
	To the General Fund	910								
	To Oth. Service Funds	920								
	To Capital Projects Funds	930								
	Interfund	940								
	To Permanent Funds	960								
	To Internal Service Funds	970								
	To Enterprise Funds	990								
	Total Transfers Out	9700								0.00
	Net Change in Fund Balance									0.00
	Fund Balance, July 1, 2022	2800								0.00
	Adjustments to Fund Balance	2891								
	Debt/ Fund Balance									
	Nonspendable Fund Balance	2710								
	Restricted Fund Balance	2730								
	Committed Fund Balance	2730								
	Assigned Fund Balance	2740								
	Unassigned Fund Balance	2750								
	Total Fund Balance, June 30, 2023	2700								0.00

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - 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

Current	EXPENDITURES	Account Number	EXPENDITURES							Totals		
			100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other			
	Instruction	5000										
	Student Support Services	6100										
	Instructional Media Services	6200	58,016.93	14,848.66				25,410.30				108,429.31
	Instruction and Curriculum Development Services	6300			3,022.86							0.00
	Instructional Staff Training Services	6400										0.00
	Instruction-Related Technology	6500										0.00
	Bond	7100										0.00
	General Administration	7200									3,565.48	5,565.48
	School Administration	7300										0.00
	Facilities Acquisition and Construction	7410							26,532.00			26,532.00
	Facilities	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
	Capital Outlay	9200										0.00
	Facilities Acquisition and Construction	9300										0.00
	Other Capital Outlay	9300										0.00
	Total Expenditures		58,016.93	14,848.66	3,022.86	0.00	25,410.30	26,532.00			12,676.34	140,226.79
	Excess (Deficiency) of Revenues over Expenditures											0.00
	OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES											
	Lease	3120										
	Sale of Capital Assets	3130										
	Lease Recoveries	3140										
	Transfers In:											
	From General Fund	3610										
	From Debt Service Funds	3620										
	From Capital Projects Funds	3630										
	From Capital Projects Funds	3640										
	Interfund	3650										
	From Permanent Funds	3660										
	From Internal Service Funds	3670										
	From Enterprise Funds	3690										
	Total Transfers In	3600										0.00
	Transfers Out: (Function 9700)											
	To the General Fund	910										
	To Debt Service Funds	920										
	To Capital Projects Funds	930										
	Interfund	940										
	To Permanent Funds	960										
	To Internal Service Funds	970										
	To Enterprise Funds	990										
	Total Transfers Out	9700										0.00
	Total Other Financing Sources (Uses)											0.00
	Net Change in Fund Balance											0.00
	Fund Balance, July 1, 2022	2800										
	Adjustments to Fund Balance	2891										
	Bonding Fund Balance											
	Nonspendable Fund Balance	2710										
	Restricted Fund Balance	2720										
	Committed Fund Balance	2730										
	Assigned Fund Balance	2740										
	Unassigned Fund Balance	2750										
	Total Fund Balance, June 30, 2023	2700									0.00	

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CERSA ACT RELIEF FUND (INCLUDING CEER ID
 For the Fiscal Year Ended June 30, 2023

Exhibit K-4
 FDOE Page 12
 Fund 444

Current	EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
	Interaction	5000								0.00
	Student Support Services	6100								0.00
	Instructional Media Services	6300								0.00
	Instruction and Curriculum Development Services	6300								0.00
	Instructional Staff Training Services	6400								0.00
	Instruction-Related Technology	6500								0.00
	Reced	7100								0.00
	General Administration	7200								0.00
	School Administration	7300								0.00
	Facilities Acquisition and Construction	7410								0.00
	Food 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	8300								0.00
	Community Services	9100								0.00
	Capital Outlay	3420								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
OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES										
	Loans	3120								0.00
	Sale of Capital Assets	3120								0.00
	Loans Receivable	3140								0.00
	Transfers In:									
	From General Fund	3610								0.00
	From Debt Service Funds	3620								0.00
	From Capital Projects Funds	3630								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
	Transfer Out: (Transfer 9100)	910								0.00
	To Debt Service Funds	930								0.00
	To Capital Projects Funds	930								0.00
	Interfund	930								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
	Total Other Financing Sources (Uses)									0.00
	Net Change in Fund Balance	2800								0.00
	Fund Balance, July 1, 2022	2891								0.00
	Adopted to Fund Balance									
	Ending Fund Balance	2710								0.00
	Restricted Fund Balance	2120								0.00
	Committed Fund Balance	2120								0.00
	Assigned Fund Balance	2240								0.00
	Unassigned Fund Balance	2239								0.00
	Total Fund Balance, June 30, 2023	2100								0.00

Current	EXPENDITURES										Totals		
	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other					
Instruction													
Student Support Services	6100	16,882.93										16,882.93	
Instructional Media Services	6100		82,481.90									82,481.90	
Instructional and Curriculum Development Services	6300												
Instructional Staff Training Services	6400			1,000.00								1,000.00	
Instructional Related Technology	6500												
Board	7100												
General Administration	7200												
School Administration	7300												
Facilities Acquisition and Construction	7410												
Food Services	7500												
Central Services	7500												
Student Transportation Services	7800		182.12									182.12	
Operation of Plant	7900					1,211.98						1,211.98	
Maintenance of Plant	8100												
Administration Technology Services	8200		812.45									812.45	
Community Services	9100												
Capital Outlay													
Facilities Acquisition and Construction	7410												
Other Capital Outlay	9300												
Total Expenditures			90,712.48		1,706,616.61		1,211.98			11,962.00		35,874.64	1,077,059.11
Extra (Deficits) of Revenues over Expenditures and CHANGES IN FUND BALANCES			391,084.20										391,084.20
OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES													
Loans			3720										3720
Sale of Capital Assets			3710										3710
Loss Recoveries			3740										3740
Transfers In													
From General Fund			3610										3610
From Debt Service Funds			3620										3620
From Capital Projects Funds			3630										3630
Interfund			3650										3650
From Permanent Funds			3660										3660
From Interest Service Funds			3670										3670
From Enterprise Funds			3690										3690
Total Transfers In			3600										3600
Transfer Out: (Revenue 9700)													
To the General Fund			970										970
To Debt Service Funds			972										972
To Capital Projects Funds			973										973
Interfund			974										974
To Permanent Funds			975										975
To Interest Service Funds			976										976
To Enterprise Funds			977										977
Total Transfer Out			9700										9700
Total Other Financing Sources (Uses)													0.00
Net Change in Fund Balance													0.00
Adjustments to fund balance			2800										2800
Fund Balance, July 1, 2022			2891										2891
Ending Fund Balance:													
Nonspendable Fund Balance			2710										2710
Restricted Fund Balance			2720										2720
Committed Fund Balance			2730										2730
Assigned Fund Balance			2740										2740
Unassigned Fund Balance			2750										2750
Total Fund Balance, June 30, 2023			2790										2790

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND
For the Fiscal Year Ended June 30, 2023

Exhibit K-4
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Fund 446

Current	EXPENDITURES										Totals
	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other			
Investment	3000										
Student Support Services	6100	5,501.96									49,939.24
Instructional Media Services	6100		1,134.76								16,636.72
Instruction and Curriculum Development Services	6300			10,000.00							0.00
Instructional Staff Training Services	6400			4,304.57							4,304.57
Instruction-Related Technology	6500										0.00
Bond	7100										0.00
General Administration	7300								4,442.79		4,442.79
School Administration	7300										0.00
Facilities Acquisition and Construction	7410										0.00
Food 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	8300										0.00
Community Services	9100										0.00
Capital Outlay	9200										0.00
Facilities Acquisition and Construction	9300										0.00
Other Capital Outlay	9300										0.00
Total Expenditures		5,501.96	1,134.76	37,190.57	0.00	7,073.24	0.00	4,442.79			75,343.22
Excess (Deficiency) of Revenues over Expenditures											
OTHER FINANCING SOURCES (USES)											
and CHANGES IN FUND BALANCES											
Loans	3120										
Sale of Capital Assets	3130										
Loss Reserves	3140										
Transfers In											
From General Fund	3610										
From Debt Service Funds	3630										
From Capital Projects Funds	3650										
Interfund	3660										
From Internal Service Funds	3660										
From Internal Service Funds	3670										
From Enterprise Funds	3690										
Total Transfers In	3600										0.00
Transfers Out: (Transfer 9100)											
To the General Fund	910										
To Debt Service Funds	930										
To Capital Projects Funds	930										
Interfund	930										
To Permanent Funds	960										
To Internal Service Funds	970										
To Enterprise Funds	990										
Total Transfers Out	9700										0.00
Total Other Financing Sources (Uses)											
Net Change in Fund Balance											0.00
Fund Balance, July 1, 2022	2800										
Adjustments to Fund Balance	2891										
Ending Fund Balance											
Nonspendable Fund Balance	3210										
Restricted Fund Balance	2730										
Committed Fund Balance	2730										
Assigned Fund Balance	2740										
Unassigned Fund Balance	2750										
Total Fund Balance, June 30, 2023	2700										0.00

Federal Through State and Local	REVENUES		EXPENDITURES							Totals
	Account Number		Salaries	Employee Benefits	Professional Services	Library	Maintenance and Supplies	Capital Outlay	Other	
Federal Through State and Local										
Other - Interest Fund	1390									0.00
Miscellaneous Funds - Through State	1399									0.00
Total Federal Through State and Local	1390									0.00
State										
Other Miscellaneous State Revenues	1396									0.00
Local										
Interest on Bonds	1411									0.00
State of Sale of Investments	1413									0.00
Net Income (Overrun) of Sale of Investments	1411									0.00
Gifts, Grants and Legacies	1446									0.00
Other Miscellaneous Local Sources	1495									0.00
Total Local	1495									0.00
Total Revenues	3080		130	286	349	400	500	600	700	0.00
Current										
Salaries	3090									0.00
Student Support Services	4130									0.00
Instructional Media Services	4200									0.00
Instruction and Curriculum Development Services	4300									0.00
Instructional Staff Training Services	4400									0.00
Instructional Material Technology	4500									0.00
Books	7100									0.00
General Material Center	7200									0.00
School Administration	7300									0.00
Facilities, Vegetation and Construction	7410									0.00
Food Services	7490									0.00
Career Services	7500									0.00
Student Transportation Services	7600									0.00
Maintenance of Plant	7900									0.00
Administration, Technology Services	8100									0.00
Commuter Services	9100									0.00
Capital Outlay										
Facilities, Maintenance and Construction	9120									0.00
Other Capital Outlay	9190									0.00
Fund Transfers										
From Other Funds										0.00
Other (Revenues of Investment and Endowments)										0.00
OTHER FINANCING SOURCES (USES)										0.00
and CHANGES IN FUND BALANCES										0.00
Less Revenues										
Transfer In										
From General Fund	3610									0.00
From Debt Service Fund	3620									0.00
From Capital Projects Fund	3630									0.00
From Fund	3630									0.00
From Investment Fund	3640									0.00
From Internal Service Fund	3670									0.00
From Enterprise Fund	3690									0.00
From Fund	3690									0.00
Total Transfers In	5190									0.00
From General Fund	520									0.00
To Debt Service Fund	520									0.00
To Capital Projects Fund	540									0.00
From Fund	540									0.00
To Investment Fund	560									0.00
To Internal Service Fund	570									0.00
To Enterprise Fund	590									0.00
Total Transfers Out	9790									0.00
Total Other Financial Sources (Uses)										0.00
Net Change in Fund Balances	2890									0.00
Initial Balance, July 1, 2012	2891									0.00
Ending Fund Balance	2110									0.00
Nonrecurring Fund Balance	2120									0.00
Current Fund Balance	2700									0.00
Assigned Fund Balance	2140									0.00
Unassigned Fund Balance	2190									0.00
Total Fund Balance, June 30, 2013	2790									0.00

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
 COMBINING STATEMENT OF REVENUE EXPENDITURES AND CHANGES IN FUND BALANCES, DEBT SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2022

Revenue	Account Number	SEC CODE	Special Act Bonds	System 101111 and 101115 F.S. Loans	Money Market Revenue Bonds	District Bonds	Other Debt Service	ASBZ Economic Stimulus Debt	Total
Interest on Debt	319								0.00
Interest on Debt	320								0.00
Interest on Debt	321								0.00
Interest on Debt	322								0.00
Interest on Debt	323								0.00
Interest on Debt	324								0.00
Interest on Debt	325								0.00
Interest on Debt	326								0.00
Interest on Debt	327								0.00
Interest on Debt	328								0.00
Interest on Debt	329								0.00
Interest on Debt	330								0.00
Interest on Debt	331								0.00
Interest on Debt	332								0.00
Interest on Debt	333								0.00
Interest on Debt	334								0.00
Interest on Debt	335								0.00
Interest on Debt	336								0.00
Interest on Debt	337								0.00
Interest on Debt	338								0.00
Interest on Debt	339								0.00
Interest on Debt	340								0.00
Interest on Debt	341								0.00
Interest on Debt	342								0.00
Interest on Debt	343								0.00
Interest on Debt	344								0.00
Interest on Debt	345								0.00
Interest on Debt	346								0.00
Interest on Debt	347								0.00
Interest on Debt	348								0.00
Interest on Debt	349								0.00
Interest on Debt	350								0.00
Interest on Debt	351								0.00
Interest on Debt	352								0.00
Interest on Debt	353								0.00
Interest on Debt	354								0.00
Interest on Debt	355								0.00
Interest on Debt	356								0.00
Interest on Debt	357								0.00
Interest on Debt	358								0.00
Interest on Debt	359								0.00
Interest on Debt	360								0.00
Interest on Debt	361								0.00
Interest on Debt	362								0.00
Interest on Debt	363								0.00
Interest on Debt	364								0.00
Interest on Debt	365								0.00
Interest on Debt	366								0.00
Interest on Debt	367								0.00
Interest on Debt	368								0.00
Interest on Debt	369								0.00
Interest on Debt	370								0.00
Interest on Debt	371								0.00
Interest on Debt	372								0.00
Interest on Debt	373								0.00
Interest on Debt	374								0.00
Interest on Debt	375								0.00
Interest on Debt	376								0.00
Interest on Debt	377								0.00
Interest on Debt	378								0.00
Interest on Debt	379								0.00
Interest on Debt	380								0.00
Interest on Debt	381								0.00
Interest on Debt	382								0.00
Interest on Debt	383								0.00
Interest on Debt	384								0.00
Interest on Debt	385								0.00
Interest on Debt	386								0.00
Interest on Debt	387								0.00
Interest on Debt	388								0.00
Interest on Debt	389								0.00
Interest on Debt	390								0.00
Interest on Debt	391								0.00
Interest on Debt	392								0.00
Interest on Debt	393								0.00
Interest on Debt	394								0.00
Interest on Debt	395								0.00
Interest on Debt	396								0.00
Interest on Debt	397								0.00
Interest on Debt	398								0.00
Interest on Debt	399								0.00
Interest on Debt	400								0.00
Interest on Debt	401								0.00
Interest on Debt	402								0.00
Interest on Debt	403								0.00
Interest on Debt	404								0.00
Interest on Debt	405								0.00
Interest on Debt	406								0.00
Interest on Debt	407								0.00
Interest on Debt	408								0.00
Interest on Debt	409								0.00
Interest on Debt	410								0.00
Interest on Debt	411								0.00
Interest on Debt	412								0.00
Interest on Debt	413								0.00
Interest on Debt	414								0.00
Interest on Debt	415								0.00
Interest on Debt	416								0.00
Interest on Debt	417								0.00
Interest on Debt	418								0.00
Interest on Debt	419								0.00
Interest on Debt	420								0.00
Interest on Debt	421								0.00
Interest on Debt	422								0.00
Interest on Debt	423								0.00
Interest on Debt	424								0.00
Interest on Debt	425								0.00
Interest on Debt	426								0.00
Interest on Debt	427								0.00
Interest on Debt	428								0.00
Interest on Debt	429								0.00
Interest on Debt	430								0.00
Interest on Debt	431								0.00
Interest on Debt	432								0.00
Interest on Debt	433								0.00
Interest on Debt	434								0.00
Interest on Debt	435								0.00
Interest on Debt	436								0.00
Interest on Debt	437								0.00
Interest on Debt	438								0.00
Interest on Debt	439								0.00
Interest on Debt	440								0.00
Interest on Debt	441								0.00
Interest on Debt	442								0.00
Interest on Debt	443								0.00
Interest on Debt	444								0.00
Interest on Debt	445								0.00
Interest on Debt	446								0.00
Interest on Debt	447								0.00
Interest on Debt	448								0.00
Interest on Debt	449								0.00
Interest on Debt	450								0.00
Interest on Debt	451								0.00
Interest on Debt	452								0.00
Interest on Debt	453								0.00
Interest on Debt	454								0.00
Interest on Debt	455								0.00
Interest on Debt	456								0.00
Interest on Debt	457								0.00
Interest on Debt	458								0.00
Interest on Debt	459								0.00
Interest on Debt	460								0.00
Interest on Debt	461								0.00
Interest on Debt	462								0.00
Interest on Debt	463								0.00
Interest on Debt	464								0.00
Interest on Debt	465								0.00
Interest on Debt	466								0.00
Interest on Debt	467								0.00
Interest on Debt	468								0.00
Interest on Debt	469								0.00
Interest on Debt	470								0.00
Interest on Debt	471								0.00
Interest on Debt	472								0.00
Interest on Debt	473								0.00
Interest on Debt	474								0.00
Interest on Debt	475								0.00
Interest on Debt	476								0.00
Interest on Debt	477								0.00
Interest on Debt	478								0.00
Interest on Debt	479								0.00
Interest on Debt	480								0.00
Interest on Debt	481								0.00
Interest on Debt	482								0.00
Interest on Debt	483								0.00
Interest on Debt	484								0.00
Interest on Debt	485								0.00
Interest on Debt	486								0.00
Interest on Debt	487								0.00
Interest on Debt	488								0.00
Interest on Debt	489								0.00
Interest on Debt	490								0.00
Interest on Debt	491								0.00
Interest on Debt	492								

DISTRICT SCHOOL BOARD OF LIBERTY 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 10111.4 and 1011.15, F.S. Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (COLDSP)	Normal Capital Improvement Section 1011.7(1), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARBA Economic Stimulus Capital Projects	TOTALS
		318	378	338	348	358	368	378	388	398	399	
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	881											0.00
Proceeds of Lease-Purchase Agreements	3720											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3728											0.00
Sale of Capital Assets	3730											0.00
Loan Reserves	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3720											0.00
Transfer In:												
From General Fund	3610											0.00
From Debt Service Funds	3630											0.00
From Social Revenue Funds	3640											0.00
From Social Revenue Funds	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Extracurricular Funds	3690											0.00
Total Transfers In	3600	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Transfer's Out: (Function 9700)												
To General Fund	910											(450,000.00)
To Debt Service Funds	920											0.00
To Special Revenue Funds	940											0.00
To Special Revenue Funds	950											0.00
Internal	960											0.00
To Permanent Funds	970											0.00
To Internal Service Funds	990											0.00
To Extracurricular Funds	970											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(450,000.00)	0.00	0.00	0.00	(450,000.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(450,000.00)	0.00	0.00	0.00	(450,000.00)
Net Change in Fund Balances		0.00		0.00	0.00	0.00	0.00	98,815.23	0.00	(13,499.00)	0.00	108,991.41
Fund Balance, July 1, 2022	2800				33,490.00		41,995.87	55,095.82		0.00		130,486.69
Adjustments to Fund Balances	2881				(33,490.00)					33,490.00		0.00
Funding Fund Balance:												
Nonretireable Fund Balance	2710									0.00		0.00
Restricted Fund Balance	2720						83,663.05	133,819.05		0.00		239,482.10
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balance, June 30, 2023	2700	0.00	0.00	0.00	0.00	0.00	83,663.05	133,819.05	0.00	0.00	0.00	239,482.10

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

REVENUES		Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Transf.	Transf.
Federal Direct		3100									
Federal Through State and Local		3200									
State Sources		3300									
Local Sources		3400									
Total Revenues		3600	100	200	300	400	500	600	700		0.00
EXPENDITURES		Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Transf.	Transf.
Current:											
Instruction		6000									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
Bond		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
Central Services		7700									0.00
Student Transportation Services		7800									0.00
Operation of Plant		7900									0.00
Maintenance of Plant		8100									0.00
Administrative Technology Services		8200									0.00
Community Services		9100									0.00
Capital Outlay:											
Facilities Acquisition and Construction		7420									0.00
Other Capital Outlay		9100									0.00
Debt Service - Function 9300											
Redemption of Principal		710									0.00
Interest		720									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											
OTHER FINANCING SOURCES											
AND CHANGES IN FUND BALANCES											
Sale of Capital Assets		Account Number									
Less Reserves		3740									
Transfer in:											
From General Fund		3610									
From Debt Service Funds		3620									
From Capital Project Funds		3630									
From Special Revenue Funds		3640									
From Internal Service Funds		3670									
From Enterprise Funds		3690									
Total Transfer In		3690									0.00
Transfer Out - Function 9700											
to Central Fund		910									
to Debt Service Funds		920									
to Capital Project Funds		930									
to Special Revenue Funds		940									
to Internal Service Funds		970									
to Enterprise Funds		990									
Total Transfer Out		9700									0.00
Total Other Financing Sources (Uses)											
Net Change in Fund Balance											0.00
Fund Balance, July 1, 2022		2800									0.00
Adjustments to Fund Balance		2891									
Beginning Fund Balance		2710									
Nonspendable Fund Balance		2720									
Assigned Fund Balance		2730									
Committed Fund Balance		2740									
Unassigned Fund Balance		2750									
Total Fund Balance, June 30, 2023		2700									0.00

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

	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
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
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3510								0.00
From Debt Service Funds	3520								0.00
From Capital Projects Funds	3530								0.00
From Special Revenue Funds	3540								0.00
Interfund	3550								0.00
From Permanent Funds	3560								0.00
From Internal Service Funds	3570								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								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
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2022	2880								0.00
Adjustments to Net Position	2895								0.00
Net Position, June 30, 2023	2780								0.00

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

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues			0.00				0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses			0.00				0.00	0.00	0.00
Operating Income (Loss)			0.00				0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
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
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)			0.00				0.00	0.00	0.00
Income (Loss) Before Operating Transfers			0.00				0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In (Function 9700)	3600		0.00				0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700		0.00				0.00	0.00	0.00
Change in Net Position			0.00				0.00	0.00	0.00
Net Position, July 1, 2022	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2023	2780								0.00

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
 June 30, 2023

ASSETS	Account Number	Beginning Balance July 1, 2022	Additions	Deductions	Ending Balance June 30, 2023
Cash	1110	150,718.69	383,343.00	379,975.00	154,086.69
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		150,718.69	383,343.00	379,975.00	154,086.69
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290				0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments		150,718.69			
Total Net Position	2785	150,718.69			0.00

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
 COMPARING STATEMENT OF REVENUES, EXPENSES, TRANSFERS AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUND
 For the Fiscal Year Ended June 30, 2022

Exhibit A.7
 FOCUS Page 17
 Fund 200

REVENUES	Account Number	Capital Outlay and Debt Service Program (COASDP)	Normal Capital Improvement Section (0111) TICD 2 E	Other Capital	Total
Madisonville School District	1129				0.00
Madisonville Federal Through State	379				0.00
COASDP Disburse	331	4,821.87			4,821.87
Interest on Unliquidated COASDP	332	744.90			744.90
State Tax Distribution (S. 112.20)(09)(a, F.A.)	334				0.00
State Through Local	330				0.00
Public Employees Capital Outlay (PECO)	337				0.00
Charter School Program	332				0.00
BLA/MLT Schools Small County/Autism Program	336				0.00
Charter School Capital Outlay	335				0.00
Charter School Capital Outlay Funding	337				0.00
Other Administrative Fund Revenues	339			31,683.00	31,683.00
Total Revenues	339	4,166.77	0.00	31,683.00	7,049.77
Capital Outlay	341		20,322.54		20,322.54
Debt Local Capital Improvement Tax	341				0.00
County Local Debt Tax	341				0.00
School District Local Sales Tax	341				0.00
Tax Reimburse	342		16,026.66		16,026.66
Payment in Lieu of Taxes	342				0.00
Special Tax	342				0.00
Interest on Investments	343	123.08	1,316.01	36.44	1,375.53
Gifts on Behalf of Investments	343				0.00
Net Interest Received in the Value of Investments	343				0.00
Gifts, Grants and Revenues	344				0.00
Other Administrative Local Revenues	345				0.00
Interest Fees	346				0.00
Revenues of Prior Year Expenditures	347				0.00
Total Local Revenues	340	133.08	14,411.22	36.44	14,580.74
Total Revenues	340	4,319.85	14,411.22	31,719.44	49,450.51
Capital Outlay - Revenues 7409					
Library Books	610				0.00
Administrative Materials	620				0.00
Building and Plant Revenues	630				0.00
Building, Services and Equipment	640		6,785.00		6,785.00
Motor Vehicles (excluding buses)	650				0.00
Land	660				0.00
Improvements, Open Time Buildings	670				0.00
Landmarks and Improvements	680				0.00
Capital Expenditures	690		4,921.44		4,921.44
Charter School Local Capital Improvement	70				0.00
Charter School Capital Outlay Sales Tax	72				0.00
Charter Schools - Revenues 5109	710				0.00
Subscriptions of Periodicals	720				0.00
Travel	730				0.00
Other Debt Service	740				0.00
Other Debt Service	750				0.00
Total Expenditures		5,041	20,322.54	6,785.44	32,149
Change (Decrease) of Revenues - Other Expenditures		4,657.11	14,411.22	31,683.00	51,751.33

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES

June 30, 2023

Exhibit K-12
 FDOE Page 23
 Fund 601

	Account Number	Governmental Activities Total Balance (1) June 30, 2023	Business-Type Activities Total Balance (1) June 30, 2023	Total	Governmental Activities - Debt Principal Payments 2022-23	Governmental Activities - Principal Due Within One Year 2023-24	Governmental Activities - Debt Interest Payments 2022-23	Governmental Activities - Interest Due Within One Year 2023-24
Notes Payable	2310			0.00				
Obligations Under Leases and SBITA Bonds Payable	2315			0.00				
SBE/COB1 Bonds Payable	2321			0.00				
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	633,095.47		633,095.47				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	1,369,804.00		1,369,804.00				
Net Pension Liability	2365	10,235,284.00		10,235,284.00				
Estimated PECCO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-Term Liabilities		12,238,183.47	0.00	12,238,183.47	0.00	0.00	0.00	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2023, including discounts and premiums.

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DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
 SCHEDULE OF CATEGORICAL PROGRAMS
 REPORT OF EXPENDITURES AND AVAILABLE FUNDS
 For the Fiscal Year Ended June 30, 2023

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2022	Returned To FDOE	Revenues 2022-23	Expenditures 2022-23	Flexibility [1] 2022-23	Unexpended June 30, 2023
Class Size Reduction Operating Funds (3355)	94740			1,131,202.00	1,131,202.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	32,101.88		0.00	3,543.13		28,558.75
Florida School Recognition Funds (3361)	92040			59,638.00	59,638.00		0.00
Instructional Materials (FEFP Earmark) [2]	90880			104,178.00	86,652.48		17,525.52
Library Media (FEFP Earmark) [2]	90881	2,230.99		5,905.00	5,483.76		2,652.23
Mental Health Assistance (FEFP Earmark)	90280	13,932.50		158,506.00	156,972.52		15,465.98
Preschool Projects (3372)	97950						0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800			182,383.00	182,383.00		0.00
Safe Schools (FEFP Earmark) [4]	90803			316,090.00	338,112.73		0.00
Student Transportation (FEFP Earmark)	90830	22,022.73					0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280			308,208.00	308,208.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			269,864.00	234,605.45		35,258.55
Voluntary Prekindergarten - School Year Program (3371)	96440			24,046.00	24,046.00		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	32,243.63		128,269.46	160,513.09		0.00

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

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2023

UTILITIES AND ENERGY SERVICES EXPENDITURES:	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Public Utility Services Other than Energy - All Functions	380	73,389.30				73,389.30
Public Utility Services Other than Energy - Functions 7900 & 8100	380	70,089.44				70,089.44
Natural Gas - All Functions	411					0.00
Natural Gas - Functions 7900 & 8100	411					0.00
Bottled Gas - All Functions	421	16,729.59				16,729.59
Bottled Gas - Functions 7900 & 8100	421	16,729.59				16,729.59
Electricity - All Functions	430	641,458.78	2,533.72			643,992.50
Electricity - Functions 7900 & 8100	430	635,621.75				635,621.75
Heating Oil - All Functions	440					0.00
Heating Oil - Functions 7900 & 8100	440					0.00
Gasoline - All Functions	450	18,162.92				18,162.92
Gasoline - Functions 7900 & 8100	450	18,162.92				18,162.92
Diesel Fuel - All Functions	460	67,134.58			1,211.98	68,346.56
Diesel Fuel - Functions 7900 & 8100	460	3,461.93				3,461.93
Other Energy Services - All Functions	490					0.00
Other Energy Services - Functions 7900 & 8100	490					0.00
Subtotal - Functions 7900 & 8100		725,902.71	0.00	0.00	0.00	725,902.71
Total - All Functions		816,875.17	2,533.72	0.00	1,211.98	820,620.87
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	18,162.92				18,162.92
Diesel Fuel	460	63,672.65			1,211.98	64,884.63
Oil and Grease	540					0.00
Total		81,835.57		0.00	1,211.98	83,047.55
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
Buses	651	151,159.00		67,869.00		219,028.00

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2023

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund	Special Revenue Funds	Special Revenue - Federal Education Stabilization Fund	Capital Projects Funds	Total
<i>Noncapitalized Expenditures:</i>						
Technology-Related Professional and Technical Services	319					0.00
Technology-Related Repairs and Maintenance	359					0.00
Technology-Related Rentals	369	42,975.00				42,975.00
Telephone and Other Data Communication Services	379					0.00
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5XX9					0.00
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644					0.00
Technology-Related Noncapitalized Fixtures and Equipment	649			11,960.00		11,960.00
Noncapitalized Software	692					0.00
Miscellaneous Technology-Related	799					0.00
Total		42,975.00	0.00	11,960.00	0.00	54,935.00

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund	Special Revenue Funds	Special Revenue - Federal Education Stabilization Fund	Capital Projects Funds	Total
<i>Capitalized Expenditures:</i>						
Capitalized Computer Hardware and Technology-Related Infrastructure	643		7,112.00			7,112.00
Technology-Related Capitalized Fixtures and Equipment	648					0.00
Capitalized Software	691					0.00
Total		0.00	7,112.00	0.00	0.00	7,112.00

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

SCHEDULE OF SELECTED SUBPROJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2023

SUBAWARDS FOR INDIRECT COST RATE:	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue - Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

FOOD SERVICE SUPPLIES SUBOBJECT	Subobject	Special Revenue Food Services 410
Supplies	510	13,212.37
Food	570	346,080.80
Donated Foods	580	20,449.91

TEACHER SALARIES	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Basic Programs 101, 102 and 103 (Function 5100)	120	3,245,954.49	225,341.15	294,127.77	3,765,423.41
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	132,127.45			132,127.45
Total Basic Program Salaries		3,378,081.94	225,341.15	294,127.77	3,897,550.86
Other Programs 130 (ESOL) (Function 5100)	120				0.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	384,017.33	12,530.69		396,548.02
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	94,343.26			94,343.26
Total ESE Program Salaries		478,360.59	12,530.69	0.00	490,891.28
Career Program 300 (Function 5300)	120	100,890.47	32,106.74	41,769.00	174,766.21
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		100,890.47	32,106.74	41,769.00	174,766.21
TOTAL		3,957,333.00	260,978.58	335,896.77	4,564,208.35

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Textbooks (Function 5000)	520	47,271.92		234,365.30	281,537.22

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700				0.00
Total Direct Care - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700				0.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700				0.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700				0.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700				0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES						
I. Instruction:	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotal
Basic	3100					0.00
Exceptional	3200					0.00
Career Education	3100					0.00
Adult General	3400					0.00
Prekindergarten	3500					0.00
Other Instruction	3900					0.00
School - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
II. School Safety:						0.00
Total Flexible Spending Expenditures						0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED						
I. Instruction:	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
Basic	3100					0.00
Exceptional	3200					0.00
Career Education	3100					0.00
Adult General	3400					0.00
Prekindergarten	3500					0.00
Other Instruction	3900					0.00
School - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
II. School Safety:						0.00
Total Flexible Spending Expenditures						0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)							
Expenditures:	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobject 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobject 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
General Fund	100						0.00
Social Revenue Funds - Food Services	410						0.00
Social Revenue Funds - Other Federal Programs	420						0.00
Social Revenue Funds - Federal Education Subsidization Fund	440						0.00
Capital Project Funds	3XX						0.00
Total Charter School Distributions							0.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)						
Expenditures:	Account Number	Amount	Unexpended June 30, 2022	Earnings 2022-23	Expenditures 2022-23	Unexpended June 30, 2023
General Fund	3900					
Social Revenue Funds - Other Federal Programs	3900					
Social Revenue Funds - Federal Education Subsidization Fund	3900					
Total	3900		0.00	129,545.43	129,545.43	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)						
Earnings, Expenditures and Carryover Amounts:	Unexpended June 30, 2022	Earnings 2022-23	Expenditures 2022-23	Unexpended June 30, 2023		
Exceptional Student Education	0.00	129,545.43	129,545.43			
School Nurses and Health Care Services						
Occupational Therapy, Physical Therapy and Other Therapy Services						
ESE Professional and Technical Services						
Gifted Student Education						
Staff Training and Curriculum Development						
Medical Administration and Billing Services						
Student Services						
Counselors						
Other						
Total Expenditures			129,545.43			

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)		
Balance Sheet Account, June 30, 2022	Fund Number	Amount
Total Assets and Deferred Outflows of Resources	100	1,379,947.84
Total Liabilities and Deferred Inflows of Resources	100	197,207.98

VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2023

VOLUNTARY PREKINDERGARTEN PROGRAM (1) GENERAL FUND EXPENDITURES	Account Number	100						Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	
<i>Current:</i>								
Prekindergarten	5300	152,133.40	42,299.83	12,131.75		88.80		206,653.78
Student Support Services	6100							0.00
Instructional Media Services	6200							0.00
Instruction and Curriculum Development Services	6300	3,280.89	586.45					3,867.34
Instructional Staff Training Services	6400			375.00				375.00
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	282.37	107.09		2,224.25			2,613.71
Maintenance of Plant	8100	\$,206.79	1,630.36					6,837.15
Administrative Technology Services	8200							0.00
Community Services	9100	68,935.53	16,202.78	588.36				85,726.67
<i>Capital Outlay:</i>								
Facilities Acquisition and Construction	7410							0.00
Other Capital Outlay	9300							0.00
<i>Debt Service: (Function 9200)</i>								
Redemption of Principal	710							0.00
Interest	720							0.00
Total Expenditures		229,848.98	60,916.51	13,095.11	2,224.25	88.80	0.00	306,173.65

(1) Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.)