

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.

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

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

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

Fiduciary Funds: 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.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

Net Position, End of Year

	Governmental Activities	
	6-30-23	6-30-22
Current and Other Assets	\$ 5,565,604.43	\$ 4,886,536.92
Capital Assets	43,553,821.80	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	12,238,183.47	6,778,442.11
Other Liabilities	207,258.98	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	43,553,821.80	44,430,843.55
Restricted	1,000,943.20	380,900.60
Unrestricted (Deficit)	(6,003,063.22)	(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	
	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

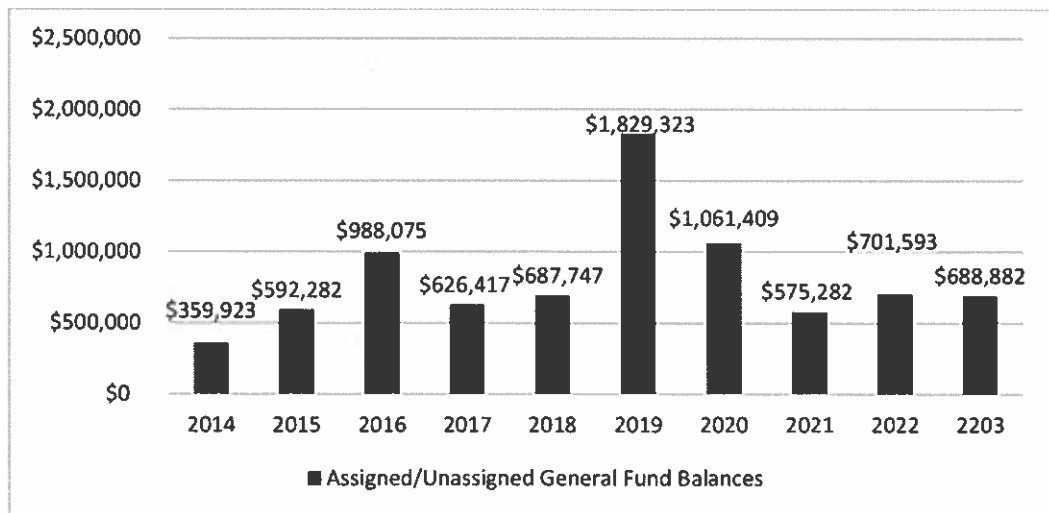
The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's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

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
STATEMENT OF NET POSITION
June 30, 2023

	Account Number	Primary Government
		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
<i>Capital Assets</i>		
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	
Total Deferred Outflows of Resources		3,964,845.00
LIABILITIES		
Payroll Deductions and Withholdings	2170	675.65
Accounts Payable	2120	206,583.33
<i>Noncurrent Liabilities</i>		
<i>Portion Due Within One Year:</i>		
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
<i>Portion Due After One Year:</i>		
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		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		2,087,127.00
NET POSITION		
Net Investment in Capital Assets	2770	43,553,821.80
<i>Restricted For:</i>		
Categorical Carryover Programs	2780	493,555.61
Food Service	2780	267,905.49
Debt Service	2780	
Capital Projects	2780	239,482.10
Other Purposes	2780	
Unrestricted	2790	(6,003,063.22)
Total Net Position		38,551,701.78

The notes to financial statements are an integral part of this statement.
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**DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2023**

FUNCTIONS	Account Number	Expenses	Charges for Services	Program Revenues		Revenue and Changes In Primary Government Activities
				Operating Grants and Contributions	Capital Grants and Contributions	
<i>Governmental Activities:</i>						
Instruction	5000	8,924,252.73	44,880.00			(8,879,372.73)
Student Support Services	6100	303,002.34				(303,002.34)
Instructional Media Services	6200	102,899.74				(102,899.74)
Instruction and Curriculum Development Services	6300	493,152.18				(493,152.18)
Instructional Staff Training Services	6400	75,617.29				(75,617.29)
Instruction-Related Technology	6500	220,609.44				(220,609.44)
Board	7100	451,135.84				(451,135.84)
General Administration	7200	507,872.84				(507,872.84)
School Administration	7300	616,371.35				(616,371.35)
Facilities Acquisition and Construction	7400	82,893.59			52,052.74	(30,840.85)
Fiscal Services	7500	323,171.92				(323,171.92)
Food Services	7600	853,435.67	19,230.89		984,160.40	149,955.62
Central Services	7700	98,595.25				(98,595.25)
Student Transportation Services	7800	765,355.49				(765,355.49)
Operation of Plant	7900	2,022,680.14				(2,022,680.14)
Maintenance of Plant	8100	481,552.78				(481,552.78)
Administrative Technology Services	8200	206,980.23				(206,980.23)
Community Services	9100	85,772.67				(85,772.67)
Interest on Long-Term Debt	9200	52.69				(52.69)
Loss on Disposal of Asset		0.00				0.00
Unallocated Depreciation Amortization Expense		1,237,982.29				(1,237,982.29)
Total Governmental Activities		17,854,386.47	64,110.89		984,160.40	(16,754,062.44)
<i>Business-type Activities:</i>						
Self-Insurance Consortium						
Dormant Operations						
Other Business-Type Activity						
Total Business-Type Activities		0.00	0.00		0.00	0.00
Total Primary Government		17,854,386.47	64,110.89		984,160.40	(16,754,062.44)
<i>Component Units:</i>						
Major Component Unit Name		0.00		0.00		0.00
Major Component Unit Name		0.00		0.00		0.00
Total Nonmajor Component Units		0.00		0.00		0.00
Total Component Units		0.00	0.00		0.00	0.00

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position, July 1, 2021

Adjustments to Net Position. See Note II.B. to Financial Statements

Net Position, June 30, 2022

1,393,282.81
580,779.22
14,251,539.29
8,601.66
341,463.65
16,575,666.63
(178,395.81)
38,730,097.59
38,551,701.78

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

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	545,580.51	207,942.50	8,200.59	18,819.44	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	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	1220	147,122.34	11,190.13	106,027.53	62,961.90	0.00
Due From Budgetary Funds	1141	686,513.90	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	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	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		1,379,947.84	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		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
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
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	675.65	0.00	0.00	0.00	0.00
Accounts Payable	2120	196,834.33	9,749.00	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	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	2161	0.00	28,719.44	114,228.12	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	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	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
Unearned 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		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	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						
<i>Nonspendable:</i>						
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	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	87,241.30	0.00	0.00	0.00
<i>Restricted for:</i>						
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	493,555.61	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
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	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	493,555.61	180,664.19	0.00	0.00	0.00
<i>Committed to:</i>						
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	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
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	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
Total Unassigned Fund Balances	2750	688,882.25	0.00	0.00	0.00	0.00
Total Fund Balances	2700	1,182,437.86	267,905.49	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		1,379,947.84	306,373.93	114,228.12	81,781.34	0.00

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

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

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011 14 & 1011 15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
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	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	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	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						
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		0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
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	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	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	2130	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
Unearned 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		0.00	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	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						
<i>Nonspendable:</i>						
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	2710	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>						
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	0.00
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	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
<i>Committed to:</i>						
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	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
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	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
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	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	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
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, 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	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	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	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						
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		0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
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	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	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	2130	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
Unearned 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		0.00	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	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						
<i>Nonspendable:</i>						
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	2710	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>						
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	0.00
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	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
<i>Committed to:</i>						
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	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
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	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
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	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	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
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	603,628.15	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	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	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	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	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	603,819.05	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		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	603,819.05	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
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	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	2161	0.00	0.00	0.00	450,000.00	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	2130	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
Unearned 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		0.00	0.00	0.00	450,000.00	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	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						
<i>Nonspendable:</i>						
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	2710	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>						
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	0.00
Debt Service	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	2720	0.00	0.00	0.00	153,819.05	0.00
<i>Committed to:</i>						
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	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
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	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
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		0.00	0.00	0.00	603,819.05	0.00

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

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

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	85,606.60	1,469,777.79
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	731.09
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	62,361.45	389,854.25
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	686,513.90
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	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	87,241.30
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	147,968.05	2,634,118.33
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		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	147,968.05	2,634,118.33
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
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	675.65
Accounts Payable	2120	0.00	0.00	0.00	0.00	206,583.33
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	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	2161	0.00	0.00	0.00	11,785.00	686,513.90
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	2130	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
Unearned 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		0.00	0.00	0.00	11,785.00	893,772.88
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	2630	0.00	0.00	0.00	50,520.00	50,520.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	50,520.00	50,520.00
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	0.00	87,241.30
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	2710	0.00	0.00	0.00	0.00	87,241.30
<i>Restricted for:</i>						
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	493,555.61
Local Sales Tax and Other Tax Levy	2724	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	85,663.05	239,482.10
Restricted for	2729	0.00	0.00	0.00	0.00	180,664.19
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00	85,663.05	913,701.90
<i>Committed to:</i>						
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	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
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	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
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	688,882.25
Total Fund Balances	2700	0.00	0.00	0.00	85,663.05	1,689,825.45
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	147,968.05	2,634,118.33

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

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 position are different because:

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. 43,553,821.80

Certain funding is not available to pay for current period expenditures and, therefore, is reported as unavailable revenue on the governmental fund statements. However, under full accrual, this 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 in the fiscal year and, therefore, is not reported as a receivable in the governmental funds. 3,618,000.00

The deferred outflows of resources and deferred inflows of resources related to pensions and other postemployment benefits (OPEB) are applicable to future periods and, therefore, are not 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	<u>(1,362,688.00)</u>	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	<u>1,369,804.00</u>	(12,238,183.47)

Total Net Position - Governmental Activities \$ 38,551,701.78

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

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

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490
REVENUES						
Federal Direct	3100	55,766.07	0.00	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	0.00
State Sources	3300	11,114,605.11	10,357.00	0.00	0.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	1,349,859.42	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	19,230.89	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		268,044.30	1,704.23	0.00	0.00	0.00
Total Local Sources	3400	1,617,903.72	20,935.12	0.00	0.00	0.00
Total Revenues		13,291,197.78	1,005,095.52	1,285,315.99	1,292,929.24	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	6,883,081.59	0.00	934,890.38	1,110,312.21	0.00
Student Support Services	6100	279,791.91	0.00	34,381.05	16,636.72	0.00
Instructional Media Services	6200	102,949.74	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	365,376.41	0.00	147,647.55	0.00	0.00
Instructional Staff Training Services	6400	13,996.59	0.00	53,613.48	8,008.22	0.00
Instruction-Related Technology	6500	228,654.42	0.00	0.00	0.00	0.00
Board	7100	452,135.84	0.00	0.00	0.00	0.00
General Administration	7200	395,039.12	0.00	69,822.46	43,179.26	0.00
School Administration	7300	616,686.35	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	26,532.00	0.00
Fiscal Services	7500	340,098.70	0.00	0.00	0.00	0.00
Food Services	7600	0.00	857,723.65	0.00	0.00	0.00
Central Services	7700	71,745.18	0.00	26,889.07	0.00	0.00
Student Transportation Services	7800	695,279.07	0.00	0.00	2,251.98	0.00
Operation of Plant	7900	2,023,487.47	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	481,635.78	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	201,891.38	0.00	0.00	5,183.85	0.00
Community Services	9100	85,816.67	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	92,000.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	216,190.63	11,287.50	18,072.00	80,825.00	0.00
Total Expenditures		13,545,856.85	869,011.15	1,285,315.99	1,292,929.24	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(254,659.07)	136,084.37	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	166,914.64	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	450,000.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		616,914.64	0.00	0.00	0.00	0.00
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		362,255.57	136,084.37	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800	820,182.29	131,821.12	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2023	2700	1,182,437.86	267,905.49	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
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011 14 & 1011 15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
REVENUES						
Federal Direct	3100	0.00	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
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 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	0.00	0
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	0
Impact Fees	3496	0.00	0.00	0.00	0.00	0
Other Local Revenue		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						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0
Student Support Services	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	7100	0.00	0.00	0.00	0.00	0
General Administration	7200	0.00	0.00	0.00	0.00	0
School Administration	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	7800	0.00	0.00	0.00	0.00	0
Operation of Plant	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
<i>Debt Service: (Function 9200)</i>						
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	730	0.00	0.00	0.00	0.00	0
Other Debt Service	791	0.00	0.00	0.00	0.00	0
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0
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	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	0.00	0
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0
Premium on Sale of Bonds	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	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	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	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	0
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	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	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						
		0.00	0.00	0.00	0.00	0
EXTRAORDINARY ITEMS						
		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

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

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

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330
REVENUES						
Federal Direct	3100	0.00	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
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 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	0.00	0
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	0
Impact Fees	3496	0.00	0.00	0.00	0.00	0
Other Local Revenue		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						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0
Student Support Services	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	7100	0.00	0.00	0.00	0.00	0
General Administration	7200	0.00	0.00	0.00	0.00	0
School Administration	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	7800	0.00	0.00	0.00	0.00	0
Operation of Plant	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
<i>Debt Service: (Function 9200)</i>						
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	730	0.00	0.00	0.00	0.00	0
Other Debt Service	791	0.00	0.00	0.00	0.00	0
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0
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	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	0.00	0
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0
Premium on Sale of Bonds	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	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	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	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	0
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	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	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						
		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

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

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

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
REVENUES						
Federal Direct	3100	0.00	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
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 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	530,362.56	0
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	0
Impact Fees	3496	0.00	0.00	0.00	0.00	0
Other Local Revenue		0.00	0.00	0.00	18,452.67	0
Total Local Sources	3400	0.00	0.00	0.00	548,815.23	0
Total Revenues		0.00	0.00	0.00	548,815.23	0
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0
Student Support Services	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	7100	0.00	0.00	0.00	0.00	0
General Administration	7200	0.00	0.00	0.00	0.00	0
School Administration	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	7800	0.00	0.00	0.00	0.00	0
Operation of Plant	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
<i>Debt Service: (Function 9200)</i>						
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	730	0.00	0.00	0.00	0.00	0
Other Debt Service	791	0.00	0.00	0.00	0.00	0
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0
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	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)						
<i>Issuance of Bonds</i>						
Premium on Sale of Bonds	3710	0.00	0.00	0.00	0.00	0
Discount on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0
Proceeds of Lease-Purchase Agreements	891	0.00	0.00	0.00	0.00	0
Premium on Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0
Discount on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0
Loans	893	0.00	0.00	0.00	0.00	0
Sale of Capital Assets	3720	0.00	0.00	0.00	0.00	0
Loss Recoveries	3730	0.00	0.00	0.00	0.00	0
Proceeds of Forward Supply Contract	3740	0.00	0.00	0.00	0.00	0
Proceeds from Special Facility Construction Account	3760	0.00	0.00	0.00	0.00	0
Face Value of Refunding Bonds	3770	0.00	0.00	0.00	0.00	0
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	0.00	0.00	0.00	0.00	0
Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0
Discount on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0
Payments to Refunding Escrow Agent (Function 9299)	894	0.00	0.00	0.00	0.00	0
Transfers In	760	0.00	0.00	0.00	0.00	0
Transfers Out	3600	0.00	0.00	0.00	0.00	0
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	(450,000.00)	0
SPECIAL ITEMS					(450,000.00)	0
EXTRAORDINARY ITEMS					0.00	0
Net Change in Fund Balances		0.00	0.00	0.00	98,815.23	0
Fund Balances, July 1, 2022	2800	0.00	0.00	0.00	55,003.82	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	153,819.05	0

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

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

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Funds 000	Other Governmental Funds	Total Governmental Funds
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	55,766
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	4,054,971
State Sources	3300	0.00	0.00	0.00	77,046.79	11,202,008
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	1,349,859
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 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	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		0.00	0.00	0.00	189.52	288,390
Total Local Sources	3400	0.00	0.00	0.00	189.52	2,187,843
Total Revenues		0.00	0.00	0.00	77,236.31	17,500,590
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	8,928,284
Student Support Services	6100	0.00	0.00	0.00	0.00	330,809
Instructional Media Services	6200	0.00	0.00	0.00	0.00	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
<i>Debt Service: (Function 9200)</i>						
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	730	0.00	0.00	0.00	52.69	52
Other Debt Service	791	0.00	0.00	0.00	0.00	0
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	67,006.44	159,006
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0
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		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)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0
Premium on Sale of Bonds	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	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	3730	0.00	0.00	0.00	0.00	0
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	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	0
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	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	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	450,000
Transfers Out	9700	0.00	0.00	0.00	0.00	(450,000)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	166,914
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0
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	0
Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	85,663.05	1,689,825

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

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

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	(1,306,041.73)	
Capitalized Expenditures	429,019.98	(877,021.75)

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	<u>78,085.83</u>	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	(92,053.00)	
FRS Expense	(1,111,355.00)	
Net OPEB	<u>140,967.00</u>	35,866.00

Change in Net Position of Governmental Activities \$ (178,395.81)

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2023

Account Number	Self-Insurance Concessions 911	Self-Insurance Concessions 912	Self-Insurance Concessions 913	Self-Insurance Concessions 914	Employee-Type Activities - Enterprise Funds	Other 921	Other 922	Other Enterprise Funds	Total	Governmental Activities - Enterprise Funds																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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Current assets:											Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Investment in Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due From Insurer	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due From Indemnity Funds	1341	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deposits Receivable	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Cash with Financial/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Items	1290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current assets	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Non-current assets:											Section 1011(a) 5.1 Land Proceeds	1435	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Held in Trust	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Non-current Assets	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Autism Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Assets:											Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Investment in Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due From Insurer	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due From Indemnity Funds	1341	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deposits Receivable	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Cash with Financial/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Items	1290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current assets	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Non-current assets:											Section 1011(a) 5.1 Land Proceeds	1435	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Held in Trust	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Non-current Assets	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Autism Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Assets:											Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00											
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Investment in Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due From Insurer	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due From Indemnity Funds	1341	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deposits Receivable	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Cash with Financial/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Items	1290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current assets	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Non-current assets:											Section 1011(a) 5.1 Land Proceeds	1435	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Held in Trust	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Non-current Assets	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Autism Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Assets:											Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																						
Investment in Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due From Insurer	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due From Indemnity Funds	1341	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deposits Receivable	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Cash with Financial/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Items	1290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current assets	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Non-current assets:											Section 1011(a) 5.1 Land Proceeds	1435	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Held in Trust	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Non-current Assets	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Autism Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Assets:											Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																	
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due From Insurer	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due From Indemnity Funds	1341	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deposits Receivable	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Cash with Financial/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Items	1290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current assets	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Non-current assets:											Section 1011(a) 5.1 Land Proceeds	1435	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Held in Trust	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Non-current Assets	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Autism Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Assets:											Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																												
Due From Insurer	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due From Indemnity Funds	1341	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deposits Receivable	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Cash with Financial/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Items	1290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current assets	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Non-current assets:											Section 1011(a) 5.1 Land Proceeds	1435	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Held in Trust	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Non-current Assets	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Autism Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Assets:											Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																							
Due From Indemnity Funds	1341	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deposits Receivable	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Cash with Financial/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Items	1290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current assets	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Non-current assets:											Section 1011(a) 5.1 Land Proceeds	1435	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Held in Trust	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Non-current Assets	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Autism Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Assets:											Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																		
Deposits Receivable	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Cash with Financial/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Items	1290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current assets	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Non-current assets:											Section 1011(a) 5.1 Land Proceeds	1435	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Held in Trust	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Non-current Assets	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Autism Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Assets:											Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																													
Cash with Financial/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Items	1290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current assets	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Non-current assets:											Section 1011(a) 5.1 Land Proceeds	1435	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Held in Trust	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Non-current Assets	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Autism Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Assets:											Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																								
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Items	1290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current assets	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Non-current assets:											Section 1011(a) 5.1 Land Proceeds	1435	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Held in Trust	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Non-current Assets	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Autism Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Assets:											Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																			
Prepaid Items	1290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current assets	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Non-current assets:											Section 1011(a) 5.1 Land Proceeds	1435	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Held in Trust	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Non-current Assets	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Autism Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Assets:											Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																														
Total current assets	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Non-current assets:											Section 1011(a) 5.1 Land Proceeds	1435	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Held in Trust	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Non-current Assets	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Autism Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Assets:											Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																									
Non-current assets:											Section 1011(a) 5.1 Land Proceeds	1435	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Held in Trust	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Non-current Assets	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Autism Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Assets:											Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																				
Section 1011(a) 5.1 Land Proceeds	1435	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Held in Trust	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Non-current Assets	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Autism Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Assets:											Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																															
Land Held in Trust	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Non-current Assets	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Autism Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Assets:											Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																										
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Non-current Assets	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Autism Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Assets:											Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																					
Other Non-current Assets	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Autism Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Assets:											Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																
Autism Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Assets:											Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																											
Capital Assets:											Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																						
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																	
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																												
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																							
Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																		
Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																													
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																								
Buildings and Total Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																			
Accumulated Depreciation	1335	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																														
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																									
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																				
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																															
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																										
Project Utility Assets and SRTVA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																					
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																											
Accumulated Depreciation	1390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																						
Depreciable Capital Assets, Net	1399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																	
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																												
Total non-current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																							
Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LIABILITIES AND FUND BALANCES											LIABILITIES											Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																		
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Accounts Payable	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Accrued Salaries and Benefits	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Accrued Payroll	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Accounts Receivable	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Deferred Maintenance	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Due to Retirement Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Employee Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Other Postretirement Benefits Liability	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Accounts Payable	2371	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Accumulated Liability for Claims Adjustment	2377	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
Total current liabilities	2135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FUND BALANCES											Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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Unassigned	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Assigned Under LAES and SRTVA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Assigned for Commensal Accounts	2420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Claims)	2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Other Liability (Net Long-Term Obligations)	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Net Pension Liability (Net Pension Obligations)	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Long-Term Liabilities	2490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DEFERRED INFLUENCE OF RESTRUCTURES											Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Deferred Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
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Revenue	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Other Postemployment Benefits	2690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
Total liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NET POSITION											Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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Fund Balance - Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Fund Balance	2790	0.00	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	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 For the Fiscal Year Ended June 30, 2023

	Account Number	Balance-Type Allocation - Expense Funds										Governmental Activities - Internal Service Funds
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	Self-Insurance Consortium 915	Other 921	Other 922	Other Expense Funds	Totals		
OPERATING REVENUES												
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prescription Revenues	3484	0.00	0.00	0.00	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	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	0.00	0.00	0.00
OPERATING EXPENSES												
Salaries	100	0.00	0.00	0.00	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	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	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	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	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	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expenses	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants/Operating Expenses (Allow)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)												
Interest Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rent, Gas and Business	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Services	3465	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	780	0.00	0.00	0.00	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	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenues (Loss) Under Operating Transfers	3600	0.00	0.00	0.00	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	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	0.00	0.00	0.00
SPECIAL ITEMS												
EXTRAORDINARY ITEMS												
Change in Net Position		0.00	0.00	0.00	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	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	0.00	0.00	0.00	0.00
Net Position, June 30, 2023	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

This notice to financial statements are an integral part of this statement.
 ESR 145

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2023

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Custodial Funds 89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	154,086.69
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132			0.00	
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	154,086.69
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940			0.00	
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		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	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	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	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	0.00	0.00	0.00	0.00
Pension	2640			0.00	
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	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

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

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 For the Fiscal Year Ended June 30, 2023

	Account Number	Total Investment Funds 84X	Total Private-Purpose Funds 85X	Total Pension Trust Funds 87X	Total Custodial Funds 89X
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 Requests	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

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

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
COMBINING STATEMENT OF NET POSITION
MAJOR AND NONMAJOR COMPONENT UNITS
June 30, 2023

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Due From Issuer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Internal Balances		0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00	0.00
Inventory	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
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00
Capital Assets:					
Land	1310	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1329	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1349	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1359	0.00	0.00	0.00	0.00
Property Under Leases and SBTA	1370	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1379	0.00	0.00	0.00	0.00
Auxiliary Materials	1381	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00
Total Capital Assets		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
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		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	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Accrued Interest Payable	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 Fiscal Agent	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 Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustments	2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitration Rebate	2280	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00
Long-Term Liabilities:					
<i>Portion Due Within One Year:</i>					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Leases and SBTA	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitration Rebate	2280	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00
<i>Portion Due After One Year:</i>					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitration Rebate	2280	0.00	0.00	0.00	0.00
Due in More than One Year		0.00	0.00	0.00	0.00
Total Long-Term Liabilities		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	2510	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2520	0.00	0.00	0.00	0.00
Deferred Revenues	2530	0.00	0.00	0.00	0.00
Pension	2540	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2550	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00
Restricted For:					
Capitalized Carveout Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	0.00	0.00
Other Purposes	2780	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

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

FUNCTIONS	Account Number	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	
<i>Component Unit Activities:</i>					
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	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			0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00

General Revenues:

Taxes:

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

	0.00
	0.00
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**DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
MAJOR AND NONMAJOR COMPONENT UNITS
Major Component Unit Name
For the Fiscal Year Ended June 30, 2023**

FUNCTIONS	Account Number	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	
<i>Component Unit Activities:</i>					
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
Instructional 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	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			0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00

General Revenues:

Taxes:

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

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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

FUNCTIONS	Account Number	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in Net Position Component Unit
				Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
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				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:

Taxes:

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

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

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

FUNCTIONS	Account Number	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in Net Position Component Unit
				Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
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				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:

Taxes:

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

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

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.
- Capital Projects – Local Capital Improvement – to account for the financial resources 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:

- Custodial Funds – 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>	<u>Estimated Useful Lives</u>
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

Custodial Credit Risk. 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:

<u>Investments</u>	<u>Maturities</u>	<u>Fair Value</u>
SBA:		
Florida PRIME (1)	36.8 Days	<u>\$ 2,134.60</u>

(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	\$ -	\$ -	\$ 890,603.83
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	1,756,869.84	-	-	1,756,869.84
Buildings and Fixed Equipment	55,284,980.89	29,840.00	-	55,314,820.89
Furniture, Fixtures, and Equipment	2,278,873.17	131,094.08	-	2,409,967.25
Motor Vehicles	1,708,275.14	268,085.90	-	1,976,361.04
Total Capital Assets Being Depreciated	61,028,999.04	429,019.98	-	61,458,019.02
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	1,372,866.77	17,675.40	-	1,390,542.17
Buildings and Fixed Equipment	13,128,206.15	1,090,926.94	-	14,219,133.09
Furniture, Fixtures, and Equipment	1,645,727.05	129,379.95	-	1,775,107.00
Motor Vehicles	1,341,959.35	68,059.44	-	1,410,018.79
Total Accumulated Depreciation	17,488,759.32	1,306,041.73	-	18,794,801.05
Total Capital Assets Being Depreciated, Net	43,540,239.72	(877,021.75)	-	42,663,217.97
Governmental Activities Capital Assets, Net	\$ 44,430,843.55	\$ (877,021.75)	\$ -	\$ 43,553,821.80

Depreciation expense was charged to functions as follows:

<u>Function</u>	<u>Amount</u>
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

Plan Description. 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:

<u>Class, Initial Enrollment, and Retirement Age/Years of Service</u>	<u>Percent Value</u>
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.

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

<u>Class</u>	<u>Percent of Gross Salary</u>	
	<u>Employee</u>	<u>Employer (1)</u>
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:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
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:

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

Actuarial Assumptions. 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:

<u>Asset Class</u>	<u>Target Allocation (1)</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>	<u>Standard 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.

Discount Rate. 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.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. 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:

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

Pension Plan Fiduciary Net Position. 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

Plan Description. 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.

Benefits Provided. 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.

Contributions. 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:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and 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 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:

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

Actuarial Assumptions. 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.

Discount Rate. 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.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. 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%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
District's Proportionate Share of the Net Pension Liability	\$ 2,903,172	\$ 2,537,555	\$ 2,235,016

Pension Plan Fiduciary Net Position. 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:

<u>Class</u>	<u>Percent of Gross Compensation</u>
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

Plan Description. 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.

Benefits Provided. 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.

Employees Covered by Benefit Terms. 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	<u>258</u>

Total OPEB Liability. 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.

Actuarial Assumptions and Other Inputs. 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:

Inflation	2.5 percent
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.

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

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.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. 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:

	<u>1% Decrease (2.69%)</u>	<u>Current Discount Rate (3.69%)</u>	<u>1% Increase (4.69%)</u>
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:

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

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. 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:

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

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:

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

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	\$ 680,037.11	\$ 31,144.19	\$ 78,085.83	\$ 633,095.47	\$ 47,06
Total OPEB Liability	1,523,574.00	76,870.00	230,640.00	1,369,804.00	63,56
Net Pension Liability	4,574,831.00	8,998,675.00	3,338,222.00	10,235,284.00	
Total Governmental Activities	\$ 6,778,442.11	\$ 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.
- **Unassigned Fund Balance.** 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:

Funds	Interfund	
	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:

	<u>Millages</u>	<u>Taxes Levied</u>
<u>General Fund</u>		
Nonvoted School Tax:		
Required Local Effort	3.070	\$ 1,125,879
Basic Discretionary Local Effort	0.748	274,318
<u>Capital Projects - Local Capital Improvement Fund</u>		
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:

<u>Funds</u>	<u>Interfund</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>
Major:		
General	\$ 450,000.00	\$ -
Capital Projects:		
Local Capital Improvement Fund	-	450,000.00
Total	\$ 450,000.00	\$ 450,000.00

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

Description. 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:

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
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	\$ 4,280,625	\$ 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:

<u>Fiscal Year Ending June 30</u>	<u>Total</u>
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**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
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	<u>(75,587)</u>	<u>(70,551)</u>	<u>(46,677)</u>	<u>(43,986)</u>	<u>(57,167)</u>	<u>(52,627)</u>
Net Change in Total OPEB Liability	<u>(153,770)</u>	<u>102,567</u>	<u>397,981</u>	<u>46,903</u>	<u>(1,708,910)</u>	<u>(168,260)</u>
Total OPEB Liability - Beginning	<u>1,523,574</u>	<u>1,421,007</u>	<u>1,023,026</u>	<u>976,123</u>	<u>2,685,033</u>	<u>2,853,293</u>
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	\$ 7,666,798
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)**

Fiscal Year Ending June 30	District's Proportion of the FRS Net Pension Liability	District's Proportionate Share of the FRS Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the FRS Net Pension Liability as a Percentage of its Covered Payroll	FRS Plan Fiduciary Net Position as a Percentage of Total Pension Liability
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	Contractually Required FRS Contribution	FRS Contributions in Relation to the Contractually Required Contribution	FRS Contribution Deficiency (Excess)	District's Covered Payroll	FRS Contribution as a Percentage of Covered Payroll
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	District's Proportionate Share of the HIS Net Pension Liability	District's Covered 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	Contractually Required HIS Contribution	HIS Contributions in Relation to the Contractually Required Contribution	HIS Contribution Deficiency (Excess)	District's Covered Payroll	HIS Contributions as a Percentage of 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	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	65,000.00	55,766.07	55,766.07	0.00
Federal Through State and Local	3200	449,534.00	502,922.88	502,922.88	0.00
State Sources	3300	10,913,013.00	11,113,158.04	11,114,605.11	1,447.07
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	1,400,452.00	1,349,859.42	1,349,859.42	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 Capital Projects	3413, 3421, 3423			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	3496			0.00	0.00
Other Local Revenue		152,743.00	439,498.94	268,044.30	(171,454.64)
Total Local Sources	3400	1,553,195.00	1,789,358.36	1,617,903.72	(171,454.64)
Total Revenues		12,980,742.00	13,461,205.35	13,291,197.78	(170,007.57)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	7,421,573.69	7,253,084.70	6,883,081.59	370,003.11
Student Support Services	6100	284,210.44	280,912.91	279,791.91	1,121.00
Instructional Media Services	6200	122,644.62	103,379.25	102,949.74	429.51
Instruction and Curriculum Development Services	6300	450,271.39	365,376.41	365,376.41	0.00
Instructional Staff Training Services	6400	6,231.20	16,703.04	13,996.59	2,706.45
Instruction-Related Technology	6500	375,755.58	232,595.65	228,654.42	3,941.23
Board	7100	545,198.40	543,155.76	452,135.84	91,019.92
General Administration	7200	479,055.53	396,374.79	395,039.12	1,335.67
School Administration	7300	718,789.36	616,686.35	616,686.35	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500	384,159.72	340,338.49	340,098.70	239.79
Food Services	7600			0.00	0.00
Central Services	7700	71,259.01	71,745.18	71,745.18	0.00
Student Transportation Services	7800	643,816.01	696,172.51	695,279.07	893.44
Operation of Plant	7900	1,279,005.75	2,029,841.92	2,023,487.47	6,354.45
Maintenance of Plant	8100	740,334.42	488,205.71	481,635.78	6,569.93
Administrative Technology Services	8200	225,064.31	201,891.38	201,891.38	0.00
Community Services	9100	67,078.93	85,816.67	85,816.67	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Due and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	92,000.00	92,000.00	0.00
Other Capital Outlay	9300	0.00	614,156.56	216,190.63	397,965.93
Total Expenditures		13,814,448.36	14,428,437.28	13,545,856.85	882,580.43
Excess (Deficiency) of Revenues Over (Under) Expenditures		(833,706.36)	(967,231.93)	(254,659.07)	712,572.86
OTHER FINANCING SOURCES (USES)					
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	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	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
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					
EXTRAORDINARY ITEMS					
					0.00
Net Change in Fund Balances		(383,706.36)	(350,317.29)	362,255.57	712,572.86
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
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

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	797,205.00	797,205.00	973,803.40	176,598.40
State Sources	3300	10,350.00	10,350.00	10,357.00	7.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			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 Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X	27,000.00	27,000.00	19,230.89	(7,769.11)
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		835,555.00	835,555.00	1,005,095.52	169,540.52
EXPENDITURES					
<i>Current:</i>					
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	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	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	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
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
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300	29,979.00	21,451.84	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	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	893			0.00	0.00
Loans	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	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			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		(100,000.00)	(100,000.00)	136,084.37	236,084.37
Fund Balances, July 1, 2022	2800	131,821.12	131,821.12	131,821.12	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2023	2700	31,821.12	31,821.12	267,905.49	236,084.37

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

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	1,411,848.48	1,600,345.69	1,285,315.99	(315,029.70)
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			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 Capital Projects	3413, 3421, 3423			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	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		1,411,848.48	1,600,345.69	1,285,315.99	(315,029.70)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	1,020,123.90	1,162,753.74	934,890.38	227,863.36
Student Support Services	6100	37,381.01	38,838.01	34,381.05	4,456.96
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300	148,617.15	165,487.43	147,647.55	17,839.88
Instructional Staff Training Services	6400	87,710.84	92,601.76	53,613.48	38,988.28
Instruction-Related Technology	6500	2,822.31	2,822.31	0.00	2,822.31
Board	7100			0.00	0.00
General Administration	7200	84,145.89	88,327.76	69,822.46	18,505.30
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	31,047.38	27,706.02	26,889.07	816.95
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
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
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300	0.00	19,886.00	18,072.00	1,814.00
Total Expenditures		1,411,848.48	1,598,423.03	1,285,315.99	313,107.04
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	1,922.66	0.00	(1,922.66)
OTHER FINANCING SOURCES (USES)					
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	893			0.00	0.00
Loans	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	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			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	1,922.66	0.00	(1,922.66)
Fund Balances, July 1, 2022	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2023	2700	0.00	1,922.66	0.00	(1,922.66)

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

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	2,221,692.24	3,458,000.36	1,292,929.24	(2,165,071.12)
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			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 Capital Projects	3413, 3421, 3423			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	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		2,221,692.24	3,458,000.36	1,292,929.24	(2,165,071.12)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	1,752,918.31	2,981,492.72	1,110,312.21	1,871,180.51
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	6300			0.00	0.00
Instructional Staff Training Services	6400	77,069.07	43,240.72	8,008.22	35,232.50
Instruction-Related Technology	6500	698.88	0.00	0.00	0.00
Board	7100			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	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800	26,683.36	50,249.35	2,251.98	47,997.37
Operation of Plant	7900	4,298.00	4,298.00	0.00	4,298.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200	16,878.77	16,878.77	5,183.85	11,694.92
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
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
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300	166,000.00	100,825.00	80,825.00	20,000.00
Total Expenditures		2,189,303.17	3,424,611.29	1,292,929.24	2,131,682.05
Excess (Deficiency) of Revenues Over (Under) Expenditures		32,389.07	33,389.07	0.00	(33,389.07)
OTHER FINANCING SOURCES (USES)					
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	893			0.00	0.00
Loans	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	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			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				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
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			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

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			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 Capital Projects	3413, 3421, 3423			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	3496			0.00	0.00
Other Local Revenue				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					
<i>Current:</i>					
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	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	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Does and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			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)					
<i>Issuance of Bonds</i>					
Premium on Sale of Bonds	3710			0.00	0.00
Discount on Sale of Bonds	3791			0.00	0.00
Proceeds of Lease-Purchase Agreements	891			0.00	0.00
Premium on Lease-Purchase Agreements	3750			0.00	0.00
Discount on Lease-Purchase Agreements	3793			0.00	0.00
Loans	893			0.00	0.00
Loans	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	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			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800			0.00	0.00
Adjustments to Fund Balances	2891			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

	Account Number	Special Revenue Funds			Total Nonmajor Special Revenue Funds
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	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	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Inventory	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
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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 Payable	2120	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Accrued Interest Payable	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	2161	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00
Due to Fiscal Agent	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 Payable	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	2180	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	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	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
FUND BALANCES					
<i>Nonspendable:</i>					
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
<i>Restricted for:</i>					
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	2729	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00
<i>Committed to:</i>					
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
<i>Assigned to:</i>					
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

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 GOVERNMENTAL FUNDS
June 30, 2023

	Account Number	Debt Service Funds				
		SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
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	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	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	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						
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		0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
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	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	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	2130	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
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	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	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						
<i>Nonspendable:</i>						
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	2710	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>						
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	0.00
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	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
<i>Committed to:</i>						
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	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
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	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
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	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	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 GOVERNMENTAL FUNDS
June 30, 2023

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Total Nonmajor Debt Service Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and Cash Equivalents	1110	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00
Taxes Receivable, Net	1120	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	1220	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00
Due From Insurer	1180	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	1114	0.00	0.00	0.00
Inventory	1150	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 Assets		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
Total Deferred Outflows of Resources		0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Cash Overdraft	2125	0.00	0.00	0.00
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	2260	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00
Due to Fiscal Agent	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 Payable	2140	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	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	2410	0.00	0.00	0.00
Total Liabilities		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
Deferred Revenues	2630	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00
FUND BALANCES				
<i>Nonspendable:</i>				
Inventory	2711	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00
<i>Restricted for:</i>				
Economic Stabilization	2721	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	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	2729	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00
<i>Committed to:</i>				
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	2739	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00
<i>Assigned to:</i>				
Special Revenue	2741	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00
Permanent Fund	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 Unassigned Fund Balances	2750	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
ESE 143

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

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350
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	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	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	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						
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		0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
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	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2230	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	2340	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	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
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	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	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						
<i>Nonspendable:</i>						
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	2710	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>						
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	0.00
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	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
<i>Committed to:</i>						
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	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
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	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
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	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	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 GOVERNMENTAL FUNDS
June 30, 2023

	Account Number	Capital Projects Funds				
		Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	85,606.60	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	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	56.45	0.00	0.00	62,305.00	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	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	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		85,663.05	0.00	0.00	62,305.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		85,663.05	0.00	0.00	62,305.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
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	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	2161	0.00	0.00	0.00	11,785.00	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	2130	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
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	11,785.00	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	2630	0.00	0.00	0.00	50,520.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	50,520.00	0.00
FUND BALANCES						
<i>Nonspendable:</i>						
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	2710	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>						
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	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	85,663.05	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	85,663.05	0.00	0.00	0.00	0.00
<i>Committed to:</i>						
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	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
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	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
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	85,663.05	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		85,663.05	0.00	0.00	62,305.00	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 GOVERNMENTAL FUNDS
June 30, 2023

	Account Number	Total Nonmajor Capital Projects Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
ASSETS		
Cash and Cash Equivalents	1110	85,606.60
Investments	1160	0.00
Taxes Receivable, Net	1120	0.00
Accounts Receivable, Net	1131	0.00
Interest Receivable on Investments	1170	0.00
Due From Other Agencies	1220	62,361.43
Due From Budgetary Funds	1141	0.00
Due From Insurer	1180	0.00
Deposits Receivable	1210	0.00
Due From Internal Funds	1142	0.00
Cash with Fiscal/Service Agents	1114	0.00
Inventory	1150	0.00
Prepaid Items	1230	0.00
Long-Term Investments	1460	0.00
Total Assets		147,968.03
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
Total Deferred Outflows of Resources		0.00
Total Assets and Deferred Outflows of Resources		147,968.03
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
LIABILITIES		
Cash Overdraft	2125	0.00
Accrued Salaries and Benefits	2110	0.00
Payroll Deductions and Withholdings	2170	0.00
Accounts Payable	2120	0.00
Sales Tax Payable	2260	0.00
Current Notes Payable	2250	0.00
Accrued Interest Payable	2210	0.00
Deposits Payable	2220	0.00
Due to Other Agencies	2230	0.00
Due to Budgetary Funds	2161	11,785.00
Due to Internal Funds	2162	0.00
Due to Fiscal Agent	2240	0.00
Pension Liability	2115	0.00
Other Postemployment Benefits Liability	2116	0.00
Judgments Payable	2130	0.00
Construction Contracts Payable	2140	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00
Matured Bonds Payable	2180	0.00
Matured Interest Payable	2190	0.00
Unearned Revenues	2410	0.00
Unavailable Revenues	2410	0.00
Total Liabilities		11,785.00
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00
Deferred Revenues	2630	50,520.00
Total Deferred Inflows of Resources		50,520.00
FUND BALANCES		
<i>Nonspendable:</i>		
Inventory	2711	0.00
Prepaid Amounts	2712	0.00
Permanent Fund Principal	2713	0.00
Other Not in Spendable Form	2719	0.00
Total Nonspendable Fund Balances	2710	0.00
<i>Restricted for:</i>		
Economic Stabilization	2721	0.00
Federal Required Carryover Programs	2722	0.00
State Required Carryover Programs	2723	0.00
Local Sales Tax and Other Tax Levy	2724	0.00
Debt Service	2725	0.00
Capital Projects	2726	85,663.05
Restricted for	2729	0.00
Restricted for	2729	0.00
Total Restricted Fund Balances	2720	85,663.05
<i>Committed to:</i>		
Economic Stabilization	2731	0.00
Contractual Agreements	2732	0.00
Committed for	2739	0.00
Committed for	2739	0.00
Total Committed Fund Balances	2730	0.00
<i>Assigned to:</i>		
Special Revenue	2741	0.00
Debt Service	2742	0.00
Capital Projects	2743	0.00
Permanent Fund	2744	0.00
Assigned for	2749	0.00
Assigned for	2749	0.00
Total Assigned Fund Balances	2740	0.00
Total Unassigned Fund Balances	2730	0.00
Total Fund Balances	2700	85,663.05
Total Liabilities, Deferred Inflows of Resources and Fund Balances		147,968.03

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 GOVERNMENTAL FUNDS
June 30, 2023

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and Cash Equivalents	1110	0.00	85,606.60
Investments	1160	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00
Due From Other Agencies	1220	0.00	62,361.45
Due From Budgetary Funds	1141	0.00	0.00
Due From Insurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
Due From Internal Funds	1142	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00
Inventory	1150	0.00	0.00
Prepaid Items	1230	0.00	0.00
Long-Term Investments	1460	0.00	0.00
Total Assets		0.00	147,968.05
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	147,968.05
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00
Accounts Payable	2120	0.00	0.00
Sales Tax Payable	2260	0.00	0.00
Current Notes Payable	2250	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies	2230	0.00	0.00
Due to Budgetary Funds	2161	0.00	11,785.00
Due to Internal Funds	2162	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Pension Liability	2115	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Unearned Revenues	2410	0.00	0.00
Unavailable Revenues	2410	0.00	0.00
Total Liabilities		0.00	11,785.00
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Deferred Revenues	2630	0.00	50,520.00
Total Deferred Inflows of Resources		0.00	50,520.00
FUND BALANCES			
<i>Nonspendable:</i>			
Inventory	2711	0.00	0.00
Prepaid Amounts	2712	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00
<i>Restricted for:</i>			
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service	2725	0.00	0.00
Capital Projects	2726	0.00	85,663.05
Restricted for	2729	0.00	0.00
Restricted for	2729	0.00	0.00
Total Restricted Fund Balances	2720	0.00	85,663.05
<i>Committed to:</i>			
Economic Stabilization	2731	0.00	0.00
Contractual Agreements	2732	0.00	0.00
Committed for	2739	0.00	0.00
Committed for	2739	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00
<i>Assigned to:</i>			
Special Revenue	2741	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
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
Total Fund Balances	2700	0.00	85,663.05
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	147,968.05

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

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

	Account Number	Special Revenue Funds				Total Nonmajor Special Revenue Funds
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490		
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	
<i>Local Sources:</i>						
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 Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 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		0.00	0.00	0.00	0.00	
EXPENDITURES						
<i>Current:</i>						
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	
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	
<i>Debt Service: (Function 9200)</i>						
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	
<i>Capital Outlay:</i>						
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	
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	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	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 Financing Sources (Uses)		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		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	0.00	0.00	0.00	0.00	
Fund Balances, June 30, 2023	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 STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Account Number	Debt Service Funds				
		SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
REVENUES						
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	
<i>Local Sources:</i>						
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 Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 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		0.00	0.00	0.00	0.00	
EXPENDITURES						
<i>Current:</i>						
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	
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	
<i>Debt Service: (Function 9200)</i>						
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	
<i>Capital Outlay:</i>						
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	
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)						
<i>Issuance of Bonds</i>						
Premium on Sale of Bonds	3710	0.00	0.00	0.00	0.00	
Discount on Sale of Bonds	3791	0.00	0.00	0.00	0.00	
Proceeds of Lease-Purchase Agreements	891	0.00	0.00	0.00	0.00	
Premium on Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	
Discount on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	
Loans	893	0.00	0.00	0.00	0.00	
Sale of Capital Assets	3720	0.00	0.00	0.00	0.00	
Loss Recoveries	3730	0.00	0.00	0.00	0.00	
Proceeds of Forward Supply Contract	3740	0.00	0.00	0.00	0.00	
Proceeds from Special Facility Construction Account	3760	0.00	0.00	0.00	0.00	
Face Value of Refunding Bonds	3770	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	3792	0.00	0.00	0.00	0.00	
Refunding Lease-Purchase Agreements	892	0.00	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	894	0.00	0.00	0.00	0.00	
Transfers In	760	0.00	0.00	0.00	0.00	
Transfers Out	3600	0.00	0.00	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	
EXTRAORDINARY ITEMS		0.00	0.00	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	0.00	0.00	0.00	0.00	
Fund Balances, June 30, 2023	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 STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Total Nonmajor Debt Service Funds
REVENUES				
Federal Direct	3100	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00
<i>Local Sources:</i>				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00
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
Charges for Service - Food Service	345X	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00
EXPENDITURES				
<i>Current:</i>				
Instruction	5000	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00
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
<i>Debt Service: (Function 9200)</i>				
Redemption of Principal	710	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00
<i>Capital Outlay:</i>				
Facilities Acquisition and Construction	7420	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Issuance 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
Proceeds 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
Loans	3720	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00
Face 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
Refunding 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
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00
SPECIAL ITEMS		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
Adjustments to Fund Balances	2891	0.00	0.00	0.00
Fund Balances, June 30, 2023	2700	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 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350
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	
<i>Local Sources:</i>						
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 Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 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		0.00	0.00	0.00	0.00	
EXPENDITURES						
<i>Current:</i>						
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	
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	
<i>Debt Service: (Function 9200)</i>						
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	
<i>Capital Outlay:</i>						
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		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</i>						
Premium on Sale of Bonds	3710	0.00	0.00	0.00	0.00	
Discount on Sale of Bonds	3791	0.00	0.00	0.00	0.00	
Proceeds of Lease-Purchase Agreements	891	0.00	0.00	0.00	0.00	
Premium on Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	
Discount on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	
Loans	893	0.00	0.00	0.00	0.00	
Sale of Capital Assets	3720	0.00	0.00	0.00	0.00	
Loan Recoveries	3730	0.00	0.00	0.00	0.00	
Proceeds of Forward Supply Contract	3740	0.00	0.00	0.00	0.00	
Proceeds from Special Facility Construction Account	3760	0.00	0.00	0.00	0.00	
Face Value of Refunding Bonds	3770	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	3792	0.00	0.00	0.00	0.00	
Refunding Lease-Purchase Agreements	892	0.00	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	894	0.00	0.00	0.00	0.00	
Transfers In	760	0.00	0.00	0.00	0.00	
Transfers Out	3600	0.00	0.00	0.00	0.00	
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	
SPECIAL ITEMS						
EXTRAORDINARY ITEMS						
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	33,490.00	
Adjustments to Fund Balances	2891	0.00	0.00	0.00	(33,490.00)	
Fund Balances, June 30, 2023	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 STATEMENT OF REVENUES, EXPENDITURES AND CHANG
NONMAJOR GOVERNMENTAL FUNDS
 For the Fiscal Year Ended June 30, 2023

	Account Number	Capital Projects Funds				ARRA Economic Stimulus Capital Pro 399
		Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	
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	43,566.79	0.00	0.00	33,480.00	
<i>Local Sources:</i>						
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 Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 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		153.08	0.00	0.00	36.44	
Total Local Sources	3400	153.08	0.00	0.00	36.44	
Total Revenues		43,719.87	0.00	0.00	33,516.44	
EXPENDITURES						
<i>Current:</i>						
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	
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	
<i>Debt Service: (Function 9200)</i>						
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	
<i>Capital Outlay:</i>						
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 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		52.69	0.00	0.00	67,006.44	
Excess (Deficiency) of Revenues Over (Under) Expenditures		43,667.18	0.00	0.00	(33,490.00)	
OTHER FINANCING SOURCES (USES)						
<i>Issuance of Bonds</i>						
Premium on Sale of Bonds	3710	0.00	0.00	0.00	0.00	
Discount on Sale of Bonds	3791	0.00	0.00	0.00	0.00	
Proceeds of Lease-Purchase Agreements	891	0.00	0.00	0.00	0.00	
Premium on Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	
Discount on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	
Loans	893	0.00	0.00	0.00	0.00	
Sale of Capital Assets	3720	0.00	0.00	0.00	0.00	
Loss Recoveries	3730	0.00	0.00	0.00	0.00	
Proceeds of Forward Supply Contract	3740	0.00	0.00	0.00	0.00	
Proceeds from Special Facility Construction Account	3760	0.00	0.00	0.00	0.00	
Face Value of Refunding Bonds	3770	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	3792	0.00	0.00	0.00	0.00	
Refunding Lease-Purchase Agreements	892	0.00	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	894	0.00	0.00	0.00	0.00	
Transfers In	760	0.00	0.00	0.00	0.00	
Transfers Out	3600	0.00	0.00	0.00	0.00	
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	
SPECIAL ITEMS						
EXTRAORDINARY ITEMS						
Net Change in Fund Balances		43,667.18	0.00	0.00	(33,490.00)	
Fund Balances, July 1, 2022	2800	41,995.87	0.00	0.00	0.00	
Adjustments to Fund Balances	2891	0.00	0.00	0.00	33,490.00	
Fund Balances, June 30, 2023	2700	85,663.05	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 STATEMENT OF REVENUES, EXPENDITURES AND CHANG
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Account Number	Total Nonmajor Capital Projects Funds
REVENUES		
Federal Direct	3100	0.00
Federal Through State and Local	3200	0.00
State Sources	3300	77,046.79
<i>Local Sources:</i>		
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	0.00
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		189.52
Total Local Sources	3400	189.52
Total Revenues		77,236.31
EXPENDITURES		
<i>Current:</i>		
Instruction	5000	0.00
Student Support Services	6100	0.00
Instructional Media Services	6200	0.00
Instruction and Curriculum Development Services	6300	0.00
Instructional Staff Training Services	6400	0.00
Instruction-Related Technology	6500	0.00
Board	7100	0.00
General Administration	7200	0.00
School Administration	7300	0.00
Facilities Acquisition and Construction	7410	0.00
Fiscal Services	7500	0.00
Food Services	7600	0.00
Central Services	7700	0.00
Student Transportation Services	7800	0.00
Operation of Plant	7900	0.00
Maintenance of Plant	8100	0.00
Administrative Technology Services	8200	0.00
Community Services	9100	0.00
<i>Debt Service: (Function 9200)</i>		
Redemption of Principal	710	0.00
Interest	720	0.00
Dues and Fees	730	52.69
Other Debt Service	791	0.00
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	67,006.44
Charter School Local Capital Improvement	7430	0.00
Charter School Capital Outlay Sales Tax	7440	0.00
Other Capital Outlay	9300	0.00
Total Expenditures		67,059.13
Excess (Deficiency) of Revenues Over (Under) Expenditures		10,177.18
OTHER FINANCING SOURCES (USES)		
Issuance of Bonds	3710	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	3740	0.00
Proceeds of Forward Supply Contract	3760	0.00
Proceeds from Special Facility Construction Account	3770	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)		0.00
SPECIAL ITEMS		
		0.00
EXTRAORDINARY ITEMS		
		0.00
Net Change in Fund Balances		10,177.18
Fund Balances, July 1, 2022	2800	75,485.87
Adjustments to Fund Balances	2891	0.00
Fund Balances, June 30, 2023	2700	85,663.05

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

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 Number	Permanent Funds 000	Total Nonmajor Governmental Funds
REVENUES			
Federal Direct	3100	0.00	0.00
Federal Through State and Local	3200	0.00	0.00
State Sources	3300	0.00	77,046.79
<i>Local Sources:</i>			
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	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 Capital Projects	3413, 3421, 3423	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	3496	0.00	0.00
Other Local Revenue		0.00	189.52
Total Local Sources	3400	0.00	189.52
Total Revenues		0.00	77,236.31
EXPENDITURES			
<i>Current:</i>			
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	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	7700	0.00	0.00
Student Transportation Services	7800	0.00	0.00
Operation of Plant	7900	0.00	0.00
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Services	8200	0.00	0.00
Community Services	9100	0.00	0.00
<i>Debt Service: (Function 9200)</i>			
Redemption of Principal	710	0.00	0.00
Interest	720	0.00	0.00
Dues and Fees	730	0.00	52.69
Other Debt Service	791	0.00	0.00
<i>Capital Outlay:</i>			
Facilities Acquisition and Construction	7420	0.00	67,006.44
Charter School Local Capital Improvement	7430	0.00	0.00
Other Capital Outlay	9300	0.00	0.00
Total Expenditures		0.00	67,059.13
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	10,177.18
OTHER FINANCING SOURCES (USES)			
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	893	0.00	0.00
Loans	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
Proceeds from Special Facility Construction Account	3770	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
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	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00
SPECIAL ITEMS		0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00
Net Change in Fund Balances		0.00	10,177.18
Fund Balances, July 1, 2022	2800	0.00	75,485.87
Adjustments to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2023	2700	0.00	85,663.05

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

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

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
<i>Local Sources:</i>					
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				0.00
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					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					
<i>Current:</i>					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Other Debt Service	791				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
<i>Issuance of Bonds</i>					
Premium on Sale of Bonds	3710				0.00
Discount on Sale of Bonds	3791				0.00
Proceeds of Lease-Purchase Agreements	891				0.00
Premium on Lease-Purchase Agreements	3750				0.00
Discount on Lease-Purchase Agreements	3793				0.00
<i>Loans</i>					
Sale of Capital Assets	893				0.00
Loss Recoveries	3720				0.00
Proceeds of Forward Supply Contract	3730				0.00
Face Value of Refunding Bonds	3740				0.00
Premium on Refunding Bonds	3760				0.00
Discount on Refunding Bonds	3715				0.00
Refunding Lease-Purchase Agreements	3792				0.00
Premium on Refunding Lease-Purchase Agreements	892				0.00
Discount on Refunding Lease-Purchase Agreements	3755				0.00
Payments to Refunding Escrow Agent (Function 9299)	3794				0.00
Transfers In	894				0.00
Transfers Out	760				0.00
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800				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

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
<i>Local Sources:</i>					
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				0.00
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					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					
<i>Current:</i>					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Other Debt Service	791				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
<i>Issuance of Bonds</i>					
Premium on Sale of Bonds	3710				0.00
Discount on Sale of Bonds	3791				0.00
Proceeds of Lease-Purchase Agreements	891				0.00
Premium on Lease-Purchase Agreements	3750				0.00
Discount on Lease-Purchase Agreements	3793				0.00
Loans	893				0.00
Sale of Capital Assets	3720				0.00
Loss Recoveries	3730				0.00
Proceeds of Forward Supply Contract	3740				0.00
Face Value of Refunding Bonds	3760				0.00
Premium on Refunding Bonds	3715				0.00
Discount on Refunding Bonds	3792				0.00
Refunding Lease-Purchase Agreements	892				0.00
Premium on Refunding Lease-Purchase Agreements	3755				0.00
Discount on Refunding Lease-Purchase Agreements	3794				0.00
Payments to Refunding Escrow Agent (Function 9299)	894				0.00
Transfers In	760				0.00
Transfers Out	3600				0.00
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800				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
CAPITAL PROJECTS FUND
 For the Fiscal Year Ended June 30, 2023

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources	3300	42,622.00	126,622.00	77,046.79	(49,575.21)
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			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 Capital Projects	3413, 3421, 3423	514,897.00	514,897.00	530,362.56	15,465.56
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				18,642.19	18,642.19
Total Local Sources	3400	514,897.00	514,897.00	549,004.75	34,107.75
Total Revenues		557,519.00	641,519.00	626,051.54	(15,467.46)
EXPENDITURES					
<i>Current:</i>					
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	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	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			52.69	(52.69)
Other Debt Service	791			0.00	0.00
<i>Capital Outlay:</i>					
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		241,664.00	394,664.00	67,059.13	327,604.87
Excess (Deficiency) of Revenues Over (Under) Expenditures		315,855.00	246,855.00	558,992.41	312,137.41
OTHER FINANCING SOURCES (USES)					
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	893			0.00	0.00
Loans	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
Proceeds from Special Facility Construction Account	3770			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
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)		(450,000.00)	(450,000.00)	(450,000.00)	0.00
SPECIAL ITEMS					
					0.00
EXTRAORDINARY ITEMS					
					0.00
Net Change in Fund Balances		(134,145.00)	(203,145.00)	108,992.41	312,137.41
Fund Balances, July 1, 2022	2800	130,489.69	239,482.10	130,489.69	(108,992.41)
Adjustments to Fund Balances	2891			0.00	0.00
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 Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
<i>Local Sources:</i>					
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				0.00
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					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					
<i>Current:</i>					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				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	3740				0.00
Proceeds of Forward Supply Contract	3760				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)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800				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
COMPARING STATEMENT OF NET POSITION
NON-FINANCIAL ENTERPRISE FUNDS
June 30, 2020

ASSETS	Account Number	Self-insurance				AREA Contingent	Other	Other	Total Noncapital Enterprise Funds
		911	912	913	914				
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Insurance Receivable to Insurers	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due from Insurers	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due from Beneficiary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Contract Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Contract with Reinsurers/Agents	1191	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accruals against:									
Student 101113 F.A. Loan Proceeds	1400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Leases Receivable	1432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Long Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Receivable/Retainage Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Assets	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Assets:									
Land	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Land Improvements - Nondepreciable	1111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Construction in Progress	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nondepreciable Capital Assets	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Improvements Other Than Buildings	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Plant, Furniture and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Property Value Assets and SRTA	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Property Value Assets and SRTA	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	1375	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Construction Assets	1378	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Demorable Capital Assets, Net	1380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Fund Capital Assets									
Total noncurrent assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
DEFERRED OUTFLOW OF RESOURCES									
Accumulated Depense in Fee Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Current Assets of Other Risks/Ret	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Asset Retirement Obligations	1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Asset Retirement Obligations of Reinsurers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
LIABILITIES									
Current Liabilities:									
Cash Overdraft	2121	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Personal Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Sales Tax Payable	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due to Beneficiary Funds	2141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Contract Payable	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Contract Payable - Beneficiary Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Contract Payable - Reinsurers/Agents	2118	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Estimated Liability for Claim Adjustment	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Estimated Liability for Claim Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total current liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Long-term liabilities:									
Unamortized Premiums	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unamortized Under Liens and SRTA	2415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liability for Contingent Assets	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Estimated Liability for Loans from Other	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Other Postemployment Benefits Obligation	2450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Pension Liability	2460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Contract with Reinsurers/Agents	2480	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Contract with Reinsurers/Agents	2481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Contract with Reinsurers/Agents	2482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Estimated Liability for Claim Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total noncurrent liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred outflows of resources:									
Accumulated expense in Fee Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Net Current Assets of Other Risks/Ret	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Net Current Assets of Other Risks/Ret	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Pensions	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Postemployment Benefits	2650	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	
NET POSITION									
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Net Current Assets of Other Risks/Ret	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Net Current Assets of Other Risks/Ret	2790	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	0.00	0.00	0.00	

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

	Account Number	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Presumptive Revenues	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									
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
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	0.00	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	0.00
Other Miscellaneous Local Sources	3495	0.00	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	0.00	0.00	0.00	0.00
Gain 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
Miscellaneous	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 Nonoperating 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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS									
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2022	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to Net Position	2895	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2023	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
 CONDENSED STATEMENT OF CASH FLOWS
 NONFIDUCIARY ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2023

	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARBA - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Transfer from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	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	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments	0.00	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	0.00
Purchases of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation/amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:								
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from insurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	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	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaids	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits payable	0.00	0.00	0.00	0.00	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	0.00
(Increase) decrease in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaids	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in long-term debt benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in estimated capital claims - Self-Insurance Program	0.00	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	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash investing, capital and financing activities:								
Retiring under capital leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-in	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income/Expense in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
OPERATING REVENUES									
Charges for Service	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium 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									
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/Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investment Income	3430	0.00	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	0.00
Other Miscellaneous Local Sources	3495	0.00	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	0.00	0.00	0.00	0.00
Gain 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
Miscellaneous	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 Nonoperating 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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS									
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2022	2880	0.00	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	0.00
Net Position, June 30, 2023	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
 CONCERNING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2023

	Self-insurance 711	Self-insurance 712	Self-insurance 713	Self-insurance 714	Self-insurance 715	Consortium Programs 721	Other Internal Services 791	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from contractors and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to contractors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Proceeds from operations, grants	0.00	0.00	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	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	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	0.00	0.00
Acquisitions and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and disposition of investments	0.00	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	0.00
Payments of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation/amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:								
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from insurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	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	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaids	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in salaries payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaids payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accrued interest payable	0.00	0.00	0.00	0.00	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	0.00
(Increase) decrease in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in postemployment benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in restricted capital classes - Self-Insurance Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in restricted liability for claims settlements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash investing, capital and financing activities:								
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net investment (disbursements) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

This report is financial statements on an individual year's of data information

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 INVESTMENT TRUST FUNDS
 June 30, 2023

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund 84X	Investment Trust Fund 84X	Total Investment Trust Funds
ASSETS					
Cash and Cash Equivalents	1110		0.00	0.00	0.00
Investments	1160		0.00	0.00	0.00
Accounts Receivable, Net	1131		0.00	0.00	0.00
Pension Contributions Receivable	1132		0.00	0.00	0.00
Interest Receivable on Investments	1170		0.00	0.00	0.00
Due From Budgetary Funds	1141		0.00	0.00	0.00
Due From Other Agencies	1220		0.00	0.00	0.00
Inventory	1150		0.00	0.00	0.00
Total Assets			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
Pension	1940		0.00	0.00	0.00
Other Postemployment Benefits	1950		0.00	0.00	0.00
Total Deferred Outflows of Resources			0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125		0.00	0.00	0.00
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
Internal Accounts Payable	2290		0.00	0.00	0.00
Due to Other Agencies	2230		0.00	0.00	0.00
Due to Budgetary Funds	2161		0.00	0.00	0.00
Total Liabilities			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
Pension	2640		0.00	0.00	0.00
Other Postemployment Benefits	2650		0.00	0.00	0.00
Total Deferred Inflows of Resources			0.00	0.00	0.00
NET POSITION					
Restricted for:					
Pensions	2785		0.00	0.00	0.00
Postemployment benefits other than pensions	2785		0.00	0.00	0.00
Other purposes	2785		0.00	0.00	0.00
Individuals, organizations and other governments	2785		0.00	0.00	0.00
Total Net Position			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 STATEMENT OF CHANGES IN NET POSITION
 INVESTMENT TRUST FUNDS
 For the Fiscal Year Ended June 30, 2023

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
ADDITIONS					
<i>Contributions:</i>					
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
<i>Investment Income:</i>					
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

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

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE-PURPOSE TRUST FUNDS
 June 30, 2023

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due from Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1130				
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
Pension	1940				
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		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	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	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	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	0.00	0.00	0.00	0.00
Pension	2640				
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	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

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

**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**

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
ADDITIONS					
<i>Contributions:</i>					
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
<i>Investment Income:</i>					
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

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

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PENSION TRUST FUNDS
 June 30, 2023

ASSETS	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1130	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
Pension	1940	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		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	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	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	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	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	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

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

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

	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
ADDITIONS					
<i>Contributions:</i>					
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
<i>Investment Income:</i>					
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 Dedictees		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

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

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 June 30, 2023

	Account Number	School Internal Funds 891	Custodial Fund Name 89X	Custodial Fund Name 89X	Total Custodial Funds
ASSETS					
Cash and Cash Equivalents	1110	154,086.69	0.00	0.00	154,086.69
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		154,086.69	0.00	0.00	154,086.69
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
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 Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
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				
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	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

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

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
 COMBINING STATEMENT OF CHANGES IN NET POSITION
 CUSTODIAL FUNDS
 June 30, 2023

	Account Number	School Internal Funds	Custodial Fund Name	Custodial Fund Name	Total Custodial Funds
ADDITIONS					
Miscellaneous	3495	0.00	0.00	0.00	0.00
<i>Contributions:</i>					
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
<i>Investment Earnings:</i>					
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 Earnings		0.00	0.00	0.00	0.00
Less Investment Costs		0.00	0.00	0.00	0.00
Net Investment Earnings		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 Expense		0.00	0.00	0.00	0.00
Total Dedictees		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

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

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
June 30, 2023

	Account Number	Nonmajor Component Unit Name	Nonmajor Component Unit Name	Nonmajor Component Unit Name	Total Nonmajor Component Units
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Notes Receivable, net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, net	1131	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Due From Issuer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Internal Balances		0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00
Loans Receivable	1423	0.00	0.00	0.00	0.00
Inventory	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
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00
Capital Assets:					
Land	1310	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets					
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1329	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1349	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1359	0.00	0.00	0.00	0.00
Property Under Leases and SBTA	1370	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1379	0.00	0.00	0.00	0.00
Intangible Materials	1381	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00
Total Capital Assets		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
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		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	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Accrued Interest Payable	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 Fiscal Agent	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
Indemnity Payable	2130	0.00	0.00	0.00	0.00
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
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00
Long-Term Liabilities:					
<i>Portion Due Within One Year:</i>					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Leases and SBTA	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instruments	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00
<i>Portion Due After One Year:</i>					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instruments	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due in More than One Year		0.00	0.00	0.00	0.00
Total Long-Term Liabilities		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	0.00	0.00	0.00	0.00
Derivat Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00
Restricted For:					
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	0.00	0.00
Other Purposes	2780	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00
Total Net Position		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 STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
Nonmajor Component Unit Name
For the Fiscal Year Ended June 30, 2023**

FUNCTIONS	Account Number	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in Net Position Component Unit
				Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
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				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:

Taxes:

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

FUNCTIONS Component Unit Activities:	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
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	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			0.00	
Total Component Unit Activities		0.00	0.00	0.00	0.00	

General Revenues:

Taxes:

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

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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

FUNCTIONS	Account Number	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	
<i>Component Unit Activities:</i>					
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	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			0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00

General Revenues:

Taxes:

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

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

FUNCTIONS	Account Number	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in Net Position Component Unit
				Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
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
Instructional 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
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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

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00

Change in Net Position

Net Position, July 1, 2022	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2023	0.00

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