

**DISTRICT SCHOOL BOARD OF LIBERTY COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS**

For the Fiscal Year Ended June 30, 2024

REVENUES	Account Number	SBE/COBI Bonds <b>210</b>	Special Act Bonds <b>220</b>	Sections 1011.14 and 1011.15, F.S., Loans <b>230</b>
<i>Federal:</i>				
Miscellaneous Federal Direct	3199			
Miscellaneous Federal Through State	3299			
<i>State:</i>				
CO&DS Withheld for SBE/COBI Bonds	3322			
SBE/COBI Bond Interest	3326			
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341			
Other Miscellaneous State Revenues	3399			
Total State Sources	3300	0.00	0.00	0.00
<i>Local:</i>				
District Debt Service Taxes	3412			
County Local Sales Tax	3418			
School District Local Sales Tax	3419			
Tax Redemptions	3421			
Payment in Lieu of Taxes	3422			
Excess Fees	3423			
Interest on Investments	3431			
Gain on Sale of Investments	3432			
Net Increase (Decrease) in Fair Value of Investments	3433			
Gifts, Grants and Bequests	3440			
Other Miscellaneous Local Sources	3495			
Impact Fees	3496			
Refunds of Prior Year's Expenditures	3497			
Total Local Sources	3400	0.00	0.00	0.00
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES</b>				
<i>Debt Service (Function 9200)</i>				
Redemption of Principal	710			

Interest	720			
Dues and Fees	730			
Other Debt Service	791			
<b>Total Expenditures</b>			0.00	0.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>			0.00	0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>	Account Number	SBE/COBI Bonds <b>210</b>	Special Act Bonds <b>220</b>	Sections 1011.14 and 1011.15, F.S., Loans <b>230</b>
Issuance of Bonds	3710			
Premium on Sale of Bonds	3791			
Discount on Sale of Bonds (Function 9299)	891			
Proceeds of Lease-Purchase Agreements	3750			
Premium on Lease-Purchase Agreements	3793			
Discount on Lease-Purchase Agreements (Function 9299)	893			
Loans	3720			
Proceeds of Forward Supply Contract	3760			
Face Value of Refunding Bonds	3715			
Premium on Refunding Bonds	3792			
Discount on Refunding Bonds (Function 9299)	892			
Payments to Refunded Bonds Escrow Agent (Function 9299)	761			
Refunding Lease-Purchase Agreements	3755			
Premium on Refunding Lease-Purchase Agreements	3794			
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894			
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762			
<i>Transfers In:</i>				
From General Fund	3610			
From Capital Projects Funds	3630			
From Special Revenue Funds	3640			
Interfund	3650			
From Permanent Funds	3660			
From Internal Service Funds	3670			

From Enterprise Funds	3690			
Total Transfers In	3600	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910			
To Capital Projects Funds	930			
To Special Revenue Funds	940			
Interfund	950			
To Permanent Funds	960			
To Internal Service Funds	970			
To Enterprise Funds	990			
Total Transfers Out	9700	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00
Fund Balance, July 1, 2023	2800			
Adjustments to Fund Balances	2891			
<i>Ending Fund Balance:</i>				
Nonspendable Fund Balance	2710			
Restricted Fund Balance	2720			
Committed Fund Balance	2730			
Assigned Fund Balance	2740			
Unassigned Fund Balance	2750			
Total Fund Balances, June 30, 2024	2700	0.00	0.00	0.00





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