MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Liberty County District School Board has prepared the following discussion and analysis to provide an overview of the District's financial activities for the fiscal year ended June 30, 2023. The information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions and should be considered in conjunction with the District's financial statements and notes to financial statements found immediately following the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2022-23 fiscal year are as follows:

- In total, net position decreased by \$178,395.81, primarily due to the recording of depreciation.
- General revenues total \$16,575,666.63. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total \$1,100,324.03.
- Expenses total \$17,854,386.47. Only \$1,100,324.03 of these expenses was offset by program specific revenues, with the remainder paid from general revenues. Total expenses exceeded revenues by \$178,395.81.
- During the current fiscal year, General Fund revenues and other financing sources exceeded expenditures and other financing uses by \$362,255.57.
- The unassigned fund balance of the General Fund, representing the net current financial resources available for general appropriation by the Board, totals \$688,882.25 at June 30, 2023.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

The government-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net position and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the District presented on the accrual basis of accounting. The statement of net position provides information about the District's financial position, its assets, liabilities, and deferred inflows/outflows of resources, using an economic resources measurement focus. Assets plus deferred outflows of resources, less liabilities and deferred inflows of resources, equals net position, which is a measure of the District's financial health. The statement of activities presents information about the change in the District's net position, the results of operations, during the

fiscal year. An increase or decrease in net position is an indication of whether the District's financial health is improving or deteriorating.

All of the District's activities and services are reported in the government-wide financial statements as governmental activities. The District's governmental activities include instruction, student support services, instructional support services, administrative support services, facility maintenance, transportation, and food services. Property taxes and State revenues finance most of these activities. Additionally, all capital and debt financing activities are reported as governmental activities.

Over a period of time, changes in the District's net position are an indication of improving or deteriorating financial condition. This information should be evaluated in conjunction with other non-financial factors, such as changes in the District's property tax base and student enrollment.

Fund Financial Statements

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

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

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

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

Local Capital Improvement Fund. Data from the other governmental funds are combined into a single, aggregated presentation.

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

<u>Fiduciary Funds</u>: Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for the benefit of external parties, such as student activity funds. Fiduciary funds are not reflected in the government-wide statements because the resources are not available to support the District's own programs. In its fiduciary capacity, the District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

The District uses custodial funds to account for resources held for student activities and groups.

Notes to Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's total other postemployment benefits (OPEB) and net pension liabilities.



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

Net Position, End of Year

Governmental Activities

		AGUV	ille	-
	_	6-30-23	_	6-30-22
Current and Other Assets Capital Assets	\$	5,565,604.43 43,553,821.80	\$	4,886,536.92 44,430,843.55
Total Assets		49,119,426.23		49,317,380.47
Deferred Outflows of Resources		3,964,845.00		3,722,889.00
Long-Term Liabilities Other Liabilities		12,238,183.47 207,258.98		6,778,442.11 144,009.77
Total Liabilities		12,445,442.45		6,922,451.88
Deferred Inflows of Resources		2,087,127.00	_	7,387,720.00
Net Position: Net Investment in Capital Assets Restricted Unrestricted (Deficit)		43,553,821.80 1,000,943.20 (6,003,063.22)		44,430,843.55 380,900.60 (6,081,646.56)
Total Net Position	\$	38,551,701.78	\$	38,730,097.59

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

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The deficit unrestricted net position of \$6,003,063.22 is primarily due to the District participating in cost-sharing multiple-employer defined benefit plans of the Florida Retirement System and Health Insurance Subsidy resulting in pension liabilities of \$7,697,729 and \$2,537,555, respectively, at June 30, 2023.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2023, and June 30, 2022, are as follows:

Operating Results for the Fiscal Year Ended

Governmental Activities

		Activ	/ities
		6-30-23	6-30-22
Program Revenues:			
Charges for Services	\$	64,110.89	\$ 69,012.66
Operating Grants and Contributions		984,160.40	853,504.29
Capital Grants and Contributions		52,052.74	84,077.84
General Revenues:			
Property Taxes, Levied for Operational Purposes		1,393,282.81	1,400,849.52
Property Taxes, Levied for Capital Projects		580,779.22	491,930.49
Grants and Contributions Not Restricted			
to Specific Programs		14,251,539.29	13,667,921.35
Unrestricted Investment Earnings		8,601.66	2,209.72
Miscellaneous		341,463.65	4,633,127.33
Total Revenues	_	17,675,990.66	21,202,633.20
Functions/Program Expenses:			
Instruction		8,924,252.73	8,868,817.02
Student Support Services		303,002.34	297,802.71
Instructional Media Services		102,899.74	115,958.94
Instruction and Curriculum Development Services		493,152.18	564,263.01
Instructional Staff Training Services		75,617.29	86,362.70
Instruction-Related Technology		220,609.44	371,504.74
Board		452,135.84	376,693.70
General Administration		507,872.84	553,492.18
School Administration		616,371.35	586,727.39
Facilities Acquisition and Construction		82,893.59	92,467.93
Fiscal Services		323,171.92	313,215.92
Food Services		853,435.67	749,249.50
Central Services		98,595.25	93,249.17
Student Transportation Services		765,355.49	663,585.79
Operation of Plant		2,022,680.14	1,432,134.67
Maintenance of Plant		481,552.78	370,268.10
Administrative Technology Services		206,980.23	198,602.25
Community Services		85,772.67	54,331.34
Unallocated Interest on Long-Term Debt		52.69	2,096.52
Unallocated Depreciation Expense		1,237,982.29	1,233,271.57
Loss on Disposal of Capital Assets	_		14,639.82
Total Functions/Program Expenses	_	17,854,386.47	17,038,734.97
Change in Net Position		(178,395.81)	4,163,898.23
Net Position - Beginning	_	38,730,097.59	34,566,199.36
Net Position - Ending	\$	38,551,701.78	\$ 38,730,097.59

The largest revenue source is the State of Florida (63 percent). Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP funding formula utilizes student enrollment data and is designed to maintain equity in funding across all Florida school districts, taking into consideration the District's funding ability based on the local property tax base.

Miscellaneous revenues decreased by \$4,291,663.68 primarily due to the recognition of a New Markets Tax Credit note receivable in the prior year.

Instruction expenses represent 50 percent of total governmental expenses in the 2022-23 fiscal year. Instruction expenses increased by \$55,435.71 from the previous fiscal year. Operation of Plant expenditures increased by \$590,545.47 primarily due to an overall increase in energy costs.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental Funds

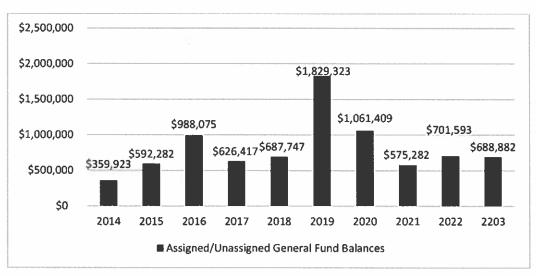
The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the governmental funds reported combined ending fund balances of \$1,689,825.45, an increase of \$607,332.35 from the prior year. Additional information related to fund balances can be found in the notes to the financial statements.

Major Governmental Funds

General Fund. The General Fund is the District's chief operating fund. At the end of the
current fiscal year, unassigned fund balance is \$688,882.25, while the total fund balance
is \$1,182,437.86. As a measure of the General Fund's liquidity, it may be useful to
compare the total assigned and unassigned fund balances to General Fund total
revenues. The total assigned and unassigned fund balance is 5 percent of the total
General Fund revenues, while total fund balance represents 8.8 percent of total General
Fund revenues.

Total fund balance increased by \$362,255.57 during the current fiscal year as compared to a increase of \$187,745.82 in the prior fiscal year. The following graph shows the assigned and unassigned General Fund balances from the 2013-14 to 2022-23 fiscal years.



• Special Revenue – Food Service Fund. The Special Revenue – Food Service Fund has total revenues Other Fund has total revenues and expenditures of \$1,005,095.52 and expenditures of \$869,011.15.

- **Special Revenue Other Fund**. The Special Revenue Other Fund has total revenues and expenditures of \$1,285,315.99 each. Because grant revenues are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.
- Special Revenue Federal Education Stabilization Fund. The Special Revenue Federal Education Stabilization Fund has total revenues and expenditures of \$1,292,929.24 each. Because grant revenues are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.
- Capital Projects Local Capital Improvement. The Capital Projects Local Capital Improvement Fund has revenue of \$548,815.23 and expenditures and other financing uses of \$450,000.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2022-23 fiscal year, the District amended its General Fund budget several times, which resulted in an increase in total budgeted revenues of \$613,988.92, or 4.56 percent. At the same time, final appropriations are more than the original budgeted amounts by \$613,988.92, or 4.44 percent, primarily due to changes in estimated State funding levels and corresponding adjustments to planned expenditures to ensure maintenance of an adequate fund balance.

Actual revenues are in line with final budgeted revenues, while actual expenditures are \$882.580.43, or 6 percent, less than final budgeted amounts. The decrease in actual expenditures is primarily due to continued cost containment measures implemented by the District.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

The District's investment in capital assets, (net of accumulated depreciation), for its governmental activities as of June 30, 2023, amount to \$43,553,821.80. This investment in capital assets includes land; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; and motor vehicles.

Additional information on the District's capital assets can be found in Notes I.F.4. and II.C. to the financial statements.

Long-Term Debt

At June 30, 2023, the District has no long-term debt outstanding.

REQUESTS FOR INFORMATION

This report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning information provided in the MD&A or other required supplementary information, and financial statements and notes thereto, or requests for additional financial information should be addressed to the Director of Finance, Liberty County District School Board, P.O. Box 429, Bristol, Florida 32321.

		Primary Government
	Account Number	Governmental Activities
ASSETS		
Cash and Cash Equivalents	1110	1,469,777.79
Accounts Receivable, Net	1131	731.09
Due From Other Agencies	1220	389,854.25
Note Receivable - New Market Tax Credit		3,618,000.00
Inventory	1150	87,241.30
Capital Assets		
Land	1310	890,603.83
Land Improvements - Nondepreciable	1315	-
Construction in Progress	1360	-
Nondepreciable Capital Assets		890,603.83
Improvements Other Than Buildings	1320	1,756,869.84
Less Accumulated Depreciation	1329	(1,390,542.17)
Buildings and Fixed Equipment	1330	55,314,820.89
Less Accumulated Depreciation	1339	(14,219,133.09)
Furniture, Fixtures and Equipment	1340	2,409,967.25
Less Accumulated Depreciation	1349	(1,775,107.00)
Motor Vehicles	1350	1,976,361.04
Less Accumulated Depreciation	1359	(1,410,018.79)
Depreciable Capital Assets, Net		42,663,217.97
Total Capital Assets		43,553,821.80
Total Assets		49,119,426.23
DEFERRED OUTFLOWS OF RESOURCES		
Pension	1940	3,528,598.00
Other Postemployment Benefits	1950	436,247.00
Asset Retirement Obligation	1960	<u> </u>
Total Deferred Outflows of Resources		3,964,845.00
LIABILITIES		
Payroll Deductions and Withholdings	2170	675.65
Accounts Payable	2120	206,583.33
Noncurrent Liabilities		
Portion Due Within One Year:		
Liability for Compensated Absences	2330	47,068.04
Net Other Postemployment Benefits Obligation	2360	63,583.00
Net Pension Liability	2365	-
Due Within One Year		110,651.04
Portion Due After One Year:		
Liability for Compensated Absences	2330	586,027.43
Net Other Postemployment Benefits Obligation	2360	1,306,221.00
Net Pension Liability	2365	10,235,284.00
Due in More than One Year		12,127,532.43
Total Long-Term Liabilities		12,238,183.47
Total Liabilities	1	12,445,442.45
DEFERRED INFLOWS OF RESOURCES		
Pension	2640	724,439.00
Other Postemployment Benefits	2650	1,362,688.00
Total Deferred Inflows of Resources	2030	2,087,127.00
NET POSITION		2,301,127.00
Net Investment in Capital Assets	2770	43,553,821.80
Restricted For:	2170	73,333,021.60
Categorical Carryover Programs	2780	493,555.61
Food Service	2780	267,905.49
Debt Service	2780	201,703.49
Capital Projects	2780	239,482.10
Other Purposes	2780	237,402.10
Unrestricted	2790	(6,003,063.22)
Total Net Position	2/70	38,551,701.78
T A11 1121 I A31/10/1	1	30,331,701.78

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2023

	Total Component Units	Total Nonmajor Component Units	Major Component Unit Name	Component Units: Major Component Unit Name	Total Primary Government	Total Business-Type Activities	Other Business-Type Activity	Davcare Operations	Business-type Activities: Self-Insurance Consortium	Total Governmental Activities	Unallocated Depreciation/Amortization Expense	Loss on Disposal of Asset	Interest on Long-Term Debt	Community Services	Administrative Technology Services	Operation of Files	Student Transportation Services	Central Services	Food Services	Fiscal Services	Facilities Acquisition and Construction	School Administration	General Administration	Board	Instruction-Related Technology	Instructional Staff Training Services	Instructional Media Services	Soucest Support Services	TISCOCIONI	Governmental Activities:	FUNCTIONS		
General Revenues: Taxes: Property Taxes, Levied f Local Sales Taxes Grants and Contributions N Investment Earnings Miscellaneous Special Items Extraordinary Items Extraordinary Items Transfers Total General Revenues, 8 Change in Net Position Net Position, June 30, 2022											1 C C C C C C C C C C C C C C C C C C C		9200	9100	8200	9000	7800	7700	7600	7500	7400	7300	7200	7100	6500	6400	6200	0000	2000	6003	Number	Account	
General Revenues: Taxes: Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects Local Sales Taxes Items and Crausfer Miscellaneous Special Items Special General Revenues, Special Items, Extraordinary Items and Transfers Total General Revenues, Special Items, Extraordinary Items and Transfers Change in Net Position Net Position, July 1, 2021 Adjustments to Net Position, See Note II.B. to Financial Statements Net Position, June 30, 2022	0.00	0.00	0.00	0.00	17,854,386.47	0.00				17,854,386.47	1,217,982.29	0.00	52.69	85.772.67	206.980.23	491 447 79	7 027 680 14	98,595.25	853,435.67	323,171.92	82,893.59	616,371.35	507,872.84	452,135.84	220,609,44	75,617.29	102,677.74	303,002.34	202 002 24	8 074 757 73	Expenses		
oses nordinary Items and Transf	0.00	0.00	0.00	0.00	64,110.89	0.00				64,110.89									19,230.89		128838								1,000.00	AA 880 M	Services	Charges for	
ici a	0.90	0.00	0.00	0.00	984,160.40	0.00				984,160.40	The second secon								984,160.40				8								Contributions	Grants and	Program Revenues
	0.00	0.00	0.00	0.00	52,052.74	0.00				52,052.74	The state of the s									Section of the sectio	52,052.74										Contributions	Grants and	
1,393,282.81 580,779.22 14,251,539.29 8,601.66 341,463.65 341,463.65 16,575,666.63 (178,395.81) 38,730,097.59 38,551,701.78					(16,754,062.44)	United where	The state of the s	Sandan and the sandan		(16,754,062.44)	(1,237,982.29)	0.00	(52.69)	(85,772.67)	(206,980.23)	(481 <57 78)	(2.02.680.14)	(98,595.25)	149,955.62	(323,171.92)	(30,840.85)	(616,371.35)	(507,872.84)	(452,135.84)	(220,609.44)	(75,617.29)	(493 157 18)	(10, 800, 74)	(AF COO FOR	(8.879 172 73)	Activities	Governmental	e) Revenue and Changes in

	1		Food	Other Federal	Federal Education	Miscellaneous
	Account	General	Services	Programs	Stabilization Fund	Special Revenue
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	100	410	420	440	490
ASSETS		£ 12 £00 £1	20201270	22224		A 00
Cash and Cash Equivalents Investments	1110	545,580.51	207,942.50	8,200.59 0.00	18,819.44	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	731,09	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies Due From Budgetary Funds	1220	147,122.34 686,513.90	11,190.13	106,027.53	62,961.90	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents Inventory	1114 1150	0.00	0.00 87,241.30	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets	1	1,379,947.84	306,373.93	114,228.12	81,781.34	0.00
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		1,379,947.84	306,373.93	114,228.12	81,781.34	0.00
LIA BILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIA BILITIES						
Cash Overdraft	2125	0.00	0 00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0,00	0.00
Payroll Deductions and Withholdings Accounts Payable	2170	675.65 196,834.33	9,749.00	0.00	0.00	0.00
Accounts Payable Sales Tax Payable	2129	0.00	9,749.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0 00	0.00
Due to Other Agencies Due to Budgetary Funds	2230 2161	0.00	0.00 28,719.44	0.00 114,228.12	0.00 81.781.34	0.00
Due to Internal Funds	2162	0,00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0 00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116	0.00	0.00	0,00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Uneamed Revenue Unavailable Revenue	2410 2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities	2410	197,509.98	38,468,44	114,228.12	81,781.34	0.00
DEFERRED INFLOWS OF RESOURCES			-			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00
FUND BALANCES Nonspendable.		0.00	0.00	0.00	0.001	0.00
Inventory	2711	0.00	87,241.30	0 00	0 00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form Total Nonspendable Fund Balances	2719 2710	0.00	0.00 87,241.30	0.00	0.00	0.00
Restricted for:	1	0.00	07,441,50	9.00	0,90	5.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy	2723 2724	493,555.61 0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0 00	0.00
Restricted for	2729	0.00	180,664.19	0.00	0.00	0.00
Restricted for Total Restricted Fund Balances	2729 2720	0.00 493,555.61	0.00 180,664 19	0.00	0.00	0,00
Committed to:	2120	473,333.01	180,004 19	0.00	0.00	0.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0,00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for Committed for	2739 2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2739	0.00	0.00	0.00	0.00	0.00
Assigned to: Special Revenue	2741	0.00	0.00	0.00	0 00	0.00
Debt Service	2742	0,00	000	0.00	0.00	0.00
Capital Projects Permanent Fund	2743 2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00
	2750	688,882 25	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances				7.1		
Total Unassigned Fund Balances Total Fund Balances Total Liabilities, Deferred Inflows of	2700	1,182,437.86	267,905.49	0.00	0.00	0.00

		SBE/COBI	Special Act	Sections 101 14 &	Motor Vehicle	District
	Account	Bonds	Bonds	1011-15, F.S., Loans	Revenue Bonds	Bonds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number .	210	220	230	240	250
ASSETS			**			
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net Accounts Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0,00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents Inventory	1114	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0,00	0.00	0.00
Long-Term Investments	1460	0.00	0,00	0.00	0.00	0,00
Total Assets		0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES	500					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0,00	0.00
Total Assets and Deferred Outflows of Resources LLABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LLABILITIES		0.00	0.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0 00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210 2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0,00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0,00	0,00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Uneamed Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES	 	0.00	0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						0.000
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts Permanent Fund Principal	2712	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2713	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00
Restricted for						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00		0.00	0.00
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00	0.00
Committed to:						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Committed for	2732 2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00		0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	0 00	0.00
Debt Service	2742	0 00	0.00		0.00	0.00
Capital Projects	2743	0.00	0.00		0.00	0.00
Permanent Fund	2744	0.00	0.00		0.00	0.00
Assigned for	2749 2749	0.00	0.00		0.00	0.00
Assigned for Total Assigned Fund Balances	2749	0.00	0.00		0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00		0.00	0.00
	1	1				1
Total Liabilities, Deferred Inflows of	1	0.00	0.00	0.00	0.00	0.00

		Other	ARRA Economic	Capital Outlay Bond Issues	Special Act	Sections 1011 14 &
9	Account Number	Debt Service 290	Stimulus Debt Service 299	(COBI) 310	Bonds 320	101 I 15, F.S., Loans 330
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0,00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0,00	0.00
Interest Receivable on Investments Due From Other Agencies	1170	0.00	0.00	0,00	0.00	0.00
Due From Budgetary Funds	1220	0.00	0.00	0 00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.0
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.0
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.0
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.0
Inventory Prepard Items	1150	0.00	0.00	0.00	0.00	0.0
Long-Term Investments	1230	0.00	0.00	0.00	0.00	0.0
Total Assets	1460	0.00	0.00	0.00	0.00	0.0
DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.0
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	2021	0.00	0.00	0.00	0.00	0.0
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.0
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES						0.0
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0,0
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.0
Payroll Deductions and Withholdings	2170	0.00	0,00	0.00	0.00	0.0
Accounts Payable Sales Tax Payable	2120	0.00	0.00	0.00	0.00	0.0
Current Notes Payable	2260 2250	0.00	0.00	0.00	0.00	0.0
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.0
Deposits Payable	2220	0.00	0.00	0.00	0.00	0,0
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.0
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0,00
Other Postemployment Benefits Liability Judgments Payable	2116	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0,00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Incarned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Jnavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Fotal Liabilities DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.0
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00				
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	2000	0.00	0.00	0.00	0.00	0.00
TUND BALANCES		0.00		0.00	0.00	0.00
ionspendable.						
Inventory	2711	0,00	0.00	0 00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.0
Permanent Fund Principal Other Not in Spendable Form	2713	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2719	0.00	0.00	0.00	0.00	0.00
Restricted for	2710	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.0
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
			0.00	0 00	0 00	0.00
Capital Projects	2726	0.00				0.00
Capital Projects Restricted for	2729	0.00	0.00	0.00	0,00	
Capital Projects Restricted for Restricted for	2729 2729	0.00	0.00	0.00	0.00	0.00
Capital Projects Restricted for	2729	0.00	0.00			
Capital Projects Restricted for Restricted for Total Restricted Fund Balances	2729 2729	0.00 0.00 0.00	0.00 0.00 0.00	0.00	0.00	0.0
Capital Projects Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements	2729 2729 2720	0.00	0.00	0.00	0.00 0.00 0.00	0.00
Capital Projects Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for	2729 2729 2720 2731 2732 2739	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00	0.00 0.00 0.00
Capital Projects Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Committed for	2729 2729 2720 2731 2732 2739 2739	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0
Capital Projects Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Contractual Committed for Total Committed for Total Committed Fund Balances	2729 2729 2720 2731 2732 2739	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Capital Projects Restricted for Restricted for Total Restricted Fund Balances 'ommitted to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances 'issigned to:	2729 2729 2720 2720 2731 2732 2739 2739 2730	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00
Capital Projects Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances sispend to: Special Revenue	2729 2729 2720 2731 2732 2739 2739 2739 2730	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.0 0.0 0.0 0.0 0.0 0.0
Capital Projects Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Committed for Total Committed Fund Balances Issigned to: Special Revenue Debt Service	2729 2729 2720 2720 2731 2732 2739 2739 2730 2741 2742	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0 00 0,00 0 00 0 00 0 00 0 00 0 00 0 00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Capital Projects Restricted for Restricted for Total Restricted Fund Balances 'ommitted to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances ssigned to: Special Revenue	2729 2729 2720 2720 2731 2732 2739 2739 2730 2741 2742 2743	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 00 0,00 0 00 0 00 0 00 0 00 0 00 0 00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Capital Projects Restricted for Restricted for Total Restricted Fund Balances ommitted to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances ssigned to: Special Revenue Debt Service Capital Projects	2729 2729 2720 2720 2731 2732 2739 2739 2730 2741 2742 2743 2744	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Capital Projects Restricted for Restricted for Total Restricted Fund Balances ommitted to: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances ssigned to: Special Revenue Debt Service Capital Projects Permanent Fund	2729 2729 2720 2720 2731 2732 2739 2739 2730 2741 2742 2743	000 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Capital Projects Restricted for Restricted for Total Restricted Fund Balances ommitted to: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances ssigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Total Assigned Fund Balances	2729 2729 2720 2720 2731 2732 2739 2739 2730 2741 2742 2743 2744 2744 2749	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Capital Projects Restricted for Restricted for Total Restricted Fund Balances Ommitted to: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances ssigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Assigned for Assigned for Assigned for Total Assigned Fund Balances Total Unassigned Fund Balances	2729 2729 2720 2720 2731 2732 2739 2739 2730 2741 2742 2743 2744 2744 2749 2749	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Capital Projects Restricted for Restricted for Total Restricted Fund Balances ommitted to: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances ssigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Total Assigned Fund Balances	2729 2729 2720 2731 2732 2739 2739 2739 2730 2741 2742 2743 2744 2749 2749 2740	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 00 0,00 0 00 0 00 0 00 0 00 0 00 0 00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0

	I	Public Education	District	Capital Outlay and	Nonvoted Capital	Voted Capital
	Account	Capital Outlay (PECO)	Bonds	Debt Service	Improvement Fund	Improvement Fund
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	340	350	360	370	380
ASSETS	22.77				35403436	
Cash and Cash Equivalents Investments	1110 1160	0.00	0.00	0.00	603,628.15	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	190.90	0.00
Due From Budgetary Funds Due From Insurer	1141	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0,00	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	603,819.05	0.00
DEFERRED OUTFLOWS OF RESOURCES	5355					
Accumulated Decrease in Fair Value of Hedging Derivatives Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources	 	0.00	0.00	0.00	0.00 603,819.05	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES		0.00	0.00	0.00	003,019,03	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable Current Notes Payable	2260 2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds Due to Internal Funds	2161	0.00	0.00	0.00	450,000.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0,00	0.00
Unavailable Revenue Total Liabilities	2410	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	450,000.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0,00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources FUND BALANCES		0.00	0.00	0.00	0.00	0.00
Nonspendable:						
Inventory	2711	0.00	0.00	0 00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances Restricted for:	2710	0,00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	153,819.05	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0,00	0.00
Total Restricted Fund Balances Committed to:	2720	0.00	0.00	0.00	153,819.05	0.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0,00
Committed for Total Committed Fund Balances	2739 2730	0.00	0.00	0 00	0 00	0.00
Assigned to:	2130	0,00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund Assigned for	2744	0.00	0.00	0.00	0.00	0.00
Assigned for Assigned for	2749 2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	153,819.05	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances					***	
versonites and Lind Desaistees		0.00	0.00	0.00	603,819.05	0.00

			488 (T)			
	Account	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Permanent Fund	Other Governmental	Total Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	390	399	000	Funds	Funds
Cash and Cash Equivalents	1110	0.00	0.00	0.00	85.606.60	1,469,777,79
nvestments	1160	0.00	0.00	0.00	0.00	0.00
Faxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	731.09
nterest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Aue From Other Agencies Aue From Budgetary Funds	1220	0.00	0.00	0.00	62,361.45	389,854.25
Due From Insurer	1180	0.00	0.00	0.00	0,00	686,513.90
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
we From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
ash with Fiscal/Service Agents	1114	0.00	0.00	0 00	0.00	0.00
iventory	1150	0.00	0.00	0.00	0.00	87,241.30
repaid Items	1230	0.00	0.00	0.00	0.00	0.00
ong-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
otal Assets EFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	147,968.05	2,634,118.3
ccumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
otal Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.0
otal Assets and Deferred Outflows of Resources		0.00	0.00	0.00	147,968.05	2,634,118.3
ÄBILITIES, DEFERRED INPLOWS OF RESOURCES AND FUND BALANCES IABILITIES						
ash Overdraft	2125	0.00	0.00	0.00	0.00	0.0
corped Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.0
ayroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	675.6
ales Tax Payable	2120	0.00	0.00	0.00	0.00	206,583.3
urrent Notes Payable	2250	0.00	0.00	0.00	0.00	0.0
accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.0
Peposits Payable	2220	0.00	0.00	0.00	0 00	0.0
due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.0
ue to Budgetary Funds	2161	0.00	0.00	0.00	11,785.00	686,513.9
ue to Internal Funds	2162	0.00	0.00	0.00	0.00	0.0
ue to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.0
ension Liability ther Postemployment Benefits Liability	2115	0.00	0.00	0.00	0.00	0.0
dgments Payable	2130	0.00	0.00	0.00	0.00	0.0
onstruction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.0
onstruction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.0
latured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.0
fatured Interest Payable	2190	0.00	0.00	0.00	0.00	0.0
nearned Revenue	2410	0.00	0.00	0.00	0.00	0.0
navailable Revenue	2410	0,00	0.00	0.00	0.00	0.0
otal Liabilities EFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	11,785.00	893,772.8
ccumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.0
eferred Revenues	2630	0.00	0.00	0.00	50,520.00	50,520.0
otal Deferred Inflows of Resources		0.00	0.00	0.00	50,520.00	50,520.0
UND BALANCES onspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	87,241 3
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.0
Permanent Fund Principal Other Not in Spendable Form	2713 2719	0.00	0.00	0.00	0.00	0.0
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	87,241.3
estricted for:	1	0.00	0.00	5.55		01,211.5
Economic Stabilization	2721	0.00	0.00	- 0.00	0.00	0.0
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.0
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	493,555.6
Local Sales Tax and Other Tax Levy Debt Service	2724	0.00	0.00	0.00	0,00	0.0
Capital Projects	2725	0.00	0.00	0.00	0.00 85,663 05	239,482.1
Restricted for	2729	0.00	0.00	0.00	0.00	180,664.1
Restricted for	2729	0.00	0.00	0.00	0.00	0.0
Total Restricted Fund Balances	2720	0,00	0.00	0.00	85,663.05	913,701.9
Committed to:						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.0
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.0
Committed for Committed for	2739	0.00	0.00	0.00	0.00	0.0
Total Committed Fund Balances	2739 2730	0.00	0.00	0.00	0.00	0.0
ssigned to:	2130	0.00	0.00	0.00	0.00	0,0
Special Revenue	2741	0.00	0.00	0.00	0.00	0.0
Debt Service	2742	0.00	0.00	0.00	0.00	0.0
Capital Projects	2743	0.00	0.00	0.00	0 00	0.0
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.0
Assigned for	2749	0.00	0.00	0.00	0.00	0.0
Assigned for	2749	0.00	0.00	0.00	0.00	0.0
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.0
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	688,882.2
. Vide Tarre Dillilles	2700	0.00	0.00	0.00	85,663.05	1,689,825.4
otal Liabilities, Deferred Inflows of	ı				I	

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION For the fiscal year ending June 30, 2023

Total Fund Balances - Governmental Funds		\$ 1,689,825.45
Amounts reported for governmental activities in the statement of net po	sition are different because:	
Capital assets, net of accumulated depreciation, used in governmental financial resources and, therefore, are not reported as assets in the governmental		43,553,821.80
Certain funding is not available to pay for current period expenditures at as unavailable revenue on the governmental fund statements. However amount increases net position in the state of net position.		50,520.00
The New Markets Tax Credit Note Receivable is not due and collectible therefore, is not reported as a receivable in the governmental funds.	in the fiscal year and,	3,618,000.00
The deferred outflows of resources and deferred inflows of resources re other poostemployment benefits (OPEB) are applicable to future period reported in the governmental funds.	•	
Deferred Outflows Related to Pensions	3,528,598.00	
Deferred Outflows Related to OPEB	436,247.00	
Deferred Inflows Related to Pensions	(724,439.00)	
Deferred Inflows Related to OPEB	(1,362,688.00)	1,877,718.00
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.		
Compensated Absences Payable	633,095.47	
Net Pension Liability	10,235,284.00	
Other Postemployment Benefits Payable	1,369,804.00	(12,238,183.47)
Total Net Position - Governmental Activities		\$ 38,551,701.78

			Food	Other Federal	Federal Education	Miscellaneous
	Account	General	Services	Programs	Stabilization Fund	Special Revenue
REVENUES	Number	100	410	420	440	490
Federal Direct	3100	55,766.07	0 00	0.00	0.00	
Federal Through State and Local	3200	502,922.88	973,803 40	1,285,315.99	1,292,929 24	(
State Sources:	3300	11,114,605:11	10,357 00	0.00	0 00	- (
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	İ				
Operational Purposes	3423	1,349,859.42	0.00	0.00	0.00	(
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	1,500,100		0.00	3.000	
Debt Service	3423	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				527	
Capital Projects Local Sales Taxes	3423 3418, 3419	0.00	0.00	0.00	0.00	
Charges for Service - Food Service	345X	0.00	19,230.89	0.00	0.00	- (
Impact Fees	3496	0.00	0.00	0.00	0.00	
Other Local Revenue	1,40	268,044 30	1,704.23	0.00	0.00	(
Total Local Sources	3400	1,617,903.72	20,935 12	0.00	0.00	
Total Revenues EXPENDITURES	 	13,291,197.78	1,005,095.52	1,285,315.99	1,292,929.24	
Current;						
Instruction	5000	6,883,081.59	0.00	934,890.38	1,110,312.21	
Student Support Services	6100	279,791.91	0.00	34,381.05	16,636,72	
Instructional Media Services	6200	102,949 74	0.00	0.00	0.00	(
Instruction and Curriculum Development Services	6300	365,376.41	0.00	147,647.55	0.00	
Instructional Staff Training Services Instruction-Related Technology	6400	13,996.59	0.00	53,613.48	8,009.22	-
Board Technology	6500 7100	228,654.42 452,135,84	0.00	0.00	0.00	
General Administration	7200	395,039.12	0.00	69,822.46	43,179.26	(
School Administration	7300	616,686,35	0.00	0.00	93,119.28	
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	26,532.00	
Fiscal Services	7500	340,098.70	0.00	0.00	0.00	
Food Services	7600	0.00	857,723.65	0.00	0.00	
Central Services Student Transportation Services	7700 7800	71,745.18 695,279.07	0.00	26,889.07	0.00 2,251.98	
Operation of Plant	7900	2,023,487,47	0.00	0.00	2,251,98	
Maintenance of Plant	8100	481,635,78	0.00	0.00	0.00	
Administrative Technology Services	8200	201,891.38	0.00	0.00	5,183.85	(
Community Services	9100	85,816.67	0.00	0.00	0.00	(
Debt Service: (Function 9200)	1					
Redemption of Principal Interest	710 720	0.00	0.00	0.00	0.00	9
Dues and Fees	730	0.00	0.00	0.00	0.00	
Other Debt Service	791	0.00	0.00	0.00	0,00	-
Capital Outlay:						·
Facilities Acquisition and Construction	7420	92,000.00	0.00	0.00	0.00	
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	
Charter School Capital Outlay Sales Tax Other Capital Outlay	7440 9300	216,190.63	0.00 11,287.50	0.00 18,072.00	80,825.00	(
Total Expenditures	7300	13,545,856.85	869,011.15	1,285,315,99	1,292,929.24	(
Excess (Deficiency) of Revenues Over (Under) Expenditures		(254,659.07)	136,084.37	0.00	0.00	-
OTHER FINANCING SOURCES (USES)	} [
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	(
Premium on Sale of Bonds Discount on Sale of Bonds	3791	0.00	0.00	0.00	0.00	(
Proceeds of Lease-Purchase Agreements	891 3750	0.00	0.00	0.00	0.00	(
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	
Loans	3720	0.00	0.00	0.00	0.00	
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	1
Loss Recoveries Proceeds of Forward Supply Contract	3740	166,914.64	0.00	0.00	0.00	
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760 3770	0.00	0.00	0.00	0.00	
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	
Premium on Refunding Bonds	3792	0,00	0.00	0.00	0.00	
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	(
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894	0,00	0.00	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	
Transfers In	3600	450,000.00	0.00	0.00	0.00	
Fransfers Out	9700	0.00	0.00	0.00	0.00	
Total Other Financing Sources (Uses)		616,914.64	0.00	0.00	0.00	
SPECIAL ITEMS						
EXTRAORDINARY ITEMS	 	0 00	0,00	0.00	0.00	
EATRAURDINAKT HEMS		0 00	0.00	0.00	0.00	
Net Change in Fund Balances	1	362,255.57	136,084.37	0.00	0.00	
Fund Balances, July 1, 2022	2800	820,182.29	131,821.12	0.00	0.00	
						
Adjustments to Fund Balances Fund Balances, June 30, 2023	2891 2700	1,182,437.86	267,905.49	0.00	0.00	

		4nmi44=:			· · · · · · · · · · · · · · · · · · ·	
	1	SBE/COBI	Special Act	Sections 1011-14 &	Motor Vehicle	District
	Account	Bonds	Bonds	1011-15, F.S., Loans	Revenue Bonds	Bonds
	Number	210	220	230	240	250
REVENUES						
Federal Direct	3100	0 00	0.00	0.00	0.00	
Federal Through State and Local	3200	0 00	0.00	0.00	0.00	
State Sources	3300	0 00	0.00	0.00	0.00	
Local Sources:	329	1	i			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00 (0.00	0 00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service	3423	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,		T T			
Capital Projects	3423	0.00	0.00	0.00	0.00	
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	
Impact Fees	3496	0.00	0.00	0.00	0.00	
Other Local Revenue		0.00	0.00	0.00	0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues	7.00	0.00	0.00	0.00	0.00	
EXPENDITURES	 	0.00	0.00	0.00	0.00	
Current:						
Instruction	5000	0.00	0.00	200		
******	6100	0.00	0.00	0.00	0.00	
Student Support Services			0.00	0.00	0.00	
Instructional Media Services	6200	0.00	0.00	0.00	0.00	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	
Board	7100	0.00	0.00	0.00	0.00	
General Administration	7200	0.00	0.00	0.00	0.00	
School Administration	7300	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	
Fiscal Services	7500	0.00	0.00	0.00	0.00	
Food Services	7600	0.00	0.00	0.00	0.00	
Central Services	7700	0.00	0.00	0.00	0.00	
Student Transportation Services	7800	0.00	0.00	0.00	0.00	
Operation of Plant	7900	0.00	0.00	0,00	0.00	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	
Community Services	9100	0.00	0.00	0.00	0.00	
Debt Service: (Function 9200)	7100	0.00	0.00	0.00	0.00	
Redemption of Principal	710	0.00	2.00	0.00	0.00	
Interest	720		0.00		0.00	
Dues and Fees	730	0.00	0.00	0.00	0.00	
Other Debt Service		0.00	0.00	0.00	0.00	
	791	0.00	0.00	0.00	0.00	
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	
Total Expenditures	L	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0,00	0.00	
OTHER FINANCING SOURCES (USES)	I [
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	
Loans	3720	0.00	0.00	0.00	0.00	
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	
Loss Recoveries	3740	0.00	0.00	0.00	0.00	
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	
Discount on Refunding Bonds	892	0.00				
Refunding Lease-Purchase Agreements	3755		0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0 00	0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	
Transfers In	3600	0.00	0.00	0.00	0.00	
Transfers Out	9700	0.00	0.00	0.00	0,00	
		0.00	0.00	0.00	0.00	
	1		0.00	0.00	0.00	
	<u> </u>	0.00				
SPECIAL ITEMS		0.00	0.00		"	
SPECIAL ITEMS			1		0.00	
SPECIAL ITEMS EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	
Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances Fund Balances, July 1, 2022	2800	0.00	0.00 0.00	0.00 0.00	0.00	
SPECIAL ITEMS EXTRAORDINARY ITEMS	2800	0.00	0.00	0.00		

		Other	ARRA Economic	Capital Outlay Bond Issues	Special Act	Sections 1011.14 &
	Account	Debt Service	Stimulus Debt Service	(COBI)	Bonds	1011-15, F.S., Loans
	Number	290	299	310	320	330
REVENUES Federal Direct	2100					12
Federal Through State and Local	3100 3200	0.00	0.00	0.00	0.00	0
State Sources	3300	0 00	0.00	0.00	0.00	-0
Local Sources:	1000				4.44	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3412, 3421,	0.00	0.00	0.00	0.00	.0
Debt Service	3423	0.00	0.00	0.00	0.00	0
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,		0.00	0.00	0.00	
Capital Projects	3423	0.00	0.00	0.00	0.00	0
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0,00	0
Charges for Service - Food Service Impact Fees	345X 3496	0.00	0.00	0.00	0.00	0
Other Local Revenue	3490	0.00	0.00	0.00	0.00	0
Total Local Sources	3400	0.00	0.00	0.00	0.00	0
Total Revenues		0.00	0.00	0.00	0.00	- 0
EXPENDITURES						
Current: Instruction	1 0000	0.00	0.00			_
Student Support Services	5000 6100	0.00	0.00	0.00	0.00	0
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	. 0
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0
Board General Administration	7100	0.00	0.00	0.00	0.00	0
School Administration	7200 7300	0.00	0.00	0.00	0.00	0
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0
Fiscal Services	7500	0.00	0.00	0.00	0.00	0
Food Services	7600	0.00	0.00	0.00	0.00	0
Central Services	7700	0.00	0.00	0.00	0.00	0
Student Transportation Services Operation of Plant	7800 7900	0.00	0.00	0.00	0.00	0
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0
Community Services	9100	0.00	0.00	0.00	0.00	ŏ
Debt Service: (Function 9200)						
Redemption of Principal Interest	710	0.00	0.00	0.00	0.00	0
Dues and Fees	720	0,00	0.00	0.00	0,00	0
Other Debt Service	791	0.00	0.00	0.00	0.00	0
Capital Outlay:				0.00	0.00	·- · · · · ·
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0
Charter School Coastal Capital Improvement	7430	0.00	0.00	0.00	0.00	(0) 0
Charter School Capital Outlay Sales Tax Other Capital Outlay	7440 9300	0.00	0.00	0.00	0,00	0
Total Expenditures	7300	0.00	0.00	0.00	0.00	0
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0,00	ŏ
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891	0.00	0.00	0.00	0.00	0
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0
Loans	3720	0.00	0.00	0.00	0.00	0
Sale of Capital Assets Loss Recoveries	3730	0.00	0.00	0.00	0.00	0
Proceeds of Forward Supply Contract	3740 3760	0.00	0.00	0.00	0.00	0
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0
Discount on Refunding Lease-Purchase Agreements	3794 894	0.00	0.00	0.00	0.00	0
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0
Transfers In	3600	0.00	0.00	0.00	0.00	0
Transfers Out	9700	0.00	0.00	0.00	0.00	0
Total Other Financing Sources (Uses)	 	0.00	0.00	0.00	0.00	0
SPECIAL ITEMS						_
EXTRAORDINARY ITEMS	1	0.00	0.00	0.00	0.00	0
		0.00	0.00	0.00	0.00	0
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0
Fund Balances, July 1, 2022	2800	0.00	0.00	0.00	0.00	0
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0
Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	0.00	0

		Public Education	District	Capital Outlay and	Nonvoted Capital	Voted Capital
	Account	Capital Outlay (PECO)	Bonds	Debt Service	Improvement Fund	Improvement Fund
REVENUES	Number	340	350	360	370	380
Federal Direct	3100	000	0.00	0 00	0.00	0
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0
State Sources	3300	0.00	0.00	0 00	0.00	0
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00	0.00	0
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			0.00	0.00	
Debt Service	3423	0.00	0.00	0.00	0.00	0
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	****	_
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	530,362.56 0.00	0
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0
Impact Fees	3496	0.00	0.00	0,00	0.00	0
Other Local Revenue Total Local Sources	3400	0.00	0.00	0.00	18,452.67	. 0
Total Revenues	3400	0.00	0.00	0.00	548,815.23 548,815.23	0
EXPENDITURES		0.00		0.00	340,813.23	
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0
Student Support Services Instructional Media Services	6100 6200	0.00	0.00	0.00	0,00	0
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0
Board Consol Administration	7100	0.00	0.00	0.00	0.00	0
General Administration School Administration	7200 7300	0.00	0,00	0.00	0.00	0
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0
Fiscal Services	7500	0.00	0.00	0.00	0.00	0
Food Services	7600	0.00	0.00	0.00	0.00	0
Central Services	7700	0.00	0.00	0.00	0.00	0
Student Transportation Services Operation of Plant	7800 7900	0.00	0.00	0.00	0.00	0
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0
Community Services	9100	0.00	0.00	0.00	0.00	0
Debt Service: (Function 9200)						
Redemption of Principal Interest	710 720	0.00	0.00	0.00	0.00	0
Dues and Fees	730	0.00	0.00	0.00	0.00	0
Other Debt Service	791	0.00	0.00	0,00	0.00	0
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0
Charter School Local Capital Improvement Charter School Capital Outlay Sales Tax	7430 7440	0.00	0.00	0,00	0.00	0
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0
Total Expenditures		0.00	0.00	0.00	0.00	0
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	548,815.23	0
OTHER FINANCING SOURCES (USES)	1010					
Issuance of Bonds Premium on Sale of Bonds	3710 3791	0.00	0.00	0.00	0.00	0
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	Ů
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0
Loans Sale of Capital Assets	3720 3730	0.00	0.00	0.00	0.00	0
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892	0.00	0.00	0.00	0.00	0
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0,00	0
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0
Transfers In Transfers Out	3600 9700	0.00	0.00	0.00	0.00	
Total Other Financing Sources (Uses)	9/00	0.00	0.00	0.00	(450,000.00) (450,000.00)	
SPECIAL ITEMS		0.00	0.00	0.00	(450,000.00)	
		0.00	0.00	0.00	0.00	
EXTRAORDINARY ITEMS						
Not Change in Rund Date	-	0.00	0.00	0.00	0.00	0
Net Change in Fund Balances Fund Balances, July 1, 2022	2800	0.00	0.00	0.00	98,815.23	
Adjustments to Fund Balances	2891	0.00	0.00	0.00	55,003.82 0.00	0
Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	153,819.05	. 0
				3,00		

	1					
		Other	ARRA Economic	Permanent	Other	Total
	Account	Capital Projects	Stimulus Capital Projects	Funds	Governmental	Governmental
**************************************	Number	390	399	000	Funds	Funds
REVENUES Federal Direct	2100	0.00				
Federal Through State and Local	3100	0.00	0.00	0 00	0.00	55,766
State Sources	3300	0.00	0.00	0.00	0.00	4,054,971
Local Sources:	3300	0.00	0.00	0.00	77,046.79	11,202,008
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00	0.00	1,349,859
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	5.55	7.00		0.00	1,347,007
Debt Service	3423	0.00	0.00	0.00	0.00	0
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,		'			
Capital Projects	3423	0.00	0.00	0.00	0.00	530,362
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	19,230
Impact Fees	3496	0.00	0.00	0.00	0.00	0
Other Local Revenue Total Local Sources	3400	0.00	0.00	0.00	189.52	288,390
Total Revenues	3400	0.00	0.00	0.00	189.52	2,187,843
EXPENDITURES	 	0.00	0.00	0.00	77,236.31	17,500,590
Current.					1	
Instruction	5000	0.00	0.00	0,00	0.00	9.039.394
Student Support Services	6100	0.00	0.00	0.00	0.00	8,928,284
Instructional Media Services	6200	0.00	0,00	0.00	0.00	330,809 102,949
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	513,023
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	75,618
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	228,654
Board	7100	0.00	0.00	0.00	0.00	452,135
General Administration	7200	0.00	0.00	0.00	0.00	508,040
School Administration	7300	0.00	0.00	0.00	0.00	616,686
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	26,532
Fiscal Services	7500	0.00	0.00	0.00	0.00	340,098
Food Services	7600	0.00	0.00	0.00	0.00	857,723
Central Services	7700	0.00	0.00	0.00	0.00	98,634
Student Transportation Services	7800	0.00	0.00	0.00	0,00	697,531
Operation of Plant	7900	0.00	0.00	0.00	0.00	2,023,487
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	481,635
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	207,075
Community Services	9100	0.00	0.00	0.00	0.00	85,816
Debt Service: (Function 9200)					1	
Redemption of Principal	710	0.00	0.00	0.00	0.00	0
Interest	720	0.00	0.00	0.00	0.00	0
Dues and Fees Other Debt Service	730	0.00	0.00	0.00	52.69	
Capital Outlay:	791	0.00	0.00	0.00	0.00	0
Facilities Acquisition and Construction	7420	0.00	0.00		45.004.44	
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	67,006.44	159,006
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	326,375
Total Expenditures	7300	0.00	0.00	0.00	67,059.13	17,060,172
Excess (Deficiency) of Revenues Over (Under) Expenditures	 	0,00	0.00	0.00	10,177.18	440,417
OTHER FINANCING SOURCES (USES)			5.55	5.55	10,117.10	410,417
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	C
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	C
Discount on Sale of Bonds	891	0.00	0.00	0,00	0.00	C
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	
Loans	3720	0.00	0.00	0.00	0.00	C
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	C
Loss Recoveries	3740	0.00	0.00	0.00	0.00	166,914
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0,00	C
Face Value of Refunding Bonds Premium on Refunding Bonds	3715	0.00	0.00	0.00	0.00	0
Discount on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0
Refunding Lease-Purchase Agreements	892 3755	0,00	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894	0,00	0.00	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0
Transfers In	3600	0.00	0,00	0.00	0.00	450,000
Transfers Out	9700	0.00	0.00	0.00	0.00	(450,000
Total Other Financing Sources (Uses)	1	0.00	0.00	0.00	0.00	166,914
SPECIAL ITEMS	1	V.00	J.00	0.00	0.00	100,71
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	
Net Change in Fund Balances		0.00	0.00	0.00	10,177.18	607,332
Fund Balances, July 1, 2022	2800	0.00	0.00	0.00	75,485.87	1,082,493
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	(
Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	85,663.05	1,689,825

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES For the fiscal year ending June 30, 2023

Change in Net Position of Governmental Activities

Net Change in Fund Balances - Governmental Funds		\$ 607,332.35
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as a depreciation		
expense. Depreciation Capitalized Expenditures	(1,306,041.73) 429,019.98	(877,021.75)
	429,019.30	(077,021.73)
Certain funds due from other agencies were not available, and therefore, not recognized as revenue in the governmental fund statements. However, these funds were recognized as		
revenue under the full accrual basis of accounting in the statement of activities.		50,520.00
Certain funds due from other agencies were recognized as revenue in the governmental fund statements. However, these funds were recognized as revenue under the full accrual basis		
in the statement of activities in the prior year.		(42,034.05)
The statement of activities, the cost of compensated absences is measured by the amounts earned during the year; whereas, governmental funds recognize expenditures when paid. This is the amount paid in excess of amount earned.		
Amounts Accrued During the Year	(31,144.19)	
Amounts Paid During the Year	78,085.83	46,941.64
In the statement of activities, the cost of pension and OPEB expense is measured by the amounts actuarially accrued at fiscal year end; whereas, in the fund statements recognize expenditures as payments are made.		
HIS Contribution	143,412.00	
FRS Contribution	954,895.00	
HIS Expense FRS Expense	(92,053.00) (1,111,355.00)	
Net OPEB	140,967.00	35,866,00

\$ (178,395.81)

0.00	0.00	000]	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Total Net Position
0.00	0.00	000	000	0.00	0.00	0.00	000		0.00	2790	Linvestinated (A)
000	0.00	0,00	0.00	000	000	000	000		900	01/7	Net investment or Capital Amore
9	000	98	98	200	3	200	3				NET POSTTION
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Total Deferred Inflores of Resources
0.00	0.00	000	0.00	0.00	9.00	000	000	0.00	0.00	26.60	Other Printernolovment Benefits
0.00	000	0.00	000	0.00	000	0.00	0.00	000	000	2600	Parameter Resignation
0.00	0.00	000	000	000	0.00	000	000	0.00	0.00	26,20	Deficit Net Carrying Amount of Dubt Rafunding
0.00	0.00	0.00	0.00	0.00	0.00	000	000	0.00	0.00	2610	Accemulated Increase as Feet Value of Hedgay, Derivatives
											DEFERRED INFLOWS OF RESOURCES
000	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00		
900	000	000	000	0.00	0.00	080	000	0.00	0.00	7380	Other Lange Form Landuraces
000	000	000	000	000	000	000	000	0.00	0.00	2365	Net Fession Liability
060	0.00	0.00	0.00	000	0.00	0.00	0.00	000	0.00	2360	Not Other Postemployment Benefits Obligation
000	0.00	000	0.00	000	000	0.00	0.00	000	0.00	2350	Entermated Liability for Long-Term Claims
000	000	000)	9.00	0.00	0.00	0.00	000	0,00	0.00	2330	Lability for Compensated Absences
0.00	0.00	000	0.00	0.00	0.00	0.00	000	0.00	0.00	2315	Obligations Under Leases and SBITA
000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	000	2410	Uncorned Reviewes
											Long-torp liabilities
0.00	000	0.00	000	000	0.00	0.00	000	0.00	0.00		Total covered liabilities
000	0.00	000	0.00	000	0.00	000	000	0.00	400		Catholica Catholica - San-Manufactor Program
0.00	000	000	000	000	000	200	200	200		2000	AND LINE LINE AND LIN
0.00	000	am.	000	0.00	0000	088	000	200	0.100		CAllege Promisers program (Comprising Lamburry)
000	0.00	200	33	000	0.00	000	000	0.00	0.00	ZIIS	Person Luberty
0.00	0.00	0.00	0.00	900	000	000	0.00	000	900	2161	Die to Budgetary Funds
000	000	280	0.00	900	000	0.00	0.00	000	0.00	2230	Due to Other Agencies
0.00	0.00	000	000	000	0,00	000	000	0.00	0,00	22,20	Deposits Physible
000	000	000	900	0.00	0.00	000	000	0.00	0.00	2210	Accreted Interest Payable
9 9 9 9	0.00	0.00	0.00	990	000	0.98	0.00	0.00	000	2260	Salim Tax Payable
000	000	0.00	0.00	000	000	0.00	0.00	0.00	900	2120	Accounts Payable
900	000	000	000	000	0.00	000	000	0.00	0.00	2170	Payroll Deductions and Withholdings
000	0.00	000	000	000	000	000	000	0.00	0.00	2110	Accrued Salaries and Beachts
0.00	000	0.00	000	0.00	0.00	0.00	0.00	000	000	2125	Cash Overdraft
											Correct labilities:
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Total Deferred Outflows of Resources
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1960	
0.00	0 00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	1950	Other Postemplayment Remefits
0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	000	000	940	Particular of the particular o
0.00	000	000	900	0.00	0.00	000	000	000	000	1970	Net Carried Assessed of Tubb Defination
000	000	000	000	÷ 95	000	0.00	000	000	900	100	DEPENDED OUT FLOWS OF RESOURCES
0.00	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Total Amets
000	0.00	0.00	000	0.00	000	0.00	0.00	0.00	0.00		Total soppyread assets
9.00	000	000	000	000	0.00	0.00	0.00	0.00	0.00		Total Capital Assets
0.00	60.0	000	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Deprociable Capital Assets, Not
000	000	0.00	0.00	000	0.00	0.00	0.00	000	000	1389	Accumulated Amortization
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00	1342	Computer Software
0.00	0.00	0.00	000	0.00	0.00	000	000	0.00	0.00	1379	Accumulated Amortuzation
0.00	000	0.00	000	0.00	0.00	0,00	000	0.00	0.00	1370	Property Under Lauses and SBITA
080	000	0.00	0.00	000	0.00	0.00	0.00	0,00	0.00	1359	Acquirement Depreciation
000	0.00	000	0.00	000	0.00	0.00	0.00	000	0.00	1350	Motor Vehicles
0.00	000	000	000	0.00	000	000	000	0.00	0.00	1349	Accumulated Depreciation
0.00	000	0.00	0.00	000	0.00	0.00	000	0.00	0.00	1340	Ferniers, Externs and Equipment
9	000	000	0.00	000	000	0.00	0.00	000	0.00	1339	Accumulated Depresention
000	0.00	0.00	0,00	000	000	0.00	0.00	000	000	1330	Buildings and Front Equipment
200	00.00	200	000	0004	000	000	0.00	000	0.00	1329	Acquired Depreciation
000	0.00	\$200	000	0.00	0.00	000	000	0.00	0.00	1320	Improvementa Other Than Buildings
0.00	000	000	0.00	000	0.00	000	000	0.00	900.0		Nondeprecable Capital Assets
0.00	000	000	000	0.00	000	0.00	28	200	999	1,300	Compacton of Leafgam
000	000	000	000	000	000	8	200	000	200	1000	Land Improvement - Nonepoprocuron
000	000	000	000	0.00	0.00	200	200	0.00	0.00	1,310	
***************************************	000	200	200		900	8	3	3		;	Capital Asserts:
400	0.00	0.00	0.00	000	000	0.00	0.00	900	000	1415	Penace Asset
000	0.00	0.00	000	0.00	0.00	000	000	0,00	0.00	1410	Other Postosophryssent Sensifits Ausen
0.00	0.00	000	000	000	0.00	000	000	0.00	0.00	1436	Prepaid Immerious Courts
900	0.00	0.00	040	000	000	0.00	0.00	000	000	1460	Long-Torm levestrooms
900	0.00	0.00	0.00	000	000	0.00	0.00	0.00	0.00	1425	Lease Roosiveble
200	200	200	900	OUL	000	000	000	00.00	0.00	1420	Section 1011.13, F.S., Loss Proceeds
	3	*									Noncerrent esects:
200	000	0.00	0000	000	0,00	00.0	0.00	90.00	00.0		Cotal querrent assects
000	0.00	0.00	0.00	000	000	0.00	0.00	0.00	000	1230	Propaid librar
900	0.00	000	000	0.00	0.00	000	000	000	0.00	1130	Augusval
900	0.00	000	0.00	0.00	0.00	000	000	0.00	0.00	1114	Cash with Fescal/Service Agents
000	0.00	0.00	000	0,00	0.00	0,00	0.00	0.00	0.00	1310	Deposits Receivable
900	0.00	0.00	0.00	000	000	0.00	0.00	0.00	0.00	1141	Dat From Budgetary Funds
000	0.00	, 000	0.00	0.00	0.00	000	0.00	0.00	0.00	1120	Das From Issuerer
000	0.00	000	0.00	0.00	0.00	000	000	0.00	0.00	1220	Due From Other Agencies
000	0.00	0.00	0.00	000	000	0.00	0.00	000	0.00	04.11	Inhorost Receivable on Investments
0.00	000	0.00	0.00	000	000	0.00	0.00	0.00	0.00	1131	Accounts Receivable, Not
000	0.00	000	000	0.00	0.00	000	000	0.00	0.00	0911	languithmath.
0.00	0.00	000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0111	Cosh and Cosh Equivalents
											Anne is
distribute the state of the sta	Omes	1	744	761	200	754	VI)	214	y I I	Number	a decimal of
Internal Service	Total	Embryoniae	Other	Other	Consortisms	Comprise	Connortum	Commontinum	Consortaum	Account	
Gervertenantal.		Paker		Funds	-Type Activition - Enterprise	Business	4.144				

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY STATEMENT OF NET POSITION PROPRIET ARY FUNDS Juny 34, 2823

	Self-insurance Self-insurance Self-insurance Self-insurance	Number 911 912 913 914 915	8 000 000 000	0.00	3494 0.00 0.00 0.00	3489 0.00 0.00 0.00	0.00 0.00		100 0.00 0.00 0.00	200 0.00 0.00 0.00 0.00	Parchand Services 300 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	600 0.00 0.00 0.00	0.00 0.00 0.00	0.00	0.00 0.00	0,00 0,00 0,00 0,00	DOUG (CORPERCY) STUDEN	0.00 0.00	Sciences 3495 0.00	3740 0.00 0.00 0.00	508 of Assets 5780 0.00 0.00 0.00	720 0.00 0.00 0.00 0.00	manus 790 0.00 0.00 0.00	adjusts of Australia 810 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00	9700 0.00 0.00 0.00	SPECIAL ITEMS 0.00 0.00 0.00 0.00	0.00	0.00	200	2880 000 000 000	2890 0.00 0.00 2896 0.00 0.00	2580 0.00 0.00 0.00 3286 0.00 0.00 0.00 2786 0.00 0.00 0.00
ata prise funds	}	921		0.00													0.00				0.00								0.00		0.00						0.00 0.00 0.00 0.00 0.00 0.00
		922	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 ?	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000		0.00	0.00
	Clier	Funds	0.00	0.00	0.00	0.00	0.00	<u> </u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2	0.00	0.00
		Totals	0.00	0.00	0.00	0.00	000		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Соматапана	Activists.	Punds					0.00				0.00		0.00		0,00			0.00		0.00									000		0.00		0,00				0.00

				Bestac	ss-Type Activities - Enterprise Funds	re Funds	•			Governmental
	Comordum	Consortium 912	Comportium	Committee	Connection	Other	Other 971	Passaprise Family	Total la	Internal Service
CASH PLOWS PROM OPERATING ACTIVITIES	2	314	713	214	713	721	22.5	reso) OSTES	zone,
Receipts from quatement and users	0.00	0.00	0.00	0,00						
Products to providers	0.00	0.00	0.00	0.00						
Раушения во стренувая	0,00	0.00	0.00	0.00						
Promotes for interfined services word	0.90	0.00	0.00	0.00						
(Voter receipts (segments) Net could provided (seed) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00
CASE FLOWS FROM MONCAPITAL FINANCING ACTIVITIES		A.		57						
Transfers Dominated Bands	0.00	0.00	0,00	0.00	0.00	0,00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0,00	0,00					
Net cash provided (suppl) by managainst financing activities	0,00	0.00	0.00	0.00	0.00					
PECANCING ACTIVITIES					•					
Proceeds from capital debt	0.00	0,00	0.00	0.00	0.00			0.00		
Cupted contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00			0.00		
Principal guid on capital debt	0.00	0.00	0.00	0.00	0,00			0.00		
Inscreen paid on carpinal debt	0.00	0.00	0.00	0.00	0.00			0.00		
Net cash provided (med) by capital and related fluoreing activities	0,00	0.00	0,00	0.00	0.00			0.00		
Proceeds from ealer and materities of investments	0.00	0.00	0.00	0.00				0.00		
Emerges and dividends received	0.00	0,00	0.00	0.00				0.00		
Not cook provided (supp) by investing activities	0.00	0.00	0,00	0.00	0.00	0,00	0.00	0,00	0.00	0.00
Net increase (docrease) in cash and cash agaivalents	0.00	0.00	0.00	0.00				0.00		
Cash and cash controllers - June 30, 2023	0.00	0.00	0.00	0.00				0.00		0.00
			100							
Operating income (loas)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to reconcile operating income (loss) to set cash provided (saed) by operating activities:										
Commodities and from USDA projector	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00
Change in assets and liabilities:		2	8					900		
(Increase) docrease in interest receivable	0.00	0.00	0.00	0.00				0.00	0.00	
(Increase) docrease in due from insurer	0.00	0.00	0.00	0.00				0.00	0.00	0.00
(Increase) decrease is due from other funds	0,00	0.00	0.00	0.00				0.00	0.00	
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0,00				0.00	0.00	
(Surrence) decrease in inventory	0.00	0.00	0,00	0.00				0,00	0.00	
(Increase) docrease in projects	0.00	0,00	0,00	0,00				0.00	0.00	
Increase (decrease) in materies and benefits psyable	0.00	0.00	0,00	0.00				0.00	0.00	
Increase (docresse) as payrous an executary Increase (docresse) in accounts payable	0.00	0.00	0.00	0,00	0.00	0,00	0.00	0.00	0.00	
जिल्लाक (वेक्स्प्रकार) in çada क्रम्बर्ग्यक्री	0.00	0.00	0.00	0.00				0,00	0.00	
Increase (dicrease) in sales tex courtile	0.00	0.00	0.00	0.00				0.00	0.00	0.00
Increase (decrease) in accreed interest payable	0.00	0.00	0.00	0.00				0.00	0.00	
Increase (decrease) in deposits psychic	0.00	0.00	0.00	0.00				0.00	0.00	
Increase (decrease) in the to other agencies	0.00	0.00	0.00	0.00				0.00	0.00	
Increase (depresses) in uncertainty systems	0.00	0.00	0.00	0.00				00.0	0.00	
Increase (decrease) is other consumationment benefits	0.00	0.00	0.00	000				0.00	0.00	
(manyone; (documents) in patients of propriet chains - Scale Insurance Pros.	0.00	0.00	0.00	0.00				0.00	0.00	×
	0.00	0.00	0.00	0.00				0.00	0.00	
Not cash repetited (seed) by asserting artistics	0.00	0.00	0.00	0.00				0,00	0.00	
Newcash investing, capital and flasarcing activities:					9					
Borrowing under capital lease	0.00	0.00	0.00	0.00	0,00		0.00	0.00	0.00	
Purchase of continuent on account	0.00	000	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00
Capital saset trade-less	0.00	0.00	0.00	0.00	0.00		0.00	00.0	00.0	
Commodifies accelerate themselves of investments	0.00	0.00	0.00	0.00	0.00		0.00	0.00	9.00	
Commences souther of calls Copy Indigen	0,00	0.00	1 400	0,00	0.00		0.00	0.00	0.00	

0.00	0.00	0.00	0.00		Total Not Position
0.00	0.00	0.00	0.00	2785	Individuals, organizations and other governments
0.00	0.00	0.00	0.00	2785	Other purposes
0.00	0.00	0.00	0.00	2785	Postemployment benefits other than pensions
0.00	0.00	0.00	0.00	2785	Pensions
					Restricted for:
					NET POSITION
是 · · · · · · · · · · · · · · · · · · ·	0.00	0.00	0.00		Total Deferred Inflows of Resources
CONTRACTOR OF SECURITY	0.00	0.00	0.00	2650	Other Postemployment Benefits
NAME OF TAXABLE PARTY.	0.00	南京は はないのでは ないのできる	· · · · · · · · · · · · · · · · · · ·	2640	Pension
THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAM	0.00	0.00	0.00	2610	Accumulated Increase in Fair Value of Hedging Derivatives
					DEFERRED INFLOWS OF RESOURCES
0.00	0.00	0.00	0.00		Total Liabilities
0.00	0.00	0.00	0.00	2161	Due to Budgetary Funds
	0.00	0.00	0.00	2230	Due to Other Agencies
0.00	0.00	0.00	0.00	2290	Internal Accounts Payable
0.00	0.00	0.00	0.00	2120	Accounts Payable
0.00	0.00	0.00	0.00	2170	Payroll Deductions and Withholdings
0.00	0.00	0.00	0.00	2110	Accrued Salaries and Benefits
0.00	0.00	0.00	0.00	2125	Cash Overdraft
					LIABILITIES
THE REAL PROPERTY AND ADDRESS OF THE PARTY AND	0.00	0.00	0.00		Total Deferred Outflows of Resources
	0.00	0.00	0.00	1950	Other Postemployment Benefits
THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED I	0.00	THE RESERVE THE PARTY OF THE PA	日本 日	1940	Pension
	0.00	0.00	0.00	1910	Accumulated Decrease in Fair Value of Hedging Derivatives
					DEFERRED OUTFLOWS OF RESOURCES
154,086.69	0.00	0.00	0.00		Total Assets
0.00		10 10日本はは日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日	THE PERSON NAMED IN	1150	Inventory
0.00	0.00	0.00	0.00	1220	Due From Other Agencies
0.00	0.00	0.00	0.00	1141	Due From Budgetary Funds
0.00	0.00	0.00	0.00	1170	Interest Receivable on Investments
· · · · · · · · · · · · · · · · · · ·	0.00	日 / 大学 / 大学 大学 大学 大学 大学 大学 大学	の一個人の行動を	1132	Pension Contributions Receivable
00.0	0.00	0.00	0.00	1131	Accounts Receivable, Net
0.00	0.00	0.00	0.00	1160	Investments
154,086.69	0.00	0.00	0.00	1110	ASSETS Cash and Cash Equivalents
897	8/X	85X	84X	Number	
Total Custodial Funds	Total Pension Trust Funds	Funds	Funds	Account	
			Sen of months and man in		

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

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY COMBUNING STATEMENT OF MET POSITION MAJOR AND NONMAJOR COMPONENT UNITS June 38, 2823

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Compensest Unit
SETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.0
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.0
Accounts Receivable, Net Enterest Receivable on Investments	1170	0.00	0.00	0.00	0.0
Due From Other Agencies	1220	0.00	0.00	0.00	0.0
Due From besorer	1180	0.00	0.00	0.00	0.
Deposits Receivable Internal Balances	3210	0.00	0.00	0.00	0.
Cash with Floral/Service Agents	1114	0.00	0.00	9.00	0.
Section 1011.13, F.S. Lean Proceeds Lenses Receivable	1420	0.00	0.00	0.00	0.
Inventory	1150	0.00	0.00	0,00	0.
Propeid forms	1230	0.00	0.00	0.00 0.00	0.
Long-Term Investments Propoid Insurance Costs	1430	0.00	0.00	0.00	0.
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0
Pensing Asset:	1415	0.00	0.00	0.00	
Land	1310	0.00	0.00	0.00	0.
Lond Improvements - Nondepreciable Construction in Progress	1315	0.00	0.00	0.00	0.
Nondepreciable Capital Amets		0.00	0.00	0.00	0.
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.
Less Accumulated Depreciation Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.
Parniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.
Less Accumulated Depreciation Motor Vehicles	1350	0.00	0.00	0.00	0
Less Accumulated Depreciation	1359	0.00	0.00	0,00	0
Property Under Leases and SBITA Leas Accumulated Americanium	1370	0.00	0.00	0,00	0
Audiovissal Materials	1391	0.00	0.00	0.00	0
Less Accumulated Depreciation	1344	0.00	0.00	0.00	0
Computer Software Loss Accumulated Amortization	1382	0.00	0.00	0.00	0
Depreciable Capital Assets, Net		0.00	0.00	0.00	0
Total Capital Assets	1	0.00	0.00	0.00	0
FERRED OUTFLOWS OF RESOURCES	1				
cumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	9
t Carrying Amount of Debt Refunding	1920 1940	0.00	0.00	0.00	0
her Postemployment Benefits	1950	0.00	0.00	0.00	0
not Retirement Obligation tal Deferred Outflows of Resources	1960	0.00	0.00	0.00	
ABILITIES		0.00	0.55	0.00	<u> </u>
Cash Overdraft	2125	0.00	0.00	0.00	9
Accreed Seleries and Breefits Payroll Deductions and Withholdings	2110	0.00	000	0.00	
Accounts Payable	2120	0.00	000	0.00	(
Sales Tax Peyable	2260	0.00	0.00	0.00	
Current Notes Psyable Accross Interest Psyable	2250	0.00	0.00	0.00	
Deposits Psysble	2220	0.00	0.00	0 00	
Due to Other Agencies	2230 2240	0.00	0.00	0 00	
Due to Fiscal Agent Penelon Liability	2115	0.50	0.00	0.00	
Other Postemployment Benefits Liability	2116	0.00	900	0.00	
Judgments Psyable Construction Contracts Psyable	2130 2140	0.00		0.00	
Construction Contracts Penable - Retained Percentage	2150	0.00	0.00	0 00	
Estimated Unpaid Claims - Self-Inquance Program Estimated Liability for Claims Adjustment	2271	0,00		0 00	
Estimated Liability for Arbitrase Rebate	2280	0.00		0 00	(
Unormed Revenues	2410	0.00	0.00	0,00	
mg-Term Liobilities: Partien Due Wilsin One Tear:				h h	
Notes Payable	2310	0,00		0.00	
Obligations Under Legens and SBITA	2315	0.00		0.00	
Bonds Payable Liebility for Compounded Absences	2320	0.00		0.00	
Lesso-Purchase Agreements Payable	2340	0.00			
Estimated Liability for Long-Term Claims Net Other Postemplovment Benefits Obligation	2350 2360	0,00		0.00	
Net Pennion Liability	2365	0.00	0.00	0.00	
Estimated PECO Advance Payable	2370	0,00		0.00	
Other Long-Term Liabilities Derivative Instrument	2380 2390	0.00			
Estimated Liebility for Arbitrage Rebate	2280	0.00	0.00	0.00	
Des Within One Year Parties Due After One Year:	+	0.00	0.00	0,00	
Notes Penable	2310	0,00		0.00	
Obligations Under Leases	2315	0.00			
Bonde Psymble Liability for Compensated Absences	2320	0.00			
Lesse-Purchase Agreements Payable	2340	0.00	0.00	0,00	1
Patimated Liability for Long-Term Chairns Not Other Posternolovenest Benefits Obligation	2350 2360	0.00			
Net Pennion Linbility	2365	0.00	0.00	0.00	1
Estimated PECO Advance Psyable	2370	0.00			
Other Long-Term Liabilities Derivative Instrument	2380	0.00	0.00	9.00	
Estimated Liability for Arbitrage Robote	2280	0.00	0.00	0.00	
Doe in More than One Year Total Long-Term Liabilities		0.00			
oral Cinbilities		0.00			
EFERRED UTLOWS OF RESOURCES				1	,
committed increase in Fair Value of Hadeine Derivatives leftch Net Carrying Amount of Dubt Refunding	2610 2630	0.00			
eferred flevenons	2630	0.00	0.00	0.00)
	2640	0.00			
	2650	0.00			
ther Postemployment Benefits					T
ther Postemployment Benefits stal Deformed Inflows of Rasparens ET POSITION		1		.1	.
ther Postemplovanus Benefits onal Debryod Inflows of Rasparons IET POSITION let Revestment in Capital Assets	2770	0.0	9,90	0.0	
ther Postemplovanus Benefits onal Debryod Inflows of Rasparons IET POSITION let Revestment in Capital Assets	2770	0.0	9.00	0.0	0
IET POSITION tel Investigant in Capital Assets content For Catagorisal Carpover Programs Food Service	2780 2780	0.00 0.00 0.00	0.00	0.0	9
ther Postenolovanes Benefits enti Delevred Influero of Basonross BET POSTEON let Investment in Capital Asests environt For: Categorieal Carpover Programs	2780	0.0	0.00 0 0.00 0 0.00	9.0 0.0 0.0	0

				Program Revenues Operating	Capital
FUNCTIONS	Account	Expenses	Charges for Services	Grants and Contributions	Grants and Contributions
Component Unit Activities:					() man () ma
Instruction	5000	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0,00	0.00	0.00
Instruction-Related Technology	6500	0,00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	00.0
School Administration	[7300]	0.00	0.00	0.00	00.0
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00			
Total Component Unit Activities		0.00	0.00	0.00	00.0

Net Position, June 30, 2023	Adjustments to Net Position	Net Position, July 1, 2022	Change in Net Position	Total General Revenues, Special Items, Extraordinary Items and Transfers	Transfers	Extraordinary Items	Special Items	Miscellaneous	Investment Earnings	Grants and Contributions Not Restricted to Specific Programs	Local Sales Taxes	Property Taxes, Levied for Capital Projects	Property Taxes, Levied for Debt Service	r de la composes	Taxes:	General Revenues:
10			=				=									

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) Major Component Unit Name MAJOR AND NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2023

				Program Revenues		Net (Expense)
				Operating	Capital	Revenue and Changes
	Account		Charges for	Grants and	Grants and	in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:			,			
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00			会においていないとのである。 あるまでのこれの	0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

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Taxes:

Property Taxes, Levied for Debt Service Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Miscellancous Investment Earnings

Special Items

Extraordinary Items

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

Change in Net Position Net Position, July 1, 2022

Net Position, June 30, 2023 Adjustments to Net Position

0.00	3	0.00	0.00	0.00	0.00	0.00	0.00

0.00 0.00

0.00 0.00 0.00

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

Account Expenses Charges for Grants and Grants and Inct Position Services Contributions Cont	0.00	0.00	0.00	0.00	0.00		Total Component Unit Activities
Account Expenses Charges for Contributions Crants and In Net Position	0.00	建筑国际的数据的现在分词经过			0.00		Unallocated Depreciation/Amortization Expense
Account Acco	0.00	0.00	0.00	0.00	0.00	9200	Interest on Long-Term Debt
Account Expenses Charges for Grants and Grants and In Net Position Contributions Contributions Contributions In Net Position Contributions In Net Position Contributions In Net Position In Net Positi	0.00	0.00	0.00	0.00	0.00	9100	Community Services
Charges for Contributions Contributions In Net Position	0.00	0.00	0.00	0.00	0.00	8200	Administrative Technology Services
Account Number Expenses Charges for Grants and Number Expenses Grants and Number Expenses Grants and Number Grants and Net Position In N	0.00	0.00	0.00	0.00	0.00	8100	Maintenance of Plant
Account Number Expenses Charges for Services Grants and Contributions Grants and Contributions in Net Position Component Unit s 5000 0.00 <	0.00	0.00	0.00	0.00	0.00	7900	Operation of Plant
Account Number Expenses Charges for Services Grants and Contributions Grants and Component Services Grants and Services Grants and Component Univolutions In Net Position in Net Positions s 5000 0.00 0.00 0.00 0.00 Contributions Component Univolutions s 6200 0.00		0.00	0.00	0.00	0.00	7800	Student Transportation Services
Account Number Expenses Charges for Services Grants and Contributions Grants and Contributions in Net Position Component Unit s. 5000 0.00		0.00	0.00	0.00	0.00	7700	Central Services
Account Number Expenses Charges for New Position Grants and Contributions Grants and Contributions In Net Position Net Position s 5000 0.00		0.00	0.00	0.00	0.00	7600	Food Services
Account Number Expenses Charges for Services Grants and Contributions Grants and Contributions in Net Position Component Unit s 5000 0.00 <		0.00	0.00	0.00	0.00	7500	Fiscal Services
Account Number Expenses Charges for Services Grants and Services Grants and Contributions in Net Position s 5000 0.00		0.00	0.00	0.00	0.00	7400	Facilities Acquisition and Construction
Account Number Account Expenses Charges for Services Grants and Contributions Grants and Contributions Grants and Contributions In Net Position s 5000 0.00 </th <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>7300</td> <td>School Administration</td>	0.00	0.00	0.00	0.00	0.00	7300	School Administration
Account Number Expenses Charges for Services Grants and Contributions Grants and Contributions In Net Position s 5000 0.00		0.00	0.00	0.00	0.00	7200	General Administration
Account Number Expenses Charges for Services Grants and Contributions Grants and Contributions In Net Position s 5000 0.00	0.00	0.00	0.00	0.00	0.00	7100	Board
Account Number Expenses Charges for Services Grants and Contributions Grants and Contributions In Net Position \$ 5000 5000 0.00 <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>6500</td> <td>Instruction-Related Technology</td>		0.00	0.00	0.00	0.00	6500	Instruction-Related Technology
Account Number Expenses Charges for Services Grants and Contributions Grants and Contributions In Net Position 5000 5000 0.00		0.00	0.00	0.00	0.00	6400	Instructional Staff Training Services
Account Number Expenses Charges for Services Grants and Contributions Grants and Contributions Grants and Contributions In Net Position 5000 5000 0.00		0.00	0.00	0.00	0.00	6300	Instruction and Curriculum Development Services
Account Number Expenses Charges for Services Grants and Services Grants and Contributions Grants and Contributions In Net Position 5000 0.00		0.00	0.00	0.00	0.00	6200	Instructional Media Services
Account Charges for Grants and In Net Position Number Expenses Services Contributions Contributions Component Unit 5000 0.00 0.00 0.00 0.00		0.00	0.00	0.00	0.00	6100	Student Support Services
Expenses Charges for Grants and Grants and Contributions Contributions	0.00	0.00	0.00	0.00	0.00	5000	Component Unit Activities: Instruction
Charges for Grants and Grants and	Component Unit	Contributions	Contributions	Services	Expenses	Number	FUNCTIONS
Capital	in Net Position	Capital Grants and	Operating Grants and	Charges for		Account	
	Net (Expense)		Program Revenues				

Change in Net Position Net Position, July 1, 2022	Transfers Total General Revenues, Special Items, Extraordinary Items and Transfers	Extraordinary Items	Miscellaneous Special Items	Investment Earnings	Grants and Contributions Not Restricted to Specific Programs	Local Sales Taxes	Property Taxes, Levied for Capital Projects	Property Taxes, Levied for Debt Service	Property Taxes, Levied for Operational Purposes
	2								

0.00

0.00

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0.00 0.00 0.00

General Revenues:

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

				Program Revenues		Net (Expense)
				Operating	Capital	Revenue and Changes
	Account		Charges for	Grants and	Grants and	in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	00.0	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	00.0	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	00.0	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

Net Position, June 30, 2023	Adjustments to Net Position	Net Position, July 1, 2022	Change in Net Position	Total General Revenues, Special Items, Extraordinary Items and Transfers	Transfers	Extraordinary Items	Special Items	Miscellaneous	Investment Earnings	Grants and Contributions Not Restricted to Specific Programs	Local Sales Taxes	Property Taxes, Levied for Capital Projects	Property Taxes, Levied for Debt Service	Property Taxes, Levied for Operational Purposes	Taxes:	General Revenues:
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Liberty County School District (District). All fiduciary activities are reported only in the fund financial statements. Governmental activities are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense associated with the District's transportation department is allocated to the student transportation services function, while remaining depreciation expense is not readily associated with a particular function and is reported as unallocated.

B. Reporting Entity

The Liberty County District School Board (Board) has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The District is considered part of the Florida system of public education, operates under the general direction of the Florida Department of Education (FDOE), and is governed by State law and State Board of Education (SBE) rules. The governing body of the District is the Board, which is composed of five elected members. The elected Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Liberty County.

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) Codification of Governmental Accounting and Financial Reporting Standards, Sections 2100 and 2600. The application of these criteria provides for identification of any legally separate entities for which the Board is financially accountable and other organizations for which the nature and significance of their relationship with the Board are such that exclusion would cause the District's basic financial statements to be misleading. Based on these criteria, no component units are included within the District's reporting entity.

C. Basis of Presentation: Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The effects of interfund activity have been eliminated from the government-wide financial statements except for interfund services provided and used.

D. Basis of Presentation: Fund Financial Statements

The fund financial statements provide information about the District's funds, including the fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

- General Fund to account for all financial resources not required to be accounted for in another fund and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- Special Revenue Food Service Fund to account for the District's food service operations.
- Special Revenue Other Fund to account for certain Federal grant program resources.
- Special Revenue Federal Education Stabilization Fund to account for certain Federal grant program resources provided as emergency relief to address the impact of COVID-19 on elementary and secondary schools.
- <u>Capital Projects Local Capital Improvement to account for the financial resources</u> generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction, renovation and remodeling projects, new and replacement equipment, motor vehicle purchases.

Additionally, the District reports the following fiduciary fund type:

• <u>Custodial Funds</u> – to account for resources of the school internal funds, which are used to administer moneys collected at several schools in connection with school, student athletic, class, and club activities.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at fiscal year end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in and out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 30 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Property taxes and sales taxes associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, claims and judgments, pension benefits, other postemployment benefits, and compensated absences, are only recorded when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources. Allocations of cost, such as depreciation, are not recognized in governmental funds.

The fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term liquid investments with original maturities of 3 months or less from the date of acquisition. Investments classified as cash equivalents include amounts placed with the State Board of Administration (SBA) in Florida PRIME.

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

2. Investments

Investments consist of amounts placed with the SBA for participation in the Florida PRIME investment pool created by Section 218.405, Florida Statutes. The investment pool operates under investment guidelines established by Section 215.47, Florida Statutes.

The District's investment in Florida PRIME, which the SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. This investment is reported at fair value, which is amortized cost.

Types and amounts of investments held at fiscal year end are described in a subsequent note.

3. Inventories

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at cost on the last invoice, which approximates the first-in, first-out basis, except that United States Department of Agriculture donated foods are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures during the year and are adjusted to reflect year-end physical inventories.

4. Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$1,000. Such assets are recorded

at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at acquisition value at the date of donation.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Description</u>	Estimated Useful Lives
Improvements Other Than Buildings	8 - 35 years
Buildings and Fixed Equipment	15 - 50 years
Furniture, Fixtures, and Equipment	3 - 20 years
Motor Vehicles	5 - 10 years

Current year information relative to changes in capital assets is described in a subsequent note.

5. Pensions

In the government-wide statement of net position, liabilities are recognized for the District's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS and the HIS fiduciary net position have been determined on the same basis as they are reported by the FRS and the HIS plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The District's retirement plans and related amounts are described in a subsequent note.

6. Long-Term Liabilities

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position.

In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due.

Changes in long-term liabilities for the current year are reported in a subsequent note.

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense) until then. The District has

two items that qualify for reporting in this category. The deferred outflows of resources related to pensions and OPEB are discussed in subsequent notes.

In addition to liabilities, the statement of net position and the governmental funds balance sheet report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District has three items that qualify for reporting in this category. The first two items, deferred inflows of resources related to pensions and OPEB, are reported in the statement of net position and discussed in subsequent notes. The remaining item is reported in the governmental funds balance sheet as unavailable revenue related to State capital outlay funding and will be recognized as an inflow of resources in the period that it becomes available.

8. Net Position Flow Assumption

The District occasionally funds outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. To calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. Consequently, it is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

9. Fund Balance Flow Assumptions

The District may fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). To calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

10. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board is the highest level of decision-making authority for

the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. The District reported no committed fund balances at June 30, 2023.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board has, by approval of the annual financial report, authorized the assignment of fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment. The District reported no assigned fund balances at June 30, 2023.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than program revenues. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

2. State Revenue Sources

Significant revenues from State sources for current operations include the Florida Education Finance Program administered by the FDOE under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the FDOE. The FDOE performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the District. The District is permitted to amend its original reporting during specified time periods following the date of the original reporting. The FDOE may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the fiscal year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. SBE rules require that revenue earmarked for certain programs be expended only for the

program for which the money is provided, and require that the money not expended as of the close of the fiscal year be carried forward into the following fiscal year to be expended for the same educational programs. The FDOE generally requires that these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted in the governmental fund financial statements for the balance of categorical and earmarked educational program resources.

The District received an allocation from the State under the Educational Facilities Security Grant program. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the FDOE.

A schedule of revenue from State sources for the current year is presented in a subsequent note.

3. District Property Taxes

The Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Liberty County Property Appraiser, and property taxes are collected by the Liberty County Tax Collector.

The Board adopted the 2022 tax levy on September 9, 2022. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become a lien on the property on January 1 and are delinquent on April 1 of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Liberty County Tax Collector at fiscal year end but not yet remitted to the District.

Millages and taxes levied for the current year are presented in a subsequent note.

4. Federal Revenue Sources

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these

grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred. The FDOE may require adjustments to subsequent fiscal period expenditures and related revenues based upon an audit of the District's compliance with applicable Federal awards requirements. Normally, such adjustments are treated as reductions of expenditures and related revenues in the fiscal year when the adjustments are made.

5. Compensated Absences

In the government-wide financial statements, compensated absences (i.e., paid absences for employee vacation leave and sick leave) are accrued as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability for these amounts is reported in the governmental fund financial statements only if it has matured, such as for occurrences of employee resignations and retirements. The liability for compensated absences includes salary-related benefits, where applicable.

II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

<u>Custodial Credit Risk</u>. In the case of deposits, this is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk. All bank balances of the District are fully insured or collateralized as required by Chapter 280, Florida Statutes.

B. Investments

The District's investments at June 30, 2023, are reported as follows:

Investments	Maturities	Fa	air Value
SBA:			
Florida PRIME (1)	36.8 Days	\$	2,134.60

⁽¹⁾ This investment is reported as cash equivalent for financial statement reporting purposes.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy limits the length of investment as follows: (1) investments of current operating funds shall have maturities of no longer than 2 years, and (2) investments of bond reserves, construction funds, and other nonoperating funds shall have a term appropriate for the need for the funds and in accordance with debt covenants, but in no event shall exceed 5 years.

Florida PRIME uses a weighted average days to maturity (WAM). A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes.

For Florida PRIME, with regard to redemption gates, Section 218.409(8)(a), Florida Statutes, states, "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the board [State Board of Administration] can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days." As of June 30, 2023, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District's investment policy limits investments to the SBA's Florida PRIME; United States Government Securities; direct obligations of the United States Government agencies; certain Federal instrumentalities; interest-bearing time deposits or saving accounts in qualified public depositories, as defined in Section 280.02, Florida Statutes; repurchase agreements secured by the collateral composed of negotiable direct obligations of the United States Government, United States Governmental Agencies, and Federal Instrumentalities that have a market value of 102 percent of the value of the repurchase agreement; commercial paper of the highest credit rating; certain banker's acceptances, no-load mutual funds provided such funds are registered under the Investment Company Act of 1940 and operated in accordance with Title 17, Section 280.2a-7, Code of Federal Regulations, and provided that mutual funds is rated Aam or Aam-G or better by Standard & Poor's, or the equivalent by another rating agency; and any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes, provided that said funds contain no derivatives.

The District's investment in Florida PRIME is rated AAAm by Standard & Poor's.

C. Changes in Capital Assets

Changes in capital assets are presented in the following table:

	Beginning Balance	Additions	Deletions	Ending Balance
GOVERNMENTAL ACTIVITIES		-		
Capital Assets Not Being Depreciated: Land	\$ 890,603.83	\$ -	\$	\$ 890,603.8
Capital Assets Being Depreciated: Improvements Other Than Buildings	1,756,869.84		-	1,756,869.8
Buildings and Fixed Equipment Furniture, Fixtures, and Equipment Motor Vehicles	55,284,980.89 2,278,873.17 1,708,275.14	131,094.08	- -	55,314,820.8 2,409,967.2 1,976,361.0
Total Capital Assets Being Depreciated	61,028,999.04	·	-	61,458,019.0
Less Accumulated Depreciation for: Improvements Other Than Buildings Buildings and Fixed Equipment Furniture, Fixtures, and Equipment Motor Vehicles	1,372,866.77 13,128,206.15 1,645,727.05 1,341,959.35	129,379.95	- - - -	1,390,542. 14,219,133.(1,775,107.(1,410,018.)
Total Accumulated Depreciation	17,488,759.32	1,306,041.73		18,794,801.0
Total Capital Assets Being Depreciated, Net	43,540,239.72	(877,021.75)		42,663,217.9
Governmental Activities Capital Assets, Net	\$ 44,430,843.55	\$ (877,021.75)	\$ -	\$ 43,553,821.8

Depreciation expense was charged to functions as follows:

Function	Amount
GOVERNMENTAL ACTIVITIES	
Student Transportation Services	\$ 68,059.44
Unallocated	1,237,982.29
Total Depreciation Expense - Governmental Activities	\$ 1,306,041.73

D. Retirement Plans

1. FRS - Defined Benefit Pension Plans

General Information about the FRS

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree HIS Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the District are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing multiple-employer defined benefit plans and other nonintegrated programs. An annual comprehensive financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services Web site (www.dms.myflorida.com).

The District's FRS and HIS pension expense totaled \$1,203,408 for the fiscal year ended June 30, 2023.

FRS Pension Plan

<u>Plan Description</u>. The FRS Pension Plan (Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a DROP for eligible employees. The general classes of membership are:

- Regular Members of the FRS who do not qualify for membership in the other classes.
- Elected County Officers Members who hold specified elective offices in local government.

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Employees enrolled in the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

The DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund

and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Benefits Provided. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the 8 highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following table shows the percentage value for each year of service credit earned:

Class, Initial Enrollment, and Retirement Age/Years of Service	e Percent Value
Regular Members Initially Enrolled Before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more years of service	1.68
Regular Members Initially Enrolled On or After July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 or more years of service	1.68
Elected County Officers	3.00

As provided in Section 121.101, Florida Statutes, if the member was initially enrolled in the Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member was initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

<u>Contributions</u>. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2022-23 fiscal year were as follows:

	Percent of	Gross Salary
Class	Employee	Employer(1)
FRS, Regular	3.00	11.91
FRS, Elected County Officers	3.00	57.00
DROP – Applicable to Members from All of the Above Classes	0.00	18.60
FRS, Reemployed Retiree	(2)	(2)

- (1) Employer rates include 1.66 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.06 percent for administrative costs of the Investment Plan.
- (2) Contribution rates are dependent upon retirement class in which reemployed.

The District's contributions to the Plan totaled \$954,895 for the fiscal year ended June 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2023, the District reported a liability of \$7,697,729 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The District's proportionate share of the net pension liability was based on the District's 2021-22 fiscal year contributions relative to the total 2021-22 fiscal year contributions of all participating members. At June 30, 2022, the District's proportionate share was 0.020688350 percent, which was an decrease of 0.000307303 from its proportionate share measured as of June 30, 2021.

For the fiscal year ended June 30, 2023, the District recognized the Plan pension expense of \$1,111,355. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	 rred Outflows Resources	rred Inflows Resources
Differences Between Expected and		
Actual Experience	\$ 365,598	\$ -
Change of Assumptions	948,007	-
Net Difference Between Projected and Actual		
Earnings on FRS Pension Plan Investments	508,280	-
Changes in Proportion and Differences Between District FRS Contributions and Proportionate		
Share of Contributions	379,467	202,350
District FRS Contributions Subsequent to		
the Measurement Date	954,895	
Total	\$ 3,156,247	\$ 202,350

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$954,895, will be recognized as

a reduction of the net pension liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amount		
2024	\$	476,938	
2025		209,421	
2026		(99,970)	
2027		1,351,053	
2028		61,560	
Total	\$	1,999,002	

<u>Actuarial Assumptions</u>. The total pension liability in the July 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation 2.40 percent

Salary Increases 3.25 percent, average, including inflation

Investment Rate of Return 6.70 percent, net of pension plan investment

expense, including inflation

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

The actuarial assumptions used in the July 1, 2022, valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target <u>Allocation (1)</u>	Annual Arithmetic <u>Return</u>	Compound Annual (Geometric) Return	Standard <u>Deviation</u>
Cash	1.0%	2.6%	2.6%	1.1%
Fixed Income	19.8%	4.4%	4.4%	3.2%
Global Equity	54.0%	8.8%	7.3%	17.8%
Real Estate	10.3%	7.4%	6.3%	15.7%
Private Equity	11.1%	12.0%	8.9%	26.3%
Strategic Investments	3.8%	6.2%	5.9%	7.8%
Total	100%			
Assumed inflation - Mean		-	2.4%	1.3%

⁽¹⁾ As outlined in the Plan's investment policy.

<u>Discount Rate</u>. The discount rate used to measure the total pension liability was 6.7 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The discount rate changed from 6.8 percent to 6.7 percent.

<u>Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate</u>. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.7 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.7 percent) or 1 percentage point higher (7.7 percent) than the current rate:

	1% Decrease (5.7%)	Current Discount Rate (6.7%)	1% Increase (7.7%)
District's Proportionate Share of the Net Pension Liability	\$ 13,312,692	\$ 7,697,729	\$ 3,002,951

<u>Pension Plan Fiduciary Net Position</u>. Detailed information about the Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report.

HIS Pension Plan

<u>Plan Description</u>. The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

<u>Benefits Provided</u>. For the fiscal year ended June 30, 2023, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Federal Medicare.

<u>Contributions</u>. The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2023, the contribution rate was 1.66 percent of payroll pursuant to Section 112.363, Florida Statutes. The District contributed 100 percent of its statutorily required contributions for the current and preceding 3 years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The District's contributions to the HIS Plan totaled \$143,412 for the fiscal year ended June 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2023, the District reported a net pension liability of \$2,537,555 for its proportionate share of the HIS Plan's net pension liability. The current portion of the net pension liability is the District's proportionate share of benefit payments expected to be paid within 1 year, net of the District's proportionate share of the HIS Plan's fiduciary net position available to pay that amount. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The District's proportionate share of the net pension liability was based on the District's 2021-22 fiscal year contributions relative to the total 2021-22 fiscal year contributions of all participating members. At June 30, 2022, the District's proportionate share was 0.023958195 percent, which was an increase of 0.000040774 from its proportionate share measured as of June 30, 2021.

For the fiscal year ended June 30, 2023, the District recognized the HIS Plan pension expense of \$92,053. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	red Outflows Resources	erred Inflows Resources
Differences Between Expected and		44.40
Actual Experience	\$ 77,021	\$ 11,165
Change of Assumptions	145,454	392,558
Net Difference Between Projected and Actual		
Earnings on HIS Pension Plan Investments	3,674	-
Changes in Proportion and Differences Between		
District HIS Contributions and Proportionate		40
Share of Contributions	2,790	118,366
District HIS Contributions Subsequent to		
the Measurement Date	143,412	
Total	\$ 372,351	\$ 522,089

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling \$143,412, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amount		
2024	\$	(75,324)	
2025		(52,248)	
2026		(33,934)	
2027		(41,237)	
2028		(62,949)	
Thereafter		(27,458)	
Total	\$	(293, 150)	

<u>Actuarial Assumptions</u>. The total pension liability in the July 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary Increases	3.25 percent, average, including inflation
Municipal Bond Rate	3.54 percent

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

While an experience study had not been completed for the HIS Plan, the actuarial assumptions that determined the total pension liability for the HIS Plan were based on certain results of the most recent experience study for the FRS Plan.

<u>Discount Rate</u>. The discount rate used to measure the total pension liability was 3.54 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is

essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index. The discount rate changed from 2.16 percent to 3.54 percent.

<u>Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate</u>. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 3.54 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.54 percent) or 1 percentage point higher (4.54 percent) than the current rate:

	_	1% Decrease (2.54%)	Dis	Current scount Rate (3.54%)	<u>-</u>	1% Increase (4.54%)
District's Proportionate Share of the Net Pension Liability	\$	2,903,172	\$	2,537,555	\$	2,235,016

<u>Pension Plan Fiduciary Net Position</u>. Detailed information about the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report.

2. FRS – Defined Contribution Pension Plan

The SBA administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State's Annual Comprehensive Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. District employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Retirement benefits are based upon the value of the member's account upon retirement. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06

percent of payroll and by forfeited benefits of Investment Plan members. Allocations to the Investment Plan member accounts during the 2022-23 fiscal year were as follows:

	Percent of
	Gross
Class	Compensation
FRS, Regular	9.30
FRS, Elected County Officers	14.34

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings, regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5-year period, the employee will regain control over their account. If the employee does not return within the 5-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended June 30, 2023, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the District.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided in which the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan or remain in the Investment Plan and rely upon that account balance for retirement income.

The District's Investment Plan pension expense totaled \$194,148 for the fiscal year ended June 30, 2023.

E. Other Postemployment Benefit Obligations

<u>Plan Description</u>. The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District that provides OPEB for all employees who satisfy the District's retirement eligibility provisions. Pursuant to Section 112.0801, Florida Statutes, former employees who retire from the District are eligible to participate in the District's health and hospitalization plan for medical, prescription drug, and life insurance coverage. Retirees and their eligible dependents shall be offered the same health and hospitalization insurance coverage as is offered to active employees at a premium cost of no more than the premium cost applicable to active

employees. The District subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because retiree healthcare costs are generally greater than active employee healthcare costs. The OPEB Plan contribution requirements and benefit terms of the District and the OPEB Plan members are established and may be amended through recommendations of the Insurance Committee and action from the Board. No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75.

<u>Benefits Provided</u>. The OPEB Plan provides healthcare and life insurance benefits for retirees and their dependents. In addition to the implicit subsidy described above, the board contributed \$2 per year service for each retiree toward their monthly insurance premium with a maximum of \$60.

<u>Employees Covered by Benefit Terms</u>. At June 30, 2022, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	47
Active Employees	211
Total	258

<u>Total OPEB Liability</u>. The District's total OPEB liability of \$1,369,804 was measured as of June 30, 2022, and was determined by an actuarial valuation as of June 30, 2022.

<u>Actuarial Assumptions and Other Inputs</u>. The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

percent
ĸ

Salary Increases 3.4 percent – 7.8 percent, including inflation

Discount Rate 3.69 percent

Healthcare Cost Trend Rates Based on the Getzen Model, with trend rates starting

at 6.0 percent for 2022 (based on actual premium increase for 2022), followed by 7.5 percent for 2023, then gradually decreasing to an ultimate trend rate of

4.0 percent for 2050.

Aging Factors Based on the 2013 SOA Study "Health Care

Costs - From Birth to Death."

Expenses Administrative expenses are included in the per capita

health costs.

For plans that do not have formal assets, the discount rate should equal the tax-exempt municipal bond rate based on an index of 20-year general obligation municipal bonds with an average AA/Aa credit rating as of the measurement date. For the purpose of this OPEB Plan actuarial valuation, the municipal bond rate is 3.69 percent based on the daily rate of Fidelity investments 20-Year Municipal GO AA Index closest to but not later than the measurement date.

Demographic assumptions employed in the actuarial valuation were the same as those employed in the July 1, 2022, actuarial valuation of the FRS Defined Benefit Pension Plan. These demographic assumptions were developed by FRS from an actuarial experience study, and therefore are appropriate for use in the OPEB Plan actuarial valuation. These include assumed rates of future termination, mortality, disability, and retirement. In addition, salary increase assumptions (for development of the pattern of the normal cost increases) were the same as those used in the July 1, 2022, actuarial valuation of the FRS Defined Benefit Pension Plan. Assumptions used in valuation of benefits for participants of the FRS Investment Plan are the same as for similarly situated participants of the FRS Defined Benefit Pension Plan.

Changes in the Total OPEB Liability.

		Amount
Balance at June 30, 2022	\$	1,523,574
Changes for the year:		
Service Cost		47,432
Interest		29,438
Difference Between Expected and Actual Experie	nc	(614)
Change of Assumptions and Other Inputs		(154,439)
Benefit Payments		(75,587)
Net Changes		(153,770)
Balance at June 30, 2023	\$	1,369,804

Changes of assumptions or other inputs was based on the following:

The discount rate was changed from 1.92 percent as of the beginning of the measurement period to 3.69 percent as of June 30, 2022.

<u>Sensitivity of the Total OPEB Liability to Changes in the Discount Rate</u>. The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.69 percent) or 1 percentage point higher (4.69 percent) than the current rate:

	1%	Current	1%
	Decrease	Discount Rate	Increase
	(2.69%)	(3.69%)	(4.69%)
Total OPEB Liability	\$ 1,533,000	\$ 1,369,804	\$ 1,233,320

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (5.5 percent decreasing to 3.0 percent) or 1 percentage point higher (7.5 percent decreasing to 5.0 percent) than the current healthcare cost trend rates:

	1% Decrease		1% Increase
	(5.5 percent decreasing to 3.0 percent)	Healthcare Cost Trend Rates	(7.5 percent decreasing to 5.0 percent)
Total OPEB Liability	\$ 1,312,831	\$ 1,369,804	\$ 1,435,082

<u>OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.</u> For the fiscal year ended June 30, 2023, the District recognized a negative OPEB expense of \$77.384. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description		red Outflows Resources	Deferred Inflows of Resources		
Differences Between Expected and					
Actual Experience	\$	176,591	\$	34,857	
Changes of Assumptions or Other Inputs Benefits Paid Subsequent to the		196,073		1,327,831	
Measurement Date		63,583		-	
Total	\$	436,247	\$	1,362,688	

The deferred outflows of resources related to OPEB resulting from benefits paid subsequent to the measurement date, totaling \$63,583, will be recognized as a reduction of the total OPEB liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30		Amount			
2024	\$	(154,254)			
2025		(154,254)			
2026		(154,254)			
2027		(154,254)			
2028		(154,254)			
Thereafter		(218,754)			
Total	\$	(990,024)			

F. Risk Management Programs

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Liberty County District School Board is a member of the Panhandle Area Educational Consortium – Risk Management Consortium (Consortium) under which several district school boards have established a combined limited self-insurance program for property protection, sabotage and terrorism, cyber liability, general liability, automobile liability, workers' compensation, employee dishonesty, equipment breakdown, and other coverage deemed

necessary by the members of the Consortium. Section 1001.42(12)(k), Florida Statutes, provides the authority for the District to enter into such a risk management program. The Consortium is self-sustaining through member assessments (premiums), and purchases coverage through commercial companies for claims in excess of specified amounts. The Board of Directors for the Consortium is composed of superintendents of all participating districts. The Washington County District School Board serves as fiscal agent for the Consortium.

Health and hospitalization coverage are being provided through purchased commercial insurance with minimum deductibles for each line of coverage.

Settled claims resulting from these risks have not exceeded commercial coverage in any of the past 3 fiscal years.

G. Long-Term Liabilities

1. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities:

Description	Beginning Balance		Additions	Deductions	_	Ending Balance	 Due One Y
GOVERNMENTAL ACTIVITIES							
Compensated Absences Payable Total OPEB Liability Net Pension Liability	\$ 680,037.11 1,523,574.00 4,574,831.00	\$	31,144.19 76,870.00 3,998,675.00	\$ 78,085.83 230,640.00 3,338,222.00	\$	633,095.47 1,369,804.00 10,235,284.00	\$ 47,0€ 63,5€
Total Governmental Activities	\$ 6,778,442.11	\$ 9	9,106,689.19	\$ 3,646,947.83	\$	12,238,183.47	\$ 110,65

For the governmental activities, compensated absences, pensions, and other postemployment benefits are generally liquidated with resources of the General Fund.

H. Fund Balance Reporting

In addition to committed and assigned fund balance categories discussed in Note I.F.10., fund balances may be classified as follows:

- Nonspendable Fund Balance. Nonspendable fund balance is the net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, not in spendable form means that an item is not expected to be converted to cash.
- Restricted Fund Balance. Restricted fund balance is the portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation. Restricted fund balance places the most binding level of constraint on the use of fund balance.
- <u>Unassigned Fund Balance</u>. The unassigned fund balance is the portion of fund balance that is the residual classification for the General Fund. This balance represents amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned for specific purposes.

I. Interfund Receivables and Payables

The following is a summary of interfund receivables and payables reported in the fund financial statements:

	Interfund					
Funds	Receivables	Payables				
Major:						
General	\$ 686,513.90	\$ -				
Special Revenue:						
Food Service	-	28,719.44				
Other	-	114,228.12				
Federal Education Stabilization	-	81,781.34				
Capital Projects:						
Local Capital Improvement	-	450,000.00				
Nonmajor Governmental		11,785.00				
Total	\$ 686,513.90	\$ 686,513.90				

The interfund amounts mainly represent amounts owed to the General Fund for reimbursement of expenditures. The balances are expected to be paid in 1 year.

J. Revenues and Expenditures/Expenses

1. Schedule of State Revenue Sources

The following is a schedule of the District's State revenue sources for the 2022-23 fiscal year:

Source	 Amount
Florida Education Finance Program	\$ 9,099,096.00
Categorical Educational Program - Class Size Reduction	1,131,202.00
State Sales Tax Distribution	248,250.00
Workforce Development Program	146,677.00
Voluntary Prekindergarten Program	128,269.46
School Recognition	59,638.00
Motor Vehicle License Tax (Capital Outlay and Debt Service)	43,566.79
State Forest Funds	16,469.69
Food Service Supplement	10,357.00
Miscellaneous	 318,482.96
Total	\$ 11,202,008.90

Accounting policies relating to certain State revenue sources are described in Note I.G.2.

2. Property Taxes

The following is a summary of millages and taxes levied on the 2022 tax roll for the 2022-23 fiscal year:

	Millages	Ta	xes Levied
General Fund			
Nonvoted School Tax:			
Required Local Effort	3.070	\$	1,125,879
Basic Discretionary Local Effort	0.748		274,318
Capital Projects - Local Capital Improvement Fund			
Nonvoted Tax:			
Local Capital Improvements	1.500		550,104
Total	5.318	\$	1,950,302

K. Interfund Transfers

The following is a summary of interfund transfers reported in the fund financial statements:

	Interfund					
Funds	Transfers In	Tran	Transfers Out			
Major: General Capital Projects:	\$ 450,000.00	\$	2			
Local Capital Improvement Fund	-	45	50,000.00			
Total	\$ 450,000.00	\$ 4	50,000.00			

Transfers to General Fund were to supplement maintenance operations and pay for other advertised projects and property and casualty insurance premiums.

L. New Markets Tax Credit

<u>Description</u>. Pursuant to the Community Renewal Tax Relief Act of 2000, the New Markets Tax Credit (NMTC) program is a Federal program designed to fund capital for project owners located in qualifying low-income communities. The NMTC program permits taxpayers to claim Federal tax credits for making qualified equity investments in a designated Community Development Entity (CDE). NMTC transactions have a 7-year compliance period during which the tax credit investor (TCI) receives Federal tax credits equal to 39 percent of the loans in exchange for providing equity toward the transactions.

In March 2022, the Board approved a resolution to participate in the program and the District closed a NMTC transaction as a leveraged lender to access additional funds through the NMTC program and partially offset Liberty County High School construction costs. Pursuant to a Board-approved contract, an attorney established a qualified active low-income community business (QALICB) titled the Liberty County School District QALICB, Inc. to serve as the unrelated 501(C)(3) supporting organization for the Board and the NMTC transaction. A bank served as the TCI for the transaction and, through its wholly owned subsidiary, COCRF Investor 231, LLC, (Fund) raised the required capital for the transaction.

The capital raised by the Fund was used to make a \$5,000,000 qualified equity investment in the CCG Sub-CDE 56, LLC as the CDE. The CDE then loaned substantially all of these funds to the QALICB through two Qualified Low-Income Community Investment loans with principal amounts totaling \$3,618,000 and \$1,282,000, respectively.

For the 2022-23 fiscal year, the QALICB distributed to the District \$4,210,361.18 and the District, as the leveraged lender, loaned \$3,618,000 to the Fund, creating the NMTC Note Receivable (discussed below). At the close of the transaction, the Fund paid \$0 to the District for NMTC Note Receivable interest and the QALICB made a \$100 lease payment to the District pursuant to the lease (discussed below). As a result of these transactions, the District retained a net subsidy of \$592,461.18.

On March 18, 2029, and for 180 calendar days thereafter, the TCI may exit the transaction through the exercise of a call/put agreement entered into with the Board. Under the agreement, the TCI may "put" its residual interests in the NMTC transaction to the District for a purchase price of \$1,000. Alternatively, the Board has 180 calendar days after the earlier of the expiration of the Put Option Period or receipt of the put rejection notice, to exercise a call option to purchase the TCI's entire interest in the Fund for a purchase price equal to the fair market value of the TCI's interest. The District will realize savings from the NMTC transactions through the exercise of the put or call option, at which time the Board will control the Fund and can effectively forgive the District loans.

Note Receivable. The \$3,618,000 leveraged loan from the District to the Fund remains fully outstanding at June 30, 2023, and is reported as a New Markets Tax Credit Note Receivable in the government-wide financial statements. The note is secured by the Fund's entire membership interest in the CDE. It is periodically evaluated for impairment based on relevant facts and circumstances and, as of June 30, 2023, District management determined that no allowance is necessary and no impairment has occurred. The note specifies that interest-only payments shall be made annually to the District at 1 percent of the outstanding balance until June 2029 and, starting in December 2029, the Fund will make annual principal and interest payments to the District through 2052, as shown below:

Fiscal Year Ending June 30		Total	Principal		nterest
2024	\$	36,180	\$	-	\$ 36,180
2025		36,180		-	36,180
2026		36,180		-	36,180
2027		36,180		-	36,180
2028		36,180		-	36,180
2029-2033		706,285		534,680	171,605
2034-2038		881,415		744,783	136,632
2039-2043		881,414		782,919	98,495
2044-2048		881,414		823,009	58,405
2049-2053		749,197		732,609	 16,588
Total	\$ 4	4,280,625	\$ 3	,618,000	\$ 662,625

Related-Party Leases. On March 17, 2022, as part of the NMTC transaction, the Board, as lessor, leased the land and new improvements thereon for the Liberty High School to the QALICB (lessee, and related party – see related parties note below) for \$100, for a term of 75 years. Simultaneously, the QALICB subleased this same land and new improvements back to the Board for 35 years. The lease and sublease are expected to be cancelled at the end of the NMTC compliance period on March 18, 2029, when either the put or call option is exercised (described above) as part of the unwinding of the NMTC transaction.

Future minimum lease payments as of June 30 are as follows:

Fiscal Year Ending June 30	Total
2024	\$ 44,956
2025	46,304
2026	47,692
2027	49,122
2028	50,598
2029-2033	1,142,794
2034-2038	1,467,762
2039-2043	1,701,522
2044-2048	1,972,540
2049-2053	2,040,737
Total Minimum Lease Payments	\$ 8,564,027

NMTC transactions are reported as a property sale for tax purposes through a lease/leaseback structure, even though fee property ownership remains unchanged. The QALICB is not allowed to retain any cash and any excess must be immediately returned to the District for its supporting purpose. This return payment will be recorded by the District as interest income.

Related Parties. The president of the QALICB is also a board member of the Liberty County District School Board. In addition, the Articles of Incorporation of the QALICB state that the general purpose of the corporation is to "be operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of the Liberty County School Board." As of June 30, 2023, the nature of the relationship between the District and the QALICB is limited to the aforementioned NMTC transaction.

Schedule of Changes in the District's Total OPEB Liability and Related Ratios

		2023		2022		2021		2020		2019		2018
Total OPEB Liability											-	
Service Cost	\$	47,432	\$	39,957	\$	35,229	\$	29,564	\$	102,364	\$	119,047
Interest		29,438		34,929		32,393		35,610		98,214		86,024
Differences Between Expected and												
Actual Experience		(614)		•		362,437		· -		(59,521)		-
Changes of Assumptions or Other Inputs		(154,439)		98,232		14,599		25,715		(1,792,800)		(320,704)
Benefit Payments	_	(75,587)		(70,551)	_	(46,677)	_	(43,986)	_	(57,167)	_	(52,627)
Net Change in Total OPEB Liability		(153,770)	_	102,567	_	397,981	_	46,903	_	(1,708,910)	_	(168, 260)
Total OPEB Liability - Beginning		1,523,574	_	1,421,007	_	1,023,026	_	976,123	_	2,685,033	_	2,853,293
Total OPEB Liability - Ending	\$	1,369,804	\$	1,523,574	\$	1,421,007	\$	1,023,026	\$	976, 123	\$	2,685,033
Covered-Employee Payroll	\$	8,283,217	\$	8,814,315	\$	8,557,587	\$	7,989,807	\$	7,757,094	\$	7,686,798
Total OPEB Liability as a Percentage of Covered-Employee Payroll		16.54%		17.29%		16.61%		12.80%		12.58%		34.93%

Schedule of the District's Proportionate Share of the Net Pension Liability – Florida Retirement System Pension Plan (1)

scal Year Ending June 30	District's Proportion of the FRS Net Pension Liability	c	portic	trict's nate Share FRS Net n Liability	Cov	District's ered Payroll	District's Proportionate Share of the FRS Net Pension Liability as a Percentage of its Covered Payroll	FRS Plan Fiduci Net Position as Percentage of a Total Pensio
2013	0.022273831%	\$		3,834,318	\$	7,771,527	49.34%	88.54%
2014	0.023026969%			1,404,984		8,168,085	17.20%	96.09%
2015	0.022742440%			2,937,491		8,047,672	36.50%	92.00%
2016	0.020867956%			5,269,175		8,070,935	65.29%	84.88%
2017	0.020168962%			5,965,843		8,264,005	72.19%	83.89%
2018	0.020165979%			6,074,097		8,303,340	73.15%	84.26%
2019	0.020088449%			6,918,182		8,350,770	82.84%	82.61%
2020	0.019125340%			8,289,204		8,446,690	98.14%	78.85%
2021	0.020995653%			1,585,983		8,630,224	18.38%	96.40%
2022	0.020688350%			7,697,729		8,773,230	87.74%	82.89%

⁽¹⁾ The amounts presented for each fiscal year were determined as of June 30.

Schedule of District Contributions – Florida Retirement System Pension Plan (1)

,	Fiscal Year Ending June 30	R	tractually equired contribution	in R	Contributions elation to the ontractually Required ontribution	· · ·	FRS atribution acy (Excess)	District's ered Payroll	FRS Contribution: as a Percentag Covered Payr
	2014	\$	504,388	\$	(504,388)	\$	-	\$ 8,168,085	6.18%
	2015		554,480		(554,480)		-	8,047,672	6.89%
	2016		506,028		(506,028)		-	8,070,935	6.27%
	2017		525,048		(525,048)		-	8,264,005	6.35%
	2018		574,714		(574,714)		-	8,303,340	6.92%
	2019		622,887		(622,887)		-	8,350,770	7.46%
	2020		637,199		(637, 199)		-	8,446,690	7.54%
	2021		810,281		(810,281)		-	8,630,224	9.39%
	2022		903,521		(903,521)		•	8,773,230	10.30%
	2023		954,895		(954,895)		-	8,639,280	11.05%

⁽¹⁾ The amounts presented for each fiscal year were determined as of June 30.

Schedule of the District's Proportionate Share of the Net Pension Liability – Health Insurance Subsidy Pension Plan (1)

Fiscal Year Ending June 30	District's Proportion of the HIS Net Pension Liability	of	District's rtionate Share the HIS Net sion Liability	District's ered Payroll	District's Proportionate Share of the HIS Net Pension Liability as a Percentage of its Covered Payroll	HIS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2013	0.026751792%	\$	2,329,095	\$ 7,771,527	29.97%	1.78%
2014	0.027491341%		2,570,507	8,168,085	31.47%	0.99%
2015	0.026511740%		2,703,780	8,047,672	33.60%	0.50%
2016	0.026066806%		3,037,978	8,070,935	37.64%	0.97%
2017	0.025854653%		2,764,498	8,264,005	33.45%	1.64%
2018	0.025384940%		2,686,771	8,303,340	32.36%	2.15%
2019	0.025029373%		2,800,536	8,350,770	33.54%	2.63%
2020	0.024329400%		2,970,580	8,446,690	35.17%	3.00%
2021	0.024365936%		2,988,848	8,630,224	34.63%	3.56%
2022	0.023958195%		2,537,555	8,773,230	28.92%	4.81%

⁽¹⁾ The amounts presented for each fiscal year were determined as of June 30.

Schedule of District Contributions – Health Insurance Subsidy Pension Plan (1)

Fiscal Year Ending June 30	R	ntractually lequired contribution	in Ro	Contributions elation to the entractually Required entribution	HIS ontribution ency (Excess)	District's ered Payroll	HIS Contributions as a Percentage c Covered Payroll
2014	\$	94,176	\$	(94, 176)	\$ -	\$ 8,168,085	1.15%
2015		101,344		(101,344)	-	8,047,672	1.26%
2016		132,228		(132,228)	-	8,070,935	1.64%
2017		136,830		(136,830)	-	8,264,005	1.66%
2018		137,663		(137,663)	-	8,303,340	1.66%
2019		138,986		(138,986)	-	8,350,770	1.66%
2020		139,872		(139,872)	-	8,446,690	1.66%
2021		143,358		(143,358)		8,630,224	1.66%
2022		145,636		(145,636)	-	8,773,230	1.66%
2023		143,412		(143,412)	-	8,639,280	1.66%

⁽¹⁾ The amounts presented for each fiscal year were determined as of June 30.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

1. Budgetary Basis of Accounting

The Board follows procedures established by State law and State Board of Education (SBE) rules in establishing budget balances for governmental funds, as described below:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all
 governmental fund types in accordance with procedures and time intervals prescribed by State
 law and SBE rules.
- Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital
 outlay) within each activity (e.g., instruction, student transportation services, and school
 administration) and may be amended by resolution at any Board meeting prior to the due date
 for the annual financial report.
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year end and encumbrances outstanding are honored from the subsequent year's appropriations.
- 2. Schedule of Changes in the District's Total Other Postemployment Benefits Liability and Related Ratios

No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits. The June 30, 2023, total OPEB liability decreased from the prior fiscal year as a result of changes to assumptions as discussed below:

- The discount rate was changed from 1.92 percent as of the beginning of the measurement period to 3.69 percent as of June 30, 2022.
- The expected claims costs and premiums were updated to reflect recent information provided for the OPEB valuation.
- The healthcare cost trend assumption was revised.
- The medical coverage acceptance rate assumption was revised from 40% (35% single, 5% dual) to 50% (40% single, 10% dual).
- 3. Schedule of Net Pension Liability and Schedule of Contributions Florida Retirement System Pension Plan

Changes of Assumptions. In 2022, the long-term expected rate of return was decreased from 6.80% to 6..70%.

4. Schedule of Net Pension Liability and Schedule of Contributions – Health Insurance Subsidy Pension Plan

Changes of Assumptions. In 2022, the election assumption for vested terminated members was updated from 20% to 50% to reflect recent experience. The municipal bond rate used to determine total pension liability was increased from 2.16 percent to 3.54 percent.

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

For the Fiscal Year Ended June 30, 2023

Account Number Pent Budget Pent Public Pent Budget Pent Budget Pent Public Pent Budget Pent Budg			Budgeted A	mounts		Variance with
REVENUES Foreign Direct and Local 100						Final Budget -
Febral Tumping State and Local 3200	REVENUES	radilloci	Original	1, 11107	Milonits	rosiuve (ivegative)
Freien Through State and Lecel 3200 489 5140 5500 528 500,022 81 0.0 3200 1011,0130 1111,01301 11	Federal Direct	3100	65,000.00	55,766.07	55,766.07	0.00
Local Source: Property Trans Levind, Tax Rederaptions and Excess Fees for Operational Parameter. March 1997 March			449,534.00	502,922.88	502,922.88	0,00
Property Trans Levind, Tax Referenţions and Excess Fees for 341, 342, 342		3300	10,913,013.00	11,113,158.04	11,114,605,11	1,447,07
Open						
Property Taxes Levick, Tax Retemptions and Excess Fees for Mills, 34(2), 100 to Service. 100 to Service 100 to		4 ' '	1 400 442 00	1 2 10 0 0 0 42	1 240 060 42	0.00
Debt Service 342		+	1,400,452.00	1,349,839.42	1,349,839,42	0.00
Property Tave Levils, Tax Redungtions and Excess Fees for Cignial Projects (Cignial Projects)					0.00	0.00
Capital Projects					0.00	0.00
Local Sales Taxes					0.00	0,00
Impact Feet	Local Sales Taxes	3418, 3419			0.00	0.00
153,741.00		345X			0.00	0.00
Total Local Sources		3496			0.00	0.00
Total Revenues						(171,454.64)
EXPENDITIONS		3400				(171,454.64)
State		-	12,980,742.00	13,461,205.35	13,291,197,78	(170,007.57)
Instruction						
Student Support Services		5000	7 421 572 40	7 767 094 70	6 002 001 50	220.002.11
International Media Services						
Instruction and Curriculum Development Services						429.51
Instructional Staff Training Services 6400 6.23 a						0.00
Instruction-Related Technology						2,706.45
General Administration	Instruction-Related Technology	6500	375,755,58			3,941.23
School Administration 7300 718,789.36 616,886.35 616,886.35 0.0 Ficial Services 7500 341,157.2 340,338.49 340,098.70 229. Food Services 7500 71,259.01 71,745.18 0.0 0.0 0.0 Central Services 7500 71,259.01 71,745.18 71,745.18 0.0 0.0 0.0 Central Services 7500 71,259.01 71,745.18 71,745.18 0.0 0.0 0.0 Central Services 7500 61,318.60 696,172.1 695,279.07 889.3 Operation of Plant 7500 1,279.087,7 2,029.41 9.2 2,023,487.47 6,354.4 Administrative Technology Services 8200 225,664.31 201,891.38 201,891.38 0.0 Community Services 9100 67,078.93 83,816.67 83,816.67 0.0 Debt Service 7700		7100	545,198.40	543,155.76	452,135.84	91,019.92
Facilities Acquisition and Construction			479,055.53	396,374.79	395,039.12	1,335.67
Fiscal Services			718,789.36	616,686.35	616,686.35	0.00
Food Services 7,000						0.00
Central Services 7700			384,159.72	340,338.49		239.79
Student Transportation Services 7800			21.000.01	51 545 40		0.00
Operation of Plant						0.00
Maintenance of Plant						
Administrative Technology Services 9200 225,064 31 201,991,38 201,891,38 0.0 0						
Community Services 9100 67,078.93 \$5,816.67 85,816.67 0.00						0.00
Debt Service: (Function 9200)	Community Services	9100				0.00
Interest	Debt Service: (Function 9200)					
Disc and Fees	Redemption of Principal	710			0.00	0.00
Compain Delis Service 791					0.00	0.00
Capital Outlog:						0.00
Facilities Acquisition and Construction	***************************************	791			0.00	0.00
Other Capital Outlay		7400				
Total Expenditures						0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		9300				
Sausance of Bonds 3710 0.00 0		 				
Sissuance of Bonds 3710 0.00			(055,700.50)	(201,231.23)	(254,055.01)	712,572.00
Permium on Sale of Bonds	Issuance of Bonds	3710	i		0.00	0.00
Proceeds of Lease-Purchase Agreements 3750 0.00 0.00 Premium on Lease-Purchase Agreements 3793 0.00 0.00 Discount on Lease-Purchase Agreements 3893 0.00 0.00 Loans 3720 0.00 0.00 Sale of Capital Assets 3730 0.00 166,914.64 166,914.64 0.00 Loss Recoveries 3740 0.00 166,914.64 166,914.64 0.00 Proceeds of Forward Supply Contract 3760 0.00 0.00 0.00 Face Value of Refunding Bonds 3715 0.00 0.00 Premium on Refunding Bonds 3792 0.00 0.00 Premium on Refunding Bonds 3792 0.00 0.00 Premium on Refunding Bonds 3792 0.00 0.00 Refunding Lease-Purchase Agreements 3755 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 Payments to Refunding Lease-Purchase Agreements 894 0.00 0.00 Payments to Fund Balances (Uses) 0.00 0.00 Payments to Fund Balances 0.00 0.00 Payments to Fund Balances 0.00 0.00 Payments to Fund Balances 0.00 0.00 Payments	Premium on Sale of Bonds	3791				0.00
Premium on Lease-Purchase Agreements 3793 0.00 0.00		891			0.00	0.00
Discount on Lease-Purchase Agreements 893					0.00	0.00
Loans 3720 0.00 0.01		1				0.00
Sale of Capital Assets 3730 0.0						0.00
Loss Recoveries 3740 0.00 166,914.64 166,914.64 0.00 Proceeds of Forward Supply Contract 3760 0.00 0.00 Face Value of Refunding Bonds 3715 0.00 0.00 Premium on Refunding Bonds 3792 0.00 0.00 Discount on Refunding Bonds 892 0.00 0.00 Refunding Lease-Purchase Agreements 3755 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 Payments to Refunding Lease-Purchase Agreements 894 0.00 0.00 Payments to Refunding Escrow Agent (Function 9299) 760 0.00 0.00 Transfers In 3600 450,000.00 450,000.00 450,000.00 0.00 Transfers Out 9700 0.00 0.00 Total Other Financing Sources (Uses) 450,000.00 616,914.64 616,914.64 0.00 EXTRAORDINARY ITEMS 0.00 0.00 Refunding Balances 383,706.36 330,317.29 362,255.57 712,572 Fund Balances July 1, 2022 2800 820,182.29 820,182.29 820,182.29 320,182.29 0.00 Adjustments to Fund Balances 2891 0.00 0.00 Contracting Sources (Uses) 0.00 Contracting Sources (Uses) 0.00 0.00 Contracting Sources (Uses) 0.00 0.00 Contracting Sources (Uses) 0.00 Contracting Sources (Uses) 0.00 Contracting Sources (U						0.00
Proceeds of Forward Supply Contract 3760 0.00 0.00 Face Value of Refunding Bonds 3715 0.00 0.00 Premium on Refunding Bonds 3792 0.00 0.00 Premium on Refunding Bonds 892 0.00 0.00 Refunding Lease-Purchase Agreements 3755 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 894 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 894 0.00 0.00 Payments to Refunding Escrow Agent (Function 9299) 760 0.00 0.00 Transfers In 3600 450,000.00 450,000.00 450,000.00 0.00 Transfers Out 9700 0.00 0.00 Total Other Financing Sources (Uses) 450,000.00 616,914.64 616,914.64 0.00 EXTRAORDINARY ITEMS 0.00 0.00 Refunding Escrow Agent Fund Balances 0.00 0.00 Refunding Escrow Agent (Function 9299) 760 0.00 0.00 Refunding Escrow Agent (Function 9299) 760 0.00 0.00 Refunding Escrow Agent (Function 9299) 760 0.00 Refunding Escrow Agent (Function 9299) 760 0.00 0.00 Refunding Lease-Purchase Agreements 760 0.00 0.00 Refunding Lease-Purchase Agreements 760 0.00 0.00 Refunding Escrow Agent (Function 9299) 760 0.00 0.00 Refunding Lease-Purchase Agreements 760 0.00 0.00 Refunding Lease-Purchase Agr		\leftarrow	0.00	144 014 44		0.00
Face Value of Refunding Bonds 3715 0.00 0.00 Premium on Refunding Bonds 3792 0.00 0.00 Discount on Refunding Bonds 892 0.00 0.00 Refunding Lease-Purchase Agreements 3755 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 894 0.00 0.00 Payments to Refunding Lease-Purchase Agreements 894 0.00 0.00 Payments to Refunding Escrow Agent (Function 9299) 760 0.00 0.00 Transfers In 3600 450,000.00 450,000.00 450,000.00 0.00 Transfers Out 9700 0.00 0.00 Total Other Financing Sources (Uses) 450,000.00 616,914.64 616,914.64 0.00 SPECIAL ITEMS 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 Net Change In Fund Balances (383,706.36) (350,317.29) 362,255.57 712,572.572.572.572.572.572.572.572.572.572.			0.00	100,914.64		0.00
Premium on Refunding Bonds 3792 0.00 0.00						0.00
Discount on Refunding Bonds 892 0.00						0.00
Refunding Lease-Purchase Agreements 3755 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 894 0.00 0.00 Payments to Refunding Escrow Agent (Function 9299) 760 0.00 0.00 Transfers In 3600 450,000.00 450,000.00 450,000.00 0.00 Transfers Out 9700 0.00 0.00 Total Other Financing Sources (Uses) 450,000.00 616,914.64 616,914.64 0.00 SPECIAL ITEMS 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 Net Change in Fund Balances (383,706.36) (350,317.29) 362,255.57 712,572.572 Fund Balances 191, 1,022 2800 820,182.29 820,182.29 820,182.29 0.00 Adjustments to Fund Balances 2891 0.00 0.00 Output		i - i				0.00
Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00	Refunding Lease-Purchase Agreements					0.00
Payments to Refunding Escrow Agent (Function 9299) 760 0.00		3794				0.00
Transfers In 3600 450,000.00 450,000.00 0						0.00
Transfers Out						0,00
Total Other Financing Sources (Uses)			450,000.00	450,000.00		0,00
SPECIAL ITEMS 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 Net Change in Fund Balances (383,706.36) (350,317.29) 362,255.57 712,572.57 Fund Balances, July 1, 2022 2800 820,182.29 820,182.29 820,182.29 0.00 0.00 Adjustments to Fund Balances 2891 0.00 0.00 0.00 0.00		9700	480 000 00	#1# B1# T		0.00
STRAORDINARY ITEMS		+	450,000.00	616,914.64	616,914.64	
Description	OLECTION O		İ		0.00	A AA
0,00 0,00	EXTRAORDINARY ITEMS	 	+		0.00	0.00
Net Change in Fund Balances (383,706.36) (350,317.29) 362,255.57 712,572 Fund Balances, July 1, 2022 2800 820,182.29 820,182.29 820,182.29 820,182.29 0.00					000	0.00
Fund Balances, July 1, 2022 2800 820,182.29 820,182.29 820,182.29 0.00 Adjustments to Fund Balances 2891 0.00 0.00	Net Change in Fund Balances		(383,706,36)	(350.317.29)		712,572.86
Adjustments to Fund Balances 2891 0.00 0.		2800				0.00
						0.00
	Fund Balances, June 30, 2023	2700	436,475.93	469,865.00	1,182,437.86	712,572.86

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

		Budgeted		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget -
REVENUES	Number	Original	- Filai	Amounts	Positive (Negative)
Federal Direct	3100			0,00	0.00
Federal Through State and Local State Sources	3200 3300	797,205.00	797,205.00	973,803.40	176,598.40
Local Sources:	3300	10,350.00	10,350.00	10,357.00	7.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service	3423			0.00	0,00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				
Local Sales Taxes	3418, 3419	V ₂		0.00	0.00
Charges for Service - Food Service	345X	27,000.00	27,000.00	19,230.89	(7,769.1
Impact Fees	3496			0.00	0.00
Other Local Revenue		1,000.00	1,000.00	1,704.23	704.23
Total Local Sources	3400	28,000.00	28,000.00	20,935.12	(7,064.88
Total Revenues EXPENDITURES	 	835,555.00	835,555.00	1,005,095.52	169,540.52
Current:	1				
Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology Board	6500			0.00	0.00
General Administration	7100			0.00	0.00
School Administration	7300		-	0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600	905,576.00	914,103.16	857,723.65	56,379.51
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant Maintenance of Plant	7900 8100			0,00	0.00
Administrative Technology Services	8200			0,00	0.00
Community Services	9100		-	0.00	0.00
Debt Service: (Function 9200)	7,00		***	0.00	0.00
Redemption of Principal	710		L	0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service Capital Outlay:	791			0.00	0.00
Facilities Acquisition and Construction	7420			000	
Other Capital Outlay	9300	29,979.00	21,451.84	0,00 11,287.50	10,164.34
Total Expenditures		935,555.00	935,555.00	869,011,15	66,543.85
Excess (Deficiency) of Revenues Over (Under) Expenditures	-:	(100,000.00)	(100,000.00)	136,084.37	236,084,37
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793		+	0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720		To the state of th	0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract Face Value of Refunding Bonds	3760 3715			0.00	0.00
Premium on Refunding Bonds	3713			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Psyments to Refunding Escrow Agent (Function 9299) Transfers in	760			0.00	0.00
Transfers In Transfers Out	3600			0.00	0.00
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00
SPECIAL ITEMS	 	0.00	0.00	0.00	0.00
		1		0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
	1 1			0.00	0.00
Net Change in Fund Balances		(100,000.00)	(100,000.00)	136,084.37	
	2800 2891	(100,000.00) 131,821.12	(100,000.00) 131,821.12	136,084.37 131,821.12 0.00	236,084.37 0.00 0.00

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

		Budgeted Am	ounts		Variance with
	Account Number	Original	Final	Actual	Final Budget +
REVENUES	Number	Original	ranju	Amounts	Positive (Negative)
Federal Direct	3100			0.00	0.0
Federal Through State and Local	3200	1,411,848.48	1,600,345.69	1,285,315.99	(315,029.7
State Sources Local Sources:	3300			0.00	0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,			191	
Operational Purposes	3423		i	0.00	0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service	3423	14		0.00	0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			5	
Local Sales Taxes	3418, 3419			0.00	0.0
Charges for Service - Food Service	345X		II.	0.00	0.0
Impact Fees	3496			0.00	0.0
Other Local Revenue				0.00	0,0
Total Local Sources	3400	0.00	0.00	0.00	0.0
Total Revenues EXPENDITURES		1,411,848.48	1,600,345.69	1,285,315.99	(315,029.7
Curreni:					
Instruction	5000	1,020,123.90	1,162,753.74	934,890.38	227,863.3
Student Support Services	6100	37,381.01	38,838.01	34,381.05	4,456.9
Instructional Media Services	6200			0.00	0.0
Instruction and Curriculum Development Services	6300	148,617.15	165,487.43	147,647.55	17,839.8
Instructional Staff Training Services Instruction-Related Technology	6500	87,710.84 2,822.31	92,601.76	53,613.48	38,988.2
Board	7100	4822.31	2,822.31	0.00	2,822.3
General Administration	7200	84,145.89	88,327,76	69,822.46	0.0 18,505.3
School Administration	7300		00,021,10	0.00	0.0
Facilities Acquisition and Construction	7410			0.00	0.0
Fiscal Services	7500			0.00	0.0
Food Services	7600	21222		0.00	0,0
Central Services Student Transportation Services	7700 7800	31,047.38	27,706.02	26,889.07	816.9
Operation of Plant	7900			0.00	0.0
Maintenance of Plant	8100			0.00	0.0
Administrative Technology Services	8200			0.00	0.0
Community Services	9100			0.00	0.0
Debt Service: (Function 9200)	1				
Redemption of Principal	710			0.00	0.0
Interest Dues and Fees	730			0.00	0.0
Other Debt Service	791		-	0.00	0.0
Capital Outlay:	1	<u> </u>		0.00	V.V
Facilities Acquisition and Construction	7420			0.00	0.0
Other Capital Outlay	9300	0.00	19,886.00	18,072.00	1,814.0
Total Expenditures		1,411,848.48	1,598,423.03	1,285,315.99	313,107.0
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)	+	0.00	1,922.66	0.00	(1,922.6
Issumce of Bonds	3710			0.00	0.0
Premium on Sale of Bonds	3791			0.00	0.0
Discount on Sale of Bonds	891			0.00	0.0
Proceeds of Lease-Purchase Agreements	3750			0.00	0.0
Premium on Lease-Purchase Agreements	3793			0.00	0,0
Discount on Lease-Purchase Agreements	893			0.00	0.0
Loans Sale of Capital Assets	3720 3730			0.00	0.0
Loss Recoveries	3740			0.00	0.0
Proceeds of Forward Supply Contract	3760			0.00	0.0
Face Value of Refunding Bonds	3715			0.00	0.0
Premium on Refunding Bonds	3792			0.00	0.0
Discount on Refunding Bonds	892			0.00	0.0
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794			0.00	0.0
Discount on Refunding Lesse-Purchase Agreements	894			0,00	0.6
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.0
Transfers In	3600			0.00	0.0
Transfers Out	9700			0,00	0.0
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.0
SPECIAL ITEMS					
EXTRAORDINARY ITEMS	+ +			0.00	
MINIOTONIAN E STATES				0.00	0,0
Net Change in Fund Balances		0.00	1,922.66	0.00	(1,922.0
Fund Balances, July 1, 2022	2800	0.00	0.00	0.00	0.0
Adjustments to Fund Balances	2891			0.00	0,0
Fund Balances, June 30, 2023	2700	0.00	1,922.66	0.00	(1,922.6

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

		Budgeted a	Amounts	Т	Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES Federal Direct					Tostave ((vegative)	
Federal Through State and Local	3100	2 221 602 24	2.460.000.76	0.00	0.00	
State Sources	3300	2,221,692.24	3,458,000.36	1,292,929.24	(2,165,071.12)	
Local Sources:	3300			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421,					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,			0.00	0.00	
Capital Projects	3423	100		0.00	0.00	
Local Sales Taxes	3418, 3419			0.00	0.00	
Charges for Service - Food Service	345X			0.00	0.00	
Impact Fees Other Local Revenue	3496			0.00	0.00	
Total Local Sources	3400	0.00		0.00	0.00	
Total Revenues	3400	2,221,692.24	3,458,000.36	1,292,929.24	0.00	
EXPENDITURES	1	2,221,072.24	3,428,000.30	1,292,929.24	(2,165,071,12)	
Current:			11 22			
Instruction	5000	1,752,918.31	2,981,492.72	1,110,312,21	I,871,180.51	
Student Support Services	6100	19,671.40	19,671.40	16,636.72	3,034.68	
Instructional Media Services	6200			0.00	0.00	
Instruction and Curriculum Development Services Instructional Staff Training Services	6300	93.040.65	10.010.00	0.00	0.00	
Instruction-Related Technology	6500	77,069.07 698.88	43,240.72	8,008.22	35,232,50	
Board	7100	079.06	0.00	0.00	0.00	
General Administration	7200	98,443.18	141,313,33	43,179.26	98,134,07	
School Administration	7300			0.00	0.00	
Facilities Acquisition and Construction	7410	26,642.00	66,642.00	26,532.00	40,110.00	
Fiscal Services Food Services	7500			0.00	0.00	
Central Services	7600 7700	2		0.00	0,00	
Student Transportation Services	7800	26,683.56	50,249.35	0.00	0.00	
Operation of Plant	7900	4,298.00	4,298.00	2,251.98	47,997.37 4,298.00	
Maintenance of Plant	8100	4,270.00	4,278.00	0.00	9,298.00	
Administrative Technology Services	8200	16,878,77	16,878.77	5,183.85	11,694.92	
Community Services	9100			0.00	0.00	
Debt Service: (Function 9200) Redemption of Principal						
Interest	710 720			0.00	0.00	
Dues and Fees	730	-		0.00	0.00	
Other Debt Service	791			0.00	0.00	
Capital Outlay:				0.00	0.00	
Facilities Acquisition and Construction	7420			0.00	0.00	
Other Capital Outlay Total Expenditures	9300	166,000.00	100,825.00	80,825.00	20,000.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		2,189,303.17 32,389,07	3,424,611.29	1,292,929.24	2,131,682.05	
OTHER FINANCING SOURCES (USES)		32,389.07	33,389.07	0.00	(33,389.07)	
Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds	3791	18		0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793			0.00	0.00	
Loans	893 3720			0.00	0.00	
Sale of Capital Assets	3730			0.00	0.00	
Loss Recoveries	3740			0.00	0.00	
Proceeds of Forward Supply Contract	3760			0.00	0.00	
Face Value of Refunding Bonds	3715			0.00	0.00	
Premium on Refunding Bonds	3792			0.00	0.00	
Discount on Refunding Bonds	892			0.00	0.00	
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794			0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894			0,00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00	
Transfers in	3600	14.		0.00	0.00	
Transfers Out	9700	(33,389.07)	(33,389.07)	0.00	33,389.07	
Total Other Financing Sources (Uses)		(33,389.07)	(33,389.07)	0.00	33,389.07	
SPECIAL ITEMS						
EXTRAORDINARY ITEMS				0,00	0.00	
EN LANDAUMAR I HEMES					10	
Net Change in Fund Balances	 	(1,000.00)	(0.00)	0.00	0.00	
Fund Balances, July 1, 2022	2800	0.00	0.00	0.00	0.00	
Adjustments to Fund Balances	2891	5.50	0.00	0.00	0.00	
Fund Balances, June 30, 2023	2700	(1,000.00)	(0.00)	0.00	0.00	

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

a 111	Account Number	Budgeted Original	Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				1 mad water	1 Osas Fo (I regarive)
Federal Direct	3100			9.00	0,00
Federal Through State and Local State Sources	3200 3300			0.00	0.00
Local Sources:	3300			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X	10		0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue	-		70	0.00	0.00
Total Local Sources	3400	0,00	0.00	0.00	0.00
Total Revenues EXPENDITURES		0.00	0.00	0.00	0.00
Current:					
Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology Board	6500 7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0,00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant Maintenance of Plant	7900 8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)					3.00
Redemption of Principal	710			0,00	0.00
Interest	720		_	0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service Capital Outlay:	791			- 0.00	0.00
Facilities Acquisition and Construction	7420	j		0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds Premium on Sale of Bonds	3710 3791			0.00	0.00
Discount on Sale of Bonds	891		-	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	10		0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0,00
Louis	3720	20		0.00	0,00
Sale of Capital Assets	3730			0.00	0,00
Loss Recoveries Proceeds of Forward Supply Contract	3740			0.00	0.00
Face Value of Refunding Bonds	3760 3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)	2100	0.00	0.00	0.00	0.00
SPECIAL ITEMS			3.30		
EXTRAORDINARY ITEMS	<u> </u>			0.00	0.00
Net Change in Fund Balances	+	0,00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800	0,00	0.00	0.00	0.00
Adjustments to Fund Balances	2891		11.	0.00	0.00
Fund Balances, June 30, 2023	2700	0.00	0,00	0.00	0.00
	_				

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

1-1		Special Revenue Funds						
	i	Food	Food Other Federal Miscellaneous Tot					
	Account	Services	Programs	Special Revenue	Special Revenue			
ASSETS AND DEPERRED OUTFLOWS OF RESOURCES	Number	410	420	490	Funds			
ASSETS		1						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00			
nyeştments	1160	0.00	0.00	0.00	0.00			
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00			
Accounts Receivable, Net Interest Receivable on Investments	1131	0.00	0.00	0.00	0.00			
Due From Other Agencies	1220	0.00	0.00	0.00	0.00			
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00			
Due From Insurer	L180	0.00	0.00	0.00	0,00			
Deposits Receivable	1210	0.00	0.00	0.00	0.00			
Due From Internal Funds Cash with Fiscal/Service Agents	1142	0,00	0.00	- 0.00	0.00			
Inventory	1114 1150	0.00	0.00	0,00	0.00			
Prepaid Items	1230	0.00	0.00	0.00	0.00			
Long-Term Investments	1460	0.00	0.00	0.00	0.00			
Total Assets		0.00	0,00	0.00	0.00			
DEFERRED OUTFLOWS OF RESOURCES					-			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00			
Fotal Deferred Outflows of Resources	\longrightarrow	0.00	0.00	0.00	0.00			
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		0.00	0,00	0.00	0.00			
LIABILITIES								
Cash Overdraft	2125	0.00	0.00	0.00	0.00			
Accrued Salaries and Benefits	2110	0.00	0,00	0.00	0.00			
Payroll Deductions and Withholdings Accounts Payable	2170	0.00	0.00	0.00	0.00			
Sales Tax Payable	2120	0.00	0.00	0.00	0.00			
Current Notes Payable	2250	0.00	0.00	0.00	0.00			
Accrued Interest Psyable	2210	0.00	0.00	0.00	0.00			
Deposits Payable	2220	0.00	0,00	0.00	0.00			
Due to Other Agencies	2230	0.00	0.00	0.00	0.00			
Due to Budgetary Funds Due to Internal Funds	2161	0.00	0.00	0.00	0.00			
Due to Piscal Agent	2162 2240	0.00	0.00	0.00	0.00			
Pension Liability	2115	0.00	0.00	0.00	0.00			
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00			
Judgments Payable	2130	0.00	0.00	0.00	0.00			
Construction Contracts Psyable	2140	0.00	0.00	0.00	0.00			
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00			
Matured Bonds Payable Matured Interest Payable	2180	0.00	0.00	0.00	0.00			
Jneamed Revenues	2190	0.00	0.00	0.00	0.00			
Jnavailable Revenues	2410	0.00	0,00	0.00	0.00			
Fotal Liabilities	2410	0.00	0.00	0.00	0.00			
DEFERRED INFLOWS OF RESOURCES								
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00			
Deferred Revenues	2630	0.00	0.00	0.00	0.00			
Fotal Deferred Inflows of Resources PUND BALANCES		0.00	0.00	0.00	0.00			
Vonspendable:			· ·	 				
Inventory	2711	0.00	0.00	0,00	0.00			
Prepaid Amounts	2712	0.00	0.00	0.00	0.00			
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00			
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00			
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00			
Restricted for: Economic Stabilization	2721	0.00	0.00	0.00	0.00			
Federal Required Carryover Programs	2722	0.00	. 0.00	0.00	0.00			
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00			
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00			
Debt Service	2725	0.00	0.00	0.00	0.00			
Capital Projects	2726	0.00	0.00	0.00	0.00			
Restricted for	2729	0.00	0.00	0.00	0.00			
Restricted for Total Restricted Fund Balances	2729	0.00	0.00	0.00	0.00			
Total Restricted Fund Balances Committed to:	2720	0.00	0.00	0.00	0.00			
Economic Stabilization	2731	0.00	0.00	0.00	0.00			
Contractual Agreements	2732	0.00	0.00	0.00	0.00			
Committed for	2739	0.00	0.00	0.00	0.00			
Committed for	2739	0.00	0.00	0.00	0.00			
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00			
Issigned to:								
Special Revenue Debt Service	2741	0.00	0.00	0.00	0.00			
Capital Projects	2742 2743	0.00	0.00	0.00	0,00			
Permanent Fund	2744	0.00	0.00	0.00	0.00			
Assigned for	2749	0.00	0,00	0.00	0.00			
Assigned for	2749	0.00	0.00	0.00	0.00			
7 dailighted out								
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00			
Total Assigned Fund Balances Total Unassigned Fund Balances	2750	0.00	0.00	0.00				
Total Assigned Fund Balances					0.00 0.00 0.00			

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

					Debt Servi		
		SBE/COBI	Special Act	Sections 1011.14 &	Motor Vehicle	District	
	Account	Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	Bonds	
SSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	210	220	230	240	250	
SSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	(
rvestments	1160	0.00	0.00	0.00	0.00		
axes Receivable, Net	1120	0.00	0.00	0.00	0.00		
counts Receivable, Net	1131 1170	0,00	0.00	0.00	0,00		
nterest Receivable on Investments	1220	0.00	0.00	0.00	0.00		
Due From Budgetary Funds	1141	0,00	0.00	0.00	0.00		
Due From Insurer	1180	0.00	0.00	0.00	0.00		
eposits Receivable	1210	0.00	0.00	0.00	0.00		
ue From Internal Funds	1142	0.00	0.00	0.00	0.00		
esh with Fiscal/Service Agents	1114	0.00	0,00	0.00	0.00		
repaid Items	1230	0.00	0.00	0.00	0.00		
ong-Term Investments	1460	0.00	0,00	0.00	0,00		
otal Ametr	1 1111	0.00	0.00	0.00	0.00		
EFERRED OUTFLOWS OF RESOURCES							
ccumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00		
otal Deferred Outflows of Resources		0.00	0.00	0.00	0.00		
otal Assets and Deferred Outflows of Resources	+ +	0.00	0.00	0.00	0.00		
ABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
IABILITIES					1		
ash Overdraft	2125	0.00	0.00	0.00	0.00		
corned Salaries and Benefits	2110	0.00	0.00	0.00	0.00		
syroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00		
ccounts Payable	2120	0.00	0.00	0.00	0.00		
ales Tax Payable urrent Notes Payable	2260 2250	0.00	0.00	0.00	0.00		
ccrued Interest Payable	2210	0.00	0.00	0.00	0.00		
leposits Payable	2220	0.00	0.00	0.00	0.00		
tue to Other Agencies	2230	0.00	0.00	0.00	0.00		
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00		
tue to Internal Funds	2162	0,00	0.00	0.00	0.00		
tue to Fiscal Agent	2240	0.00	0.00	0.00	0.00		
ension Liability	2115	0.00	0.00	0.00	0.00		
ther Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00		
udgments Payable Construction Contracts Payable	2140	0.00	0.00	0.00	0.00		
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00		
Astured Bonds Psyable	2180	0.00	0.00	0.00	0.00		
fatured Interest Payable	2190	0.00	0.00	0.00	0.00		
Incarned Revenues	2410	0.00	0.00	0.00	0.00		
navailable Revenues	2410	0.00	0.00	0.00	0.00		
otal Liabilities DEFERRED INFLOWS OF RESOURCES	+	0.00	0.00	0.00	0.00		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00		
Deferred Revenues	2630	0.00	0.00	0.00	0.00		
Total Deferred Inflows of Resources	1	0.00	0.00	0.00	0.00		
UND BALANCES					***		
lonspendable:	1 1			G			
Inventory	2711	0.00	0.00	0.00	0.00		
Prepaid Amounts	2712 2713	0.00	0.00	0.00	0.00		
Permanent Fund Principal Other Not in Spendable Form	2713	0.00	0.00	0.00	0.00		
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00		
Restricted for:	1 1	5.57		3.30	0.00		
Economic Stabilization	2721	0.00	0.00	0.00	0.00		
Pederal Required Carryover Programs	2722	0.00	0.00	0.00	0.00		
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00		
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0,00		
Debt Service	2725 2726	0.00	0.00	0.00	0.00		
Capital Projects Restricted for	2729	0.00	0.00	0.00	0.00		
Restricted for	2729	0.00	0.00	0.00	0.00		
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00		
Committed to:							
Economic Stabilization	2731	0.00	0.00	0.00	0.00		
Contractual Agreements	2732	0.00	0.00	0.00	0.00		
Committed for	2739	0.00	0.00	0.00	0.00		
Committed for	2739	0.00	0.00	0.00	0.00	-	
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00		
Issigned to: Special Revenue	2741	0.00	0.00	0.00	0.00		
Debt Service	2742	0.00	0.00	0.00	0.00	_	
Capital Projects	2743	0.00	0.00	0.00	0.00		
Permanent Fund	2744	0.00	0.00	0.00	0.00		
Assigned for	2749	0.00	0.00	0.00	0.00		
Assigned for	2749	0.00	0.00	0.00	0.00		
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00		
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00		
Total Fund Balances	2700	0.00	0.00	0.00	0.00		
Total Liabilities, Deferred Inflows of				!	.		
Resources and Fund Balances		0.00	0.00	0.00	0.00		

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

	T			
		Other	ARRA Economic	Total Nonmajor
	Account Number	Debt Service	Stimulus Debt Service	Debt Service
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	290	299	Funds
ASSETS	1 1			
Cash and Cash Equivalents Investments	1110	0.00	0.00	0.00
Taxes Receivable, Net	1160	0.00	0.00	0,00
Accounts Receivable, Net	1131	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00
Due From Other Agencies Due From Budgetary Funds	1220	0.00	0.00	0.00
Due From Insurer	1141	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00
Cash with Fiscal/Service Agents Inventory	1114	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00
Total Amets		0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Pair Value of Hedging Derivatives				
Tetal Deferred Outflows of Resources	1910	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES				0.00
AND FUND BALANCES				0.1
LIA BILITIES Cash Overdraft	2125	000	0.00	2.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00
Sales Tax Payable Current Notes Payable	2260 2250	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00
Deposits Psyable	2220	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00
Due to Budgetary Funds Due to Internal Funds	2161	0.00	0,00	0.00
Due to Fiscal Agent	2162 2240	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00
Construction Contracts Psyable Construction Contracts Psyable - Retained Percentage	2140 2150	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00
Unavailable Revenues Total Liabilities	2410	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00
Total Deferred Inflows of Resources FUND BALANCES	 	0.00	0.00	0.00
Nonspendable:				
Enventory	2711	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00
Permanent Fund Principal Other Not in Spendable Form	2713	0.00	0.00	0.00
Total Nonspendable Fund Balances	2719 2710	0.00	0,00	0.00
Restricted for:		0.00	0.00	<u>U.0</u> 0
Economic Stabilization	2721	0.00	0.00	0.00
Federal Required Carryover Programs State Required Carryover Programs	2722	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2723 2724	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00
Restricted for Total Restricted Fund Balances	2729 2720	0.00	0.00	0.00
Committed to:	1140	0.00	0.00	0.00
Economic Stabilization	2731	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00
Committed for Committed for	2739	0.00	0.00	0.00
Total Committed Fund Balances	2739 2730	0.00	0.00	0.00
Assigned to:		0.00	0.00	0,00
Special Revenue	2741	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00
Capital Projects Permanent Fund	2743 2744	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00
Total Unastigned Fund Balances Total Fund Balances	2750	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of	2700	0.00	0.00	0.00
		0.00		

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

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

	Account	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds
SSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	310	320	330	340	350
SSETS						
ish and Cash Equivalents	1110	0.00	0.00	0.00	0.00	
vestments	1160 1120	0.00	0.00	0.00	0.00	· · - · ·
uces Receivable, Net	1131	0.00	0.00	0.00	0.00	
terest Receivable on Investments	1170	0.00	0.00	0.00	0.00	
us From Other Agencies	1220	0.00	0.00	0.00	0.00	
ue From Budgetary Funds	1141	0.00	0.00	0.00	0.00	
ue From Insurer	1180	0.00	0.00	0,00	0.00	
eposits Receivable	1210	0.00	0.00	0.00	0.00	
ue From Internal Funds	1142	0.00	0.00	0.00	0.00	
ish with Fiscal/Service Agents	L114 L150	0.00	0.00	0.00	0.00	
ventory epaid Items	1230	0.00	0.00	0.00	0.00	
epad mems ing-Term Investments	1460	0.00	0.00	0.00	0.00	
etal Assets	1	0.00	0.00	0.00	0.00	
EFERRED OUTFLOWS OF RESOURCES						
cumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	
tal Deferred Outflows of Resources		0.00	0.00	0.00	0.00	
tal Assets and Deferred Outflows of Resources	93	0.00	0.00	0.00	0.00	
ABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES ABILITIES						
sh Overdraft	2125	0.00	0.00	0.00	0.00	
crued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	
yroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	
counts Payable	2120	0.00	0.00	0.00	0.00	
les Tax Payable	2260	0.00	0.00	0.00	0.00	
arrent Notes Payable	2250	0.00	0.00	0.00	0.00	
crued Interest Payable	2210	0.00	0.00	0.00	0.00	
posits Payable	2220 2230	0.00	0.00	0.00	0.00	
ie to Other Agencies ie to Budgetary Funds	2161	0.00	0.00	0.00	0.00	
e to Enternal Funds	2162	0.00	0.00	0.00	0.00	
e to Fiscal Agent	2240	0.00	0.00	0.00	0.00	
sion Liability	2115	0.00	0.00	0.00	0.00	
ner Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	
Igments Payable	2130	0.00	0.00	0.00	0.00	
nstruction Contracts Payable	2140	0.00	0.00	0.00	0.00	
Instruction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	
stured Bonds Payable	2180	0.00	0.00	0.00	0.00	
stured Interest Psyable	2190 2410	0.00	0.00	0.00	0.00	
earned Revenues	2410	0.00	0.00	0.00	0.00	·
tal Liabilities	1 24.10	0.00	0.00	0.00	0.00	
FERRED INFLOWS OF RESOURCES						
cumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	
eferred Revenues	2630	0.00	0.00	0.00	0.00	
etal Deferred Inflows of Resources		0.00	0,00	0.00	0.00	,
IND BALANCES		1			1 1	
onspendable:			0.00	0.00	0.00	
Inventory	2711	0.00	0.00	0.00	· · · · · · · · · · · · · · · · · · ·	
Prepaid Amounts Permanent Fund Principal	2712 2713	0.00	0.00	0.00		15.0
Other Not in Spendable Form	2719	0.00	0.00	0.00		
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00		
stricted for:	T					
Economic Stabilization	2721	0.00	0.00	0.00		_
Federal Required Carryover Programs	2722	0.00	0.00	0.00		-7
State Required Carryover Programs	2723	0.00	0.00	0.00		
Local Sales Tex and Other Tex Levy	2724	0.00	0.00	0.00		
Debt Service	2725	0.00	0.00	0.00		
Capital Projects Restricted for	2726 2729	0.00	0.00	0.00		
Restricted for Restricted for	2729	0.00	0.00	0.00		
Total Restricted Flund Balances	2720	0.00	0.00	0.00		
ommitted to:	T					
Economic Stabilization	2731	0.00	0.00	0.00		
Contractual Agreements	2732	0.00	0.00	0.00		
Committed for	2739	0.00	0.00	0.00		
Committed for Total Committed Fund Balances	2739 2730	0.00	0.00	0.00		
Total Committed Fund Balances signed to: Special Revenue	2741	0.00	0.00	0.00		
Debt Service	2742	0.00	0.00			
Capital Projects	2743	0.00	0.00			
Permanent Fund	2744	0.00	0.00	0.00	0,00	
Assigned for	2749	0.00	0.00			
Assigned for	2749	0.00	0,00			
Total Assigned Fund Balances	2740	0.00	0.00			
Total Unassigned Fund Balances	2750	0.00	0.00			
otal Fund Balances otal Liabilities, Deferred Inflows of	2700	0.00	0.00	0.00	0.00	
and Cabillities Performed Inflorms of		1 1		I	1	

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

		Capital Projects Funds				(III)
	- E- 20	Capital Outley and	Nonvoted Capital	Voted Capital	Other	ARRA Economic
	Account Number	Debt Service 360	Improvement Fund	Improvement Fund	Capital Projects	Stimulus Capital Projects
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	360	370	380	390	399
ASSETS		_	17	88		
Cash and Cash Equivalents Investments	1110	85,606.60	0.00	0.00	0.00	0.0
Taxes Receivable, Net	1160	0.00	0.00	0.00	0.00	0.0
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.0
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.0
Due From Other Agencies	1220	56.45	0.00	0.00	62,305.00	0.0
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.0
Due From Insurer Deposits Receivable	180	0.00	0,00	0.00	0.00	0.0
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.0
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.0
inventory	1150	0.00	0.00	0.00	0.00	0.0
Prepand Items	1230	0.00	0.00	0.00	0.00	0.0
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.0
Tetal Assets DEFERRED OUTFLOWS OF RESOURCES		85,663.05	0.00	0.00	62,305.00	0.0
Accumulated Decrease in Pair Value of Hedging Derivatives	1910	0.00	0.00	0.00		
Fotal Deferred Outflows of Resources	1210	0.00	0.00	0.00	0.00	0.0
Fotal Assets and Deferred Outflows of Resources		85,663.05	0.00	0.00	62,305.00	0.0
LIABILITIES, DEFERRED INFLOWS OF RESOURCES					Vaj305.00	- 0.1
AND FUND BALANCES				İ		
LIA BILITIES Cash Overdraft						
Accrued Salaries and Benefits	2125	0.00	0.00	0.00	0.00	0.0
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.0
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.0
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.0
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.0
Accrued Interest Psyable Deposits Psyable	2210 2220	0.00	0.00	0.00	0.00	0.0
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.0
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00 11,785.00	0.0
Que to Internal Funds	2162	0.00	0.00	0.00	0.00	0.0
hie to Fiscal Agent	2240	0.00	0.00	0.00	9.00	0.0
ension Liability	2115	0.00	0.00	0.00	0.00	0.0
Other Postemployment Benefits Liability udgments Payable	2116	0.00	0.00	0,00	0.00	0.0
Construction Contracts Payable	2130 2140	0.00	0.00	0.00	0.00	0.0
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.0
Astured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.0
Astured Interest Payable	2190	0.00	0.00	0.00	0.00	0.0
Incarned Revenues	2410	0.00	0.00	0.00	0.00	0.0
navailable Rovenues otal Liabilities	2410	0.00	0.00	0.00	0.00	0.0
DEFERRED INFLOWS OF RESOURCES	 	0.00	0.00	0.00	11,785.00	0.0
occumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	
Deferred Revenues	2630	0.00	0.00	0.00	50,520.00	0.0
otal Deferred Inflows of Resources		0.00	0.00	0.00	50,520.00	0.0
UND BALANCES						
lonspendable: Inventory	,			1900		
Prepaid Amounts	2711	0.00	0.00	0.00	0.00	0.0
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.0
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.0
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.0
estricted for:	I I		*	T		
Economic Stabilization Federal Required Carryover Programs	2721 2722	0.00	0.00	0.00	0.00	0.0
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.0
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.0
Debt Service	2725	0.00	0.00	0.00	0.00	0.0
Capital Projects	2726	85,663.05	0.00	0.00	0.00	0.0
Restricted for	2729	0.00	0.00	0.00	0.00	0.0
Restricted for Total Restricted Fund Balances	2729	0.00	0.00	0.00	0.00	0.0
ommitted to:	2720	85,663.05	0.00	0.00	0.00	0.0
Economic Stabilization .	2731	0.00	0.00	0.00		
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.0
Committed for	2739	0.00	0.00	0.00	0.00	0.0
Committed for	2739	0.00	0.00	0.00	0.00	0.0
Total Committed Fund Balances	2730	0.00	0.00	. 0.00	0.00	0.0
signed to:	J T					
Special Revenue Debt Service	2741	0.00	0.00	0.00	0.00	0.0
Capital Projects	2742 2743	0.00	0.00	0.00	0.00	0,0
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.0
Assigned for	2749	0.00	0.00	0.00	0.00	0.0
Assigned for	2749	0.00	0.00	0.00	0.00	0.0
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.0
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.0
etal Fund Belances etal Liabilities, Deferred Enflows of	2700	85,663.05	0.00	0.00	0.00	0.0
re teaming, respired Cilleni 61					Т	

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

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Account	Total Nonmajor Capital Projects Funds
	Number	runds
ASSETS		
Cash and Cash Equivalents	1110	85,606,66
rivestments	1160	0,0
axes Reconvable, Net	1120	0.0
Accounts Receivable, Net	1131	0.0
nterest Receivable on Investments	1170	0.0
Aue From Other Agencies	1220	62,361.4
Due From Budgetary Funds	1141	0.0
Due From Insurer	1180	0.0
Deposits Receivable	1210	0.0
Due From Internal Funds	1142	0.0
Cash with Fiscal/Service Agents	1114	0.0
rveniory	1150 1230	0.0
Prepaid Items	1460	0.0
ong-Term Investments	1400	0.0
DEFERRED OUTFLOWS OF RESOURCES		147,968.0
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.0
Total Deferred Outflows of Resources	1910	0.0
		147,968.0
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES		147,308.0
AND FUND BALANCES	- 1	
LIABILITIES		
Cash Overdraft	2125	0.0
Accrued Salaries and Benefits	2110	0.0
Payroll Deductions and Withholdings	2170	0.0
Accounts Payable	2170	0.0
Sales Tax Payable	2260	0.0
Current Notes Payable	2250	0.0
Accrued Interest Payable	2210	0.0
Deposits Payable	2220	0.0
Due to Other Agencies	2230	0.0
Due to Budgetary Funds	2161	11,785.0
Due to Internal Funds	2162	0.0
Due to Fiscal Agent	2240	0.0
Pension Liability	2115	0.0
Other Postemployment Benefits Liability	2116	0.0
udgments Payable	2130	0.0
Construction Contracts Payable	2140	0.0
Construction Contracts Payable - Retained Percentage	2150	0.0
Matured Bonds Payable	2180	0.0
Matured Interest Payable	2190	0.0
Unearned Revenues	2410	0.0
Unavailable Revenues	2410	0.0
Total Liabilities		11,785.0
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.0
Deferred Revenues	2630	50,520.0
Fetal Deferred Inflows of Researces		50,520.0
FUND BALANCES		
Nonspendable:		
Inventory	2711	0.0
Prepaid Amounts	2712	0.0
Permanent Fund Principal	2713	0.0
Other Not in Spendable Form	2719	0.0
Total Nonspendable Fund Balances	2710	0,0
Restricted for:		
Economic Stabilization	2721	0.0
Federal Required Carryover Programs	2722	0.0
State Required Carryover Programs	2723	0.0
Local Sales Tax and Other Tax Levy	2724	0.0
Debt Service	2725	0.0
Capital Projects	2726	85,663.0
Restricted for	2729	0.1
Restricted for	2729	0.0
Total Restricted Fund Balances	2720	85,663.0
Committed to:	J	
Economic Stabilization	2731	0.0
Contractual Agreements	2732 2739	0.0
Committed for		0,1
Committed for	2739	0.0
Total Committed Fund Balances	2730	0,
	1 224	
Assigned to:	2741	0.
Special Revenue	2742	0.
Special Revenue Debt Service	2743	0.
Special Revenue Debt Service Capital Projects	4947	
Special Revenue Debt Service Capital Projects Permanent Fund	2744	
Special Revenue Debt Service. Capital Projects Permanent Fund Assigned for	2749	0.
Special Revenue Debt Service Capital Projects Permanent Assigned for Assigned for	2749 2749	0. 0.
Special Revenue Debt Service Capital Projects Permenent Fund Assigned for Assigned for Total Assigned Fund Balances	2749 2749 2740	0. 0. 0.
Special Revenue Debt Service Capital Projects Permanent Assigned for Assigned for	2749 2749	0. 0.

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

	1 1	Permanent	Total Nonmajor
	Account	Funds	Governmental
COPTO AND DESCRIPTION OF THE PROPERTY OF THE P	Number	000	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Cash and Cash Equivalents	1110	0.00	85,606.
nivisitments	1160	0.00	83,606.
axes Receivable, Net	1120	0.00	0.
Accounts Receivable, Net	1131	0.00	0.
nterest Receivable on Investments	1170	0.00	0,
Due From Other Agencies Due From Budgetstry Funds	1220	0.00	62,361.
Due From Insurer	1141	0.00	
Deposits Receivable	1210	0.00	0,
Due From Internal Funds	1142	0.00	0.
ash with Fiscal/Service Agents	1114	0.00	0.
rventory	1150	0.00	0.0
repeid Items	1230	0.00	0.0
ong-Term Investments	1460	0.00	0.0
EFERRED OUTFLOWS OF RESOURCES		0.00	147,968.
accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.0
etal Deferred Outflows of Resources		0.00	0.0
etal Assets and Deferred Outflows of Resources		0.00	147,968.0
IABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES IABILITIES			
ash Overdraft	2125	0.00	0.0
corned Salaries and Benefits	2110	0.00	0.
syroll Deductions and Withholdings	2170	0.00	0.
counts Payable	2120	0.00	0.
ules Tax Payable urrent Notes Payable	2260 2250	0.00	0.
cerued Interest Psyable	2210	0.00	0.
eposits Payable	2220	0.00	0.
tue to Other Agencies	2230	0.00	0.
ue to Budgetary Funds	2161	0.00	11,785.
ue to Internal Funds	2162	0.00	0.
ue to Fiscal Agent	2240	0.00	0.
nsion Liability	2115	0.00	0.
ther Postemployment Benefits Liability	2116	0,00	0.
onstruction Contracts Psyable	2140	0.00	0.
onstruction Contracts Payable - Retained Percentage	2150	0.00	0.1
atured Bonda Payable	2180	0.00	0.
latured Interest Payable	2190	0.00	0.1
nearned Revenues	2410	0.00	0.
navailable Revenues	2410	0.00	0.
etal Liabilities EFERRED INFLOWS OF RESOURCES		0.00	11,785.
commutated Increase in Fair Value of Hedging Derivatives	2610	0.00	
eforred Revenues	2630	0.00	50,520.
otal Deferred Inflows of Resources		0.00	50,520.
UND BALANCES			50,520.
ons pendable:	•		
Inventory	2711	0.00	0.0
Prepaid Amounts	2712	0.00	0.0
Permanent Fund Principal Other Not in Spendable Form	2713	0.00	0.0
Total Nonspendable Fund Balances	2719 2710	0.00	0.1
stricted for:	2110	0.00	0.1
Economic Stabilization	2721	0.00	0.0
Federal Required Carryover Programs	2722	0.00	0.0
State Required Carryover Programs	2723	0,00	0.
Local Sales Tax and Other Tax Levy	2724	0.00	0.
Debt Service	2725	0.00	0.
Capital Projects Restricted for	2726	0.00	85,663.
Restricted for	2729	0.00	0,0
Total Restricted Fund Balances	2720	0.00	85,663.0
munitted to:		0.00	67,003.
Economic Stabilization	2731	0.00	0.0
	2732	0.00	0.
Contractual Agreements	0730 I	0.00	0.0
Committed for	2739		0.0
Committed for	2739	0.00	
Committed for Committed for Total Committed Find Balances stigned to:		0.00	
Committed for Committed for Total Committed Find Balances stigned to: Special Revenue	2739 2730 2741		0.0
Committed for Committed for Total Committed Find Balances stigned so: Special Revenue Debt Service	2739 2730 2741 2742	0.00 0.00 0.00	0.0 0.0
Committed for Committed for Total Committed Field Balances stigned to: Special Revenue Debt Service Capital Projects	2739 2730 2741 2742 2743	0.00 0.00 0.00 0.00	0.0 0.0 0.0
Committed for Committed for Total Committed Fund Balances signed to: Special Revenue Debt Service Capital Projects Permanent Fund	2739 2730 2741 2742 2743 2744	0.00 0.00 0.00 0.00 0.00	0.0 0.0 0.0 0.0
Committed for Committed for Total Committed Find Bakances signed to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for	2739 2730 2741 2742 2743 2744 2749	0.00 0.00 0.00 0.00 0.00 0.00	0.0 0.0 0.0 0.0 0.0
Committed for Consmitted for Total Committed Find Balances stgned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for	2739 2730 2741 2742 2743 2744 2749 2749	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Committed for Connuitted for Total Committed Field Balances signed to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Total Assigned for Total Assigned for Total Assigned Fund Balances	2739 2730 2741 2742 2743 2744 2749 2749 2749 2740	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1
Committed for Consmitted for Total Committed Find Balances stgned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for	2739 2730 2741 2742 2743 2744 2749 2749	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.0 0.0 0.0

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

			Special Reven		Total Manager
	1	Food	Other Federal	Miscellaneous	Total Nonmajor Special Revenue
	Account Number	Services 410	Programs 420	Special Revenue 490	Special Revenue Funds
EVENUES	(Afmin)és	410	720	470	- F (Miles
ederal Direct	3100	0.00	0.00	0.00	0.0
ederal Through State and Local	3200	0.00	0.00	0.00	0.0
tate Sources	3300	0.00	0.00	0.00	0.0
ocal Sources.	1	1			
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	9923	75.15		
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423	0.00	0.00	0.00	0.0
Capital Projects	3423	0,00	0.00	0.00	0.
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.
Charges for Service - Food Service	345X	0.00	0,00	0.00	0.
Impact Fees	3496	0.00	0.00	0.00	0.
Other Local Revenue	2400	0.00	0.00	0.00	0.
Total Local Sources	3400	0.00	0.00	0.00	U. 0.
otal Revenues	-	0.00	0.00	0.00	U.
XPENDITURES	l 1	l	1		
Instruction	5000	0.00	0.00	0.00	0.
Student Support Services	6100	0.00	0.00	0.00	0.
Instructional Media Services	6200	0.00	0.00	0.00	0.
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0
Instructional Staff Training Services	6400	0,00	0.00	0.00	0
Instruction-Related Technology	6500	0.00	0.00	0.00	0
Board	7100	0.00	0.00	0.00	0
General Administration	7200	0.00	0.00	0.00	0
School Administration	7300 7410	0.00	0.00	0.00	0
Facilities Acquisition and Construction	7500	0.00	0.00	0.00	<u>`</u>
Fiscal Services Food Services	7600	0.00	0.00	0.00	Ö
Central Services	7700	0.00	0.00	0.00	0
Student Transportation Services	7800	0.00	0.00	0.00	(
Operation of Plant	7900	0.00	0.00	0.00	(
Maintenance of Plant	8100	0.00	0.00	0.00	(
Administrative Technology Services	8200	0.00	0.00	0.00	(
Community Services	9100	0.00	0.00	0.00	(
Debt Service: (Function 9200)	0.35				W.
Redemption of Principal	710	0.00	0.00	0.00	
Interest	720	0.00	0.00	0.00	(
Dues and Fees	791	0.00	0.00	0.00	
Other Debt Service Capital Outlay:	191	0.00	0.00	0.00	
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	(
Other Capital Outlay	9300	0.00	0.00	0.00	(
Total Expenditures	77.1	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)					
ssuance of Bonds	3710	0.00	0.00	0.00	
Premium on Sale of Bonds	3791	0.00	0.00	0.00	
Discount on Sale of Bonds	891	0.00	0.00	0.00	
roceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	
oens	3720	0.00	0.00	0.00	
iale of Capital Assets	3730 3740	0.00	0.00	0.00	
coss Recoveries Troceeds of Forward Supply Contract	3760	0.00	0.00	0.00	-
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	
ace Value of Refunding Bonds	3715	0.00	0.00	0.00	
Premium on Refunding Bonds	3792	0.00	0.00	0.00	
Discount on Refunding Bonds	892	0.00	0.00	0.00	
Lefunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	
syments to Refunding Eacrow Agent (Function 9299)	760	0.00	0.00	0.00	
ransfers In	3600	0.00	0.00	0.00	
ransfers Out	9700	0.00	0.00	0.00	
Fetal Other Pinancing Sources (Uses) PECIAL ITEMS	+	0.00	0.00		
	31	0.00	0.00	0.00	
EXTRAORDINARY ITEMS		0.00	0.00	0.00	
Net Change in Fund Balances		0.00	0.00	0.00	
Fund Balances, July 1, 2022	2800	0.00	0.00	0.00	
	2891	0.00	0.00	0.00	

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

- This will be a second		10 to 10 to	G 93 (22) (10)		Debt Serv	rice Funds
		SBE/COBI	Special Act	Sections 1011 14 &	Motor Vehicle	District
	Account	Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	Boods
	Number	210	220	230	240	250
REVENUES				230	240_	230
rederal Direct	3100	0.00	0.00	0.00	0.00	
ederal Through State and Local	3200	0.00	0.00	0.00	0.00	
itate Sources	3300	0.00	0.00	0.00	0.00	-
ocal Sources:					0.50	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,		l	1		
Operational Purposes	3423	0.00	0,00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,		0,00	2,00		
Debt Service	3423	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	0.00	V.00	0.00	0.00	
Capital Projects	3423	0.00	0.00	0.00	0.00	
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	
Impact Fees	3496	0.00	0.00	0.00	0.00	
Other Local Revenue	3770	0.00	0.00	0.00		
Total Local Sources	3400	0.00			0.00	
otal Revenues	3400	0.00	0.00	0.00	0.00	
XPENDITURES	 	0.00	0.00	0.00	0.00	
			I			
furrent: Instruction	6000					91.00
	5000	0.00	0.00	0.00	0,00	763
Student Support Services	6100	0.00	0.00	0.00	0.00	
Instructional Media Services	6200	0.00	0.00	0.00	0,00	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	
Board	7100	0.00	0.00	0.00	0.00	
General Administration	7200	0.00	0.00	0.00	0.00	
School Administration	7300	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	
Fiscal Services	7500	0.00	0.00	0.00	0.00	-
Food Services	7600	0.00	0.00	0.00	0.00	
Central Services	7700	0.00	0.00	0.00	0.00	
Student Transportation Services	7800	0.00	0.00	0.00	0.00	
Operation of Plant	7900	0.00	0.00	0.00	0.00	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	
Community Services	0019	0.00	0.00	0.00	0.00	
lebt Service: (Function 9200)			T		-	
Redemption of Principal	710	0.00	0.00	0.00	0.00	
Interest	720	0.00	0.00	0.00	0.00	
Dues and Fees	730	0.00	0.00	0.00	0.00	
Other Debt Service	791	0.00	0.00	0.00	0.00	
apital Outlay:			1			
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	
otal Expenditures		0.00	0.00	0.00	0.00	
zcess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	
THER FINANCING SOURCES (USES)			8.00	0.00	0.00	
suance of Bonds	3710	0.00	0.00	0.00	0.00	
Premium on Sale of Boods	3791	0.00	0.00	0.00	0.00	
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	
occeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	_
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	
Dens	3720	0.00	0.00	0.00		
ule of Capital Assets	3730	0.00	0.00	0.00	0.00	
oss Recoveries	3740	0.00	0.00	0.00	0.00	
oceeds of Forward Supply Contract	3760	0.00	0.00		0.00	
occeds from Special Facility Construction Account	3770	0.00		0.00	0.00	
ace Value of Refunding Bonds	3775	0.00	0.00	0.00	0.00	
Premium on Refunding Bonds	3792		0.00	0.00	0.00	
Discount on Refunding Bonds		0.00	0.00	0.00	0.00	
funding Lease-Purchase Agreements	892	0.00	0.00	0.00	0.00	
	3755	0.00	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	
Discourt on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	
yments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	
ansfers In	3600	0.00	0.00	0.00	0.00	
unsfers Out	9700	0.00	0.00	0.00	0.00	
otal Other Planncing Sources (Uses)		0.00	0.00	0.00	0.00	
PECIAL ITEMS						
		0.00	0.00	0.00	0.00	
XTRAORDINARY [TEMS					3.30	
		0.00	0.00	0.00	0.00	
et Change in Fund Balances		0.00	0.00	0.00	0.00	
and Balances, July 1, 2022	2800	0.00	0.00	0.00	0.00	-
fustments to Fund Balances	2891	·				
and Balances, June 30, 2023		0.00	0.00	0.00	0.00	
	2700	0.00	0.00	0.00	0.00	

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

	Account	Other Debt Service 290	ARRA Economic Stimulus Debt Service	Total Nonmajor Debt Service
REVENUES	Number		299	Funds
ederal Direct	3100	0.00	0.00	0.0
ederal Through State and Local	3200	0.00	0.00	0.0
tate Sources	3300	0.00	0.00	0.0
ocal Sources:				
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,			
Operational Purposes	3423	0.00	0.00	0.
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	0.00	0.00	
Capital Projects	3423	0.00	0.00	0.
Local Sales Taxes	3418, 3419	0.00	0.00	0.
Charges for Service - Food Service	345X	0.00	0.00	0.
Impact Fees	3496	0.00	0.00	0
Other Local Revenue		0,00	0.00	0
Total Local Sources	3400	0.00	0.00	0.
otal Revenues		0.00	0.00	Ö
XPENDITURES				
urrent:	1 1 1		5.2	
Instruction	5000	0.00	0.00	0
Student Support Services	6100	0.00	0.00	0
Instructional Media Services	6200	0.00	0.00	
Instruction and Curriculum Development Services	6300	0.00	0.00	0
Instructional Staff Training Services	6400	0.00	0.00	
Instruction-Related Technology	6500	0.00	0.00	
Board	7100	0.00	0.00	
General Administration	7200	0.00	0.00	
School Administration	7300 7410	0.00	0.00	
Facilities Acquisition and Construction		0.00	0.00	0
Fiscal Services Food Services	7500	0.00	0.00	
	7600 7700	0.00	0.00	
Central Services	7800	0.00	0.00	
Student Transportation Services Operation of Plant	7900	0.00	0.00	
Maintenance of Plant	8100	0.00	0.00	
· · · · · · · · · · · · · · · · · · ·	8200	0.00		
Administrative Technology Services Community Services	9100	0.00	0.00	
Debt Service: (Function 9200)	9100	Ų.00	0.00	
Redemption of Principal	710	0.00	0.00	(
Interest	720	0.00	0.00	
Dues and Fees	730	0.00	0.00	
Other Debt Service	791	0.00	0.00	(
Capital Outlay:				
Facilities Acquisition and Construction	7420	0.00	0.00	(
Other Capital Outlay	9300	0.00	0.00	(
Total Expenditures		0.00	0.00	(
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	
OTHER FINANCING SOURCES (USES)				
sniance of Bonds	3710	0.00	0.00	(
Premium on Sale of Bonds	3791	0.00	0.00	
Discount on Sale of Bonds	891	0.00	0.00	(
roceeds of Lease-Purchase Agreements	3750	0.00	0.00	
Premium on Lease-Purchase Agreements	3793	0.00	0.00	
Discount on Lesse-Purchase Agreements	893	0.00	0.00	
Outs	3720	0.00	0.00	
ale of Capital Assets	3730	0.00	0.00	
oss Recoveries	3740	0.00	0.00	
roceeds of Forward Supply Contract	3760	0.00	0.00	
roceeds from Special Facility Construction Account	3770	0.00	0.00	
ace Value of Refunding Bonds	3715	0.00	0.00	
Premium on Refunding Bonds	3792	0.00	0.00	
Discount on Refunding Bonds	892	0.00	0.00	
Lefunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794	0.00	0.00	
Discount on Refunding Lease-Purchase Agreements		0.00	0.00	
	760	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299) Transfers In	3600	0.00	0.00	
Fransfers Out	9700	0.00	0.00	
ransters Out Fotal Other Financing Sources (Uses)	7/00			
PECIAL ITEMS	+ +	0.00	0.00	
E DOLLE LIEMS		0.00	0.00	
EXTRAORDINARY ITEMS	+	0.00	0.00	· · · · · · · · · · · · · · · · · · ·
A IRAVADUAR I (IEM)	1	0.00	0.00	
Vet Change in Fund Balances	+ +	0.00	0.00	
	1000			
Fund Balances, July 1, 2022	2800	0.00	0.00	
Adjustments to Fund Balances	2891	0.00	0.00	

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

		Capital Outlay Bond Issues	Special Act	Sections 1011.14 &	Public Education	PN-4-2-4
	Account Number	(COBI)	Bonds 320	1011.15, F.S., Loans 330	Capital Outlay (PECO) 340	District Bonds 350
REVENUES			720	330	340	
Federal Direct Federal Through State and Local	3100	0.00	0.00	0.00	0.00	
State Sources	3200 3300	0.00	0.00	0,00	0.00	
Local Sources:	3300	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				1	
Operational Purposes	3423	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	0.00	0.00	0.00	0.00	
Capital Projects Local Sales Taxes	3423	0.00	0.00	0.00	0.00	
Charges for Service - Food Service	3418, 3419 345X	0.00	0.00	0.00	0.00	
Impact Fees	3496	0.00	0.00	0.00	0.00	
Other Local Revenue	- 31,70	0.00	0.00	0.00	0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues		0.00	0.00	0.00	0.00	
EXPENDITURES						
Current: Instruction	5000	0.00				
Student Support Services	6100	0.00	0.00	0.00	0.00	
Instructional Media Services	6200	0.00	0.00	0.00	0.00	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	
Instruction-Related Technology	6500	0.00	0,00	0.00	0.00	
Board General Administration	7100	0.00	0.00	0.00	0.00	
School Administration	7200	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	<u> </u>
Fiscal Services	7500	0.00	0.00	0.00	0.00	
Food Services	7600	0.00	0.00	0.00	0.00	
Central Services	7700	0.00	0.00	0.00	0.00	
Student Transportation Services	7800	0.00	0.00	0.00	0.00	
Operation of Plant Maintenance of Plant	7900 8100	0.00	0.00	0.00	0.00	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	
Community Services	9100	0.00	0.00	0.00	0.00	
Debt Service: (Function 9200)			0.00	0.00	0.00	
Redemption of Principal	710	0.00	0.00	0.00	0.00	
Interest Dues and Fees	720	0.00	0.00	0.00	0.00	
Other Debt Service	730 791	0.00	0.00	0.00	0.00	
Capital Outlay:	191	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	_
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	
Other Capital Outlay Total Expenditures	9300	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	
Proceeds of Lesse-Purchase Agreements Premium on Lesse-Purchase Agreements	3750 3793	0.00	0.00	0.00	0.00	
Discount on Lease-Purchase Agreements	3 /93 893	0.00	0.00	0.00	0.00	
Oans	3720	0.00	0.00	0.00	0.00	
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	
Loss Recoveries	3740	0.00	0.00	0.00	0.00	
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770 3715	0.00	0.00	0.00	0.00	
Premium on Refunding Bonds	3715	0.00	0.00	0.00	0.00	
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	·
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	
Payments to Refunding Eacrow Agent (Function 9299) Transfers In	760	0.00	0.00	0.00	0.00	
russfers Out	3600 9700	0.00	0.00	0.00	0.00	
Total Other Flaancing Sources (Uses)	7/00	0.00	0.00	0.00	0.00	
SPECIAL ITEMS			0.00	0.00	0.00	
EXTRAORDINARY ITEMS		0.00	0,00	0.00	0.00	
No Change le Burd Balance		0.00	0.00	0.00	0.00	
Net Change in Fund Balances Fund Balances, July 1, 2022	7800	0.00	0.00	0.00	0.00	
Adjustments to Fund Balances	2800 2891	0.00	0.00	0.00	33,490.00	
	4071	0.00	0.00	0.00	(33,490.00)	

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2023

	1	Capital Projects Funds	Nonvoted Capital	Voted Capital	Other	ARRA Econom
	Account	Capital Outley and Debt Service	Improvement Fund	Improvement Fund	Other Capital Projects	Stimulus Capital Pr
N THE PER AND THE CO	Number	360	370	380	390	399
REVENUES	3100	0.00	0.00	0.00	0.00	
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	
State Sources	3300	43,566 79	0.00	0.00	33,480.00	
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	aire		T. T.		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,	0.00	0.00	0.00	0.00	
Capital Projects	3423	0.00	0.00	0.00	0.00	
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	
Impact Fees	3496	0.00	0.00	0.00	0.00	
Other Local Revenue Total Local Sources	3400	153.08 153.08	0.00	0.00	36.44 36.44	
Total Revenues	3400	43,719.87	0.00	0.00	33,516.44	
EXPENDITURES		43,719.67	0.00	0.00	33,310.44	
Expenditures Current:						
Instruction	5000	0.00	0.00	0.00	0.00	
Student Support Services	6100	0.00	0.00	0.00	0.00	
Instructional Media Services	6200	0.00	0.00	0.00	0.00	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	
Board	7100	0.00	0.00	0.00	0.00	
General Administration	7200	0.00	0.00	0.00	0.00	
School Administration	7300	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	
Fiscal Services	7500	0.00	0.00	0.00	0.00	
Food Services	7600	0.00	0.00	0.00	0.00	ĺ
Central Services	7700	0.00	0.00	0.00	0.00	
Student Transportation Services	7800	0.00	0.00	0.00	0.00	
Operation of Plant	7900	0.00	0.00	0.00	0.00	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	
Community Services	9100	0.00	0.00	0.00	0.00	
Debt Service: (Function 9200)	7					
Redemption of Principal	710	0.00	0.00	0.00	0.00	
Interest	720	0.00	0.00	0.00	0.00	
Dues and Fees	730	52.69	0.00	0.00	0.00	
Other Debt Service	791	0.00	0.00	0.00	0.00	
Capital Outlay:	1	1 1				
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	67,006.44	
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	
Charter School Capital Outley Sales Tax	7440	0.00	0.00	0.00	0.00	
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	
Total Expenditures		52.69	0.00_	0.00	67,006.44	107
Excess (Deficiency) of Revenues Over (Under) Expenditures	ļ	43,667-18	0.00	0.00	(33,490.00)	4
OTHER FINANCING SOURCES (USES)	I	11		10	i	
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	-
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	
Loans	3720 3730	0.00	0.00	0.00	0.00	
Sale of Capital Assets Loss Recoveries	3740	0.00	0.00	0.00	0.00	
	3740	0.00	0.00	0.00	0.00	
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760	0.00	0.00	0.00	0.00	
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0,00	
Premium on Refunding Bonds	3713	0.00	0.00	0.00	0.00	
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	
Transfers In	3600	0.00	0.00	0.00	0.00	
Transfers Out	9700	0.00	0,00	0.00	0.00	
Total Other Pinancing Sources (Uses)	7,00	0.00	0.00	0.00	0.00	
SPECIAL ITEMS		0.00	0.00	0.00	0.00	
EXTRAORDINARY ITEMS						
	+	0.00	0.00	0.00	0.00	
Net Change in Fund Balances	1	43,667.18	0.00	0.00		
Fund Balances, July 1, 2022	2800	41,995.87	0.00	0.00		
Adjustments to Fund Balances Fund Balances, June 30, 2023	2891 2700	85,663.05	0.00	0.00		

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	H	T-1-131 1
		Total Nonmajor
	Account Number	Capital Projects
REVENUES	Number	Funds
Federal Direct	3100	0.0
Federal Through State and Local	3200	0.0
State Sources	3300	77,046.7
Local Sources:		W.
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	
Operational Purposes	3423	0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	
Debt Service	3423	0,0
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421,	0.0
Local Sales Taxes	3423	0.0
Charges for Service - Food Service	345X	0.0
Impact Fees	3496	0,0
Other Local Revenue		189.5
Total Local Sources	3400	189.5
Total Revenues		77,236.3
EXPENDITURES		
Current;		
Instruction	5000	0.0
Student Support Services	6100	0.0
Instructional Media Services	6200	0.0
Instruction and Curriculum Development Services Instructional Staff Training Services	6300	0.0
Instruction-Related Technology	6400	0.0
Board	7100	0.0
General Administration	7200	0.0
School Administration	7300	0.0
Facilities Acquisition and Construction	7410	0.0
Fiscal Services	7500	0.0
Food Services	7600	0.0
Central Services	7700	0.0
Student Transportation Services	7800	0.0
Operation of Plant	7900	0.0
Maintenance of Plant	8100	0.0
Administrative Technology Services	8200	0.0
Community Services	9100	0.0
Debt Service: (Function 9200) Redemption of Principal	710	0.0
Interest	720	0.0
Dues and Fees	730	52.6
Other Debt Service	791	0.0
Capital Outlay:		
Facilities Acquisition and Construction	7420	67,006.4
Charter School Local Capital Improvement	7430	0.0
Charter School Capital Outlay Sales Tax	7440	0.0
Other Capital Outlay	9300	0.0
Fotal Expenditures	 	67,059.1
Excess (Deficiency) of Revenues Over (Under) Expenditures		10,177.1
OTHER FINANCING SOURCES (USES)		
ssuance of Bonds Premium on Sale of Bonds	3710 3791	0.0
Discount on Sale of Bonds	379t 891	0.0
1 Ct D 1 d	3750	0.0
Premium on Lease-Purchase Agreements	3793	0.0
Discount on Lesse-Purchase Agreements	893	0.0
oens	3720	0.0
Sale of Capital Assets	3730	0.0
oss Recoveries	3740	0.0
Proceeds of Forward Supply Contract	3760	0.0
Proceeds from Special Facility Construction Account	3770	0.0
Face Value of Refunding Bonds	3715	0.0
Premium on Refunding Bonds	3792	0.0
Discount on Refunding Bonds	892	0,0
Refunding Lease-Purchase Agreements	3755	0.0
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894	0.0
Payments to Refunding Escrow Agent (Function 9299)	760	0.0
Fransfers In	3600	0.0
Fransfers Out	9700	0.0
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.0
EXTRAORDINARY ITEMS	-	0.0
	<u> </u>	0.0
Not Change in Fund Balances		10,177.
Fund Balances, July 1, 2022	2800	75,485.8
Adjustments to Fund Balances	2891	0.0
Fund Balances, June 30, 2023	2700	85,663.0

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

8		Permanent	Total Nonmajor	
	Account Number	Funds 000	Governmental Funds	
REVENUES	9750			
Federal Direct	3100	0.00	0.00	
Federal Through State and Local	3200	0.00	0.00	
State Sources Local Sources:	3300	0.00	77,046.79	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,			
Operational Purposes	3423	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,		24	
Debt Service	3423	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			
Capital Projects Local Sales Taxes	3423 3418, 3419	0.00	0.00	
Charges for Service - Food Service	345X	0.00	0.00	
Impact Fees	3496	0.00	0.0	
Other Local Revenue	1	0.00	189.5	
Total Local Sources	3400	0.00	189.53	
Total Revenues		0.00	77,236.3	
EXPENDITURES		F .		
Current:	083083			
Instruction	5000	0.00	0.00	
Student Support Services Instructional Media Services	6100 6200	0.00	0.00	
Instructional Media Services Instruction and Curriculum Development Services	6300	0.00	0.00	
Instructional Staff Training Services	6400	0.00	0.00	
Instruction-Related Technology	6500	0.00	0.00	
Board	7100	0.00	0.00	
General Administration	7200	0.00	0.00	
School Administration	7300	0.00	0.00	
Facilities Acquisition and Construction	7410	0.00	0.00	
Fiscal Services	7500	0.00	0.00	
Food Services	7600	0.00	0.00	
Central Services Student Transportation Services	7800	0.00	0.00	
Operation of Plant	7900	0.00	0.00	
Maintenance of Plant	8100	0.00	0.0	
Administrative Technology Services	8200	0.00	0.0	
Community Services	9100	0.00	0.0	
Debt Service: (Function 9200)	10000			
Redemption of Principal	710	0.00	0.00	
Interest	720	0.00	0.0	
Dues and Fees	730	0.00	52.6	
Other Debt Service Capital Outlay:	791	0.00	0.0	
Facilities Acquisition and Construction	7420	0.00	67,006.4	
Charter School Local Capital Improvement	7430	0.00	0,0	
Other Capital Outlay	9300	0.00	0.0	
Total Expenditures		0.00	67,059.1	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	10,177.13	
OTHER FINANCING SOURCES (USES)	1 1			
Issuance of Bonds	3710	0.00	0.0	
Premium on Sale of Bonds	3791	0.00	0.0	
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750	0.00	0.0	
Premium on Lease-Purchase Agreements	3793	0.00	0.0	
Discount on Lease-Purchase Agreements	893	0.00	0.0	
Loans	3720	0.00	0.0	
Sale of Capital Assets	3730	0.00	0.0	
Loss Recoveries	3740	0.00	0.0	
Proceeds of Forward Supply Contract	3760	0.00	0.0	
Proceeds from Special Facility Construction Account	3770	0.00	0.0	
Face Value of Refunding Bonds	3715	0.00	0.0	
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892	0.00	0.0	
Refunding Lease-Purchase Agreements	3755	0.00	0.0	
Premium on Refunding Lesse-Purchase Agreements	3794	0.00	0.0	
Discount on Refunding Lesse-Purchase Agreements	894	0.00	0.0	
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.0	
Transfers In	3600	0.00	0.0	
Transfers Out	9700	0.00	0.0	
Total Other Financiag Sources (Uses) SPECIAL ITEMS		0.00	0.0	
EXTRAORDINARY ITEMS	+ +	0.00	0.0	
Net Change in Road Balances	+	0.00	0.0	
Net Change in Fund Balances Fund Balances, July 1, 2022	2800	0.00	10,177.1 75,485.8	
Adjustments to Fund Balances	2891	0.00	73,463.6	
Fund Balances, June 30, 2023	2700	0.00	85,663.0	

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

		Budgeted Amounts			Variance with
= = = = = = = = = = = = = = = = = = = =	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES				T GICOMAG	1 ostave ((vegative)
Federal Direct	3100				0.00
Federal Through State and Local State Sources	3200 3300		_		0.00
Local Sources:	3300	-	 		0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				V.00
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service Impact Fees	345X 3496				0.00
Other Local Revenue	3490	· · · · · · · · · · · · · · · · · · ·			0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES	177		0.00	0.00	0.00
Current:	E6				
Instruction	5000			- 5	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 Instruction-Related Technology	6400		-		0.00
Board Board	7100	<u></u> _			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 Maintenance of Plant	7900				0.00
Administrative Technology Services	8100 8200				0,00
Community Services	9100				0.00
Debt Service: (Function 9200)	7100				0.00
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Other Debt Service	791				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay Total Expenditures	9300				0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0,00	0,00	0.00	0.00
OTHER FINANCING SOURCES (USES)		0,00	0,00	0.00	0.00
Issuance of Bonds	3710			5	0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893	-			0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760		<u> </u>		0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers in	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS	 	0.00	0.00	0.00	0.00
or encurse to thinks	, 1				- 4-
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances	$\overline{}$	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800		5,00	V.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2023	2700	0,00	0,00	0.00	0.00

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

REVENUES Federal Direct Federal Through State and Local State Sources Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES	Account Number 3100 3200 3300 3411, 3421, 3423 3412, 3421, 3423 3413, 3421, 3423 3418, 3419 345X 3496	Original	Final	Actual Amounts	Final Budget - Positive (Negative) 0.00 0.00
Federal Direct Federal Through State and Local State Sources Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES	3100 3200 3300 3411, 3421, 3423 3412, 3421, 3423 3413, 3421, 3423 3418, 3419 345X			81	0.0
Federal Through State and Local State Sources Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES	3200 3300 3411, 3421, 3423 3412, 3421, 3423 3413, 3421, 3423 3418, 3419 345X			81	0.0 0.0
State Sources Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES	3300 3411, 3421, 3423 3412, 3421, 3423 3413, 3421, 3423 3418, 3419 345X			<u> </u>	0.0
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES	3411, 3421, 3423 3412, 3421, 3423 3413, 3421, 3423 3418, 3419 345X			gji	
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES	3423 3412, 3421, 3423 3413, 3421, 3423 3418, 3419 345X			EU.	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES	3412, 3421, 3423 3413, 3421, 3423 3418, 3419 345X			88	0.0
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES	3423 3413, 3421, 3423 3418, 3419 345X			98	0.0
Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Impact Fees Total Local Sources Total Revenues EXPENDITURES	3423 3418, 3419 345X				0.0
Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES	3418, 3419 345X				
Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES	345X				0.0
Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES					0.0
Other Local Revenue Total Local Sources Total Revenues EXPENDITURES					0.0
Total Revenues EXPENDITURES					0.0
EXPENDITURES	3400	0.00	0.00	0.00	0.0
		0.00	0.00	0.00	0,0
Current:					
Instruction	5000				0.0
Student Support Services	6100				0.0
Instructional Media Services	6200				0.0
Instruction and Curriculum Development Services	6300				0.0
Instructional Staff Training Services	6400 6500				0.0
Instruction-Related Technology Board	7100				0.0
General Administration	7200				0.0
School Administration	7300	- 1			0.0
Facilities Acquisition and Construction	7410			i	0.0
Fiscal Services	7500				0.0
Food Services	7600				0.0
Central Services Student Transportation Services	7700				0.0
Operation of Plant	7900				0.0
Maintenance of Plant	8100				0.0
Administrative Technology Services	8200				0.0
Community Services	9100				0.0
Debt Service: (Function 9200)	""				
Redemption of Principal Interest	710				0.0
Dues and Fees	730				0.0
Other Debt Service	791				0.0
Capital Outlay:					
Facilities Acquisition and Construction	7420				0.0
Other Capital Outlay	9300	0.00	0.00		0.0
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures	 	0.00	0.00	0.00	0.0
OTHER FINANCING SOURCES (USES)	 	0.00	0.00	0.00	0.0
Issuance of Bonds	3710				0.0
Premium on Sale of Bonds	3791				0.0
Discount on Sale of Bonds	891				0.0
Proceeds of Lease-Purchase Agreements	3750		-		0.0
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893				0.0
Loans	3720				0.0
Sale of Capital Assets	3730			_	0.0
Loss Recoveries	3740				_0,0
Proceeds of Forward Supply Contract	3760				0,6
Face Value of Refunding Bonds	3715				
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892				0.0
Refunding Lease-Purchase Agreements	3755				0.
Premium on Refunding Lease-Purchase Agreements	3794				0.
Discount on Refunding Lease-Purchase Agreements	894				0.
Payments to Refunding Escrow Agent (Function 9299)	760				0.
Transfers In	3600				0.0
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.0
SPECIAL ITEMS	 	0.00	0.00	0.00	0.0
					0.
EXTRAORDINARY ITEMS					0.
Net Change in Fund Balances		0.00	0.00	0.00	0.
Fund Balances, July 1, 2022	2800				0.
Adjustments to Fund Balances Fund Balances, June 30, 2023	2891	0.00	0.00	0.00	0.

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND _____

For the Fiscal Year Ended June 30, 2023

	T .	Budgeted As	mounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					t dotter (t togativo)
Federal Direct Federal Through State and Local	3100			0.00	0.00
State Sources	3200 3300	42,622.00	126 622 00	0.00	0,00
Local Sources:	3300	42,022.00	126,622.00	77,046.79	(49,575.21
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423		3	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	514,897.00	514,897.00	530,362,56	0.00
Local Sales Taxes	3418, 3419	314,077,000	314,697.00	0.00	15,465.56
Charges for Service - Food Service	345X		-	0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue Total Local Sources		7,410	5.75	18,642.19	18,642.19
Total Revenues	3400	514,897.00	514,897.00	549,004.75	34,107.75
EXPENDITURES	 	557,519.00	641,519.00	626,051.54	(15,467,46
Current:	5000		40		
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board General Administration	7100			0.00	0.00
School Administration	7200			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600		_	0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800		1	0.00	0.00
Operation of Plant Maintenance of Plant	7900			0.00	0.00
Administrative Technology Services	8100 8200			0.00	0.00
Community Services	9100		_	0.00	0.00
Debt Service: (Function 9200)					0.00
Redemption of Principal	710			0.00	0.00
Interest Dues and Fees	720			0.00	0.00
Other Debt Service	730 791			52.69	(52.69)
Capital Outlay:	791	=		0.00	0.00
Facilities Acquisition and Construction	7420	133,832.00	217,832.00	67,006.44	150,825.56
Charter School Local Capital Improvement	7430			0.00	0.00
Charter School Capital Outlay Sales Tax	7440			0.00	0.00
Other Capital Outlay	9300	107,832.00	176,832.00	0.00	176,832.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		241,664.00	394,664.00	67,059.13	327,604.87
OTHER FINANCING SOURCES (USES)		315,855.00	246,855.00	558,992.41	312,137.41
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements Loans	893			0.00	0.00
Sale of Capital Assets	3720 3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760	·		0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Promium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3755 3794	-		0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers in	3600			0.00	0.00
Transfers Out	9700	(450,000.00)	(450,000.00)	(450,000.00)	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		(450,000.00)	(450,000.00)	(450,000.00)	0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		/344148 003	/883 1 45 883	100.000.11	0.00
Fund Belances, July 1, 2022	2800	(134,145.00)	(203,145.00) 239,482.10	108,992.41 130,489.69	312,137.41
Adjustments to Fund Balances	2891	130,767.07	237,404:1V	0.00	(108,992.41
Fund Balances, June 30, 2023	2700	(3,655.31)	36,337.10	239,482.10	203,145.00

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

£-	Account Number	Budgeted Original	Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES	ividuoci	Оприни		Amounts	Positive (Negative)
Federal Direct	3100	8			0.00
Federal Through State and Local	3200	1.3			0,00
State Sources Local Sources:	3300				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423		:		0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue	2400				0.00
Total Local Sources Total Revenues	3400	0.00	0.00	0.00	0.00
EXPENDITURES		0.00	0.00	0.00	0.00
Current:		13			
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 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 Operation of Plant	7800 7900				0.00
Maintenance of Plant	8100				0,00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal	710			70	0.00
Interest	720				0.00
Dues and Fees Miscellaneous	730				0.00
Capital Outlay:	190		<u> </u>	-	0.00
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES) Issuance of Bonds	3710	<u>. </u>		22	0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750		<u> </u>		0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements Loans	893 3720				0,00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760		i i		0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894		-		0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers in	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS					0.00
				200	0.00
Net Change in Fund Balances Fund Balances, July 1, 2022	2800	0.00	0.00	0.00	0,00
Adjustments to Fund Balances	2891		†	10	0.00
Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	0.00
				2.40	0,01

DISTRICT RCSCOL BOARD OF LIBERTY COUNTY COMERCE STATEMENT OF HET POSITION NORMANDE ENTERPRISE FUNDS Jun-24, 2023

						200			
	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium	Other	Other	Total Normagor
	Number	116	912	913	914	915	921	922	Enterprise Funds
OPERATING REVINUES	is in				3	3	8	9	000
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premum Revenue	3484	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00
OPERATING EXPENSES								3	***************************************
Salaries	100	0.00	0.00	0,00	0.00	0,00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0,00	0,00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0,00	0.00	0,00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	780	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Techi Operating Exposes		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Lee)		0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)	***	3	3	3	000	000	000	0.00	0.00
thy definition (projected	3440	000	000	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellenson Local Courses	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I am Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Caus on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00
Macellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Negoporating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		000	9 90	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						12			,
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Not 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to Not Pourson	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
New Programme (in 2023)	2780	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
COMBINING STATEMENT OF CASH FLOWS
NORMALOR BUTTERFRISE FURIDS
For the Fired Year Ended June 38, 2823

	404'0	0.00						The state of the s
	0.00	23	0.00	0.00	0.00	0.00	0.00	Net increase(Decrease) in the fact value of anyesteening
	0.00	0,00	0.00	0.00	0.00	0.00	0.00	
	0,00	0.00	0.00	0.00	0.00	0.00	0.00	Carcalino or administra de account
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	CARRIED OF CERNS COOK
	0.00	0,00	0.00	0.00	000	0.00	2.00	
	3	2	3	3	200	3	3	Borrowske ander careful lesson
	5.00							Nascash investiga, equital and financing activities:
	0.00	0.00	000	0.00	0.00	0.00	0.00	Net each provided (used) by operating activities
	0.00	0.00	0.00	0.00	00.0	0.00	0.00	Total adjustances:
	0.00	0.00	0.00	0,00	0,00	0.00	0.00	Increase (decrease) in estimated liability for claims adjustment
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Increase (docresse) in ordensied superid classes - Solf-lang succ Program
	0.00	0,00	0.00	0.00	0.00	0.00	0.00	THE PROPERTY (CONTRACTOR) IN CONTRACTOR (CONTRACTOR)
	0.00	0,00	0.00	0.00	0.00	0.00	0.00	no (domonate) on
	0,00		900				0.00	Comment (decrease) in accordance
	98	0.00	000	000	000	0.00	000	barrons (decreas) is marrond revenues
	000	000	0.00	0.00	0.00	00.0	00.0	Increase (decrease) in day to other agencies
	0.00	0.00	00.0	0.00	0.00	0.00	0.00	Increase (decrease) in due to other funds
	0.00	0,00	0.00	0.00	0.00	0.00	0.00	THE PROPERTY OF STREET PROPERTY PROPERT
	0,00	0.00	0.00	0.00	0.00	0.00	200	
	0.00	200	200	0.00	000	000	0.00	Increase (decrease) in account interest neverthin
	000	000	900	0.00	0.00	00.0	0.00	Increase (decrease) in sales tax peyable
3	0.00	0.00	00.0	0.00	0.00	0.00	0.00	Increase (decrease) in judgements payable
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Excesso (decresso) in cash overdraft
	0.00	0.00	0.00	0,00	0,00	0,000	0.00	The same (which cane) are described by James
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(dament) in the state of the st
	0.00	0.00	0.00	0.00	200	0.00	0.00	hormon (decrease) in cascall are liabilities
		200	200		000	0.00	000	because (decrease) is salaries and benefits newhole
	000	0.00	0.00	0.00	0.00	0.00	0.00	(балтоне) деставо ја рошоса
	0.00	0.00	0,00	0.00	0.00	0.00	0.00	(Increase) decrease is propeid storas
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Alonsohin to minchell (minchell)
	0.00	0.00	0,00	0.00	0.00	0.00	0.00	Company of the Carl Land Control of Company
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	200	200	0.00	(learness) Annual — Amusia mariadh
	0.00	200	200	9.00	0.00	000	000	(location) decrease in day from incores
	200	0.00	9	000	0.00	000	an o	appropriate a company (amount)
	9	0.00	0.00	0.00	0.00	0.00	0.00	(Increase) decrease in accounts receivable
								Change in accets and liabilities:
	00.0	0.00	0,00	0.00	0.00	0.00	0.00	Commodition wed from USDA program
	0.00	0.00	0.00	0.00	0.00	0,00	0.00	Constant Amortization expense
								because Iwash of observed consess:
								whereas is accounted observed success (2002) to tot CONA
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Cycle straigs (mass)
								(man) all all activities.
								8
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	December of the state of the st
	0.00	0.00	0,00	0.00	0.00	0.00	200	Code and code as included in the 20 Years
	0.00	0.00	0.00	0,00	0.00		200	Code and and anticology [ab. 1 2022
	0.00	0.00	0.00	288	3	000	000	Net herrome (depressed) in costs and costs ambustions
	200	000	000	000	000	000	000	Net cash provided (mod) by investing activities
	000	0.00	000	000	0.00	0.00	0.00	Purchase of investments
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Interest and dividends received
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Proceeds from sales and majorators of approximate
								CAPITALIAN SERVED TAKEN TAKEN VERSINES
	0.00	0.00	0.00	0.00	0,00		900	CALL OF CHARLES CONTRACTOR OF CHARLES AND ADDRESS OF CHARLES AND ADD
	00.0	0.00	0.00	0.00	200	0.00	200	عادا المساور والمساورة المساورة
	0.00	200	0.00	38	000		000	laterest mid on carried debt
	000	000	900	00.0	000		0.00	Principel paid on capital dobi
3	000	0.00	0.00	0.00	0.00		0.00	Acquirities and construction of capital assets
	0.00	0.00	0.00	0.00	0.00		0.00	Proceeds from disposition of capital assets
	0.00	0.00	0.00	0,00	0,00		0.00	Cupical Symmetrical
	0.00	0.00	0.00	0.00	0.00		0.00	The state of the s
								THE PROPERTY OF THE PARTY OF TH
						×		MINAMUNC ACTIVITIES
	0.00	0.00	0.00	0,00	0.00	0.00	0.00	CASH DI ORDO DECON CARREST AND DOLLARDS
		0.00		0.00			200	الما يتما والما الما الما الما الما الما الما ا
		0.00		200	000	00.0	000	Transfers to other famile
		000		000			00.0	Transfers from other funds
		0.00		0.00			0.00	Subsidies from operating greats
							5	CASH PLOWS FROM NONCAPITAL FINANCING ACTIVITIES
		00.0					0.00	LACT CITE BLANDON (1909) DA OBCLAÇUE PCITARICO
		0.00					0.00	Celer recopes (payments)
		0.00					0.00	CA
		0,00					0.00	Property Cy in the American const
		0.00					0.00	Promote to condinuous
							00.0	Peymonts to suppliers
	0.00	0.00	0.00	00.0	0.00	0.00	0.00	Receipts from interfinal services provided
		000					0.00	Receipts from customers and wors
								CASH FLOWS FROM OPERATING ACTIVITIES
Emergia	922	921	915	914	913	912	911	
Total Namegor	Other	Other	ARRA - Comortum	Self-Insurance	Self-Interrence	Self-langrance	Self-Insurance	

Total Not Printlan	Ranged for	Not browniam is Capital Assets	Total Deferred Inflores of Researces	Other Property and Branch	Paulos	Oxformed Revolutions	Deficir Not Conving Associate of Data Refunding	Accumulated Increase in Sair Value of Harbins Derivatives	TOTAL LIBERTY CAN AND DESCRIPTIONS	Total Lang Term Landing	Oher Long-Term Labidition	Net Pension Liability	Not Other Pentungkeyman Standin Objectors	Estimated Liability for Long-Term Chimas	Liability for Companional Absorbors	Chilymines Under Lausey and SECTA	Unitered Rowsman	Congress Reddition	Total current liabilities	Salamand Linkship for Chains Adjustment	Calculated Chinas, Salithanness Program		Can British Bridge Lake	July 1	Call to County Agreement	Lapono reyean	AGGINGO DEGREE PROJUCTOR	300 10 79 EB	Addomin rayeds	Properti Designations and Withholdings	Accord Sphram and Behadits	Cash Overbox	Current Indiana	LIABILITIES	Total Deferred Outflows of Resources	Agest Russymania Obligation	Other Posterngleymani Brandho		Not Carrying Amount of Date Rubushing	Accountated Decease in Feir Value of Hedging Duringting	DEFERED OUTPLOWS OF RESOURCES	Total Ages	Total agreement among	Total County County	Accompanied Amortization	Computing Software	Accumulated Amortonica	Property Under Laws and SBITA	Acousticad Depreciation	Motor Vehicles	Accusedated Deprocessions	Ferralism, Pictorys and Exprisonant	Accompanied Daymonica	Buildings and Frank Equipment	Accountated Department	The Building	Company of the Company Annual Company	Control of the Contro		Completed Administr	President Agency	Other Postmanuloymout Symethia Asset	Paradi Inneres Cont.		I — Bankath	Series 1011.13.FS. Loss Presents	V.			Cally with Press Service Adminis	Deposits Reconverte	Can Place Daily Press	Des Francisco	Day Plans Other Agentoins	Laure Receivable on Investments	Accounts Property Met		Cash and Cosh Equivalents	Committee of the commit	- Control of the Cont			
	2780	2770		2630	2640	2630	OC.	26		Ī	UBCZ	2363	7360	2350	2330	2315	3410			2722	ZZ.	2130				7750	33.0	7000	11.00	2 2	ž		į			1990	1950	1940	1920	1910				1	1365		579	370	1359	1350	1349	1340	1339	1330	1339	1330		260	010		1415	1410	1436	ŝ	Ē	ğ	1		170	1180	i	1310		1220	2	1831	1160	1110		Namon	Acustonia		
0.00	0.00	000	0.00	900	0.00	0.00	0,00	0.00	0,000	000	900	980	080	0.00	0.00	0.00	0.00		00.0	000	000	0.00	000	000	000	000	000	000	000	000	0.00	0.00			900	0.007	000	0.00	0.00	0.00		00.0	000	000	000	000	900	0.00	000	0.00	0,00	0.00	0.00	0.00	000	0.00	0.00	0.00	000	3	000	000	0.00	0.00	0.0.0	0.00	900	000	0.00	000	000	0.00	900	000	000	000	0.00	0.00			Self-lemman		
0.00	0.00	0.00	000	0.00	0.00	000	000	0.00		000	200	0,00	000	out o	orra	000	0.00		0.00	0.00	0.00	0.00	Orto	00.0	000	0.00	000	000	0.00	0.00	0000	000	•		Derio	000	000	0.00	0.00	Diro		00.0	0.00	00.0	0.00	0.00	200	000	0,00	0.00	0.00	0.00	00.0	0.00	0.00	0.00	0.00	0.00	000	3	0.00	0,00	00.0	00.0	0.00	0.00		000	0.00	0.00	000	000	000	Out.0	0.00	0.00	0.00	0.00			200		
00.0	00.0	0.00	90.0	0.00	0.00	0.00	0.00	0.00	-	0.00	0000	000	0000	9,00		9.00	300		0.00	0.00	0.00	0.00	0.00	000	000	0.00	0.00	0.00	0.00	0.00	0.00	OM	96		0.00	0.00	0.00	0.00	0.00	000		0.00	0.00	0,00	0.00	000	0.00	000	0.00	0.00	000	0.00	0.00	0,00	0,00	0.00	0.00	0.00	080	3	0.00	0.00	0.00	0.00	0.00	000		0.00	0.00	0.00	000	1000	800	000	0.00	0,00	0.00	0.00			Self-Longrances		
0.00	0.00	0.00	0.00	000	Samo	0.00	0.00	0.00	ા	0.00	000	200	0.00	000	000	0000	000	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,00	0,00	0.00	0.00	000	000	0.00	0.00		900	900	000	000	0.00	000		0.00	0,00	0.00	0.00	040	000	000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8	0.00	0.00	0.00	0.00	0.00	0.00		0.00	00.0	0.00	000	0.00	980	000	000	0.00	0.00	0.00	_		Self-Insurance - 714		
0.00	0.00	000	000	0.00	0.00	0.00	0.00	0.00		0.00	0.00	000	000	000	0.00	0.00	000	3	0.00	000	900	0.00	0.00	0.00	0.00	0.00	000	900	0.00	0.00	000	0.00	0.00		9.99	000	000	000	0.00	9.00		0.00	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	000	000	0.00	0.00	0.00	0.00	0.00	8	000	0.00	0.00	0.00	0.00	0.00		0.00	000	000	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00			Self-Insurprises	A 160 I	
0.00	0.00	0.00	4474	000	0.00	0,00	0.00	000		0.00	0.00	0.00	0.00	0.00	000	000	000		0000	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	(kr)	0.00	0.00		****	0.00	0.00	00.0	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	000	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	000	0,00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	CHIO	0.00	0.00	000	00.0	0.00	0.00			731	Parameter Barrenne	
0.00	0.00	00.0		0.00	000	0.00	000	900		0.00	0.00	0.00	0.00	0.00	0.00	000	0.00	000	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0,00	0.00	0.00	0.00	000			0.00	90.0	000	000	086			811									000										0.00						0.00	0.00	0.00	0.00	0.00	0.00	000	000	000	0.00	0.00			791	Pub a featured Surviva	
	00.0			0.00					l.	0.00																				0.00								0.00														000										outo		1													0.00				Service Freeds	Total Internal	

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Solf-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total internal
OPERATING REVENUES	Manager	111	/1/2	/13	714	715	731	791	Service Funds
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	000	
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Francis Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
OPERATING EXCENSES								-	
Salanes	<u>:</u> 00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Purchased Services	300	0.00	0.00	0.00	0,00	0.00	0.00	0.00	
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Materials and Supplies	500	0.00	0.00	0,00	0.00	0.00	0.00	0.00	
Capital Outley	600	0.00	0.00	0.00	00,0	00.0	0.00	0.00	
Other	700	0.00	0.00	0.00	00.0	00:0	0.00	0.00	
Deprecussos/Amortization Expense	780	0,00	0.00	0.00	0,00	00.0	0.00	0.00	
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Operating Income (Less)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
NONOPERATING REVENUES (EXPENSES)				-				4	
investment income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Gifts, Grants and Bequests	3440	0.00	0.00	0,00	0.00	0.00	0.00	0.00	
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Loss Recoveries	3740	0.00	0,00	0.00	0.00	00.00	0.00	0.00	
Gun on Disposition of Assets	3780	0.00	0,00	0.00	0.00	00.0	0.00	0.00	
Interest	720	0.00	0,00	0.00	0,00	00.0	0.00	0.00	
Miscelleneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Negroporating Revumen (Expenses)		0.00	0.00	0,00	0.00	0.00	0.00	0.00	
Income (Less) Before Operating Transfers		0,00	0.00	0.00	0.00	0.00	00.0	0,00	
Transfers in	3600	0.00	0,00	0.00	0.00	0.00	0.00	0.00	
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	000	000	
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Change in Not Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Position, July 1, 2022	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0,00	
Net Province Time 30 2023	2755					****			

Commodition received through USDA program

0.00

0.00

MAG	000	00.0	2	i no	9.00	3	900	Communication and the state of
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Not increase (Decrease) in the fair value of investments
0.00	0.00	0.00	0.00	0,00 {	0.00	0.00	0.00	Capital auct trade-ins
0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	Parchase of equipment on account
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Contributions of capital errors
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	Borroway, under capital loans
3		}		3			2	Nescost investing, capital and financing activities:
0,00		0.00	0.00	0.00		0.00	3.00	MEI CHIE PLANNESS (MICE) SA ORCHANGE OCCUMENT
0.00		0,00	0.00	0.00		0.00	0.00	
0.00		0.00	0.00	0.00		0.00	0.00	and the contract of the comment of t
200	0.00	0.00	288	0.00	0.00	0.00	0.00	The same of the sa
000		0.00	0.00	0.00		0.00	000	(Annual) is advantal want of the Collinson Brown
0.00		0.00	0.00	000		0.00	000	increase (decrease) in contractivament benefits
0.00		0.00	0.00	0.00		0.00	0.00	enciana (demonata) in passiona
0.00		0.00	0,00	0.00		0.00	0,00	інстово (docrosso) in шовтой точансы
0,00		00.0	0.00	0.00		0.00	0.00	Distriction (description of the late (description) (description)
0.00		0.00	0.00	00.00		0.00	0.00	The company of the co
000		9	0.00	000		200	000	المساعدة (المساعدة المساعدة ال
0.00		0.00	0.00	000		0.00	0.00	lacrosso (docresso) in descuite payable
0.00		0.00	0.00	0.00		0.00	0.00	Increase (decrease) in accreed interest payable
0.00		0.00	0.00	0.00		0.00	0.00	јастовно (<i>достовн</i> о) in sales tax, реуздою
0.00		0.00	0.00	0.00		0,00	0.00	DESCRIPTION (SECTIONAL) IN JUSTICIANS DISTANCE
0.00		0.00	0.00	200		200	200	
0.00		0.00	990	000		000	000	Increases (decreases) in cash contribute
0.00		0.00	0.00	00.0		0.00	0.00	increase (decrease) in accounts peryable
0,00		0.00	0.00	0.00		0.00	0.00	lacrosso (decresso) in payroll tax liabilities
0.00		0,00	0,00	0.00		0.00	0.00	Increase (decrease) as salaries and beautits payable
0.00		0.00	0.00	0.00		0.00	0.00	
900		000	0.00	0.00		200	900	(Investigation in promotion
0.00		0.00	0.00	0.00		0.00	0.00	(bornue) decreso in pressid items
0.00		0.00	0.00	0.00		0.00	0.00	(Increase) docresso in inventory
0.00		0.00	0.00	0.00		0.00	0.00	(Sacremo) decreme is due trus other especies
0.00		0.00	0.00	0.00		0.00	0,000	Comparation of the Comparation
000		0.00	200	200		0.00	000	(Increase) Accesses in the form when finds
0.00		0.00	0.00	0.00		0.00	0.00	(Jacrosse) decresse in describ receivable
0.00		0.00	0.00	0.00		0.00	0.00	(Lecrosso) docrosso is dea from issuror
0.00		0.00	0.00	0.00		0.00	0.00	(Increase) decrease in interest receivable
0.00		0.00	0.00	000		0.00	0.00	(maxema) specially an according forces (amount
3		3	3	2				Country or assessment or a superior of the sup
0.00	0.00	0.00	0.00	0.00		0.00	9,90	Committee to the Court form of the Court form
28	200	200	0.00		0.00	200	0.00	Commercial and Part 1877 annual
000		3	8	3			3	Description / A section of the secti
								1
								A distribution in processorial processing formance (force) to may comb
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Operation income (form)
							~	
0.00	0.00	0.00	0.00	0.00		00.0	0.00	Cash and cash againstance - June 30, 2023
0.00	0.00	0.00	0.00	0,00		0.00	0.00	Cosh and cosh again/alcosts - July 1, 2022
0.00	0.00	0,00	0.00	0.00		0.00	0.00	Net increase (decrease) in cash and cash equivalents
0.00	0.00	NO.00	0.00	0,00		0.00	0.00	Lang Comp Services (many less managed accounts)
0.00	0.00	0.00	0.00	0.00		200	0.00	Not such a section of the land
0.00	000	0.00	000	0.00	000	000	0.00	
0.00	000	0.00	000	000		000	000	Internal and disableads received
0.00	0.00	0.00	0.00	0.00		0.00	0.00	Proceeds from sales and antersion of investments
								CASH FLOWS FROM INVESTING ACTIVITIES
0.00		0.00	0.00	0.00		00.0	0.00	Net cash provided (used) by capital and related financing activities
0.00		0.00	0.00	0.00		00.0	0.00	Interest paid on capital debt
0.00	0.00	0,00	0.00	0.00	0.00	0,00	0.00	Principal paid on capital date
0.00		0.00	0.00	0.00		0.00	0.00	Acquisition and construction of capital assets
0,00		0.00	0.00	0.00		0.00	0.00	Proceeds from disposition of capital supply
0.00		0.00	0.00	0000		0.00	9.90	Control control of
200		0.00	0.00	0.00			0.00	Trocopus Brown copy
3		200	3	2			3	The state of the s
								CASH PLOWS PROM CAPITAL AND RELATED
0.00	0,00	0,00	0,00	0.00	0.00	0.00	0.00	Net cash previded (used) by nenespital financing activities
0.00		0.00	0.00	0.00		0.00	0.00	Transform to other flends
0.00		0.00	0.00	0.00		0.00	0.00	Transfers from other funds
0,00		0,00	0,00	0,00		0.00	0.00	Septemble State of St
		3	3			2	3	CYCLE STORY AND AND AND AND AND AND AND AND AND AND
0.00		0.00	0.00			0.00	0.00	Let com be designed (most) by designed accounts
200		000	0.00			0.00	000	Med and a sure like of from the sure sure and before
000		000	000			0.00	000	
000	0.00	000	0.00	000	000	00.0	0.00	Property Car interface and
000	1	000	000			0.00	non	Promote in construent
0.00		0.00	0.00			0.00	0.00	Physicals to musicity
0.00		0.00	00.0			0,00	0.00	Receipts from interfed ecrysca provided
0.00		0,00	0,00			0.00	0.00	Receipts from component and more
					V			CASH FLOWS FROM OPERATING ACTIVITIES
Service Funds	791	731	715	7]4	713	712	711	
Total Internal	Other Internal Service	Consortium Programs	Solf-Insurance	Self-Insurance	Self-langrace	Solf-lawersmoo	Self-language	

kondams Account kymber Investment Trust Fund kymber Investment Trust Fund kymber Investment Trust Fund kymber Investment Trust Fund kymber Investment Trust Fund kymber Investment Trust Fund kymber Name kym	0.00	0.00	0.00	0.00		Lotal Net Position
Account Investment Trust Fund Investment Trust F	0.00	0.00	0.00	0.00	2785	Individuals, organizations and other governments
Investment Trust Fund Investment Trust Fund Investment Trust Fund Name 0.00	0.00	0.00	0.00	2785	Other purposes	
Investment Trust Fund Investment Investment	0.00	0.00	0.00	0.00	2785	Postemployment benefits other than pensions
Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment	0.00	0.00	0.00	0.00	2785	Pensions
Investment Trust Fund Investment Fund Investment Trust Fund Investment Trust Fund Investment	-	4		,		Restricted for:
Investment Trust Fund Inve	0.00	0:00	0.00	0:00		NET BOSTTION
Investment Trust Fund Investment Fund Investment Fund Investment Fund	0.00	200	000	0.00		Total Deferred Inflows of Resources
Account Investment Trust Fund Investment Trust Fund Nume Nument Trust Fund Nument Trust Fund Nument Trust Fund Nume Nument Trust Fund Nume Nument Trust Fund Nume Nument Trust Fund Nume Nument Fund Nument	0.00	0.00	00.0	0.00	2650	Other Postemployment Benefits
Investment Trust Fund Inve	はいれている。				2640	Pension
Investment Trust Fund Investment Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Fund Investment Fund Investment Fund Investment Fund Investment Fund Investment Fund Investment Fund Investment Fund Investment Fund Investment Fund Investment Fund Investment Fund Investment Fund	0.00	0.00	0.00	0.00	2610	Accumulated Increase in Fair Value of Hedging Derivatives
Investment Trust Fund Investment In	9:00	0.00	0.00	0.00		DEFERRED INFLOWS OF BESOURCES
Investment Trust Fund Inve	3	000	0.00	000		Total I Jabilities
Investment Trust Fund Inve	0.00	0.00	0.00	00.0	2161	Due to Budgetary Funds
Investment Trust Fund Inve	0.00	0.00	0.00	0.00	2230	Due to Other Agencies
Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Name Na	0.00	0.00	0.00	0.00	2290	Internal Accounts Payable
Investment Trust Fund Investment Trust Fund Name N	0.00	0.00	0.00	0.00	2120	Accounts Payable
Investment Trust Fund Investment Trust Fund Name N	0.00	0.00	0.00	0.00	2170	Payroll Deductions and Withholdings
Investment Trust Fund Investment Trust Fund Investment Trust Fund Name 0.00	0.00	0.00	0.00	2110	Accrued Salaries and Benefits	
Investment Trust Fund Investment Trust Fund Name N	0,00	0.00	0.00	0.00	2125	Cash Overdraft
Investment Trust Fund Investment Trust Fund Name N	,					LIABILITIES
Account Number Nu	0.00	0.00	0.00	0.00		Total Deferred Outflows of Resources
Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Irust Fund Inve	0.00	0.00	0.00	0.00	1950	Other Postemployment Benefits
Investment Trust Fund Investment Trust Fund Name N	The state of the s				1940	Pension
Investment Trust Fund Investment Trust Fund Name N	0.00	0.00	0.00	0.00	1910	Accumulated Decrease in Fair Value of Hedging Derivatives
Investment Trust Fund Investment Trust Fund Name N						DEFERRED OUTFLOWS OF RESOURCES
Investment Trust Fund Investment Trust Fund Name Name Name Name Name Name Name Name Trust Fund Name Na	0.00	0.00	00.0	00.0		Total Assets
Investment Trust Fund Investment Trust Fund Name Name Name Name Name Name Name Trust Fund Name Na	を の の の の は の は の に の に の に の に の に の に の				1150	Inventory
Investment Trust Fund Investment Trust Fund Investment Trust Fund Name 0.00	0,00	0.00	0.00	1220	Due From Other Agencies	
Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Name Na	0.00	0,00	0.00	0.00	1141	Due From Budgetary Funds
Investment Trust Fund Investment Trust Fund Investment Trust Fund Name 0.00	0.00	0.00	0,00	1170	Interest Receivable on Investments	
Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Name Na	THE RESERVE OF THE PARTY OF THE				1132	Pension Contributions Receivable
Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Name Na	0.00	0.00	0.00	0,00	1131	Accounts Receivable, Net
Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Name Name Name Name Total Investment Trust Funds Number 84X 84X Funds Funds Name N	0,00	0.00	0.00	0.00	1160	Investments
Investment Trust Fund Investment Trust Fund Investment Trust Fund Investment Trust Fund Name Name Name Name 84X 84X 84X	0.00	0.00	0.00	0.00	1110	ASSETS Cash and Cash Equivalents
Investment Trust Fund Investment Trust Fund Investment Trust Fund	Total Investment Trust Funds	Name 84X	Name 84X	84X	Number	
		Investment Trust Fund	Investment Trust Fund	Investment Trust Fund		

Net position-ending 2785 0.00	ition	Net position-beginning 2885 0.00	Change In Net Position 0.00	Total Deductions 0.00		Refunds of Contributions 0.00	700	Purchased Services 300 0.00	Employee Benefits 200 0,00	DEDUCTIONS 100 0.00	Total Additions 0.00	Net Investment Income 0.00	Less Investment Expense 0.00	Total Investment Income 0.00	he Fair Value of Investments	Gain on Sale of Investments 3432 0.00	Interest on Investments 3431 0.00	Total Contributions 0.00	uests 3440	bers	ADDITIONS Contributions: 0.00	Account Name Number 84X 84X
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	Name 84X
0.00	0.00		0.00								0.00						0.00		0.00			Name 84X
0.00	0.00			12							0,00				0.00				0.00		0.00	Total Investment Trust Funds

	0.00	0.00	0.00	0.00		Total Net Position
	00.0	0.00	0.00	0.00	2785	Individuals, organizations and other governments
	00.00	0.00	0.00	0.00	2785	Other purposes
	0.00	0.00	0.00	0.00	2785	Postemployment benefits other than pensions
	0.00	0.00	0.00	0.00	2785	Pensions
			,			Restricted for:
_						NET POSITION
	00.0	0.00	0.00	0.00		Total Deferred Inflows of Resources
	0.00	0.00	0.00	0.00	2650	Other Postemployment Benefits
	A STATE OF STATE OF STATE OF				2640	Pension
	0.00	0.00	0.00	0.00	2610	Accumulated Increase in Fair Value of Hedging Derivatives
		:				DEFERRED INFLOWS OF RESOURCES
_	0.00	0.00	0.00	0.00		Total Liabilities
	00:0	0.00	0.00	0.00	2161	Due to Budgetary Funds
	00.0	0.00	0.00	0.00	2230	Due to Other Agencies
	0.00	0.00	0.00	0.00	2290	Internal Accounts Payable
	0.00	0.00	0.00	0.00	2120	Accounts Payable
	0.00	0.00	0.00	0.00	2170	Payroll Deductions and Withholdings
	0,00	0.00	0.00	0.00	2110	Accrued Salaries and Benefits
	0.00	0.00	0.00	0.00	2125	Cash Overdraft
1						LIABILITIES
_1	0.00	0.00	0.00	0.00		Total Deferred Outflows of Resources
	0.00	0.00	0,00	0,00	1950	Other Postemployment Benefits
	THE REPORT OF THE PERSON NAMED IN				1940	Pension
	0.00	0.00	0.00	0.00	1910	Accumulated Decrease in Fair Value of Hedging Derivatives
Т						DEFERRED OUTFLOWS OF RESOURCES
	0.00	0.00	0.00	0.00		Total Assets
	の 一日 日本 日本 日本 日本 日本 日本 日本 日本 日本 日本 日本 日本 日本	大名の中の 大田の大田の山田の山田の山田の山田の山田の山田の山田の山田の山田の山田の山田の山田の山田	一人の一人の一人の一人の一人の一人の一人の一人の一人の一人の一人の一人の一人の一	The state of the s	1150	Inventory
-1	0.00	0.00	0.00	0.00	1220	Due From Other Agencies
-1	0.00	0.00	0.00	0.00	1141	Due From Budgetary Funds
	0000	00.0	0.00	0.00	1170	Interest Receivable on Investments
	日本のない なりまりたい はない	The second secon			1132	Pension Contributions Receivable
-1	0.00	0.00	0.00	0.00	1131	Accounts Receivable, Net
-1	0.00	0,00	0.00	0.00	1160	Investments
-	0.00	0.00	0.00	0.00	1110	ASSETS Cash and Cash Equivalents
===	Total Private-Purpose Trust Funds	Name 85X	Name 85X	Name 85X	Number	
			Private-Purpose Trust Fund Private-Purpose Trust Fund Private-P	Private-Purpose Trust Fund		
J						

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PRIVATE-PURPOSE TRUST FUNDS For the Fiscal Year Ended June 30, 2023

Name Name			Drivete_Durance Trust Fund	Private-Purpose Trust Fund	Private-Purpose Trust Fund	
Number 85X 8		Account	Name	Name		Total Private-Purpose Trust
ers 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		Number	85X	85X	85X	Funds
Desirions: Desirions	ADDITIONS					
Diver Dive	Contributions:					
a Members 0.00 0.00 bg, Grants and Bequests 3440 0.00 0.00 obal Contributions 3440 0.00 0.00 mean Income: 3431 0.00 0.00 Increase (Decrease) in the Fair Value of Investments 3431 0.00 0.00 Increase (Decrease) in the Fair Value of Investments 3432 0.00 0.00 Investment Expense 0.00 0.00 0.00 Investment Income 0.00 0.00 0.00 Vet Investment Income 0.00 0.00 0.00 Vet Investment Income 0.00 0.00 0.00 Vet Investment Income 0.00 0.00 0.00 Vet Investment Income 0.00 0.00 0.00 Vet Investment Income 0.00 0.00 0.00 Vet Investment Income 0.00 0.00 0.00 Vet Investment Income 0.00 0.00 0.00 Vet Investment Income 0.00 0.00 0.00 Vet Investment Income	Employer		0.00	0.00	0.00	0.00
by Grants and Bequests 3440 0.00 0.00 otal Contributions 3440 0.00 0.00 metal Inconne: 3431 0.00 0.00 metal Investments 3431 0.00 0.00 In On Sale of Investments 3432 0.00 0.00 0.00 Increase (Decrease) in the Fair Value of Investments 3433 0.00 0.00 0.00 Increase (Decrease) in the Fair Value of Investments 3433 0.00 0.00 0.00 Increase (Decrease) in the Fair Value of Investments 3433 0.00 0.00 0.00 Increase (Decrease) in the Fair Value of Investments 3433 0.00 0.00 0.00 Increase (Decrease) in the Fair Value of Investments 3433 0.00 0.00 0.00 Increase (Decrease) in the Fair Value of Investments 3433 0.00 0.00 0.00 Vet Investment Income 0.00 0.00 0.00 0.00 0.00 set Services 0.00 0.00 0.00 0.00 sed Services	Plan Members		0.00	0.00	0.00	0.00
ofal Coentributions 0,00 0,00 ment Income: 3431 0,00 0,00 mest on Investments 3431 0,00 0,00 Increase (Decrease) in the Fair Value of Investments 3432 0,00 0,00 Investment Expense 0,00 0,00 0,00 Investment Expense 0,00 0,00 0,00 Investment Expense 0,00 0,00 0,00 Investment Income 100 0,00 0,00 Investment Income 0,00 0,00 0,00 Investment Income 0,00 0,00 0,00	Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
ment Income: 3431 0.00 0.00 rest on Investments 3431 0.00 0.00 non Sale of Investments 3432 0.00 0.00 Increase (Decrease) in the Fair Value of Investments 3433 0.00 0.00 Increase (Decrease) in the Fair Value of Investments 3433 0.00 0.00 0.00 Increase (Decrease) in the Fair Value of Investments 3433 0.00 0.00 0.00 Increase (Decrease) in the Fair Value of Investments 3433 0.00 0.00 0.00 Vet Investment Income 0.00 0.00 0.00 0.00 0.00 Increase (Decrease) in the Fair Value of Investments Income 1.00 0.00 0.00 0.00 Increase (Decrease) in the Fair Value of Investment Income 1.00 0.00 0.00 0.00 Increase (Investment Income 1.00 0.00 0.00 0.00 0.00 Increase (Investment Income 1.00 0.00 0.00 0.00 0.00 Increase (Investment Income 1.00 0.00 0.	Total Contributions		0.00	0.00	0.00	0.00
arest on Investments 3431 0.00 0.00 n on Sale of Investments 3432 0.00 0.00 Increase (Decrease) in the Fair Value of Investments 3433 0.00 0.00 Increase (Decrease) in the Fair Value of Investments 3433 0.00 0.00 0.00 Increase (Decrease) in the Fair Value of Investment Income 3433 0.00 0.00 0.00 Investment Income 0.00 0.00 0.00 0.00 0.00 Vet Investment Income 0.00 0.00 0.00 0.00 Vet Investment Income 100 0.00 0.00 0.00 Vet Investment Income 100 0.00 0.00 0.00 Net Positions 100 0.00 0.00 0.00 seed Services 0.00 0.00 0.00 0.00 sition-beginning 0.00 0.00 0.00 0.00 psition-beginning 2885 0.00 0.00 0.00 psition-beginning 2896 0.00 0.00 <th< td=""><td>Investment Income:</td><td></td><td></td><td></td><td></td><td></td></th<>	Investment Income:					
n on Sale of Investments 3432 0.00 0.00 Increase (Decrease) in the Fair Value of Investments 3433 0.00 0.00 0.00 Investment Income 0.00 0.00 0.00 0.00 0.00 Net Investment Income 0.00 0.00 0.00 0.00 0.00 Net Investment Income 100 0.00 0.00 0.00 0.00 Net Investment Income 100 0.00 0.00 0.00 0.00 Net Investment Income 100 0.00 0.00 0.00 0.00 Net Resitions 200 0.00 0.00 0.00 0.00 sitrative Expenses 0.00 0.00 0.00 0.00 0.00 Set In Net Position 2885 0.00 0.00 0.00 0.00 Investment to Net Position 2885 0.00 0.00 0.00 0.00 Investment that the position 2885 0.00 0.00 0.00 0.00	Interest on Investments	3431	0.00	0.00	0.00	0.00
Increase (Decrease) in the Fair Value of Investments 3433 0.00 0.00 Total Investment Income 0.00 0.00 0.00 Net Investment Income 0.00 0.00 0.00 Additions 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Total Investment Income 0.00 0.00 s Investment Expense 0.00 0.00 0.00 Net Investment Income 0.00 0.00 0.00 Additions 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 20 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 <td>Net Increase (Decrease) in the Fair Value of Investments</td> <td>3433</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Investment Expense 0.00 0.00 0.00 Net Investment Income 0.00 0.00 0.00 0.00 Additions 0.00 0.00 0.00 0.00 CTIONS 100 0.00 0.00 0.00 Per Benefits 200 0.00 0.00 0.00 sed Services 300 0.00 0.00 0.00 ds of Contributions 700 0.00 0.00 0.00 ds of Contributions 0.00 0.00 0.00 0.00 ds of Contributions 0.00 0.00 0.00 0.00 ds of Contributions 0.00 0.00 0.00 0.00 0.00 ds of Contributions 0.00 0.00 0.00 0.00 0.00 ds of Contributions	Total Investment Income		0.00	0.00	0.00	0.00
Net Investment Income 0.00 0.00 Additions 0.00 0.00 Additions 0.00 0.00 CTTIONS 100 0.00 0.00 see Benefits 200 0.00 0.00 0.00 wee Benefits 200 0.00 0.00 0.00 sed Services 200 0.00 0.00 0.00 se of Contributions 700 0.00 0.00 0.00 sistralive Expenses 0.00 0.00 0.00 Deductions 0.00 0.00 0.00 set In Net Position 2885 0.00 0.00 sition-beginning 2885 0.00 0.00 7785 0.00 0.00	Less Investment Expense		0.00	0.00	0.00	0.00
Additions 0.00 0.00 ICTIONS 100 0.00 0.00 ss 100 0.00 0.00 0.00 seed Services 200 0.00 0.00 0.00 seed Services 700 0.00 0.00 0.00 ds of Contributions 700 0.00 0.00 0.00 ds of Contributions 700 0.00 0.00 0.00 Deductions 0.00 0.00 0.00 0.00 pell-actions 0.00 0.00 0.00 0.00 sition-beginning 2885 0.00 0.00 0.00 sition-ending 2785 0.00 0.00 0.00	Net Investment Income		0.00	0.00	0.00	0.00
ICTTIONS 100 0.00 0.00 ss 100 0.00 0.00 0.00 yee Benefits 200 0.00 0.00 0.00 ssed Services 300 0.00 0.00 0.00 ds of Contributions 700 0.00 0.00 0.00 ds of Contributions 0.00 0.00 0.00 0.00 0.00 ds of Contributions 2885 0.00 0.00 0.00 0.00 ds of Contributions	Total Additions	-	0.00	0.00	0.00	0.00
pee Benefits 100 0.00 0.00 seed Services 200 0.00 0.00 seed Services 300 0.00 0.00 ds of Contributions 700 0.00 0.00 ds of Contributions 0.00 0.00 0.00 ds of Contributions 0.00 0.00 0.00 Deductions 0.00 0.00 0.00 pe In Net Position 2885 0.00 0.00 ments to Net Position 2885 0.00 0.00 2896 0.00 0.00 0.00	DEDUCTIONS				•	
yee Benefits 200 0.00 0.00 sed Services 300 0.00 0.00 ds of Contributions 700 0.00 0.00 ds of Contributions 0.00 0.00 0.00 ds of Contributions 0.00 0.00 0.00 ds of Contributions 0.00 0.00 0.00 Deluctions 0.00 0.00 0.00 pc In Net Position 2885 0.00 0.00 Invest Position 2885 0.00 0.00 2885 0.00 0.00 0.00 0.00 0.00	Salaries	100	0.00	0.00	0.00	0.00
used Services 300 0.00 0.00 ds of Contributions 700 0.00 0.00 ds of Contributions 700 0.00 0.00 initially Expenses 0.00 0.00 0.00 Deductions 0.00 0.00 0.00 In Net Position 2885 0.00 0.00 instition-beginning 2895 0.00 0.00 ments to Net Position 2896 0.00 0.00 7785 0.00 0.00	Employee Benefits	200	0.00	0.00	0.00	0.00
ds of Contributions 700 0.00 0.00 ds of Contributions 0.00 0.00 0.00 Deductions 0.00 0.00 0.00 Peductions 0.00 0.00 0.00 In Net Position 2885 0.00 0.00 Imperits to Net Position 2895 0.00 0.00 Position-ending 2785 0.00 0.00	Purchased Services	300	0.00	0.00	0.00	0.00
ds of Contributions 0.00 0.00 sistrative Expenses 0.00 0.00 Deductions 0.00 0.00 0.00 Pe In Net Position 2885 0.00 0.00 Imperity to Net Position 2895 0.00 0.00	Other	700	0,00	0.00	0.00	0.00
Inses 0.00 0.00 Ition 0.00 0.00 Ing 2885 0.00 0.00 Position 2896 0.00 0.00 7785 0.00 0.00	Refunds of Contributions		0.00	0.00	0.00	0.00
Iston 0.00 0.00 ing 2885 0.00 0.00 Position 2896 0.00 0.00 7785 0.00 0.00 0.00	Administrative Expenses		0.00	0.00	0.00	0.00
Ition 0.00 0.00 ing 2885 0.00 0.00 Position 2896 0.00 0.00 7785 0.00 0.00	Total Deductions		0.00	0.00	0.00	0.00
ing 2885 0.00 0.00 Position 2896 0.00 0.00 7785 0.00 0.00	Change In Net Position		0.00	0.00	0,00	0.00
Position 2896 0.00 0.00 0.00 7785 0.00 0.00 0.00	Net position-beginning	2885	0.00	0.00	0,00	0.00
2785 0.00 0.00	Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
	Net position-ending	2785	0.00	0.00	0.00	0.00

0.00	0.00	0.00	0.00		Total Net Position
0.00	0.00	0.00	0.00	2785	Individuals, organizations and other governments
0.00	0.00	0.00	0.00	2785	Other purposes
0.00	0.00	0.00	0.00	2785	Postemployment benefits other than pensions
0.00	0.00	0.00	0.00	2785	Pensions
					Restricted for:
0.00	0.00	0.00	0.00		Total Deferred Inflows of Resources
0.00	0.00	0.00	0.00	2650	Other Postemployment Benefits
0.00	0.00	0.00	0.00	2640	Pension
0.00	0.00	0.00	0.00	2610	Accumulated Increase in Fair Value of Hedging Derivatives
0.00	0.00	0.00	0.00		Total Liabilities
0.00	0.00	0.00	0.00	2161	Due to Budgetary Funds
0.00	0.00	0.00	0.00	2230	Due to Other Agencies
0.00	0.00	0.00	0.00	2290	Internal Accounts Payable
0.00	0.00	0.00	0.00	2120	Accounts Payable
0.00	0.00	0.00	0.00	2170	Payroll Deductions and Withholdings
0.00	0.00	0.00	0.00	2110	Accrued Salaries and Benefits
0.00	0.00	0,00	0.00	2125	Cash Overdraft
¥.**					LIABILITIES
0.00	0.00	0.00	0.00		Total Deferred Outflows of Resources
0.00	0.00	0.00	0.00	1950	Other Postemployment Benefits
0.00	0.00	0.00	0.00	1940	Pension
0.00	0.00	0.00	0.00	1910	Accumulated Decrease in Fair Value of Hedging Derivatives
				,	DEFERRED OUTFLOWS OF RESOURCES
0.00	0.00	0.00	0.00		Total Assets
				1150	Inventory
0.00	0.00	0.00	0.00	1220	Due From Other Agencies
0.00	0.00	0.00	0.00	1141	Due From Budgetary Funds
0.00	0.00	0.00	0.00	1170	Interest Receivable on Investments
0.00	0.00	0.00	0.00	1132	Pension Contributions Receivable
0.00	0.00	0.00	0.00	1131	Accounts Receivable, Net
0.00	0.00	0,00	0.00	1160	Investments
0.00	0.00	0.00	0.00	1110	Cash and Cash Equivalents
Total Pension Trust Funds	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Account Number	

	Account	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
ADDITIONS				,	
Contributions:		_			
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0,00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0,00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total investment income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions	:	0.00	0.00	0.00	0,00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0,00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

	Account	School Internal Funds	Custodial Fund Name	Custodial Fund Name	Total Control in Employment
ASSETS	Tammost	160	69A	89%	Total Custodial Funds
Cash and Cash Equivalents	1110	154,086.69	0.00	0.00	154.086.69
investments	1160	0.00	0.00	0.00	
Accounts Receivable, Net	1131	0.00	0.00	0.00	
Pension Contributions Receivable	1132	医性性性性性性性性性性性性性性性性性性性性性性性性性性性性性性性性性性性性			THE REAL PROPERTY.
Interest Receivable on Investments	1170	0.00	0,00	0.00	0.00
Due From Budgetury Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	
premiery	1150	0.00	0.00	0.00	
Total Assets		154.086.69	0.00	0.00	154.0
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				No. of the last of
Other Postemployment Benefits	1950	SCHOOL SOUTH BUILDING			
Total Deferred Outflows of Resources		The state of the s			
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Physible	2120	0.00	0.00	0.00	0.00
nternal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	The second passion in the		2000年後の一人の地域の	
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0,00	0.00	0.00	0,00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610		中 电影子学 医动物 医动物		
Pension	2640				
Other Postemployment Benefits	2650				A STATE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN
Total Deferred Inflows of Resources					一年 一年 一年 一年 一年 一年 一年 一年 一年 一年 一年 一年 一年 一
NET POSITION					
Restricted for:		- ATT - 15000000		0.000	
Pensions	2785	0,00	00.0	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	00.0	0.00	0.00
Other purposes	2785	0.00	00.0	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0,00	0.00

				27	
	Account	School Internal Funds	Custodial Fund Name	Custodial Fund Name	Total Custodial Funds
ADDITIONS Miscellanous	3495	0.00	0.00	0.00	0.00
Contributions:					3
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifte County and Requests	3440	0.00	0.00	0.00	0.00
Total Contributions		0,00	0.00	0.00	0.00
Interest on Investments	3431	0.00	0.00	0.00	0.00
Carm on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
The Importment Earnings		0.00	0.00	0.00	0.00
Lace Impactment Code		0.00	0.00	0.00	0.00
Nat Investment Caminos		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
TARROWN TARROWN					
DEDUCTIONS	3	0.00	0.00	0.00	0.00
SEED S	300	0.00	0.00	0,00	0.00
Chiphyse Delicus	300	0.00	0.00	0.00	0.00
Chief	700	0.00	0.00	0.00	0.00
Refinds of Contributions		0.00	0.00	0.00	0.00
Administrative Expense		0.00	0.00	0.00	0.00
Total Dadworkone		0.00	0.00	0.00	0.00
Change in Net Position		0.00	0,00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to net position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR COMPONENT UNITS Jun 30, 3023

	Account	Nonmajor Compensal	Manmalas Camanana	Notweles Corre	Total Man-1
	Number	Unit Name	Nonmajor Component Unit Name	Notinajor Component Unit Name	Total Namuajor Component Units
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	
Irretnesis	1160	0.00	0.00	0,00 0,00	0.0
Texes Receivable, pet	1120	0.00	0.00	0.00	0.0
Accounts Receivable, net Interest Receivable on Investments	1131	0.00	0.00	0.00	0.0
Das From Other Agencies	1220	0.00	0.00	0.00	0.0
Das From Jasses Deposits Receivable	[180	0.00	0.00	0,00	0.0
Internat Balances	1210	0.00	0.00	0.00	0.0
Cash with Fiscal/Service Agents	1114	0.00	000	0.00	0.0
Section 1011.13, F.S., Loss Preconds Losses Receivable	1420	0.00	0.00	0.00	0.0
Investory	1150	0.00	0.00	0.00	0.0
Prepaid hema	1230	0.00	0.00	0.00	0.0
Long-Torm Investments Proposid Insurance Costs	1460	0.00	0.00	0.00	0.0
Other Postempleyment Benefits Asset	1430	0.00	0.00	0.00	0.0
Pennice Asset	1415	0.00	0.00	0.00	0.0
Capital Assets:	1310	8.00	000		
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.0
Construction in Progress	1360	0.00	0.00	0.00	0.0
Nondepreciable Capital Assets Emprovements Other Then Buildings	1330	0.00	0.00	0.00	0.0
Lem Accumulated Depreciation	1320	0.00	0.00	0.00	0.0
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.0
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.0
Purniture, Florings and Equipment Less Accompleted Depreciation	1340 1349	0.00	0.00	0.00	0.0
Motor Vehicles	1350	0.00	0.00	0.00	0.0
Less Accumulated Depreciation	1359	0.00	000	0,00	0.0
Property Under Leases and SBITA Leas Accumulated Amortization	1370	9.00	0.00	0.00	0.0
Audiorisma Materials	1301	0.00	0.00	0.00	0.0
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.0
Computer Software Less Accumulated Assortization	1382	0,00	0.00	0.00	0.0
Depreciable Capital Assets, Net		0,00	0.00	0,00	0.0
Total Capital Assets		0.00	0.00	0,00	0.0
etal Assets EFERRED OUTFLOWS OF RESOURCES	-	0.00	6,00	0.00	0.0
commutated Decrease in Pair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.0
let Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.0
ther Postemployment Benefits	1940 1950	0.00	0.00	0.00	0.0
suct Retirement Obligation	1960	0.00	0.00	0.00	0.0
stal Deferred Outflows of Resources		0.00	0.00	0.00	0.0
LABILITIES.					
Cash Overdreft Accraed Science and Benefits	2125 2110	0.00	0.00	000	0.0
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.0
Accounts Psymble	2120	0.00	0.00	0.00	0.0
Salest Tax, Payable Current Notes Payable	2250	0.00	000	0.00	0.0
Accreed Interest Psymble	2210	0,00	0.00	0.00 0.00	0.0
Deposits Psyable	2220	0,00	000	0.00	0.0
Due to Other Agencies Due to Fiscal Agent	2230	0.00	000	0 00	0.0
Person Liability	2115	0.00	0.00	0.00	0.0
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.0
Judgments Psyable Construction Contracts Psyable	2130 2140	0.00	0.00	0.00	0.0
Construction Contracts Payable - Retained Percentage	2150	0.00	000	0.00	0.0
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0,0
Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Robots	2272	0.00	000	0.00	0.0
Uncerted Revenues	2280	0.00 0.00	000	0 00 0 00	Q.(
mg-Torm Liabilities:					
Portion Due Within One Year: Notes Psychia	l				_
Obligations Under Lesses and SBITA	2310	0.00	000	0.00	0.
Banda Payable	2320	0.00	900	0.00	
Linbility for Compensated Absences	2330	0.00	0.00	0.00	0.0
Louis-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2340 2350	0.00	000	0.00	0,0
Net Other Postemployment Benefits Obligation	2360	0.00	000	0.00	0.
Not Pennion Linbility	2365	0.00	000	0.00	0.0
Estimated PECO Advance Psyable Other Lone-Term Liabilities	2370 2380	0.00	000	0.00	0.0
Derivative Instrument	2390	0.00	000	0.00	0,0
Estimated Liability for Arbitrage Rebate	2290	0.00	000	0.00	0.0
Dun Within One Your Portion Due After One Year:		0.00	0.00	0.00	. 0.
Notes Psyable	2310		000	0.00	0,6
Obligations Under Leases	2315	0.00	000	0.00	0.0
Bonds Prophle Liability for Compensated Absences	2320 2330	0,00	000	0.00	0.0
Lease-Perchant Agreements Payable	2340	0.00	000	0.00	0.0
Estimated Liability for Long-Term Claims	2350	0.00	000	0.00	0.0
Not Other Posternologypesst Benefits Obligation Not Pension Liability	2360	0,00	000	0.00	0.
Estimated PECO Advance Psyable	2363	0.00	000	0.00	9.
Other Long-Term Liabilities	2380	0.00	000	0.00	0,
Derivative Instrument	2390	0.00	000	0.00	0.
Estimated Liability for Arbitrage Robets Dee is More than One Your	2280	0.00	000	0.00	0.
Total Lone-Torm Liabilities		0.00	0.00	0.00	Ů.
tel Lieblicies LPERRED DOPLOWS OF RESOURCES		0.00	000	0.00	0,
cumulated increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.
ficit Not Corrying Amount of Dobt Refunding	2620	0.00	0.00	0.00	Q. Q.
Suppl Sevence	2630	0.00	0.00	0.00	0.
neica her Postagoslovpust Benefits	2640	000	9.00	0,00	. 0.
tal Deferred Inflows of Resources	2650	0.00	0.00	0.00	Ç. 0.
IT POSITION	_	5.50		V.00	
t Investment in Capital Assets	2770	0.00	0.00	0.00	0)
Categorical Carrover Programs	2780	5.00	000	8.00	
Food Service	2780	0.00	0.00	0.00	9.0
Dubt Service	2780	0.00	0.00	0.00	0.
Capital Projects	2780 2780	0.00	0.00	0.00	0.0
			0.00	0.00	0,
Other Perposes prostricted	2790	0.00	0.00	0.00	0.

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS Nonmajor Component Unit Name For the Fiscal Year Ended June 30, 2023

				Program Revenues		Net (Expense)
				Operating	Capital	Revenue and Changes
	Account		Charges for	Grants and	Grants and	in Net Position
FUNCTIONS	Number	Expenses		Contributions	Contributions	Component Unit
Component Unit Activities:			100			
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0,00	0.00	0.00	0.00
Roard	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0,00	0.00	
School Administration	7300	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	
Central Services	7700	0.00	0.00	0.00	0.00	
Student Transportation Services	7800	0.00	0.00	0.00	0.00	
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	
Community Services	9100	0.00	0.00	0.00	0.00	
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	
Unallocated Depreciation/Amortization Expense		0.00				
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

Net Position, June 30, 2023	Adjustments to Net Position	Net Position, July 1, 2022	Change in Net Position	Total General Revenues, Special Items, Extraordinary Items and Transfers	Transfers	Extraordinary Items	Special Items	Miscellaneous	Investment Earnings	Grants and Contributions Not Restricted to Specific Programs	Local Sales Taxes	Property Taxes, Levied for Capital Projects	Property Taxes, Levied for Debt Service	Property Taxes, Levied for Operational Purposes	Taxes:	General Revenues:

0.00

0.00

0.00

0.00

0.00

0.00 0.00

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Nonmajor Component Unit Name For the Fiscal Year Ended June 30, 2023

	2000	100000000000000000000000000000000000000		Program Revenues		Net (Expense)
				Operating	Capital	Revenue and Changes
	Account		Charges for	Grants and	Grants and	in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:					100000000000000000000000000000000000000	
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	00.0	0.00	0.00
Instructional Media Services	6200	0.00	0.00	00.0	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	00.0	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	.0,00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

Net Position, June 30, 2023	Adjustments to Net Position	Net Position, July 1, 2022	Change in Net Position	Total General Revenues, Special Items, Extraordinary Items and Transfers	Transfers	Extraordinary Items	Special Items	Miscellaneous	Investment Earnings	Grants and Contributions Not Restricted to Specific Programs	Local Sales Taxes	Property Taxes, Levied for Capital Projects	Property Taxes, Levied for Debt Service	Property Taxes, Levied for Operational Purposes	Taxes: .
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

General Revenues:

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Nonmajor Component Unit Name For the Fiscal Year Ended June 30, 2023

Total Component Unit Activities	Unallocated Depreciation/Amortization Expense	Interest on Long-Term Debt	Community Services	Administrative Technology Services	Maintenance of Plant	Operation of Plant	Student Transportation Services	Central Services	Food Services	Fiscal Services	Facilities Acquisition and Construction	School Administration	General Administration	Board	Instruction-Related Technology	Instructional Staff Training Services	Instruction and Curriculum Development Services	Instructional Media Services	Student Support Services	Instruction	Component Unit Activities:	FUNCTIONS			
		9200	9100	8200	8100	7900	7800	7700	7600	7500	7400	7300	7200	7100	6500	6400	s 6300	6200	6100	5000	,	Number	Account		
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Expenses			
0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Services	Charges for		
0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Contributions	Grants and	Operating	Program Revenues
0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Contributions	Grants and	Capital	
0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Component Unit	in Net Position	Revenue and Changes	Net (Expense)

Net Position, June 30, 2023	Adjustments to Net Position	Net Position, July 1, 2022	Change in Net Position	Total General Revenues, Special Items, Extraordinary Items and Transfers	Transfers	Extraordinary Items	Special Items	Miscellaneous	Investment Earnings	Grants and Contributions Not Restricted to Specific Programs	Local Sales Taxes	Property Taxes, Levied for Capital Projects	Property Taxes, Levied for Debt Service	Property Taxes, Levied for Operational Purposes	Taxes:
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

General Revenues:

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

Total Component Unit Activities	Unallocated Depreciation/Amortization Expense	Interest on Long-Term Debt	Community Services	Administrative Technology Services	Maintenance of Plant	Operation of Plant	Student Transportation Services	Central Services	Food Services	Fiscal Services	Facilities Acquisition and Construction	School Administration	General Administration	Board	Instruction-Related Technology	Instructional Staff Training Services	Instruction and Curriculum Development Services	Instructional Media Services	Student Support Services	Instruction	Component Unit Activities:	FUNCTIONS			
		9200	9100	8200	8100	7900	7800	7700	7600	7500	7400	7300	7200	7100	6500	6400	6300	6200	6100	5000		Number	Account		
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Expenses			
0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Services	Charges for		
0.00	CANADA STREET,	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Contributions	Grants and	Operating	Program Revenues
0.00	一日 日 1 900 日 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Contributions	Grants and	Capital	
0.00	0.00	0.00	0.00		0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0,00	0.00	0.00	0.00	0.00	0.00	0.00		Component Unit	in Net Position	Revenue and Changes	Net (Expense)

General Revenues:

Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Miscellaneous Investment Earnings

Extraordinary Items Special Items

Change in Net Position Total General Revenues, Special Items, Extraordinary Items and Transfers Net Position, July 1, 2022 Transfers

Adjustments to Net Position

Net Position, June 30, 2023

_												
			_	_	_	_	_	_				_
0.00	00	0.00	0.00	0.00	0.00	9	9.0	0.00	0.00	0.00	0.00	0.00

0.00 0.00