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#### FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF MARTIN COUNTY For the Fiscal Year Ended June 30, 2023

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2023, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 5, 2023.

Signature of District School Superintendent

9.5.23 Signature Date

### MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the District School Board of Martin County has prepared the following discussion and analysis of financial activities for the fiscal year ended June 30, 2023. The intent of this discussion and analysis is to assist the reader in focusing on significant financial issues, provide an overview and analysis of the District's financial activities, identify changes in the District's financial position, identify material deviations from the approved budget, and highlight significant issues in individual funds.

Because the information contained in the Management's Discussion and Analysis (MD&A) is to highlight significant transactions, events, and conditions, it should be considered in conjunction with the District's financial statements and notes to the basic financial statements.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components:

- 1. Government-wide financial statements
- 2. Fund financial statements
- 3. Notes to the basic financial statements

This report also contains supplementary information intended to furnish additional details to support the basic financial statements.

#### **Government-wide Financial Statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances in a manner similar to those of a private-sector business and consist of the following two statements:

- The *statement of net position* presents information on most of the District's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is strengthening or weakening.
- The *statement of activities* presents information showing how the government's net position changed during the 2022-23 fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The statement of activities presents functions of the District that are principally supported by taxes and intergovernmental revenues (*governmental activities*). The governmental activities of the District include educational programs (basic, vocational, adult, and exceptional education), and school support functions such as transportation, facilities, and administration.

The government-wide financial statements include not only the District itself (known as the primary government), but also Hope Center for Autism, Inc., and Treasure Coast Classical Academy, Inc., charter schools. Although legally separate organizations, the component units are included in this report because they meet the criteria for inclusion provided by generally accepted accounting principles. Financial information for the component units are reported separately from the financial information presented for the primary government. The Martin County School Board Leasing Corporation (Leasing Corporation) was formed to facilitate financing for the acquisition of facilities and equipment as further discussed in Note VII B. Due to the substantive economic relationship between the Board and the Leasing Corporation, the financial activities of the Leasing Corporation are included in the accompanying basic financial statements. Separate financial statements for the Leasing Corporation are not published.

#### **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 are 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 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 entity-wide perspective contained in the government-wide statements. All of the District's funds may be classified within one of two broad categories: governmental funds or fiduciary funds.

#### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements; however, the governmental funds utilize a spendable financial resources measurement focus rather than the economic resources measurement focus found in the government-wide financial statements. The financial resources measurement focus allows the governmental fund statements to provide information on *near-term inflows and outflows of spendable resources*, as well as *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the District'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 the governmental funds with similar information presented for governmental activities in the governmentwide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund 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, Special Revenue – Federal Education Stabilization Fund, Capital Projects – Local Capital Improvement Tax, and Capital Projects – Other Capital Projects Funds. Data from the other six governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the supplementary information section of this report.

The District adopts annual budgets for its General and Special Revenue – Federal Education Stabilization funds. Budgetary to actual comparisons have been provided for these funds as well as the other major and nonmajor funds to demonstrate budgetary compliance.

#### **Proprietary Funds**

Proprietary funds may be established to account for activities in which a fee is charged for services. The District reports the following Proprietary fund types:

Enterprise Fund – to account for Extended Day Program. Enterprise funds are used to report the same function as business-type activities in the governmentalwide financial statements.

#### 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 of those funds 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 reports the following fiduciary fund types:

- Pension Trust Fund to account for resources used to finance the early retirement program.
- Private-Purpose Trust Funds to account for resources of various scholarship trust funds.
- Custodial Fund to account for resources held for student activities and groups.

#### Notes to the Basic 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**

Combining statements referred to earlier, present a more detailed view of nonmajor funds used in governmental funds. This section includes budget to actual schedules for nonmajor special revenue, debt service, and capital projects funds. Also included are statements for private-purpose trust funds and custodial fund.

#### FINANCIAL HIGHLIGHTS

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

#### **Government-wide Statements**

- The District's assets and deferred outflows exceed its liabilities and deferred inflows as of June 30, 2023, by \$463.3 million (*net position*).
- The District's total net position increased by \$ 51.5 million, which is a 12.5 percent increase from the 2021-22 fiscal year. This change is primarily attributable to a 16.20% increase in the Tax Roll and subsequent collections, and grant and contribution revenues combined with lower expenditures.
- General revenues total \$298.7 million, or 94.8 percent of all revenues. Programspecific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total \$16.2 million, or 5.2 percent of all revenues. The taxes levied in total for operational, capital, and local sales tax purposes increased over the prior year by approximately \$18.2 million or 9.8 percent.
- Expenses total \$263.5 million; \$16.2 million of these expenses are offset by program-specific charges, with the remainder paid from the general revenues. Total revenues exceed total expenses by \$51.5 million.

#### **Fund Statements**

- As of June 30, 2023, the District's governmental funds report combined ending fund balances of \$217.2 million, a decrease of \$9.9 million.
- As of June 30, 2023, the assigned and unassigned fund balance of the General Fund, representing the net current financial resources available for general appropriations by the Board, totals \$17.4 million or 9.1 percent of total General Fund revenues before the carryforward of prior year encumbrances and other obligations.

#### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The following is a summary of the District's net position as of June 30, 2023, compared to the net position as of June 30, 2022:

	District School D	N / D //	ounty, i forfuu		
		Net Position	Business -Type		Percent
	Governmenta	al Activities	Activities	Total	Change
-	2023	2022	2023	2023	
Current and other assets	\$ 240,255,472	\$ 250,198,925	\$ 792,191	\$ 241,047,663	-4.0%
Capital assets	445,243,679	395,523,505	-	\$ 445,243,679	12.6%
Total assets	685,499,151	645,722,430	792,191	686,291,342	6.2%
Net carrying amount of debt refunding	724,107	804,563	-	724,107	-10.0%
Other postemployment benefits obligation	8,856,336	9,881,101	31,285	8,887,621	-10.4%
Pensions	43,471,065	38,113,979	-	43,471,065	14.1%
Total deferred outflows of resources	53,051,508	48,799,643	31,285	53,082,793	8.7%
Unearned revenue Other liabilities	832,930 21,345,658	756,324 19,939,413	- 121,005	832,930 21,466,663	10.1% 7.1%
Long-term liabilities	229,628,385	186,302,604	374,623	230,003,008	23.3%
Total liabilities	251,806,973	206,998,341	495,628	252,302,601	21.6%
Other postemployment benefits obligation	13,893,882	6,344,883	-	13,893,882	119.0%
Pensions	9,530,141	69,312,351	49,080	9,579,221	-86.3%
Total deferred inflows of resources	23,424,023	75,657,234	49,080	23,473,103	-69.0%
Net position:					
Net investment in capital assets	391,895,840	326,532,448	-	391,895,840	20.0%
Restricted	192,177,416	214,043,467	-	192,177,416	-10.2%
Unrestricted (deficit)	(120,753,593)	(128,709,417)	671,186	(120,082,407)	-6.2%
Total net position	\$ 463,319,663	\$ 411,866,498	\$ 671,186	\$ 463,990,849	12.5%

District School Board of Martin County, Florida

The largest portion of the District's net position, \$391.8 million, reflects its investment in capital assets (e.g., land, buildings, furniture, fixtures, and equipment) less any related outstanding debt used to acquire those assets. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets are reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate liabilities.

An additional portion of the District's net position, \$192.2 million, represents resources that are subject to external restrictions on how they may be used. The District's unrestricted net position balance is negative because of the District's future liabilities for employee compensated absences, other post-employment benefits, and pension plan obligations; however, the District has sufficient current assets to meet its current obligations.

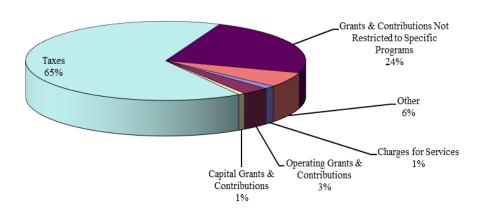
Restricted net position decreased \$21.9 million from June 30, 2022 to June 30, 2023. This net position represents restrictions from specific revenue sources and grants. The deficit in unrestricted net position in the governmental type activities increased by \$2.3 million, reflecting positive operating results, net of amounts restricted for capital projects.

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:

	Governmental Activities			Business Type Activities			Total	Percent Change	
_	2023		<u>2022</u>		2023		2023		
Revenues									
Program revenues:									
Charges for services	\$ 3,890,631	\$	5,365,356	\$	3,516,637	\$	7,407,268	-27.5%	
Operating grants and contributions	9,968,753		12,599,581		-		9,968,753	-20.9%	
Capital grants and contributions	2,414,965		3,775,177		-		2,414,965	-36.0%	
Total Program revenues	16,274,349		21,740,114		3,516,637		19,790,986	-25.1%	
General revenues:									
Property taxes, levied for operational purposes	134,116,007		123,857,432		-		134,116,007	8.3%	
Property taxes, levied for capital purposes	44,820,130		38,521,453		-		44,820,130	16.4%	
Local sales taxes	25,893,948		24,159,507		-		25,893,948	7.2%	
Grants and contrib.not restricted to specific prog.	74,547,009		67,543,712		-		74,547,009	10.4%	
Transfers	-		-		1,030,296		1,030,296	0.0%	
Other	19,347,103		15,664,646		-		19,347,103	23.5%	
Total General revenues	298,724,197		269,746,749		1,030,296		299,754,493	10.7%	
Total revenues	314,998,546		291,486,863		4,546,933		319,545,479	8.1%	

		nmental vities	Business Type Activities	Total	Percent Change	
	<u>2023</u> <u>2022</u>		2023	2023		
Expenses						
Instruction	137,364,874	114,698,463	-	137,364,874	19.8%	
Student support services	15,806,674	13,536,649	-	15,806,674	16.8%	
Instructional media services	2,648,502	2,425,925	-	2,648,502	9.2%	
Instructional and curriculum development services	5,036,294	4,581,002	-	5,036,294	9.9%	
Instructional staff training services	3,665,526	3,159,521	-	3,665,526	16.0%	
Instruction related technology	3,396,955	3,365,451	-	3,396,955	0.9%	
School board	586,876	542,421	-	586,876	8.2%	
General administration	1,113,646	1,084,472	-	1,113,646	2.7%	
School administration	12,054,479	11,327,380	-	12,054,479	6.4%	
Facilities acquisition and construction	16,261,051	10,746,915	-	16,261,051	51.3%	
Fiscal services	2,675,968	3,655,366	-	2,675,968	-26.8%	
Food services	11,952,027	11,994,970	-	11,952,027	-0.4%	
Central services	6,534,758	5,287,919	-	6,534,758	23.6%	
Student transportation services	8,144,718	7,327,231	-	8,144,718	11.2%	
Operation of plant	25,720,711	24,110,624	-	25,720,711	6.7%	
Maintenance of plant	5,511,680	5,064,335	-	5,511,680	8.8%	
Administrative technology services	1,190,700	1,199,742	-	1,190,700	-0.8%	
Community services	1,214,952	2,709,186	-	1,214,952	-55.2%	
Unallocated interest on long-term debt	2,664,989	2,778,435	-	2,664,989	-4.1%	
Transfers	-	-	-	-	0.0%	
Extended Day	-	-	3,875,746	3,875,746	0.0%	
Total expenses	263,545,381	229,596,007	3,875,746	267,421,127	14.8%	
Change in net position	51,453,165	61,890,856	671,186	52,124,351		
Net position - beginning	411,866,498	349,975,642		411,866,498		
Net position - ending	\$ 463,319,663	\$ 411,866,498	\$ 671,186	\$ 463,990,849	12.5%	

**Revenues by Source - Governmental Activities** 



Major changes in revenues were caused by the following:

- <u>Charges for services</u> Decreased by 27.5 percent and decreased in all areas as the Extended Day is now an Enterprise Fund.
- <u>Property taxes, levied for operational and capital purposes</u> Increased by 8.3 percent and 16.4 percent, respectively. This change was due to an increase in the certified taxable value of property, or assessed value, by 16.4 percent over the prior year; however, property taxes levied for operational purposes were offset by a reduction of the associated millage rate.
- <u>Local sales taxes</u> This revenue source, the voter-approved half-cent sales surtax, is in its fifth year of implementation and increased by 7.2 percent.
- <u>Grants and Other revenues</u> Grants and Other revenues increased by 10.4 percent and 23.5 percent, respectively.

Major changes in expenses were caused by the following:

- <u>Instruction</u> Increased by 19.8 percent or \$22.6 million primarily due to increases in the Florida Retirement System rates, employee salary increases and the spend down of federal budgetary support provided through the American Rescue Plan.
- <u>Student Support</u> Increased by 16.8 percent or \$2.2 million primarily due to primarily due to increases in the Florida Retirement System rates, employee salary increases and the spend down of federal budgetary support provided through the American Rescue Plan.
- <u>Instructional Staff Training</u> Increased by 16.0 percent or \$506,005 primarily due to an increase in professional and technical services costs, travel and dues and fees.
- <u>Facilities acquisition and construction</u> Increased by 51.3 percent or \$5.5 million due to the phased continuation of District-wide security enhancements, several HVAC projects, and various construction related projects at Palm City Elementary, Jensen Beach Elementary, Stuart Middle School and South Fork High School High School.
- <u>Fiscal services</u> Decrease by 26.8 percent or \$979,398 primarily due a decrease in the expenditures for the reimbursement of eligible medical insurance costs incurred due to the COVID-19 pandemic.
- <u>Central services</u> Increased by 23.6 percent or \$1.2 million, primarily due to increases in property casualty insurance premiums.
- <u>Community Services</u> Decreased by 55.2 percent or \$1.5 million primarily due to the Extended Day Program being reclassified to an Enterprise Fund.

#### FUND FINANCIAL ANALYSIS

The District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

#### **Major Governmental Funds**

Total fund balance

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 when assessing the District's financing requirements. For example, *unassigned fund balance* may serve as a useful measure of the District's resources available to finance future contracts or services.

	Fund Balance								
	2023		2022						
Fund balance:									
Nonspendable	\$ 912,359	\$	960,562						
Restricted	\$ 192,177,416	\$	199,463,680						
Committed	\$ 6,803,189	\$	5,605,483						
Assigned	\$ 6,631,644	\$	9,864,528						
Unassigned	\$ 10,755,988	\$	11,309,275						

#### District School Board of Martin County, Florida Fund Balance

- \$

227,203,529

As of the end of the 2022-23 fiscal year, the District's governmental funds reported combined ending fund balances of \$217.2 million, an decrease of \$9.9 million in comparison with the prior fiscal year.

217,280,596

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#### Major Funds

The General Fund, Special Revenue – Federal Education Stabilization Fund, Capital Projects – Local Capital Improvement Tax Fund and Capital Projects – Other Capital Projects Fund were reported as major funds.

The General Fund is the chief operating fund of the District. The General Fund has a decreased in fund balance of \$1.9 million, primarily due to a decrease in operating loss and transfers from the General Fund to the Enterprise Fund – Extended Day. The total fund balance is \$41.1 million, of which approximately \$10.8 million is unassigned. As a measure of the General Fund's liquidity, it may be useful to compare both assigned fund balance and unassigned fund balance to total fund revenues. Assigned/unassigned fund balance represents 9.1 percent of total General Fund operating revenue before carryovers and prior year encumbrances, while the total fund balance represents 22 percent of that same amount.

The Special Revenue – Federal Education Stabilization Fund is a continuation grant for fiscal year 2022-2023 and accounts for the financial resources of certain Federal grants associated with COVID-19 relief funding. Revenues and expenditures totaled \$15.3 million.

The Capital Projects – Local Capital Improvement Tax Fund has an increase in fund balance of \$4.0 million to a total fund balance of \$86.2 million, which is restricted for acquisition, construction, and maintenance of capital assets. The increase is primarily due to major projects expenditures taking place during the subsequent reporting period.

The Capital Projects – Other Capital Projects Fund has an decrease in fund balance of \$13.6 million to a total fund balance of \$75.2 million, which is restricted for acquisition, construction, and maintenance of capital assets. Projects to be funded with the sales tax are just commencing construction.

### GENERAL FUND BUDGETARY HIGHLIGHTS

During the course of the 2022-23 fiscal year, the District amended its General Fund budget monthly. Budget revisions were due primarily to the need to record prior year carryforward budgets and adjust planned expenditures to meet actual needs throughout the year.

Actual expenditures equaled to the final budget at \$197.4 million.

### CAPITAL ASSETS AND DEBT ADMINISTRATION

#### **Capital Assets**

The District's capital assets, net of accumulated depreciation, as of June 30, 2023, total \$445.2 million. Capital assets include land; construction in progress; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; property under capital lease; and audio-visual materials and software. The District experienced an increase of net capital assets compared to the previous fiscal year of approximately 12.6 percent.

Major capital assets events during the 2022-2023 fiscal year include;

- Projects in progress:
  - Jensen Beach Elementary School Replacement School
  - Jensen Beach High School HVAC Thermal Energy Storage System
  - Palm City Elementary School Replacement School
  - South Fork High School Athletic Complex
  - Stuart Middle School Administration, Media, and Multipurpose Buildings
  - Instructional Center Board Room Renovations

### District School Board of Martin County, Florida Capital Assets (net of depreciation)

			Percent
	 2023	 2022	Change
Land	\$ 12,401,732	\$ 12,401,732	0.0%
Construction in progress	97,588,930	46,149,635	111.5%
Improvements other than buildings	10,689,551	10,593,067	0.9%
Buildings and fixed equipment	314,995,652	320,076,421	-1.6%
Furniture, fixtures, and equipment	7,294,560	3,809,255	91.5%
Motor vehicles	 2,273,254	 2,493,395	-8.8%
Total Capital Assets (Net of Depreciation)	\$ 445,243,679	\$ 395,523,505	12.6%

Construction in progress increased due to the beginning of the projects listed above. Additional information on the District's capital assets can be found in Note VI of this report.

### Long-Term Debt

As of June 30, 2023, the District has total long-term debt outstanding of \$54.1 million, comprised of Certificates of Participation (COPS) Series 2021 and 2014A and State Board of Education (SBE) Bonds.

### District School Board of Martin County, Florida Outstanding Debt

	<u>2023</u>		<u>2022</u>
COPS State School (SBE) Bonds Payable	\$ 52,741,946 1,330,000		\$ 64,403,859 2,031,000
Suite Senoor (SDE) Donas i ayuote	\$ 54,071,946	_	\$ 66,434,859

The District's outstanding debt decreased \$12.4 million (net) during the 2022-23 fiscal year. The increase was primarily due to the issuance of the Series 2021 Certificates of Participation (COP) to provide financing for the reconstruction of Jensen Beach and Palm City Elementary Schools, offset by a reduction in principal due to scheduled principal payments on the Series 2014A COP and State School Bonds. Additional information on the District's debt may be found in Note VII of this report.

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Local property taxes are the District's primary source of revenue. The required local effort (RLE) for the 2023-24 fiscal year is projected to be 3.195 mills (a decrease of 0.045 mills), the discretionary millage is projected to be 0.748 mills, the capital outlay millage is projected to be 1.500 mills, and the additional voted millage for operations remained at 0.500 mills. General Fund revenues and other financing sources are projected to be \$215.4 million.

Approximately 98 percent of total General Fund revenues are from the State of Florida and local taxes; therefore, economic conditions at the national, state, and local levels will affect the general operating funds and activities of the District. Changes in levels of tourism, immigration into the State of Florida, and unemployment may affect the State revenue streams, which in turn, will affect District revenue streams.

- The unemployment rate for Martin County is currently 2.9 percent, which is a decrease from the rate of 3.0 percent a year ago.
- Student enrollment (K-12) increased marginally from 18,584 in the 2021-2022 Fourth Calculations to 18,673 in the 2022-2023 Fourth Calculations.
- The Martin County population increased from 161,655 in the prior year to 162,064 according to U.S. Census estimates.

#### **REQUESTS FOR INFORMATION**

This financial report is designed to provide users with a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Martin County School Board, Finance Department, 1939 SE Federal Highway, Stuart, FL 34994. Additional financial information can be found on our Web site (www.martinschools.org).

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

			Primary Government		Component Units				
					Major Component Unit	Major Component Unit			
	Account				The Hope Center for	Treasure Coast Classical	Total Nonmajor		
	Number	<b>Governmental Activities</b>	Business-Type Activities	Total	Autism	Academy	Component Units		
ASSETS									
Cash and Cash Equivalents	1110	211,339,890.81	767,159.72	212,107,050.53	518,326.34	2,891,120.98	0.00		
Investments	1160	14,624,399.07		14,624,399.07	0.00	0.00	0.00		
Taxes Receivable, Net	1120			0.00	0.00	0.00	0.00		
Accounts Receivable, Net	1131	4,416,184.98	25,031.27	4,441,216.25	60,123.58	391,998.03	0.00		
Interest Receivable on Investments	1170			0.00	0.00	0.00	0.00		
Due From Other Agencies	1220	6,002,332.26		6,002,332.26	0.00	0.00	0.00		
Due From Insurer	1180			0.00	0.00	0.00	0.00		
Deposits Receivable	1210			0.00	1,554.08	0.00	0.00		
Internal Balances				0.00	0.00	0.00	0.00		
Cash with Fiscal/Service Agents	1114	2,164,017.89		2,164,017.89	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	824,788.04		824,788.04	0.00	0.00	0.00		
Prepaid Items	1230	87,571.78		87,571.78	12,892.24	68,010.27	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	796,288.00		796,288.00	0.00	0.00	0.00		
Capital Assets									
Land	1310	12,401,732.00		12,401,732.00	670,000.00	2,099,083.56	0.00		
Land Improvements - Nondepreciable	1315			0.00	0.00	0.00	0.00		
Construction in Progress	1360	97,588,930.00		97,588,930.00	0.00	676,543.55	0.00		
Nondepreciable Capital Assets		109,990,662.00	0.00	109,990,662.00	670,000.00	2,775,627.11	0.00		
Improvements Other Than Buildings	1320	28,908,881.00		28,908,881.00	11,840.00	0.00	0.00		
Less Accumulated Depreciation	1329	(18,219,330.00)		(18,219,330.00)	0.00	0.00	0.00		
Buildings and Fixed Equipment	1330	505,796,573.00		505,796,573.00	2,065,017.51	15,094,483.66	0.00		
Less Accumulated Depreciation	1339	(190,800,921.00)		(190,800,921.00)	(90,571.00)	(1,248,837.16)	0.00		
Furniture, Fixtures and Equipment	1340	35,036,503.00		35,036,503.00	95,897.82	890,158.32	0.00		
Less Accumulated Depreciation	1349	(27,741,943.00)		(27,741,943.00)	0.00	(494,372.42)	0.00		
Motor Vehicles	1350	13,467,012.00		13,467,012.00	0.00	0.00	0.00		
Less Accumulated Depreciation	1359	(11,193,758.00)		(11,193,758.00)	0.00	0.00	0.00		
Property Under Leases and SBITA	1370	0.00		0.00	0.00	0.00	0.00		
Less Accumulated Amortization	1379	0.00		0.00	0.00	0.00	0.00		
Audiovisual Materials	1381	4,429,040.00		4,429,040.00	0.00	0.00	0.00		
Less Accumulated Depreciation	1388	(4,429,040.00)		(4,429,040.00)	0.00	0.00	0.00		
Computer Software	1382	0.00		0.00	89,396.74	0.00	0.00		

Less Accumulated Amortization	1389	0.00		0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net	1507	335,253,017.00	0.00	335,253,017.00	2,171,581.07	14,241,432.40	0.00
Total Capital Assets		445,243,679.00	0.00	445,243,679.00	2,841,581.07	17,017,059.51	0.00
Total Assets		685,499,151.83	792,190.99	686,291,342.82	3,434,477.31	20,368,188.79	0.00
DEFERRED OUTFLOWS OF RESOURCES		000,199,101.00	()2,1)0.))	000,271,312.02	5,151,177.51	20,300,100.77	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	724,107.00		724,107.00	0.00	0.00	0.00
Pension	1920	43,471,065.00		43,471,065.00	0.00	0.00	0.00
Other Postemployment Benefits	1940	8,856,336.00	31,285.00	8,887,621.00	0.00	0.00	0.00
Asset Retirement Obligation	1960	0,050,550.00	51,205.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1700	53,051,508.00	31,285.00	53,082,793.00	0.00	0.00	0.00
LIABILITIES		55,051,500.00	51,205.00	55,002,775.00	0.00	0.00	0.00
Cash Overdraft	2125			0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2123	8,857,180.79	93,840.68	8,951,021.47	124,550.35	126,062.69	0.00
Payroll Deductions and Withholdings	2170	0,057,100.77	73,040.00	0.00	12,602.06	0.00	0.00
Accounts Payable	2120	9,625,765.33	27,164.05	9,652,929.38	4,279.25	97,001.17	0.00
Sales Tax Payable	2120	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	27,101.05	0.00	0.00	0.00	0.00
Current Notes Payable	2250			0.00	0.00	17,833.33	0.00
Accrued Interest Payable	2230			0.00	8,563.75	92,274.44	0.00
Deposits Payable	2220			0.00	0.00	0.00	0.00
Due to Other Agencies	2230	79,268.14		79,268.14	0.00	0.00	0.00
Due to Fiscal Agent	2230	//,200.11		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	2,783,444.38		2,783,444.38	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	832,929.79		832,929.79	0.00	0.00	0.00
Long-Term Liabilities:				,			
Portion Due Within One Year:							
Notes Payable	2310			0.00	150,000.00	0.00	0.00
Obligations Under Leases and SBITA	2315			0.00	0.00	0.00	0.00
Bonds Payable	2320	530,000.00		530,000.00	0.00	19,700,000.00	0.00
Liability for Compensated Absences	2330	914,682.00	6,861.00	921,543.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	12,186,913.00		12,186,913.00	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	2,269,139.00	8,016.00	2,277,155.00	0.00	0.00	0.00
Net Pension Liability	2365	358,509.00		358,509.00	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 Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Due Within One Year		16,259,243.00	14,877.00	16,274,120.00	150,000.00	19,700,000.00	0.00
Portion Due After One Year:							
							-

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					1		
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	800,000.00		800,000.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	11,685,044.00	220,379.00	11,905,423.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	40,555,033.00		40,555,033.00	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	39,453,635.00	139,367.00	39,593,002.00	0.00	0.00	0.00
Net Pension Liability	2365	120,875,430.00		120,875,430.00	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 Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Due in More than One Year		213,369,142.00	359,746.00	213,728,888.00	0.00	0.00	0.00
Total Long-Term Liabilities		229,628,385.00	374,623.00	230,003,008.00	150,000.00	19,700,000.00	0.00
Total Liabilities		251,806,973.43	495,627.73	252,302,601.16	299,995.41	20,033,171.63	0.00
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620			0.00	0.00	0.00	0.00
Deferred Revenue	2630			0.00	0.00	0.00	0.00
Pension	2640	9,530,141.00		9,530,141.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	13,893,882.00	49,080.00	13,942,962.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		23,424,023.00	49,080.00	23,473,103.00	0.00	0.00	0.00
NET POSITION							
Net Investment in Capital Assets	2770	391,895,840.00		391,895,840.00	2,841,581.07	(1,982,227.74)	0.00
Restricted For:							
Categorical Carryover Programs	2780	2,774,306.22		2,774,306.22	0.00	0.00	0.00
Food Service	2780	6,753,126.14		6,753,126.14	0.00	0.00	0.00
Debt Service	2780	2,199,051.74		2,199,051.74	0.00	0.00	0.00
Capital Projects	2780	166,877,388.25		166,877,388.25	0.00	0.00	0.00
Other Purposes	2780	13,573,543.95		13,573,543.95	0.00	120,600.51	0.00
Unrestricted	2790	(120,753,593.00)	671,186.26	(120,082,406.74)	292,900.93	2,196,644.39	0.00
Total Net Position		463,319,663.30	671,186.26	463,990,849.56	3,134,482.00	335,017.16	0.00
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The notes to financial statements are an integral part of this statement.

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

			Program Revenues						
				Operating	Capital		Primary Government		
	Account		Charges for	Grants and	Grants and	Governmental	Business-Type		Component
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities	Activities	Total	Units
Governmental Activities:									
Instruction	5000	137,364,872.81	422,507.73			(136,942,365.08)		(136,942,365.08)	
Student Support Services	6100	15,806,674.38				(15,806,674.38)		(15,806,674.38)	
Instructional Media Services	6200	2,648,502.00				(2,648,502.00)		(2,648,502.00)	
Instruction and Curriculum Development Services	6300	5,036,294.00				(5,036,294.00)		(5,036,294.00)	
Instructional Staff Training Services	6400	3,665,525.70				(3,665,525.70)		(3,665,525.70)	
Instruction-Related Technology	6500	3,396,954.65				(3,396,954.65)		(3,396,954.65)	
Board	7100	586,876.18				(586,876.18)		(586,876.18)	
General Administration	7200	1,113,645.97				(1,113,645.97)		(1,113,645.97)	
School Administration	7300	12,054,479.12				(12,054,479.12)		(12,054,479.12)	
Facilities Acquisition and Construction	7400	16,261,051.15			822,793.00	(15,438,258.15)		(15,438,258.15)	
Fiscal Services	7500	2,675,967.66				(2,675,967.66)		(2,675,967.66)	
Food Services	7600	11,952,027.06	2,970,505.41	9,968,752.56		987,230.91		987,230.91	
Central Services	7700	6,534,757.90				(6,534,757.90)		(6,534,757.90)	
Student Transportation Services	7800	8,144,718.29	497,618.08			(7,647,100.21)		(7,647,100.21)	
Operation of Plant	7900	25,720,710.97				(25,720,710.97)		(25,720,710.97)	
Maintenance of Plant	8100	5,511,680.42			756,138.00	(4,755,542.42)		(4,755,542.42)	
Administrative Technology Services	8200	1,190,700.14				(1,190,700.14)		(1,190,700.14)	
Community Services	9100	1,214,952.30				(1,214,952.30)		(1,214,952.30)	
Interest on Long-Term Debt	9200	2,664,989.03			836,033.56	(1,828,955.47)		(1,828,955.47)	
Unallocated Depreciation/Amortization Expense						0.00		0.00	
Total Governmental Activities		263,545,379.73	3,890,631.22	9,968,752.56	2,414,964.56	(247,271,031.39)		(247,271,031.39)	
Business-type Activities:									
Self-Insurance Consortium							0.00	0.00	
Daycare Operations							0.00	0.00	
Other Business-Type Activity		3,875,746.39	3,516,636.81				(359,109.58)	(359,109.58)	
Total Business-Type Activities		3,875,746.39	3,516,636.81	0.00	0.00		(359,109.58)	(359,109.58)	
Total Primary Government		267,421,126.12	7,407,268.03	9,968,752.56	2,414,964.56	(247,271,031.39)	(359,109.58)	(247,630,140.97)	
Component Units:									
Major Component Unit The Hope Center for Autism		2,555,162.35	0.00	0.00	0.00				(2,555,162.35)
Major Component Unit Treasure Coast Classical Academy		11,883,233.08	0.00	216,395.41	626,079.00				(11,040,758.67)
Total Nonmajor Component Units		0.00	0.00	0.00	0.00				0.00
Total Component Units		14,438,395.43	0.00	216,395.41	626,079.00				(13,595,921.02)

**General Revenues:** 

Taxes:

Property Taxes, Levied for Operational Purposes134,116,006.80Property Taxes, Levied for Debt Service0.00Property Taxes, Levied for Capital Projects44,820,130.03Local Sales Taxes25,893,948.27Grants and Contributions Not Restricted to Specific Programs74,547,008.85Investment Earnings7,792,126.04Miscellaneous11,554,976.72Special Items11Extraordinary Items298,724,196.71Transfers298,724,196.71Change in Net Position51,453,165.32Net Position, July 1, 2022411,866,498.00Net Position, June 30, 2023463,319,663.32			
Property Taxes, Levied for Capital Projects44,820,130.03Local Sales Taxes25,893,948.27Grants and Contributions Not Restricted to Specific Programs74,547,008.85Investment Earnings7,792,126.04Miscellaneous11,554,976.72Special Items1Extraordinary Items1Transfers298,724,196.71Change in Net Position51,453,165.32Net Position, July 1, 2022411,866,498.00Adjustments to Net Position1	Property Taxes, Levied for Operational Purposes	134,116,006.80	
Local Sales Taxes25,893,948.27Grants and Contributions Not Restricted to Specific Programs74,547,008.85Investment Earnings7,792,126.04Miscellaneous11,554,976.72Special Items1Extraordinary Items1Transfers298,724,196.71Change in Net Position51,453,165.32Net Position, July 1, 2022411,866,498.00Adjustments to Net Position1	Property Taxes, Levied for Debt Service	0.00	
Grants and Contributions Not Restricted to Specific Programs74,547,008.85Investment Earnings7,792,126.04Miscellaneous11,554,976.72Special Items1Extraordinary Items1Transfers298,724,196.71Change in Net Position51,453,165.32Net Position, July 1, 2022411,866,498.00Adjustments to Net Position1	Property Taxes, Levied for Capital Projects	44,820,130.03	
Investment Earnings     7,792,126.04       Miscellaneous     11,554,976.72       Special Items	Local Sales Taxes	25,893,948.27	
Miscellaneous     11,554,976.72       Special Items	Grants and Contributions Not Restricted to Specific Programs	74,547,008.85	
Special Items	Investment Earnings	7,792,126.04	
Extraordinary Items	Miscellaneous	11,554,976.72	
Transfers	Special Items		
Total General Revenues, Special Items, Extraordinary Items and Transfers298,724,196.71Change in Net Position51,453,165.32Net Position, July 1, 2022411,866,498.00Adjustments to Net Position	Extraordinary Items		
Change in Net Position51,453,165.32Net Position, July 1, 2022411,866,498.00Adjustments to Net Position	Transfers		
Net Position, July 1, 2022     411,866,498.00       Adjustments to Net Position	Total General Revenues, Special Items, Extraordinary Items and Transfers	298,724,196.71	
Adjustments to Net Position	Change in Net Position	51,453,165.32	
	Net Position, July 1, 2022	411,866,498.00	
Net Position, June 30, 2023 463,319,663.32	Adjustments to Net Position		
	Net Position, June 30, 2023	463,319,663.32	

	134,116,006.80	0.00
	0.00	0.00
	44,820,130.03	0.00
	25,893,948.27	0.00
	74,547,008.85	9,400,327.00
	7,792,126.04	4,146,844.38
	11,554,976.72	1,516,413.49
	0.00	689,115.98
	0.00	0.00
1,030,295.84	1,030,295.84	0.00
1,030,295.84	299,754,492.55	15,752,700.85
671,186.26	52,124,351.58	2,156,779.83
0.00	411,866,498.00	1,201,441.69
	0.00	111,278.05
671,186.26	463,990,849.58	3,469,499.57
	1,030,295.84 671,186.26 0.00	0.00           44,820,130.03           25,893,948.27           74,547,008.85           7,792,126.04           11,554,976.72           0.00           1,030,295.84           1,030,295.84           1,030,295.84           299,754,492.55           671,186.26           0.00           411,866,498.00           0.00

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

	Account	General	Food Services	Other Federal Programs	Federal Education Stabilization Fund	Miscellaneous Special Revenue	SBE/COBI Bonds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	100	410	420	440	490	210
ASSETS Cash and Cash Equivalents	1110	47,979,048.58	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net Accounts Receivable, Net	1120 1131	0.00 2,632,921.15	0.00	0.00	0.00 1,135.00	0.00	0.00
Interest Receivable on Investments	1131	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	394,431.29	0.00	0.00	2,097,190.98	0.00	0.00
Due From Budgetary Funds Due From Insurer	1141 1180	712,667.20	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	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	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	521,955.58 87,571.78	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
Total Assets		52,328,595.58	0.00	0.00	2,098,325.98	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	0.00
Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		52,328,595.58	0.00	0.00	2,098,325.98	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES							
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00 7,458,028.88	0.00	0.00	0.00 1,170,808.82	0.00	0.00
Payroll Deductions and Withholdings	2110	7,458,028.88	0.00	0.00	1,170,808.82	0.00	0.00
Accounts Payable	2120	2,889,439.10	0.00	0.00	450,502.88	0.00	0.00
Sales Tax Payable	2260 2250	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable Accrued Interest Payable	2250	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
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds Due to Internal Funds	2161 2162	0.00	0.00	0.00	477,014.28	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116 2130	0.00	0.00	0.00	0.00	0.00	0.00 0.00
Construction Contracts Payable	2130	0.00	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	0.00
Matured Bonds Payable Matured Interest Payable	2180 2190	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	832,929.79	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES		11,180,397.77	0.00	0.00	2,098,325.98	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	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	0.00
FUND BALANCES Nonspendable:							
Inventory	2711	521,955.58	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	87,571.78	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal Other Not in Spendable Form	2713 2719	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	609,527.36	0.00	0.00	0.00	0.00	0.00
Restricted for:							
Economic Stabilization Federal Required Carryover Programs	2721 2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2722	2,774,306.22	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	12,628,092.77	0.00	0.00	0.00	0.00	0.00
Debt Service Capital Projects	2725	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Other	2726 2729	945,451.18	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances Committed to: Economic Stabilization	2720	16,347,850.17	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2731	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	6,803,188.79	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances Assigned to:	2730	6,803,188.79	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Permanent Fund	2743 2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	6,631,643.88	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740 2750	6,631,643.88	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances Total Fund Balances	2750	10,755,987.61 41,148,197.81	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of	_,	,	5.00	5.00	3.00	5.00	0.00
Resources and Fund Balances		52,328,595.58	0.00	0.00	2,098,325.98	0.00	0.00

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

## DISTRICT SCHOOL BOARD OF MARTIN COUNTY BALANCE SHEET GOVERNMENTAL FUNDS

GOVER	NMENIAL
June 30,	2023

	Account Number	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	INUIIDEI	220	230	240	250	290	277
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1110	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1131 1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1170	0.00	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	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210 1142	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds Cash with Fiscal/Service Agents	1142	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	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
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	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
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2170	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
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210 2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2220	0.00	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	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent Pension Liability	2240 2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2113	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	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	0.00
Matured Bonds Payable Matured Interest Payable	2180 2190	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	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
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	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	0.00
FUND BALANCES Nonspendable:							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form Total Nonspendable Fund Balances	2719 2710	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:	2/10	5.00	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	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	0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy	2723 2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2724	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Other	2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729 2720	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances Committed to:	2720	0.00	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements Committed for	2732 2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	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	0.00
Assigned to:		0.00				0.00	
Special Revenue Debt Service	2741 2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2742	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances Total Unassigned Fund Balances	2740 2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of							
Resources and Fund Balances	1	0.00	0.00	0.00	0.00	0.00	0.00

### Exhibit C-1 Page 4

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

					N 10 N1	Constal Outlaw and		
	A	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service	
	Account Number	310	320	330	340	350	360	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	510	520	550	540	550	500	
ASSETS								
Cash and Cash Equivalents	1110	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	
Taxes Receivable, Net	1120	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	
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Agencies Due From Budgetary Funds	1220 1141	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Budgetary Funds Due From Insurer	1141	0.00	0.00	0.00	0.00	0.00	0.00	
Deposits Receivable	1210	0.00	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	0.00	
Cash with Fiscal/Service Agents	1114	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	
Prepaid Items	1230	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	
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	
DEFERRED OUTFLOWS OF RESOURCES	1010							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		0.00	0.00	0.00	0.00	0.00	0.00	
LIABILITIES	L .							
Cash Overdraft	2125	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	
Payroll Deductions and Withholdings Accounts Payable	2170 2120	0.00	0.00	0.00	0.00	0.00	0.00 0.00	
Sales Tax Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	
Current Notes Payable	2260	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	
Deposits Payable	2220	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	
Due to Budgetary Funds	2161	0.00	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	0.00	
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	
Pension Liability	2115	0.00	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	0.00	
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	
Construction Contracts Payable	2140 2150	0.00	0.00	0.00	0.00	0.00	0.00 0.00	
Construction Contracts Payable - Retained Percentage Matured Bonds Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	
Matured Interest Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	
Unavailable Revenue	2410	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	
DEFERRED INFLOWS OF RESOURCES								
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Revenues	2630	0.00	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	0.00	
FUND BALANCES								
Nonspendable:	2711	0.00	0.00	0.00	0.00	0.00	0.00	
Inventory Description of the second se	2711	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Amounts Permanent Fund Principal	2712 2713	0.00	0.00	0.00	0.00	0.00	0.00 0.00	
Other Not in Spendable Form	2713	0.00	0.00	0.00	0.00	0.00	0.00	
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00	0.00	
Restricted for:								
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00	
Federal Required Carryover Programs	2722	0.00	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	0.00	
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00	
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00	
Restricted for Other	2729 2729	0.00	0.00	0.00	0.00	0.00	0.00 0.00	
Restricted for Total Restricted Fund Balances	2729	0.00	0.00	0.00	0.00	0.00	0.00	
Committed to:	2720	0.00	0.00	0.00	0.00	0.00	0.00	
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00	
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00	
Committed for	2739	0.00	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	0.00	
Assigned to:								
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Projects	2743 2744	0.00	0.00	0.00	0.00	0.00	0.00	
Permanent Fund Assigned for	2744 2749	0.00	0.00	0.00	0.00	0.00	0.00 0.00	
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00	
Total Assigned Fund Balances	2749	0.00	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	0.00	
Total Fund Balances	2700	0.00	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	0.00	

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

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

	1	Nonvoted Capital	Voted Capital	Other	ARRA Economic	Permanent	Other
	Account Number	Improvement Fund 370	Improvement Fund 380	Capital Projects 390	Stimulus Capital Projects 399	Fund 000	Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS	Number	5/0	380	390	ללנ	000	Funas
Cash and Cash Equivalents	1110	76,636,970.56	0.00	74,126,615.03	0.00	0.00	12,597,256.64
Investments Taxes Receivable, Net	1160 1120	14,589,365.22 0.00	0.00	0.00	0.00	0.00	35,033.85
Accounts Receivable, Net	1120	11,534.89	0.00	1,758,037.08	0.00	0.00	12,556.86
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	20.72	0.00	2,641,985.35	0.00	0.00	868,703.92
Due From Budgetary Funds Due From Insurer	1141 1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	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	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	2,164,017.89 302,832,46
Inventory Prepaid Items	1150 1230	0.00	0.00	0.00	0.00	0.00	302,832.46
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		91,237,891.39	0.00	78,526,637.46	0.00	0.00	15,980,401.62
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources		0.00 91,237,891.39	0.00	0.00 78,526,637.46	0.00	0.00	0.00 15,980,401.62
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES				10,020,001110			10,700,10110_
Cash Overdraft	2125	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	228,343.09
Payroll Deductions and Withholdings Accounts Payable	2170 2120	0.00 4,016,526.81	0.00	0.00 1,528,857.63	0.00	0.00	0.00 740,438.91
Sales Tax Payable	2120	4,010,520.81	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	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
Deposits Payable Due to Other Agencies	2220 2230	0.00	0.00	0.00	0.00	0.00	0.00 79,268.14
Due to Budgetary Funds	2230	0.00	0.00	0.00	0.00	0.00	235,652.92
Due to Internal Funds	2162	0.00	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	0.00
Pension Liability Other Postemployment Benefits Liability	2115 2116	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2116	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	976,000.25	0.00	1,807,444.13	0.00	0.00	0.00
Matured Bonds Payable Matured Interest Payable	2180 2190	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	<u> </u>	4,992,527.06	0.00	3,336,301.76	0.00	0.00	1,283,703.06
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	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	0.00
FUND BALANCES Nonspendable:		1					
Nonspendable: Inventory	2711	0.00	0.00	0.00	0.00	0.00	302,832.46
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form Total Nonspendable Fund Balances	2719 2710	0.00	0.00	0.00	0.00	0.00	0.00 302,832.46
Restricted for:	2/10	0.00	0.00	0.00	0.00	0.00	JU2,0J2.TU
Economic Stabilization	2721	0.00	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	0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy	2723 2724	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00	0.00	0.00	0.00	35,033.85
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	2,164,017.89
Restricted for Other	2729	86,245,364.33	0.00	75,190,335.70	0.00	0.00	12,194,814.36
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances Committed to: Economic Stubilization	2720	86,245,364.33	0.00	75,190,335.70	0.00	0.00	14,393,866.10
Economic Stabilization Contractual Agreements	2731 2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances Assigned to:	2730	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue Debt Service	2741 2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2742 2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Total Assigned Fund Balances	2749 2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	86,245,364.33	0.00	75,190,335.70	0.00	0.00	14,696,698.56
Total Liabilities, Deferred Inflows of		01 227 001 20	0.00	70 526 (27 46			15 000 401 (2
Resources and Fund Balances		91,237,891.39	0.00	78,526,637.46	0.00	0.00	15,980,401.62

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

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

	г г	Total
	Account	Governmental
	Number	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
ASSETS		
Cash and Cash Equivalents	1110	211,339,890.81 14,624,399.07
Investments Taxes Receivable, Net	1160 1120	14,624,399.07
Accounts Receivable, Net	1120	4,416,184.98
Interest Receivable on Investments	1170	0.00
Due From Other Agencies	1220	6,002,332.26
Due From Budgetary Funds	1141	712,667.20
Due From Insurer	1180	0.00
Deposits Receivable	1210	0.00
Due From Internal Funds Cash with Fiscal/Service Agents	1142 1114	0.00 2,164,017.89
Inventory	1114	824,788.04
Prepaid Items	1230	87,571.78
Long-Term Investments	1460	0.00
Total Assets		240,171,852.03
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources		240,171,852.03
LIABILITIES, DEFERRED INFLOWS OF RESOURCES		240,171,032.05
AND FUND BALANCES		
LIABILITIES		
Cash Overdraft	2125	0.00
Accrued Salaries and Benefits	2110	8,857,180.79
Payroll Deductions and Withholdings	2170	0.00
Accounts Payable	2120	9,625,765.33
Sales Tax Payable Current Notes Payable	2260 2250	0.00
Accrued Interest Payable	2230	0.00
Deposits Payable	2220	0.00
Due to Other Agencies	2230	79,268.14
Due to Budgetary Funds	2161	712,667.20
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 2140	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140	2,783,444.38
Matured Bonds Payable	2180	0.00
Matured Interest Payable	2190	0.00
Unearned Revenue	2410	832,929.79
Unavailable Revenue	2410	0.00
Total Liabilities		22,891,255.63
DEFERRED INFLOWS OF RESOURCES	2(10	0.00
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues	2610 2630	0.00
Total Deferred Inflows of Resources	2050	0.00
FUND BALANCES	1 1	0.00
Nonspendable:		
Inventory	2711	824,788.04
Prepaid Amounts	2712	87,571.78
Permanent Fund Principal	2713	0.00
Other Not in Spendable Form	2719 2710	0.00
Total Nonspendable Fund Balances Restricted for:	2/10	912,359.82
Economic Stabilization	2721	0.00
Federal Required Carryover Programs	2722	0.00
State Required Carryover Programs	2723	2,774,306.22
Local Sales Tax and Other Tax Levy	2724	12,628,092.77
Debt Service	2725	35,033.85
Capital Projects	2726	2,164,017.89
Restricted for Other	2729	174,575,965.57
Restricted for	2729	0.00
	2720	192,177,416.30
Total Restricted Fund Balances		
Committed to:	2731	0.00
	2731 2732	0.00
Committed to: Economic Stabilization		
Committed to: Economic Stabilization Contractual Agreements	2732	0.00
Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances	2732 2739	0.00 6,803,188.79
Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances Assigned to:	2732 2739 2739 2730	0.00 6,803,188.79 0.00 6,803,188.79
Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances Assigned to: Special Revenue	2732 2739 2739 2730 2730 2741	0.00 6,803,188.79 0.00 6,803,188.79 0.00
Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service	2732 2739 2739 2730 2741 2742	0.00 6,803,188.79 0.00 6,803,188.79 0.00 0.00
Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects	2732 2739 2739 2730 2741 2742 2743	0.00 6,803,188.79 0.00 6,803,188.79 0.00 0.00 0.00 0.00
Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund	2732 2739 2739 2730 2741 2742 2743 2744	0.00 6,803,188.79 0.00 6,803,188.79 0.00 0.00 0.00 0.00 0.00
Committed to:         Economic Stabilization         Contractual Agreements         Committed for         Total Committed Fund Balances         Assigned to:         Special Revenue         Debt Service         Capital Projects         Permanent Fund         Assigned for	2732 2739 2739 2730 2741 2742 2743 2744 2749	0.00 6,803,188.79 0.00 6,803,188.79 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Committed to:         Economic Stabilization         Contractual Agreements         Committed for         Committed for         Total Committed Fund Balances         Assigned to:         Special Revenue         Debt Service         Capital Projects         Permanent Fund         Assigned for         Assigned for	2732 2739 2739 2730 2741 2742 2743 2744 2749 2749	0.00 6,803,188.79 0.00 6,803,188.79 0.00 0.00 0.00 0.00 0.00 0.00 0.6,631,643.88 0.00
Committed to:         Economic Stabilization         Contractual Agreements         Committed for         Total Committed Fund Balances         Assigned for         Capital Projects         Permanent Fund         Assigned for         Assigned for         Total Assigned Fund Balances	2732 2739 2739 2730 2741 2742 2743 2744 2743 2744 2749 2749 2749	0.00 6,803,188.79 0.00 6,803,188.79 0.00 0.00 0.00 0.00 6,631,643.88 0.00 6,631,643.88
Committed to:         Economic Stabilization         Contractual Agreements         Committed for         Committed for         Total Committed Fund Balances         Assigned to:         Special Revenue         Debt Service         Capital Projects         Permanent Fund         Assigned for         Assigned for	2732 2739 2739 2730 2741 2742 2743 2743 2744 2749 2749	0.00 6,803,188.79 0.00 6,803,188.79 0.00 0.00 0.00 0.00 0.00 0.00 0.6,631,643.88 0.00
Committed to:         Economic Stabilization         Contractual Agreements         Committed for         Total Committed Fund Balances         Assigned for:         Special Revenue         Debt Service         Capital Projects         Permanent Fund         Assigned for         Total Assigned for         Total Unassigned Fund Balances         Total Unassigned Fund Balances	2732 2739 2739 2730 2741 2742 2743 2744 2749 2749 2749 2740 2750	$\begin{array}{c} 0.00\\ 6,803,188.79\\ 0.00\\ 6,803,188.79\\ \hline 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 6,631,643.88\\ 0.00\\ 6,631,643.88\\ 10,755,987.61\\ \end{array}$

#### DISTRICT SCHOOL BOARD OF MARTIN COUNTY RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION For the Fiscal Year Ended June 30, 2023

Total Fund Balances - Governmental Funds		\$ 217,280,596.40
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.		
Capital assets not being depreciated Capital assets being depreciated	\$ 109,990,662.00 335,253,017.00	445,243,679.00
Net pension asset is not reported in the governmental funds.		796,288.00
The District's portion of the equity held in the risk management consortium is not reported as an asset of the Governmental Funds.		-
The difference between the acquisition price and the net carrying amount of refunded debt is reported as a deferred outflow of resources in the government-wide statements, but is not reported in the governmental funds.		724,107.00
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds:		
Deferred outflow of resources related to pensions Deferred inflows of resources related to pensions	\$ 43,471,065.00 (9,530,141.00)	33,940,924.00
Deferred outflows and inflows of resources related to other postemployment benefits are applicable to future periods and, therefore, are not reported in the governmental funds:		
Deferred outflow of resources related to OPEB Deferred inflows of resources related to OPEB	\$ 8,856,336.00 (13,893,882.00)	(5,037,546.00)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:		
Certificates of Participation payable Obligations under capital lease Bonds Payable Compensated absences payable	(52,741,946.00) (1,330,000.00) (12,599,726.00)	
Other postemployment benefits obligation Net pension liability	 (12,33),720.00) (41,722,774.00) (121,233,939.00)	(229,628,385.00)
Total Net Position - Governmental Activities		\$ 463,319,663.40

	Account	General	Food Services	Other Federal Programs	Federal Education Stabilization Fund	Miscellaneous Special Revenue
	Number	100	410	420	440	490
REVENUES						
Federal Direct Federal Through State and Local	3100 3200	272,411.00 687,402.33	0.00	0.00 0.00	0.00 15,350,289.63	0.0
State Sources	3300	43,953,667.00	0.00	0.00	0.00	0.0
Local Sources:		,				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	134,116,006.80	0.00	0.00	0.00	0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.0
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.0
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.0
Impact Fees	3496	0.00	0.00	0.00	0.00	0.0
Other Local Revenue Total Local Sources	3400	<u>11,191,352.61</u> 145,307,359.41	0.00	0.00	0.00	0.0
Total Revenues	5100	190,220,839.74	0.00	0.00	15,350,289.63	0.0
EXPENDITURES		· · ·			, , , , , , , , , , , , , , , , , , ,	
Current:						
Instruction	5000	117,235,235.28	0.00	0.00	8,498,433.80	0.0
Student Support Services Instructional Media Services	6100 6200	10,108,407.27 2,391,494.19	0.00	0.00	1,340,001.70 5,131.91	0.0
Instruction and Curriculum Development Services	6300	2,555,282.95	0.00	0.00	126,197.97	0.0
Instructional Staff Training Services	6400	1,956,096.70	0.00	0.00	133,572.60	0.0
Instruction-Related Technology	6500	2,358,228.22	0.00	0.00	763,762.24	0.0
Board	7100	605,724.72	0.00	0.00	0.00	0.0
General Administration School Administration	7200 7300	1,206,417.68 11,975,653.00	0.00	0.00 0.00	690,694.65 36,322.93	0.0
Facilities Acquisition and Construction	7300	1,755,137.30	0.00	0.00	453.54	0.0
Fiscal Services	7500	1,675,868.97	0.00	0.00	1,003,168.00	0.0
Food Services	7600	156,834.00	0.00	0.00	141,992.04	0.0
Central Services	7700	6,750,989.16	0.00	0.00	241,835.76	0.
Student Transportation Services Operation of Plant	7800 7900	7,341,892.63	0.00	0.00	139,255.73 447,380.00	0.0
Maintenance of Plant	8100	22,787,261.87 5,403,982.57	0.00	0.00	36,201.55	0.
Administrative Technology Services	8200	702,990.50	0.00	0.00	24,921.90	0.
Community Services	9100	203,238.52	0.00	0.00	71,178.11	0.
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.
Interest Dues and Fees	720 730	0.00	0.00	0.00	0.00	0.
Other Debt Service	791	0.00	0.00	0.00	0.00	0.0
Capital Outlay:	171	0.00	0100	0100	0.00	0.
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 Other Capital Outlay	7440 9300	0.00 282,513.12	0.00	0.00	0.00 1,649,785.20	0.
Fotal Expenditures	9300	197,453,248.65	0.00	0.00	15,350,289.63	0.0
Excess (Deficiency) of Revenues Over (Under) Expenditures		(7,232,408.91)	0.00	0.00	0.00	0.0
OTHER FINANCING SOURCES (USES) ssuance 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	0.0
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.0
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	<u> </u>
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893	0.00	0.00	0.00 0.00	0.00	0.
oans	3720	0.00	0.00	0.00	0.00	0.
ale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.
loss Recoveries	3740	10,736.75	0.00	0.00	0.00	0.
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.
roceeds from Special Facility Construction Account ace Value of Refunding Bonds	3770 3715	0.00 0.00	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.
efunding 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	894 760	0.00	0.00	0.00	0.00	0
ayments to Refunding Escrow Agent (Function 9299) ransfers In	3600	6,315,662.69	0.00	0.00 0.00	0.00	0
ransfers Out	9700	(1,030,295.84)	0.00	0.00	0.00	0
otal Other Financing Sources (Uses)		5,296,103.60	0.00	0.00	0.00	0
PECIAL 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		(1,936,305.31)	0.00	0.00	0.00	0.
und Balances, July 1, 2022	2800	43,084,503.12	0.00	0.00	0.00	0.
Adjustments to Fund Balances Fund Balances, June 30, 2023	2891	0.00	0.00	0.00	0.00	0.
	2700	41,148,197.81	0.00	0.00	0.00	0.0

	Account	SBE/COBI Bonds	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds
REVENUES	Number	210	220	230	240	250
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local State Sources	3200 3300	0.00	0.00	0.00	0.00	0.00
Local Sources:	3300	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	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	0.00	0.00	0.00	0.00
Impact Fees Other Local Revenue	3496	0.00	0.00 0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
Current: 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 6400	0.00	0.00 0.00	0.00	0.00 0.00	0.00
Instructional Staff Training Services Instruction-Related Technology	6400	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 7410	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Fiscal Services	7410	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 7900	0.00	0.00 0.00	0.00	0.00	0.00
Operation of Plant 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
Debt Service: (Function 9200)	710	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest	710 720	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
Capital Outlay:	7420	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Charter School Local Capital Improvement	7420 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	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00 0.00	0.00	0.00 0.00	0.00
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	0.00
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 Proceeds of Lease-Purchase Agreements	891 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 Loss Recoveries	3730 3740	0.00	0.00 0.00	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 Discount on Refunding Bonds	3792 892	0.00	0.00 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) Transfers In	760 3600	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
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
Net Change in Fund Balances	+ +	0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00
Fund Balances, July 1, 2022	2800	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00

		Other	ARRA Economic	Capital Outlay Bond Issues	Special Act	Sections 1011.14 &
	Account Number	Debt Service 290	Stimulus Debt Service 299	(COBI) 310	Bonds 320	1011.15, F.S., Loans 330
REVENUES						
Federal Direct Federal Through State and Local	3100 3200	0.00 0.00	0.00	0.00	0.00	0.00 0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	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 Impact Fees	345X 3496	0.00	0.00	0.00	0.00	0.00 0.00
Other Local Revenue	5470	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services Instructional Media Services	6100 6200	0.00 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 Board	6500 7100	0.00 0.00	0.00	0.00	0.00	0.00
General Administration	7100	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 Fiscal Services	7410 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 7900	0.00 0.00	0.00	0.00	0.00	0.00
Operation of Plant 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
Debt Service: (Function 9200) 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 Capital Outlay:	791	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	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 Other Capital Outlay	7440 9300	0.00 0.00	0.00	0.00	0.00	0.00
Total Expenditures	7500	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	0.00
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 Proceeds of Lease-Purchase Agreements	891 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 Sale of Capital Assets	3720 3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	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 Face Value of Refunding Bonds	3770 3715	0.00 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 Premium on Refunding Lease-Purchase Agreements	3755 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 Transfers Out	3600 9700	0.00 0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	2700	0.00	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		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00

		Public Education	District	Capital Outlay and	Nonvoted Capital	Voted Capital
	Account Number	Capital Outlay (PECO) 340	Bonds 350	Debt Service 360	Improvement Fund 370	Improvement Fund 380
REVENUES	INUIIDEI	540	330	500	570	580
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00 0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	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	44,820,130.03	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service Impact Fees	345X 3496	0.00	0.00 0.00	0.00	0.00	0.00
Other Local Revenue	2400	0.00	0.00	0.00	2,900,803.36	0.00
Total Local Sources Total Revenues	3400	0.00	0.00 0.00	0.00	47,720,933.39 47,720,933.39	0.00
EXPENDITURES		0.00	0.00	0.00	41,120,755.57	0.00
Current:						
Instruction	5000 6100	0.00	0.00 0.00	0.00	0.00	0.00
Student Support Services Instructional Media Services	6100	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 Board	6500 7100	0.00	0.00 0.00	0.00	0.00 0.00	0.00
General Administration	7100	0.00	0.00	0.00	0.00	0.00
School Administration	7200	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500 7600	0.00	0.00 0.00	0.00	0.00	0.00
Food Services 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 Administrative Technology Services	8100 8200	0.00	0.00 0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest Dues and Fees	720 730	0.00	0.00 0.00	0.00	0.00 3,500.04	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	39,165,638.60	0.00
Charter School Local Capital Improvement Charter School Capital Outlay Sales Tax	7430 7440	0.00	0.00 0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	39,169,138.64	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	8,551,794.75	0.00
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 Premium on Lease-Purchase Agreements	3750 3793	0.00	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 Proceeds of Forward Supply Contract	3740 3760	0.00	0.00 0.00	0.00	518,323.26 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 Refunding Lease-Purchase Agreements	892 3755	0.00	0.00 0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	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 Transfers Out	3600 9700	0.00	0.00 0.00	0.00	3,032,202.16 (8,137,741.44)	0.00
Total Other Financing Sources (Uses)	,100	0.00	0.00	0.00	(4,587,216.02)	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
Not Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2022	2800	0.00	0.00	0.00	3,964,578.73 82,280,785.60	0.00
Adjustments to Fund Balances	2800	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	86,245,364.33	0.00

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Funds 000	Other Governmental Funds	Total Governmental Funds
REVENUES	Number	550	577	000	T unus	1 unus
Federal Direct	3100	0.00	0.00	0.00	1,356,206.03	1,628,617.03
Federal Through State and Local	3200	0.00	0.00	0.00	22,423,553.10	38,461,245.06
State Sources Local Sources:	3300	402,554.92	0.00	0.00	2,484,641.96	46,840,863.88
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	134,116,006.80
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	44,820,130.03
Local Sales Taxes	3418, 3419	25,893,948.27	0.00	0.00	0.00	25,893,948.27
Charges for Service - Food Service	345X	0.00	0.00	0.00	2,970,505.41	2,970,505.41
Impact Fees Other Local Revenue	3496	5,011,896.09 2,598,356.65	0.00	0.00 0.00	0.00 211,320.04	5,011,896.09 16,901,832.66
Total Local Sources	3400	33,504,201.01	0.00	0.00	3,181,825.45	229,714,319.26
Total Revenues		33,906,755.93	0.00	0.00	29,446,226.54	316,645,045.23
EXPENDITURES Current:		. ,				, ,
Instruction	5000	0.00	0.00	0.00	4,239,962.99	129,973,632.07
Student Support Services	6100	0.00	0.00	0.00	4,406,141.21	15,854,550.18
Instructional Media Services	6200	0.00	0.00	0.00	0.00	2,396,626.10
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	2,416,893.92	5,098,374.84
Instructional Staff Training Services	6400 6500	0.00	0.00	0.00	1,800,485.12	3,890,154.42 3,121,990,46
Instruction-Related Technology Board	6500 7100	0.00	0.00	0.00 0.00	0.00	3,121,990.46
General Administration	7200	0.00	0.00	0.00	733,323.03	2,630,435.36
School Administration	7300	0.00	0.00	0.00	0.00	12,011,975.93
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	1,755,590.84
Fiscal Services	7500	0.00	0.00	0.00	0.00	2,679,036.97
Food Services	7600	0.00	0.00	0.00	11,939,728.68 20,249.43	12,238,554.72
Central Services Student Transportation Services	7700 7800	0.00	0.00	0.00 0.00	20,249.43 36,157.36	7,013,074.35 7,517,305.72
Operation of Plant	7900	0.00	0.00	0.00	45,387.31	23,280,029.18
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	5,440,184.12
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	727,912.40
Community Services	9100	0.00	0.00	0.00	2,558.75	276,975.38
Debt Service: (Function 9200) Redemption of Principal	710	0.00	0.00	0.00	11 221 000 00	11,221,000.00
Interest	720	0.00	0.00	0.00	11,221,000.00 2,651,601.26	2,651,601.26
Dues and Fees	730	0.00	0.00	0.00	8,731.75	12,231.79
Other Debt Service Capital Outlay:	791	0.00	0.00	0.00	1,155.98	1,155.98
Facilities Acquisition and Construction	7420	33,916,584.56	0.00	0.00	0.00	73,082,223.16
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	0.00	0.00	0.00	654,100.14	2,586,398.46
Total Expenditures	-	33,916,584.56	0.00	0.00	40,177,476.93	326,066,738.41
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(9,828.63)	0.00	0.00	(10,731,250.39)	(9,421,693.18)
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891	0.00	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 Proceeds of Forward Supply Contract	3740 3760	0.00	0.00	0.00 0.00	0.00	529,060.01 0.00
Proceeds for Special Facility Construction Account	3760	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 Discount on Refunding Lease-Purchase Agreements	3794 894	0.00	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	256,560.00	0.00	0.00	13,117,966.75	22,722,391.60
Transfers Out	9700	(13,828,512.16)	0.00	0.00	(756,138.00)	(23,752,687.44)
Total Other Financing Sources (Uses)		(13,571,952.16)	0.00	0.00	12,361,828.75	(501,235.83)
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	1 1	(13,581,780.79)	0.00	0.00	1,630,578.36	(9,922,929.01)
Fund Balances, July 1, 2022	2800	88,772,116.49	0.00	0.00	13,066,120.20	227,203,525.41
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2023	2700	75,190,335.70	0.00	0.00	14,696,698.56	217,280,596.40

#### DISTRICT SCHOOL BOARD OF MARTIN COUNTY RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2023

Tor the fiscal feat Ended June 50, 2025			
Net Change in Fund Balances - Governmental Funds		\$	(9,922,929.00)
Amounts reported for governmental activities in the statement of activities are different because:			
Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the the cost of those assets are allocated over their estimated useful lives as a depreciation expense. This is the amount of depreciation expense in excess of capital outlays.			
Capital Outlay Less depreciation expense	\$ \$	62,651,128 (12,937,527)	49,713,601
The loss on the disposal of capital assets during the current fiscal year is reported in the statement of activities. In the governmental funds, the cost of these assets were recognized as an expenditure in the fiscal year purchased. Thus, the change in the net position differs from the chantge in fund balance by the underpriced cost of the disposed assets.			6,573
The District's portion of equity held in the risk management consortium is recognized in the government-wide statement of activities, but not in the governmental funds. This is the increase in the District's equity in the consortium.			
In the statement of activities, the cost of compensated absences is measured by the amount earned during the year, while in the governmental funds expenditures are recognized based on the amounts actually paid for leave used. This is the net amount of vacation and sick leave paid in excess of the amount earned in the current period.			1,632,664
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Premiums and refunding costs are reported in the governmental funds in the year the debt is issued, but are deferred and amortized over the life of the debt in the government-wide statements. The difference is the amount by which repayments exceeded proceeds in the current period.			
Refunded COPs redeemed Refunded COPSs premiums amortized Bond repayments	\$	10,520,000 1,141,913 701,000	12,362,913
Refunding costs are reported in the governmental funds in the year the debt is issued, but are deferred and amortized over the life of the debt in the government-wide statements. This is the decrease in the net carrying amount of debt refunding for the current period.			(80,456)
Governmental funds report District OPEB contributions as expenditures. However, in the statement of activities, the cost of OPEB benefits earned net of employee contributions, as determined through an actuarial valuation, is reported as an OPEB expense.			
Increase in OPEB liability Increase in Deferred Outflows of Resources - OPEB Decrease in Deferred Inflows of Resources - OPEB	\$	(10,161,670) 1,024,765 2,636,184	(6,500,721)
Governmental funds report pension contributions as expenditures. However, in the statement of activates, the cost of pension benefits earned net of employee contributions is reported as pension expense. Pension contributions	\$	(9,847,797)	
Pension Expense		14,089,317	4,241,520
Change in Net Position of Governmental Activities		\$	51,453,165

## DISTRICT SCHOOL BOARD OF MARTIN COUNTY STATEMENT OF VET POSITION PROPRIETARY FUNDS June 30, 2023

	Business-Type Activities - Enterprise Funds Go								Governmental		
		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA	Other	Other	Other		Activities -
	Account	Consortium	Consortium	Consortium	Consortium	Consortium		922	Enterprise	Tel	Internal Service
ASSETS	Number	911	912	913	914	915	921	922	Funds	Totals	Funds
Current assets:											
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	767,159.72	767,159.72	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131 1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,031.27	25,031.27	0.00
Interest Receivable on Investments Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current assets	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	792,190.99	792,190.99	0.00
Noncurrent assets:											
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00	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	0.00	0.00 0.00	0.00
Prepaid Insurance Costs Other Postemployment Benefits Asset	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	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	0.00
Land Improvements - Nondepreciable	1315	0.00	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	0.00
Nondepreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings Accumulated Depreciation	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1329	0.00	0.00	0.00	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	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	0.00
Accumulated Depreciation	1349	0.00	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	0.00
Accumulated Depreciation Property Under Leases and SBITA	1359 1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1370	0.00	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	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		0.00	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	0.00
Total noncurrent assets		0.00	0.00	0.00	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	792,190.99	792,190.99	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	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives Net Carrying Amount of Debt Refunding	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	1920	0.00	0.00	0.00	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	31,285.00	31,285.00	0.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,285.00	31,285.00	0.00
LIABILITIES											
Current liabilities: Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2123	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,840.68	93,840.68	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	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	27,164.05	27,164.05	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	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	0.00	0.00	0.00
Deposits Payable	2220 2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00
Due to Other Agencies Due to Budgetary Funds	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2101	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current liabilities Long-term liabilities:	+ +	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121,004.73	121,004.73	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Leases and SBITA	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227,240.00	227,240.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147,383.00	147,383.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 374,623.00	0.00 374,623.00	0.00
Total long-term-liabilities Total Liabilities	+ +	0.00	0.00	0.00	0.00	0.00	0.00	0.00	374,623.00	374,623.00	0.00
DEFERRED INFLOWS OF RESOURCES	+ +	0.00	0.00	0.00	0.00	0.00	0.00	0.00	+73,021.13	175,021.15	0.00
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	0.00
Deficit 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	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	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	49,080.00	49,080.00	0.00
Total Deferred Inflows of Resources	+ +	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,080.00	49,080.00	0.00
NET POSITION Nat Investment in Capital Accets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Investment in Capital Assets Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	671,186.26	671,186.26	0.00
Unrestricted	2790	0.00	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	671,186.26	671,186.26	0.00
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#### DISTRICT SCHOOL BOARD OF MARTIN COUNTY STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2023

	Business-Type Activities - Enterprise Funds Gove										Governmental
		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA			Other		Activities -
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Enterprise		Internal Service
	Number	911	912	913	914	915	921	922	Funds	Totals	Funds
OPERATING REVENUES											
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,516,636.81	3,516,636.81	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
Premium Revenue	3484	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
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,516,636.81	3,516,636.81	0.00
OPERATING EXPENSES											
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,095,723.19	2,095,723.19	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	535,484.98	535,484.98	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,308.23	52,308.23	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
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,564.97	69,564.97	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,100.00	11,100.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,111,565.02	1,111,565.02	0.00
Depreciation and Amortization Expense	780	0.00	0.00	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	3,875,746.39	3,875,746.39	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(359,109.58)	(359,109.58)	0.00
NONOPERATING REVENUES (EXPENSES)											
Investment Income	3430	0.00	0.00	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	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	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
Gain on Disposition of Assets	3780	0.00	0.00	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	0.00	0.00
Miscellaneous	790	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
Total Nonoperating Revenues (Expenses)		0.00	0.00	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	(359,109.58)	(359,109.58)	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,030,295.84	1,030,295.84	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
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS			0.00			0.00	0.00		0.00	0.00	
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	671,186.26	671,186.26	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
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
Net Position, June 30, 2023	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	671,186.26	671,186.26	0.00

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

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#### DISTRICT SCHOOL BOARD OF MARTIN COUNTY STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2023

	Business-Type Activities - Enterprise Funds								Governmental	
	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA	Other	Other	Other		Activities -
	Consortium 911	Consortium 912	Consortium 913	Consortium 914	Consortium 915	921	922	Enterprise	Totals	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	911	912	913	914	915	921	922	Funds	Totais	Funds
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,491,605.54	3,491,605.54	0.00
Receipts from interfund services provided	0.00	0.00	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	(132,974.00)	(132,974.00)	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,626,513.10)	(2,626,513.10)	0.00
Payments for interfund services used Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(995,254.56)	0.00 (995,254.56)	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(263,136.12)	(263,136.12)	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(200,100.12)	(200,100,12)	0.00
Subsidies from operating grants	0.00	0.00	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	1,030,295.84	1,030,295.84	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,030,295.84	1,030,295.84	0.0
CASH FLOWS FROM CAPITAL AND RELATED	ı –									
FINANCING ACTIVITIES Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
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	0.00	0.0
CASH FLOWS FROM INVESTING ACTIVITIES	, <u> </u>									
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Net cash provided (used) by investing activities Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	767,159.72	767,159.72	0.0
Cash and cash equivalents - July 1, 2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Cash and cash equivalents - June 30, 2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	767,159.72	767,159.72	0.0
Reconciliation of operating income (loss) to net cash provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101,105.12	101,109.112	0.0
(used) by operating activities:	ı –									
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(359,109.58)	(359,109.58)	0.0
Adjustments to reconcile operating income (loss) to net cash										
provided (used) by operating activities:	ı –									
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Change in assets and liabilities: (Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(25.031.27)	(25.031.27)	0.0
(Increase) decrease in accounts receivable (Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(25,031.27)	(25,031.27)	0.0
(Increase) decrease in due from insurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,840.68	93,840.68	0.0
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,164.05	27,164.05	0.0
Increase (decrease) in accounts payable Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Increase (decrease) in cash overdrant Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Increase (decrease) in unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Increase (decrease) in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Increase (decrease) in other postemployment benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Increase (decrease) in estimated liability for claims adjustment Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 95.973.46	0.00 95.973.46	0.0
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(263,136.12)	(263,136.12)	0.0
Not cash provided (used) by operating activities Noncash investing, capital and financing activities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(203,130.12)	(203,130.12)	0.0
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
										0.0
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Borrowing under capital lease Contributions of capital assets										
Borrowing under capital lease Contributions of capital assets Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0

Exhibit C-7 Page 10

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

		Total Investment Trust	Total Private-Purpose Trust		
	Account	Funds	Funds	Total Pension Trust Funds	Total Custodial Funds
	Number	84X	85X	87X	89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	270,171.30	63,849.35	2,539,553.99
Investments	1160	0.00	0.00	7,714,104.72	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				45,194.00
Total Assets		0.00	270,171.30	7,777,954.07	2,584,747.99
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Pension	1940			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	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	
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	
Pension	2640			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	7,777,954.07	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	270,171.30	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	2,584,747.99
Total Net Position		0.00	270,171.30	7,777,954.07	2,584,747.99

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

		Total Investment Trust	Total Private-Purpose Trust		
	Account	Funds	Funds	Total Pension Trust Funds	Total Custodial Funds
	Number	84X	85X	87X	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 Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	8,531.95	212,607.24	0.00
Gain on Sale of Investments	3432	0.00	0.00	532,291.01	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	(45,832.40)	0.00
Total Investment Income		0.00	8,531.95	699,065.85	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	8,531.95	699,065.85	0.00
Total Additions		0.00	8,531.95	699,065.85	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	708,165.60	0.00
Total Deductions		0.00	0.00	708,165.60	0.00
Change In Net Position		0.00	8,531.95	(9,099.75)	0.00
Net position-beginning	2885	0.00	0.00	7,787,053.82	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	8,531.95	7,777,954.07	0.00

	Account Number	Major Component Unit The Hope Center for Autism	Major Component Unit Treasure Coast Classical Academy	Total Nonmajor Component Units	Total Component Units
ASSETS Cash and Cash Equivalents Investments	1110 1160	518,326.34 0.00	2,891,120.98 0.00	0.00	3,409,447.32 0.00
Taxes Receivable, Net Accounts Receivable, Net	1120 1131	0.00 60,123.58	0.00 391,998.03	0.00	0.00 452,121.61
Interest Receivable on Investments Due From Other Agencies	1170 1220	0.00	0.00	0.00	0.00 0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable Internal Balances	1210	1,554.08 0.00	0.00	0.00	1,554.08
Cash with Fiscal/Service Agents Section 1011.13, F.S. Loan Proceeds	1114 1420	0.00	0.00	0.00	0.00
Leases Receivable Inventory	1425 1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	12,892.24	68,010.27	0.00	80,902.51
Long-Term Investments Prepaid Insurance Costs	1460 1430	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset Pension Asset	1410 1415	0.00	0.00 0.00	0.00	0.00 0.00
Capital Assets:					
Land Land Improvements - Nondepreciable	1310 1315	670,000.00 0.00	2,099,083.56 0.00	0.00	2,769,083.56
Construction in Progress Nondepreciable Capital Assets	1360	0.00 670,000.00	<u>676,543.55</u> 2,775,627.11	0.00	676,543.55 3,445,627.11
Improvements Other Than Buildings	1320	11,840.00	0.00	0.00	11,840.00
Less Accumulated Depreciation Buildings and Fixed Equipment	1329 1330	0.00 2,065,017.51	0.00 15,094,483.66	0.00	0.00 17,159,501.17
Less Accumulated Depreciation Furniture, Fixtures and Equipment	1339 1340	(90,571.00) 95,897.82	(1,248,837.16) 890,158.32	0.00	(1,339,408.16) 986,056.14
Less Accumulated Depreciation	1349	0.00	(494,372.42)	0.00	(494,372.42)
Motor Vehicles Less Accumulated Depreciation	1350 1359	0.00	0.00	0.00	0.00
Property Under Leases and SBITA Less Accumulated Amortization	1370 1379	0.00	0.00	0.00	0.00 0.00
Audiovisual Materials	1381	0.00	0.00	0.00	0.00
Less Accumulated Depreciation Computer Software	1388 1382	0.00 89,396.74	0.00	0.00	0.00 89,396.74
Less Accumulated Amortization Depreciable Capital Assets, Net	1389	0.00 2,171,581.07	0.00 14,241,432.40	0.00	0.00 16,413,013.47
Total Capital Assets		2,841,581.07	17,017,059.51	0.00	19,858,640.58
Total Assets DEFERRED OUTFLOWS OF RESOURCES		3,434,477.31	20,368,188.79	0.00	23,802,666.10
Accumulated Decrease in Fair Value of Hedging Derivatives Net Carrying Amount of Debt Refunding	1910 1920	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset Retirement Obligation	1950 1960	0.00	0.00 0.00	0.00 0.00	0.00
Total Deferred Outflows of Resources LIABILITIES		0.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	124,550.35 12,602.06	126,062.69 0.00	0.00	250,613.04 12,602.06
Accounts Payable Sales Tax Payable	2120 2260	4,279.25	97,001.17 0.00	0.00	101,280.42 0.00
Current Notes Payable	2250	0.00	17,833.33	0.00	17,833.33
Accrued Interest Payable Deposits Payable	2210 2220	8,563.75 0.00	92,274.44 0.00	0.00	100,838.19 0.00
Due to Other Agencies Due to Fiscal Agent	2230 2240	0.00	0.00 0.00	0.00	0.00 0.00
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116 2130	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00 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 Estimated Liability for Arbitrage Rebate	2272 2280	0.00	0.00 0.00	0.00	0.00 0.00
Unearned Revenues Long-Term Liabilities:	2410	0.00	0.00	0.00	0.00
Portion Due Within One Year:					
Notes Payable Obligations Under Leases and SBITA	2310 2315	150,000.00 0.00	0.00	0.00	150,000.00
Bonds Payable Liability for Compensated Absences	2320 2330	0.00	19,700,000.00 0.00	0.00	19,700,000.00 0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2350 2360	0.00	0.00	0.00	0.00 0.00
Net Pension Liability Estimated PECO Advance Payable	2365 2370	0.00	0.00	0.00	0.00 0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instrument Estimated Liability for Arbitrage Rebate	2390 2280	0.00	0.00	0.00	0.00
Due Within One Year Portion Due After One Year:		150,000.00	19,700,000.00	0.00	19,850,000.00
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Leases Bonds Payable	2315 2320	0.00	0.00	0.00	0.00 0.00
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350 2360	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2365	0.00	0.00	0.00	0.00
	2370	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable Other Long-Term Liabilities		0.00	0.00	0.00	
Other Long-Term Liabilities Derivative Instrument	2380 2390	0.00 0.00	0.00 0.00	0.00 0.00	0.00
Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year	2380	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00
Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year Total Long-Term Liabilities	2380 2390	0.00 0.00 0.00 150,000.00	0.00 0.00 0.00 19,700,000.00	0.00 0.00	0.00 0.00 19,850,000.00
Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES	2380 2390 2280	0.00 0.00 150,000.00 299,995.41	0.00 0.00 0.00 19,700,000.00 20,033,171.63	0.00 0.00 0.00 0.00 0.00	0.00 0.00 19,850,000.00 20,333,167.04
Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding	2380 2390 2280 2610 2620	0.00 0.00 150.000.00 299,995.41 0.00 0.00	0.00 0.00 19,700,000.00 20,033,171.63 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 19,850,000.00 20,333,167.04 0.00 0.00
Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues	2380 2390 2280 2610 2620 2630	0.00 0.00 150,000.00 299,995.41 0.00 0.00 0.00	0.00 0.00 19,700,000.00 20,033,171.63 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 19,850,000.00 20,333,167.04 0.00
Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits	2380 2390 2280 2610 2620	0.00 0.00 150.000.00 299,995.41 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 19,700,000.00 20,033,171.63 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 19,850,000.00 20,333,167.04 0.00 0.00 0.00 0.00 0.00 0.00
Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension	2380 2390 2280 2610 2620 2630 2640	0.00 0.00 150,000.00 299,995.41 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 19,700,000.00 20,033,171.63 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 19,850,000.00 20,333,167.04 0.00 0.00 0.00 0.00
Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets	2380 2390 2280 2610 2620 2630 2640	0.00 0.00 150.000.00 299,995.41 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 19,700,000.00 20,033,171.63 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 19,850,000.00 20,333,167.04 0.00 0.00 0.00 0.00 0.00 0.00
Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets Restricted For: Categorical Carryover Programs	2380 2390 2280 2610 2620 2630 2640 2650 2770 2770 2780	0.00 0.00 150.000.00 299,995.41 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 19,700.000.00 20,033,171.63 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 19,850,000.00 20,333,167.04 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Other Long-Term Liabilities         Derivative Instrument         Estimated Liability for Arbitrage Rebate         Due in More than One Year         Total Long-Term Liabilities         Total Liabilities         DEFERRED INFLOWS OF RESOURCES         Accumulated Increase in Fair Value of Hedging Derivatives         Deferred Revenues         Pension         Other Postemployment Benefits         Total Deferred Inflows of Resources         NET POSITION         Net Investment in Capital Assets         Restricted For:	2380 2390 2280 2610 2620 2630 2640 2650 2650 2770	0.00 0.00 150.000.00 299,995.41 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 19,700,000.00 20,033,171.63 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 19,850,000.00 20,333,167.04 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets Restricted For: Categorical Carryover Programs Food Service	2380 2390 2280 2610 2620 2630 2630 2640 2650 2770 2780 2780	0.00 0.00 150,000.00 299,995.41 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 19,700,000.00 20,033,171.63 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 19,850,000.00 20,333,167.04 0.00 0.00 0.00 0.00 0.00 0.00 0.00

#### DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS Major Component Unit The Hope Center for Autism For the Fiscal Year Ended June 30, 2023

			Program Revenues			Revenue and Changes
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:	Tumber	Expenses	Services			
Instruction	5000	1,718,890.41	0.00	0.00	0.00	(1,718,890.41)
Student Support Services	6100	45,624.66	0.00	0.00	0.00	(45,624.66)
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	12,274.31	0.00	0.00	0.00	(12,274.31)
Instruction-Related Technology	6500	10,638.47	0.00	0.00	0.00	(10,638.47)
Board	7100	77,463.10	0.00	0.00	0.00	(77,463.10)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	388,980.19	0.00	0.00	0.00	(388,980.19)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	90,397.46	0.00	0.00	0.00	(90,397.46)
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	48,817.19	0.00	0.00	0.00	(48,817.19)
Maintenance of Plant	8100	101,294.49	0.00	0.00	0.00	(101,294.49)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	20,504.64	0.00	0.00	0.00	(20,504.64)
Interest on Long-Term Debt	9200	40,277.43	0.00	0.00	0.00	(40,277.43)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		2,555,162.35	0.00	0.00	0.00	(2,555,162.35)

#### 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
0.00
0.00
0.00
4,146,827.76
0.00
0.00
0.00
0.00
4,146,827.76
1,591,665.41
1,094,216.00
448,601.00
3,134,482.41

#### DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS Major Component Unit Treasure Coast Classical Academy

For the Fiscal Year Ended June 30, 2023

			Program Revenues			Revenue and Changes
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:						
Instruction	5000	5,210,113.36	0.00	0.00	0.00	(5,210,113.36)
Student Support Services	6100	224,633.08	0.00	0.00	0.00	(224,633.08)
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	13,217.11	0.00	0.00	0.00	(13,217.11)
Instruction-Related Technology	6500	150,669.38	0.00	0.00	0.00	(150,669.38)
Board	7100	76,459.20	0.00	0.00	0.00	(76,459.20)
General Administration	7200	1,262,804.59	0.00	0.00	0.00	(1,262,804.59)
School Administration	7300	1,743,482.96	0.00	0.00	0.00	(1,743,482.96)
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	225,004.45	0.00	216,395.41	0.00	(8,609.04)
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	1,144,293.55	0.00	0.00	626,079.00	(518,214.55)
Maintenance of Plant	8100	5,087.53	0.00	0.00	0.00	(5,087.53)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	278,104.32	0.00	0.00	0.00	(278,104.32)
Interest on Long-Term Debt	9200	1,549,363.55	0.00	0.00	0.00	(1,549,363.55)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		11,883,233.08	0.00	216,395.41	626,079.00	(11,040,758.67)

#### 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
0.00
0.00
9,400,327.00
16.62
1,516,413.49
689,115.98
0.00
0.00
11,605,873.09
565,114.42
107,225.69
(337,322.95)
335,017.16

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

			Program Revenues			Revenue and Changes
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:		<b>^</b>				
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
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
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00

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

			Program Revenues			Revenue and Changes
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:	- (united	Lapenses				
Instruction	5000	6,929,003.77	0.00	0.00	0.00	(6,929,003.77)
Student Support Services	6100	270,257.74	0.00	0.00	0.00	(270,257.74)
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	25,491.42	0.00	0.00	0.00	(25,491.42)
Instruction-Related Technology	6500	161,307.85	0.00	0.00	0.00	(161,307.85)
Board	7100	153,922.30	0.00	0.00	0.00	(153,922.30)
General Administration	7200	1,262,804.59	0.00	0.00	0.00	(1,262,804.59)
School Administration	7300	2,132,463.15	0.00	0.00	0.00	(2,132,463.15)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	90,397.46	0.00	0.00	0.00	(90,397.46)
Food Services	7600	225,004.45	0.00	216,395.41	0.00	(8,609.04)
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	1,193,110.74	0.00	0.00	626,079.00	(567,031.74)
Maintenance of Plant	8100	106,382.02	0.00	0.00	0.00	(106,382.02)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	298,608.96	0.00	0.00	0.00	(298,608.96)
Interest on Long-Term Debt	9200	1,589,640.98	0.00	0.00	0.00	(1,589,640.98)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		14,438,395.43	0.00	216,395.41	626,079.00	(13,595,921.02)

#### **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
0.00
0.00
9,400,327.00
4,146,844.38
1,516,413.49
689,115.98
0.00
0.00
15,752,700.85
2,156,779.83
1,201,441.69
111,278.05
3,469,499.57

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		Reporting Entity Government-wide and Fund Financial Statements—Basis of Presentation	
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# NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

# A. Reporting Entity

The Martin 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 School Board of Martin County, Florida (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 appointed Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Martin County.

Criteria for determining if other entities are 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 School Board are such that the exclusion would cause the District's basic financial statements to be misleading. Based on these criteria, the following component units are included within the District's reporting entity:

## **Blended Component Unit**

The Martin County School Board Leasing Corporation (Leasing Corporation) was formed to facilitate financing for the acquisition of facilities and equipment as further discussed in Note VII B. Due to the substantive economic relationship between the Board and the Leasing Corporation, the financial activities of the Leasing Corporation are included in the accompanying basic financial statements. Separate financial statements for the Leasing Corporation are not published.

# **Discretely Presented Component Unit**

The Hope Center for Autism, Inc. and Treasure Coast Classical Academy, Inc. (charter schools) are separate not-for-profit corporations organized pursuant to Chapter 617, Florida Statutes, the Florida Not for Profit Corporation Act, and Section 1002.33, Florida Statutes. The charter schools operate under a charter approved by its sponsor, the Martin County School Board, and are considered to be component units of the District. The District is financially accountable for the charter schools as the District established each charter school by approval of the charter, which is tantamount to the initial appointment of each charter school, and there is the potential for each charter school to provide specific financial burdens on the District. In addition, pursuant to the Florida Constitution, a charter school is a public school and the District is responsible for the operation, control, and supervision of public schools within the District. A copy of the separate financial statements for each charter school is available at the District's administrative office.

The District also considered the Clark Advanced Learning Center Charter School and Indiantown High School operated by Indian River State College for inclusion in its reporting entity; however, because the Clark Advanced Learning Center and Indiantown High School is an operating component unit of the College and is not a separate legal entity, it does not meet the criteria for inclusion as a District component unit. The charter school's financial statements were audited by an independent certified public accountant and are filed in the District's administrative office, 1939 SE Federal Highway, Stuart, FL 34994.

## **B.** Government-wide and Fund Financial Statements – Basis of Presentation

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

## 1. Government-wide Financial Statements

Government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information about the School District as a whole. These statements include the non-fiduciary financial activity of the primary government and its component units.

Government-wide financial statements include separate columns for the primary government and its component units. *Governmental activities* are supported by taxes and intergovernmental revenues. The primary government is reported separately from the legally separate *component units* for which the primary government is financially accountable.

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, if not specifically associated with a particular function, is reported as unallocated. *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. 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-supporting or draws from the general revenues of the District.

As a general rule, the effects of interfund activity have been eliminated from the government-wide financial statements. Exceptions to this general rule are when eliminations would distort the direct costs and program revenues reported for the various functions concerned.

## 2. Fund Financial Statements

The financial records of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenue and expenditures, or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the District's governmental and fiduciary funds are presented after the government-wide financial statements. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is reported in a separate column. Nonmajor funds are aggregated and reported in a single column. The fiduciary fund statements include financial information for the Custodian Fund, the pension trust fund, and private purpose trust funds.

Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, a reconciliation is presented with each of the governmental fund financial statements.

The District reports the following major governmental funds:

- <u>General Fund</u> 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.
- <u>Special Revenue Federal Education Stabilization Fund</u> to account for the financial resources generated for all Federal Education Stabilization grants.
- <u>Capital Projects Local Capital Improvement Tax Fund</u> 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, maintenance, repairs, and site improvement.
- <u>Capital Projects Other Capital Projects Fund</u> to account for the financial resources generated by the local sales surtax, impact fees, fuel tax rebates, and other miscellaneous sources to be used for educational capital outlay needs, including new construction, renovation and remodeling projects, maintenance, repairs, and site improvement.

Additionally, the District reports the following proprietary and fiduciary fund types:

- <u>Enterprise Fund</u> are used to report the same functions as business-type activities in the government-wide financial statements. The District uses the enterprise fund to account for its Extended Day afterschool care program.
- <u>Pension Trust Fund</u> to account for resources used to finance the Early Retirement Plan (ERP).
- <u>Private-Purpose Trust Funds</u> to account for resources of the following scholarship trust funds: M.H. Correll Research Trust Fund; T.L. Showalter Scholarship Trust Fund; J.M. Phillips, Jr., Memorial Trust Fund; Clara Neuman Scholarship Trust Fund; Dr. Tom Goodman Scholarship Trust Fund; Cecele S. Gryl Trust Fund; and Non-endowment Scholarship Trust Fund.
- <u>Custodian Fund</u> to account for resources of the school's internal funds which are used to administer moneys collected at the schools in connection with school, student athletic, class, and club activities.

## Noncurrent Governmental Assets/Liabilities

Generally accepted accounting principles (GAAP) require noncurrent governmental assets, such as land and buildings, noncurrent governmental liabilities, such as bonds and capital leases, to be reported in the governmental activities column in the government-wide Statement of Net Position.

## C. Measurement Focus and Basis of Accounting

#### 1. Government-wide Financial Statements

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, assets, and liabilities resulting in accordance with the requirements of GAAP. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as expenditures. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an "other financing source". Amounts paid to reduce the District's long-term indebtedness are reported as a reduction of related liability, rather than as expenditures.

## 2. Governmental Fund Financial Statements

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 when they become 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. The District considers revenues to be available if they are collected within 90 days of the end of the current fiscal year. Taxes, grants, and interest 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. 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. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, other postemployment benefits, and compensated absences, which are recognized when due. Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. Allocations of cost, such as depreciation, are not recognized in governmental funds.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources". Governmental funds operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use in governmental fund financial statements, it is the District's policy to use committed resources first, followed by assigned resources, and then unassigned resources as they are needed.

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 and proprietary fund 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.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

## 3. Fiduciary Fund Financial Statements

Fiduciary fund statements include trust funds and Custodian Fund, which are reported using the economic resources measurement focus and accrual basis of accounting.

### 4. **Proprietary Funds**

Services for which the Extended Day Program charges a fee are generally reported in the proprietary funds. Proprietary funds use the accrual basis of accounting, the same, as on the entity-wide statements.

### 5. Component Units

The charter schools, shown as discretely presented component units, are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities.

## D. Assets, Liabilities, and Deferred Inflows/Outflows of Resources

#### 1. Deposits and Investments

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by The Federal Depository Insurance Corporation and collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes. The District considers cash as those accounts used as demand deposit accounts and considers cash equivalents as those amounts on deposit in money market funds. Investments classified as cash equivalents include amounts placed in the State Board of Administration's (SBA) Florida Local Government Surplus Funds Trust Fund (Florida PRIME) and the Florida Public Assets for Liquidity Management (FL PALM).

The Board has a formal investment policy. The purpose of this policy is to set forth the investment objectives and parameters for the management of the District's public funds. These policies are designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices. The District's investment policy limits investments to a maximum of five years or less.

In accordance with Section 218.415, Florida Statutes, this investment policy applies to all cash and investments held or controlled by the District and shall be identified as "Pooled Funds" of the District with the exception of pension funds and funds related to the issuance of debt where there are other existing policies or indentures in effect for such funds. Funds held by State agencies (e.g., Florida Department of Education) are not subject to the provisions of this policy.

The foremost objective of this investment program is the safety of the principal of those funds within the portfolios. Investment transactions shall seek to keep capital losses at a minimum, whether they are from

securities defaults or erosion of market value. The second highest priority is liquidity of funds, and the third highest priority is investment income. Section 218.45, Florida Statutes, limits the types of investments that the District can invest in unless specifically authorized in the District's investment policy. The District has a formal investment policy that allows for the following investments: Florida PRIME, United States Government securities, United States Government agencies, Federal instrumentalities (United States Government sponsored agencies), interest bearing time deposit or money market accounts, repurchase agreements, commercial paper, bankers' acceptances, municipal obligations, registered investment companies (money market mutual funds), and intergovernmental investment pools.

Investments consist of amounts placed in SBA Debt Service accounts for investment of debt services moneys, amounts place in FL PALM and with SBA for participation in the Florida PRIME investment pool, and those made locally.

The Florida PRIME investment pool operates under investment guidelines established by Section 215,47, Florida Statues. The District's investments in Florida PRIME, which the SBA indicates is a Securities and Exchange Commission Rule 2a7 like external investment pool, as of June 30, 2023, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. The District also invests in the FL PALM Portfolio, a SEC 2a7 like external investment pool. This investment pool only invests in high quality money market instruments. The Florida PRIME and FL PALM investments are reported at amortized cost.

Investments made locally for the ERP and the Certificates of Participation, Series 2014A are reported at fair value. Types and amounts of investments held at fiscal year-end are described in a subsequent note on investments.

## 2. Inventories and Prepaid Items

Inventories consist of expendable supplies held for consumption in the course of District operations. Warehouse inventories are stated at weighted average unit cost. Food service inventories are stated at the last invoice cost, which approximates the first-in, first-out basis, except that United States Department of Agriculture surplus 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 when consumed on government-wide financial statements and as expenditures when purchased on fund financial statements. However, inventory and prepaid balances are offset on the balance sheet by nonspendable fund balance accounts to indicate that they do not constitute available expendable resources, even though they are components of current assets.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The costs of prepaid items are recorded as expenditures when consumed.

## 3. 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 and having a useful life of two years or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value on the date of donation. Buildings and capital equipment totaling \$21,138,038 acquired or constructed prior to the 1979-80 fiscal year are stated at estimated historical cost using FDOE average square foot construction costs for the year of acquisition or construction.

Interest costs incurred during construction of capital assets are not considered material and are not capitalized as part of the cost of construction.

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

Assets	Years
Improvements Other than Building	10 - 40
Buildings and Fixed Equipment	50
Furniture, Fixtures, and Equipment	3 - 15
Motor Vehicles	5 - 10
Audio Visual Materials and Computer Software	3 - 5

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

# 4. 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 three items that qualify for reporting in this category. The first is the deferred charge on refunding reported in the government-wide statement of net position. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second and third, deferred outflows of resources related to pensions and OPEB, are discussed in subsequent notes.

In addition to liabilities, the statement of net position reports 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 had two items that qualify for reporting in this category. The deferred inflows of resources related to pensions and OPEB are discussed in subsequent notes.

## 5. Compensated Absences

The District accrues accumulated unpaid vacation and sick leave when earned by the employee. The District's employee vacation and sick leave policies provide for the granting of a specific number of days of vacation based on years of service and governed by applicable labor contracts and sick leave with pay per each month of employment. Employees will be paid in one lump sum for accrued annual (vacation) leave as of last day of employment not to exceed the 60-day maximum allowable balance. A maximum of 500 hours of annual leave may be accrued by employees, except those with balances exceeding 500 as of June 30, 1988, which will be the balance accrued as of June 30, 1988. Compensated absences are reported in the governmental funds only if they have matured. The amount estimated to be paid in the following year is the current amount. The amount estimated to be paid in subsequent fiscal years is the noncurrent amount. The current and noncurrent amounts for governmental funds are maintained separately and represent a reconciling item between the fund and government-wide presentations. A liability is reported in the governmental fund financial statements only for the current portion of compensated absences expected to be paid using expendable available resources.

# 6. Other 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.

## 7. 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, the Health Insurance Subsidy (HIS) Defined Benefit Plan, and the ERP and additions to/deductions from the net position have been determined on the same basis as they are reported by the 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 IX.

## 8. Other Postemployment Benefits Obligation

The Other Postemployment Benefits Plan (OPEB) is a single-employer defined benefit plan administered by the District. The OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense are reported in the government-wide statement of net position. OPEB expense is recognized when due. The District's OPEB plans and related amounts are described in a subsequent note IX.

## E. Revenue Sources

## 1. 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 of revenue in the year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. State Board of Education (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 year to be expended for the same educational programs. The FDOE generally requires 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 State allocates gross receipts taxes, generally known as Public Education Capital Outlay money, to the District on an annual basis. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the FDOE. A schedule of revenues from State sources for the current year is presented in a subsequent note.

## 2. 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 Martin County Property Appraiser, and property taxes are collected by the Martin County Tax Collector.

The Board adopted the 2022 tax levy on September 6, 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 Martin County Tax Collector at fiscal year-end but not yet remitted to the District. Because any delinquent taxes collected after June 30 would not be material, delinquent taxes receivable are not accrued and no delinquent tax revenue deferral is recorded. Millage and taxes levied for the current year are presented in Note III.

## **3.** 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.

## 4. Educational Impact Fees

The District receives educational impact fees based on an ordinance adopted by the Martin County Commission on July 25, 1995 and amended on February 5, 2008. The educational impact fees are collected by the County for newest residential construction. The fees shall be used solely for the purpose of capital costs of educational facilities, including repayment of indebtedness for such facilities. The authorized uses include, but are not limited to, school planning and design, land acquisition, site improvements, buildings, and capital equipment with an expected useful life of 3 years or longer but excludes maintenance and operations.

# 5. Voted Additional Millage

In August 2018, the voters of Martin County approved a one-half mill ad valorem tax increase in the county for 4 years, effective July 1, 2018, to pay for essential operating expenses in accordance with Section 1011.71(9), Florida Statutes. This Millage was subsequently reauthorized by the voters in August 2022 for another four years. Revenues are to be used to fund school safety and security for all schools, mental health programs, recruiting and retaining highly qualified teachers, professional development for teachers and staff, and academic initiatives.

## 6. Capital Outlay Surtax

In November 2018, the voters of Martin County approved a one-half cent school capital outlay surtax on sales in the County for 7 years, effective January 1, 2019, to pay for critical capital needs in accordance with Section 212.055(6), Florida Statutes. Revenues will be used to fund security upgrades and enhancements at all schools, replace Jensen Beach Elementary and Palm City Elementary, and repair or renovate District-owned school buildings.

## F. FUND BALANCE REPORTING

The District reports its governmental fund balances in the following categories, as applicable:

### Nonspendable

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. Examples of items that are not in spendable form include inventory, prepaid amounts, long-term amounts of loans and notes receivable, and property acquired for resale. The District classifies its amounts reported as inventories and prepaid amounts as nonspendable.

## Restricted

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. The District classifies most of its fund balances other than General Fund as restricted, as well as unspent State categorical and earmarked educational funding, and earmarked local voted millage levy funds reported in the General Fund, that are legally or otherwise restricted.

#### Committed

The portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the highest level of decision-making authority (i.e., the Board). These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same action it employed to previously commit the amounts.

#### Assigned

The portion of fund balance that is intended to be used for specific purposes but is neither restricted nor committed. Assigned amounts include those that have been set aside for a specific purpose by an authorized government body or official, but the constraint imposed does not satisfy the criteria to be classified as restricted or committed. The District does not have a policy regarding the assignment of fund balance. The Board authorizes the Superintendent and the Assistant Superintendent of Finance to assign fund balance by approval of the annual financial report.

## Unassigned

The portion of fund balance that is 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. A negative unassigned fund balance may be reported in other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

			N	fajor Funds		_		
			Cap	ital Projects -	Capital Projects	-		
				ocal Capital	Other	Nonmajor		Total
			Ir	nprovement	Capital	Governmental	Go	vernmental
		General		Tax	Projects	Funds		Funds
Fund Balances								
Nonspendable:								
Inventories	\$	521,956	\$	-	\$ -	302,832	\$	824,788
Prepaid Items		87,572						87,572
Spendable:								
Restricted:								
State Req. Carryover		2,774,306						2,774,306
Food Service						6,753,126		6,753,126
Debt Service						2,199,052		2,199,052
Capital Projects				86,245,364	75,190,336	5,441,688	10	56,877,388
Voted Millage Initiatives	1	2,628,093					1	12,628,093
Other Purposes		945,451						945,451
Commited								-
Self-insurance funding		3,669,825						3,669,825
Covid-19 Insurance Reimbursement		1,003,168						1,003,168
Board initiatives		2,130,196						2,130,196
Assigned								-
Encumbrances		631,644						631,644
Other Assigned		6,000,000						6,000,000
Unassigned	1	0,755,988						10,755,988
Total Fund Balances	\$4	1,148,198	\$	86,245,364	\$ 75,190,336	\$ 14,696,699	\$2	17,280,596

The following is a schedule of fund balances by category as of June 30, 2023:

#### **Minimum Fund Balance Policy**

On March 24, 2015, the District revised School Board Policy 6210, which provides that the Board shall strive to maintain a fund balance in its operating funds equal to five (5) percent of the annual resources that are not classified as restricted, committed, or non-spendable.

## G. ACCOUNTING CHANGE

Governmental Accounting Standards Board Statement No. 96. The District implemented GASB Statement No. 96, Subscription-Based Information Technology arrangements (SBITA), which increases the usefulness of governments' financial statements by requiring recognition of certain SBITA assets and liabilities for SBITA that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The District has implemented this Statement for fiscal year 2023. The District determined that the District's subscription-based information technology arrangements are immaterial to the financial statements both individually and in the aggregate.

## H. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States, as applicable to governmental units, requires management to make use of estimates that affect the reported amounts in the combined financial statements. Actual results could differ from estimates.

# NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

## A. Budgetary Basis of Accounting

The Board follows procedures established by State statutes and SBE rules in establishing budget balances for governmental funds as described below:

- 1. 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 law and SBE rules.
- 2. Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each function level (e.g., instruction, student support services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report.
- 3. Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
- 4. Appropriations for the District lapse at the close of the fiscal year. Encumbered appropriations are reappropriated in the ensuing year's budget.
- 5. Formal budgetary integration is used as a management control device for all funds of the District.

# NOTE III - PROPERTY TAXES

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

Tax Roll	Millages	Taxes Levied
General Fund		
Nonvoted School Tax:		
Required Local Effort	3.240	\$100,380,647
Basic Discretionary Local Effort	0.748	23,174,298
Voted Additional Millage Levy	0.500	15,490,841
Capital Projects Funds		-
Nonvoted Tax:		-
Local Capital Improvements	1.500	46,472,522
Total	5.988	\$185,518,308

## NOTE IV – INVESTMENTS

As of June 30, 2023, the District had the following investments and maturities:

Investments	Maturities	F	air Value
State Board of Administration:			
Florida Prime <sup>(1)</sup>	28 Day Average	\$	54,563,161
Debt Service Accounts <sup>(2)</sup>	6 Months		35,034
Florida Palm Public Assets <sup>(1)</sup>	28 Day Average		25,426,554
Wells Fargo Cash with Fiscal Agent <sup>(3)</sup>	19 Day Average		2,100,709
Wells Fargo Cash with Fiscal Agent <sup>(3)</sup>	19 Day Average		2,164,016
US Bank Money Market Fund <sup>(1)</sup>	20 Day Average		33,213
U.S. Government Issues <sup>(2)</sup>	N/A		14,556,153
US Bank Money Market Fund <sup>(1)</sup>	20 Day Average		72,486
Mutual Funds - Equity <sup>(2)</sup>	N/A		5,053,474
Mutual Funds - Fixed Income <sup>(2)</sup>	N/A		2,651,994
Total Investments, Primary Government		\$	106,656,793

Notes:

(1) These investments are classified as cash and cash equivalents on the basic financial statements.

(2) The quoted prices for identical assets in the active market was used to determine the fair value (Level 1 inputs).

(3) These investments are being held by fiscal agent for debt payment due July 1, 2023.

A reconciliation of cash and investments as shown on the Statement of Net Position and fiduciary funds follows:

		Statement of Net Position
Fair Value of Investments		\$ 106,656,793
Cash in Bank		132,826,354
Total		\$ 239,483,147
Cash and Cash Equivalents - Statement of Net Position	\$ 212,140,185	
Cash with Fiscal Agents - Statement of Net Position	2,164,018	
Cash and Cash Equivalents - Fiduciary Funds	2,908,588	
Total Cash and Cash Equivalents		217,212,791
Investments - Statement of Net Position	14,556,252	
Investments - Fiduciary Funds	7,714,105	
Total Investments		22,270,356
Total		\$ 239,483,147

## Fair Value Measurement

The District categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

## **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 provides that investments of current operating funds shall have maturities of no longer than twelve (12) months. Investments of reserves, project funds, debt proceeds, and other non-operating funds ("core fund") shall have a term appropriate to the need for funds and in accordance with debt covenants, but in no event shall exceed five (5) years and the average duration of the funds as a whole may not exceed three (3) years.

The District utilizes "weighted average maturity" as a measurement of interest rate risk and as of June 30, 2022, the investment portfolio had a weighted average maturity of 0.14 years.

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 the liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund, to ensure that the Board 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 and 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, 2022, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% 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. Section 218.415(16), Florida Statutes, provides the authority to invest in the SBA Local Government Surplus Funds, Trust Fund, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969, and limits investments in money market funds to Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency, and investments in interest-bearing time deposits to qualified public depositories, as defined in Section 280.02, Florida Statutes, and direct obligations of the United States Treasury.

The District invested available certificate of participation funds in AAAm-rated money market funds.

The District's investment policy permits for investments in the following investments, which are limited to credit quality ratings from nationally recognized rating agencies as follows:

- The Florida PRIME shall be rated "AAAm" or "AAAm-G" or better by Standards & Poor's or the equivalent by another Nationally Recognized Statistical Ratings Organization (NRSRO).
- Commercial paper of any United States company that is rated, at the time of purchase, Prime-1 by Moody's Investors Service and "A-1" by Standard & Poor's (prime commercial paper).
- Bankers' acceptances issued by a domestic bank or a federally chartered domestic office of a foreign bank, which are eligible for purchase by the Federal Reserve System, at the time of purchase, the short-term paper is rated, at a minimum, "P-1" by Moody's and "A-1" Standard & Poor's.
- Municipal obligations, rated at least "A" by Moody's and "A" by Standard & Poor's for long- term debt, or rated at least "MIG-1" by Moody's and "SP-1" by Standard & Poor's for short-term debt. Stripped municipal obligations are prohibited.
- Registered investment companies (money market mutual funds) shall be rated "AAAm" by Standard & Poor's or the equivalent by another NRSRO.
- Intergovernmental investment pools shall be rated "AAAm" by Standard & Poor's or the equivalent NRSRO.

The District's Early Retirement Trust Fund investment policy authorizes the following investments: Domestic and international equities, investment grade fixed income securities, and a not to exceed 30 percent of the overall portfolio in other assets, such as hedge funds, private equity, real estate, and commodities when deemed appropriate. Cash equivalents shall be held in funds complying with Rule 2(a)-7 of the Investment Company Act of 1940.

The District's investments in SBA Debt Service accounts are to provide for debt service payments on bond debt issued by the SBE for the benefit of the District. The District relies on policies developed by SBA for managing interest rate risk and credit risk for this account. Disclosures for the Debt Service accounts are included in the notes to financial statements of the State's Annual Comprehensive Financial Report.

As of June 30, 2023, the District's money market funds were individually rated AAAm by Standard & Poor's. The FL PALM was rated AAAm by Standard & Poor's and fixed income and equity mutual funds are not rated. Florida PRIME was rated AAAm by Standard & Poor's.

## **Custodial Credit Risk**

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the District will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Section 218.415(18), Florida Statutes, requires the District to earmark all investments and 1) if registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a location that protects the governing body's interest in the security; 2) if in book entry form, the investment must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in this State as defined in Section 658.12, Florida Statutes, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this State, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or 3) if physically issued to the holder but not registered with the issuer or its agents, must be immediately placed for safekeeping in a secured vault. The District's investments in obligations of the United States Government agencies and instrumentalities and corporate debt securities are held by the safekeeping agent, in the name of the District. As of June 30, 2023, the District's investment portfolios were held with a third-party custodian as required by the District's investment policy.

The District's Early Retirement Trust Fund investment policy and Certificates of Participation, Series 2014A, Series 2021, trust agreement, require securities in those funds to be held by a safekeeping agent in the name of the District.

## **Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy has established asset allocation and issuer limits on the following investments which are designed to reduce concentration of credit risk of the District's investment portfolio. A maximum of 25 percent of available funds may be invested in the Florida PRIME, 100 percent of available funds may be invested in United States Government Securities, 50 percent of available funds may be invested in United States Government agencies with a 25 percent limit on individual issuers, 75 percent of available funds may be invested in Federal instrumentalities with a 30 percent limit on individual issuers, 50 percent of available funds may be invested in interest-bearing time deposit or money market accounts with a 25 percent limit on individual issuers, 50 percent of available funds may be invested in repurchase agreements with a 25 percent limit on individual issuers, 35 percent of available funds may be invested in commercial paper with a 10 percent limit on individual issuers, 25 percent of available funds may be invested in bankers' acceptances with a 5 percent limit on individual issuers, 25 percent of available funds may be invested in municipal obligations, 75 percent of available funds may be invested in registered investment companies (money market mutual funds) with a 50 percent limit of individual issuers, 75 percent of available funds may be invested in intergovernmental investment pools with a 50 percent limit on individual issuers.

The District's Early Retirement Plan (Plan) is governed by a separate investment policy that limits investment in equities to 85 percent of the total portfolio and limits the investment in any single issuer to 5 percent of the total portfolio. No investment by any one issuer represents 5 percent or more of the Plan's assets.

# NOTE V – DUE FROM OTHER GOVERNMENTAL AGENCIES

As of June 30, 2023, the District has a total of \$6,002,406 due from other agencies as follows:

- <u>General Fund \$394,431</u>
   \$230,783 is due from the Department of Children and Families for Medicaid Reimbursement.
   \$14,819 is due from the Federal government for various grants and programs.
   \$60,402 is due from the Department of Health-Martin County.
   \$62 is due from the Martin County Tax Collector for bank interest.
   \$88,365 is due from the Martin County/Hobe Sound Fish and Wildlife Refuge.
- <u>Special Revenue Food Services Fund \$284,171</u> \$284,171 is due from the Department of Agriculture for the Summer Feeding Program.
- <u>Special Revenue Other Federal Programs Fund \$583,813</u> \$583,813 is due from the Federal government for various grants and programs.
- <u>Special Revenue Federal Education Stabilization Fund \$2,097,191</u> \$2,097,191 is due from the Federal government for various grants and programs.
- <u>CO&DS Capital Outlay and Debt Service Program \$794</u> \$794 is due from the Department of Education.
- <u>Capital Project Local Capital Improvement Tax Fund \$21</u> \$21 is due from the Martin County Tax Collector for bank interest.
- <u>Capital Project Other Capital Projects Fund \$2,641,985</u>
   \$1,837,477 is due from the State of Florida for local sales tax levy collections.
   \$676,124 is due from the Martin County Tax Collector for impact fee collections.
   \$117,200 is due from the Federal government for various grants and programs.
   \$11,184 is due from the Florida Department of Revenue for the Fuel Tax Refund.

## NOTE VI - CAPITAL ASSETS

Changes in capital assets are presented in the table below:

Government Activities	Balance 7/1/2022	Additions	Deletions	Transfers (1)	Balance 6/30/2023
Capital Assets Not being Depreciated:	//1/2022			(1)	0/30/2023
Land	\$ 12,401,732	s -	s -	s -	\$ 12,401,732
Construction in Progress	46,149,635	57,293,358	J -	(5,854,063)	97.588.930
Subtotal	58,551,367	57,293,358		(5,854,063)	109,990,662
Suototai	56,551,507	57,293,350		(5,054,003)	109,990,002
Capital Assets being Depreciated:					
Improvements Other than Buildings	27,803,057	-	-	1,105,824	28,908,881
Buildings and Fixed Equipment	501,048,334	-	-	4,748,239	505,796,573
Furniture, Fixtures, and Equipment	32,164,495	4,548,895	1,676,886	-	35,036,503
Motor Vehicles	12,764,208	808,876	106,072	-	13,467,012
Property Under Capital Lease		-	· · ·	-	-
Audio Visual Materials and Software	4,429,040	-	-	-	4,429,040
Subtotal	578,209,134	5,357,770	1,782,958	5,854,063	587,638,009
Less Accumulated Depreciation for:					
Improvements Other than Buildings	17,209,990	1,009,340	-	-	18,219,330
Buildings and Fixed Equipment	180,971,913	9,829,008	-	-	190,800,921
Furniture, Fixtures, and Equipment	28,355,240	1.053.084	1,666,381	-	27,741,943
Motor Vehicles	10,270,813	1.046.095	123,151	-	11,193,758
Property Under Capital Lease				-	-
Audio Visual Materials and Software	4,429,040	-	-	-	4,429,040
Total Accumulated Depreciation	241,236,996	12,937,527	1,789,532	-	252,384,992
-					
Depreciable Capital Assets - Net	336,972,138	(7,579,757)	(6,573)	5,854,063	335,253,017
Governmental Activities Capital Assets, Net	\$ 395,523,505	\$ 49,713,601	\$ (6,573)	<b>\$</b> -	\$ 445,243,679

Note: (1) Transfers are a result of Construction in Progress being allocated to related assets.

#### A. SUBSCRIPTION-BASED IT ARRANGEMENTS

As discussed in Note I.G, the Districted implemented GASB Statement No. 96 ("GASB 96") in fiscal year 2023. Under GASB 96. The District established a capitalization threshold of \$1.4 million to be used when determining if SBITA obligations should be recorded on the government-wide Statement of Net Position as right-to-use assets and the associated liabilities.

Depreciation expense was charged to functions/programs of the District as follows:

Instruction	\$ 3,566,411
Student Support Services	25,161
Instructional Media Services	189,917
Instruction and Curriculum Development Services	2,089
Instructional Related Technology	366,231
General Administration	3,055
School Administration	392,105
Facilities Services	2,691,043
Fiscal Services	52,553
Food Services	793,250
Central Services	39,345
Student Transportation Services	832,458
Operation of Plant	3,204,391
Maintenance of Plant	252,733
Administrative Technology Services	526,598
Community Services	 187
Total Depreciation Expense	\$ 12,937,527

# NOTE VII – LONG-TERM OBLIGATIONS

## A. CERTIFICATES OF PARTICIPATION

The District entered into a financing arrangement, which was characterized as a lease-purchase agreement, with the Leasing Corporation whereby the District secured financing. The financing was accomplished through the issuance of Certificates of Participation to be repaid from the proceeds of rents paid by the District.

As a condition of the financing arrangement, the District has given a ground lease on District property to the Leasing Corporation, with a rental fee of \$1 per year. The property covered by the ground lease is, together with the improvements constructed thereon from the financing proceeds, leased back to the District. If the District fails to renew the lease and to provide for the rent payments through to term, the District may be required to surrender the site included under the Ground Lease Agreement for the benefit of the securers of the Certificates for a period of time specified by the arrangement which may be up to 30 years from the date of inception of the arrangement. The initial terms of the lease agreement for the Series 2005A is 20 years commencing on December 2005. The initial term of the Series 2014A, Refunding is 18 years.

The District entered into a financing arrangement on July 1, 2021, which was characterized as a leasepurchase agreement, with the Leasing Corporation, whereby the District secured financing for the acquisition, construction, and installation of certain education facilities in the total amount of \$40,000,000. The financing was accomplished through the issuance of Certificates of Participation, Series 2021. The initial term of the Series 2021 is 5 years.

The District property included in the ground lease under this arrangement is the Dr. David L. Anderson Middle School.

The lease payments are payable by the District, semiannually, on July 1 and January 1 at interest rates ranging from 3.0 to 5.0 percent.

The following is a schedule by years of future minimum lease payments under the lease agreement together with the present value of minimum lease payments as of June 30:

Fiscal Year	Principal	Interest	Total
2024	11,045,000	2,016,906	13,061,906
2025	11,595,000	1,450,906	13,045,906
2026	12,170,000	856,782	13,045,906
2027	2,025,000	522,156	2,547,156
2028	2,085,000	439,656	2,524,656
2029-2032	9,255,000	872,459	10,127,459
Total minimum lease payments	48,175,000	6,158,866	54,333,866
Plus: unamortized premium Total Certificates of	4,566,946		4,566,946
Participation	\$ 52,741,946	\$ 6,158,866	\$ 58,900,812

### **Certificates of Participation Combined**

### **B. BONDS PAYABLE**

Bonds payable as of June 30, 2023, are as follows:

		Annual	Amount
Bond Type	<b>Interest Rate</b>	Maturity to	Outstanding
State School Bonds:			
Series 2014A	5%	2024	247,000
Series 2017A	3% - 5%	2028	1,083,000
<b>Total Bonds Payable</b>			\$1,330,000

The various bonds were issued to finance capital outlay projects of the District. The following is a description of the bonded debt issues:

#### **State School Bonds**

These bonds are issued by the SBE on behalf of the District. The bonds mature serially and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax. The State's full faith and credit is also pledged as security for these bonds. Principal and interest payments, investment of Debt Service Fund resources, and compliance with reserve requirements are administered by the SBE and the SBA.

Annual requirements to amortize all bonded debt outstanding as of June 30, 2023, are as follows:

Bonds Payable					
Fiscal Year	Principal	Interest	Total		
2024	530,000	64,820	594,820		
2025	306,000	38,320	344,320		
2026	332,000	23,020	355,020		
2027	78,000	6,420	84,420		
2028	84,000	2,520	86,520		
Total	\$1,330,000	\$135,100	\$1,465,100		

## C. CHANGES IN LONG-TERM LIABILITIES

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

GOVERNMENTAL ACTIVITIES	Balance 7/1/2022	Additions	Deletions	Balance 6/30/2023	Due in One Year
Certificates of Participation	\$58,695,000	\$	\$10,520,000	\$48,175,000	\$11,045,000
certificates of Farticipation	\$38,095,000	-	\$10,520,000	φ+0,175,000	\$11,045,000
Unamortized Premiums	5,708,859	-	1,141,913	4,566,946	1,141,913
<b>Total Certificates of Participation</b>					
Payable	64,403,859	-	11,661,913	52,741,946	12,186,913
Bonds Payable	2,031,000	-	701,000	1,330,000	530,000
Compensated Absences Payable	10,967,062	2,547,346	914,682	12,599,726	914,682
Other Postemployment Benefits					
Obligation	52,031,828		10,309,054	41,722,774	2,269,139
Net Pension Liability	56,868,855	104,521,394	40,156,310	121,233,939	358,509
Total Governmental Activities	\$186,302,604	\$107,068,740	\$63,742,959	\$229,628,385	\$16,259,243
	Balance			Balance	Due in
BUSINESS-TYPE ACTIVITIES	7/1/2022	Additions	Deletions	6/30/2023	One Year
Other Postemployment Benefits					
Obligation	-	147,383.00	-	147,383.00	8,016.00
Compensated Absences Payable	-	234,101.92	6,861.64	227,240.28	6,861.64
<b>Total Business-Type Activities</b>	\$ -	\$ 381,484.92	\$ 6,861.64	\$ 374,623.28	\$ 14,877.64

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

## NOTE VIII - INTERFUND TRANSFERS AND ACTIVITIES

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

	<b>Transfers In</b>	<b>Transfers Out</b>
Major Funds:		
General	\$6,315,663	\$1,030,296
Capital Projects:		
Local Capital Improvement Tax	3,032,202	8,137,741
Other Capital Projects	256,560	13,828,512
Nonmajor Governmental Funds	14,148,263	756,138
Total	\$23,752,687	\$23,752,687

The purpose of the transfer out from the General Fund to the Enterprise Fund for the Extended Day Program. The purpose of the transfer out from Capital Projects – Public Education Capital Outlay Fund to the General Fund was for charter school PECO required disbursements. The purpose of the transfer out from Local Capital Improvement Tax Fund to the General Fund was for maintenance and property and casualty insurance. Transfers out from Capital Projects – Other Capital Outlay Fund to the General Fund was to provide the charter schools with their portion of the sales tax and safety grant proceeds. Transfers out from the Local Capital Improvement Tax Fund and the Capital Projects – Other Capital Outlay Fund to the Debt Service – Other Fund was made in order to make the required interest and principal payments on the 2014A and Series 2021 Certificates of Participation.

Due to/from other funds consisted of the following balances as of June 30, 2023:

	Interfund Receivables	Interfund Payables
Major Funds:		
General	\$712,667	-
Special Revenue:		
Other Federal Programs		235,653
Federal Education Stabilization		477,014
Total Interfund	\$712,667	\$712,667

The amounts payable to the General Fund are to cover temporary cash shortages, related to timing of receipts.

## NOTE IX – EMPLOYEE BENEFITS

The following is a summary of the balances reported in the government-wide statements for the District's pension plans:

Defined Benefit Pension Plans	]	Net Pension Liability	Ne	et Pension Asset	Deferred Dutflows of Resources	 erred Inflows Resources	Pen	sion Expense
Florida Retirement System HIS Pension Plan Early Retirement Plan	\$	87,820,055 33,413,884	\$	- - 796,288	\$ 35,503,080 6,505,719 1,462,266	\$ 1,278,618 7,135,244 1,116,279	\$	12,813,536 1,671,275 (395,494)
Total	\$	121,233,939	\$	796,288	\$ 43,471,065	\$ 9,530,141	\$	14,089,317

### A. FLORIDA RETIREMENT SYSTEM (FRS) – DEFINED BENEFIT PENSION PLAN

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 non-integrated 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 \$14.4 million 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 as follows:

- 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.
- Senior Management Service Members in senior management level positions.

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.

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 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 chart shows the percentage value for each year of service credit earned:

Class, Initial Enrollment, and Retirement Age/Years of Service	Percent Value
Regular Class 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 Class 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
Senior Management Service Class	2.00

As provided in Section 121.101, Florida Statutes, if the member is 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 is 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:

	<b>Percent of Gross Salary</b>				
Class	Employee	Employer <sup>(1)</sup>			
FRS, Regular	3.00	11.91			
FRS, Elected County Officers	3.00	57.00			
FRS, Senior Management Service	3.00	31.57			
DROP – Applicable to Members from all of the Above Classes	-	18.60			
FRS, Reemployed Retiree	(2)	(2)			

Notes:

(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 \$11,252,951 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.** As of June 30, 2023, the District reported a liability of \$87,820,055 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 2020-21 fiscal year contributions relative to the 2021-22 fiscal year contributions of all participating members. As of June 30, 2023, the District's proportionate share was 0.236024430 percent, which was an increase of 0.237662060 from its proportionate share measured as of June 30, 2021.

For the fiscal year ended June 30, 2023, the District recognized pension expense of \$12,813,536 related to the Plan. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	 rred Outflows f Resources	Deferred Inflows of Resources		
Differences between expected and actual experience	\$ 4,170,945	\$	-	
Change of assumptions	10,815,407		-	
Net difference between projected and actual earnings on FRS pension plan investments	5,798,747		-	
Changes in proportion and differences between				
District FRS contributions and proportionate				
share of contributions	3,465,030	1,2	78,618	
District FRS contributions subsequent to				
the measurement date	11,252,951		-	
Total	\$ 35,503,080	\$	1,278,618	

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$11,252,951, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Amount
\$5,618,218
2,512,140
(918,979)
15,011,204
748,927
\$22,971,510

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

Inflation	2.40 percent
Salary Increases	3.25 percent, average, including inflation
Investment rate of return	6.70 percent, net of pension plan investment expense, including inflation

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

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

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

Asset Class	Target Allocation <sup>(1)</sup>	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
ASSET Class	Anocation	<u> </u>	Ketuin	Deviation
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 (property)	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%

#### Note:

(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 used in the 2021 valuation was updated 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

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

	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.7%	6.7%	7.7%
District's proportionate share of the net pension liability	\$151,878,747	\$87,820,055	\$34,259,367_

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

#### **HIS Pension Plan**

**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.

<u>Contributions.</u> The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2023, the contribution rate was 0.37 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 \$2,107,208 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.** As of June 30, 2023, the District reported a net pension liability of \$33,413,884 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 one year, net of the District's proportionate share of the pension 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, 2021, and updated procedures were used to determine the net pension liability as of June 30, 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. As of June 30, 2022, the District's proportionate share was 0.315475406 percent, which was an decrease of 0.317255764 percent 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 \$1,671,275. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources		Deferred Inflows of Resources	
Differences between expected and				
actual experience	\$	1,014,190	\$	147,024
Change of assumptions		1,915,305		5,169,107
Net difference between projected and actual earnings on HIS pension plan investments		48,376		
Changes in proportion and differences between District HIS contributions and proportionate				
share of contributions		1,420,640		1,819,113
District HIS contributions subsequent to				
the measurement date		2,107,208		-
Total	\$	6,505,719	\$	7,135,244

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling \$2,107,208 will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

 Amount
\$ (657,491)
(398,349)
(232,301)
(319,992)
(792,647)
 (335,953)
\$ (2,736,733)

<u>Actuarial Assumptions</u>. The total pension liability in the July 1, 2021, 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. This is a change from the prior year mortality assumption which was based on the Generational RP-2000 with Projected Scale BB.

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 2.16percent to 3.45 percent.

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

	1%		Current	1%	
	Decrease	Ι	Discount Rate	Increase	
	 2.54		3.54	 4.54	
District's proportionate share of					
the net pension liability	\$ 38,228,227	\$	33,602,453	\$ 29,596,201	

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

#### B. 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 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 forfeited benefits of plan members.

Allocations to the Investment Plan member accounts during the 2022-23 fiscal year were as follows:

	Percent of	
	Gross	
Class	Compensation	
FRS, Regular	9.30	
FRS, Elected County Officers	14.34	
FRS, Senior Management Service	10.67	

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. Non-vested 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 \$14.4 million for the fiscal year ended June 30, 2023.

#### C. EARLY RETIREMENT PLAN

**Plan Description.** As authorized by Section 1012.685, Florida Statutes, the Board implemented an Early Retirement Plan (ERP) effective July 1, 1986. The ERP is a single-employer defined benefit pension plan. The Board administers ERP assets in a Pension Trust Fund and is responsible for their investment. The Board acts as the administrative agent for the ERP. The ERP does not issue a stand-alone financial report and is not included in the report of a public employee retirement system or another entity.

#### <u>Benefits Provided.</u>

The ERP provides District employees, who elected to retire under the early retirement provisions of the FRS, described in Note IX A, with a monthly benefit equal to the statutory reduction of the normal retirement benefits when early retirement proceeds the normal retirement. The amount of the monthly benefits will be equal to the reduction imposed on the retirement benefit by the FRS due to early retirement and will increase annually at the rate of 3 percent.

#### Employees Covered by Benefit Terms.

As of June 30, 2023, employee membership data related to the Plan were as follows:

#### **Summary of Population Statistics**

Inactive ERP Members or Beneficiaries Currently Receiving Benefits	64
Inactive ERP Members Entitled to But Not Yet Received Benefits	-
Active ERP Members	
Total ERP Members	64

The ERP is closed to new entrants.

#### Contributions.

The ERP was established by the Board on July 1, 1986 and may be amended by Board action. Pursuant to the ERP agreement, no contributions shall be required or permitted from any member. Board contributions shall be sufficient to meet the annual pension cost of the ERP and to amortize the unfunded actuarial accrued liability within 20 years based on an actuarial study. Subsequent changes in the level of the liability due to plan amendments or changes in actuarial assumptions are to be amortized on a straight-line basis over a period of 20 years.

All of the assets in the District's Pension Trust Fund are legally required reserves. None of the assets have been designated by the Board for any other specific purpose. No contributions were made in the current year, accordingly, there are no deferred outflows of resources for contributions made after the measurement date and before the end of the fiscal year.

Costs of administering the ERP are financed through the ERP's resources (employer contributions and investment earnings).

#### Investments.

#### **Investment Policy**

The ERP's investment policy is established and may be amended by the Board. The policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from drastically shifting asset class allocations over short time spans. The ERP's investment policy was amended on July 14, 2015 and is discussed in Note IV.

#### **Rate of Return**

For the year ended June 30, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was negative 9.09 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

#### Net Pension Liability (Asset).

The District's net pension liability (asset) was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2021. Update procedures were used to determine the net pension liability (asset) as of June 30, 2022.

The components of the net pension liability (asset) of the ERP as of June 30, 2023, were as follows:

Total Pension Liability	\$6,990,766
Plan Fiduciary Net Position	7,787,054
Net Pension Liability (Asset)	(\$796,288)
Plan Fiduciary Net Position as a Percentage of the	
Total Pension Liability	111.39%

#### Actuarial Assumptions.

The total pension liability was determined by an actuarial valuation as of July 1, 2021, using the following actuarial assumptions, applied to all periods included in the measurements:

Investment Rate of Return	5.5%
Projected Salary Increases	Not Applicable
Inflation Rate	2.5%
Postemployment Benefit Increases	3.0%

Mortality rates were based on RP-2000 Healthy Annuitant Mortality Tables with generational mortality projections from year 2000 using SOA projection scale BB. 100 percent White Collar Annuitant rates are used for female members, a blend of 50 percent White Collar rates with 50 percent Blue Collar rates are used for male participants.

The long-term expected rate of return on the ERP investments was determined using an economic building block approach that projects economic and corporate profit growth and takes into consideration the fundamental factors driving long-term real economic growth, our expectation for inflation, productivity, and labor force growth.

The long-term real expected rate of return of the ERP is 5.5 percent. The geometric real rates of return for each major asset class included in the ERP target allocation as of June 30, 2023, are summarized in the following table:

Asset Class	Target Allocation
Equity Investments	65%
Fixed Income Securities	35%
Total	100%
	Long-Term Expected
Asset Class	Rate of Return
Domestic Equity	7.70%
International Equity	7.50%
Emerging Markets Equity	7.50%
Core Fixed Income	4.00%
Investment Grade Corporate	5.00%
High Yield	5.20%
Emerging Markets Debt	5.70%

#### Discount Rate.

The single discount rate of 5.5 percent was used to measure the total pension liability. This single discount rate was based solely on the long-term expected rate of return on pension plan investments of 5.5 percent, without any requirement to incorporate municipal bond yields. The District complies with the State Statutes by making contributions to the trust in the amounts at least equal to the Actuarially Determined Contribution. Based on the current funded status and contribution policy, the ERP is expected to remain fully funded until all benefits are paid and, consequently, the pension plan's fiduciary net position together with the future contributions are expected to be available to finance all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

#### Changes in the Net Pension Liability (Asset).

	Increase (Decrease)			
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)	
Balances as June 30, 2022	\$7,498,390	\$9,798,049	(\$2,299,659)	
Changes for the year: Interest	393,487		393,487	
Differences between expected and	,		,	
actual experience Assumption changes Contributions - employer	(212,944)		(212,944)	
Net investment income Benefit payments, including refunds of		(1,308,264)	(1,308,264)	
employee contributions Administrative expense Other	(688,167)	(688,167) (14,564)	30,682	
Net changes	(507,624)	(2,010,995)	1,503,371	
Balances as of June 30, 2023	\$6,990,766	\$7,787,054	(\$796,288)	

#### Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate.

The following presents the net pension liability (asset) of the Plan calculated using the discount rate of 5.5 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (4.5 percent) or 1 percentage point higher (6.5 percent) than the current rate:

		Current Single Discount	
	1% Decrease	Rate Assumption	1% Increase
	4.5%	5.5%	6.5%
Net Pension Liability			
(Asset)	\$(266,128)	(\$796,288)	(\$1,264,515)

#### <u>Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to</u> <u>Pensions.</u>

For the year ended June 30, 2023, the District recognized pension expense of 395,494

As of June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to the ERP from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$1,462,266	\$1,116,279
Total	\$1,462,266	\$1,116,279

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the ERP will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amount
2024	(\$19,367)
2025	(5,599)
2026	5,385
2027	365,568
Total	\$345,987

### D. OTHER POSTEMPLOYMENT BENEFITS

Plan Description. The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District. Pursuant to Section 112.0801, Florida Statutes, the District must offer similar health care benefits for retired employees as it does 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 for health, dental, vision, and life insurance benefits. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the OPEB Plan on average than those of active employees. Additionally, certain retirees receive insurance coverage at a lower (explicitly subsidized) premium rate than active employees. All of the District's employees may become eligible for those benefits if they reach normal retirement age (as defined by the pension or investment option) and have at least 6 years of service with the District and are activating their pension upon separation from service. Also, in accordance with union contracts and District policy, the District pays 25 percent of this benefit for employees with 15 years of service, 50 percent for employees with 20 years of service, 75 percent for employees with 25 years of service, and 100 percent for employees with 30 years of service for those employees that retire and are under the age of 65 and not eligible for Medicare. For retirees over the age 65 or Medicare eligible, with 15 or more years of service with the District that were hired on or before June 30, 2011 and either (1) receive medical insurance benefit through the District as of December 31, 2015, or (2) the employee retires on or after December 31, 2015, will receive a District Health Insurance Subsidy in the amount of \$5 per month for each year of service for a maximum of 30 years. All service must be within the District. Retirees are required to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The OPEB Plan does not issue a stand-alone report and is not included in the report of a public employee retirement system or another entity. The OPEB Plan contribution requirements and benefit terms of the District and the OPEB Plan members are established and may be amended through 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 self-insured health and hospitalization plan for medical and prescription drug benefits and fully-insured life insurance coverage benefits for retirees and their dependents. The OPEB Plan provides an explicit subsidy as described above.

*Employees Covered by Benefit Terms.* As of June 30, 2023, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	1,014
Active Employees	2,129
Total	3,143

<u>*Total OPEB Liability.*</u> The District's total OPEB liability of \$41,870,157 was measured as of June 30, 2022 and was determined by an actuarial valuation as of June 30, 2022.

#### **Actuarial Assumptions and Other Inputs:**

Valuation Date: June 30, 2021

Measurement Date: June 30, 2022

#### Methods and Assumptions Used to Determine Total OPEB Liability:

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Discount Rate	3.69%
Salary Increases	Salary increase rates used in the July 1, 2020 actuarial valuation of the FRS for Regular Class members; 3.4 percent – 7.8 percent, including inflation.
Retirement Age	Retirement rates used in the July 1, 2020 actuarial valuation of the FRS for K-12 Instructional and non-K-12 Instructional Regular Class members. They are based on the results of a statewide experience study covering the period 2013 through 2018.
Mortality	Mortality tables used in the July 1, 2020 actuarial valuation of the FRS for K- 12 Instructional and non-K-12 Instructional Regular Class members. These rates were taken from adjusted Pub-2010 mortality tables published by SOA with generational mortality improvements using scale MP-2018. Adjustments to reference tables are based on the results of a statewide experience study covering the period 2013 through 2018.
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting at 6.45 percent, followed by 5.75 percent and gradually decreasing to an ultimate trend rate of 3.75 percent in 2040.
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.

<u>Changes to the Total OPEB Liability.</u> Below are the details regarding the total OPEB liability for the period from June 30, 2022 to June 30, 2023:

Total OPEB Liability – at 6/30/2023	\$52,031,827
Service cost	1,324,194
Interest on the Total OPEB Liability	1,002,793
Difference between expected and actual experience	-
of the Total OPEB Liability	
Changes in assumptions and other inputs	(10,234,263)
Benefit payments	(2,254,394)
Net change in Total OPEB Liability	(10,161,670)
Total OPEB Liability – at 6/30/2023	\$41,870,157

The changes of assumptions and other inputs were based on the following:

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

<u>Sensitivity of the Total OPEB Liability to Changes in the Discount Rate.</u> The following 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 or 1 percentage point higher than the current discount rate:

	<b>Current Discount</b>					
1% Decrease Rate Assumption 1% Increas						
2.69%	3.69%	4.69%				
\$47,237,432	\$41,870,157	\$37,381,886				

<u>Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend.</u> The following 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 and 1 percentage point higher than the current healthcare cost trend rates:

#### **Current Healthcare Cost**

1% Decrease	Trend Rate Assumption	1% Increase
\$40,549,599	\$41,870,157	\$43,407,049

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.** For the year ended June 30, 2023, the District recognized OPEB expense of \$707,045. On June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Dutflows	Deferred Inflows
Difference between expected and actual experience	\$ 517,110	\$628,009
Changes in assumptions and other inputs	6,093,356	13,314,953
Benefits Paid after the Measurement Date	 2,277,155	-
Total	 \$8,887,621	\$13,942,962

The total amount reported as deferred outflows of resources related to OPEB, totaling \$2,254,394 resulting from benefits paid subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the total OPEB liability in the year ending June 30, 2024. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in the OPEB expense as follows:

Fiscal Year Ending June 30,	
2024	(\$1,619,942)
2025	(1,564,794)
2026	(1,063,537)
2027	(1,019,423)
2028	(417,904)
Thereafter	(1,646,896)
Total	\$(7,332,496)

#### **NOTE X – OTHER INFORMATION**

#### A. 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	\$	20,730,851		
Categorical Program (Class Size Reduction)		19,276,131		
Motor Vehicle License Tax (Capital Outlay and Debt Service)		847,074		
Workforce Development Program		1,135,207		
Voluntary Prekindergarten		1,184,080		
Gross Receipts Tax (Public Education Capital Outlay)		756,138		
School Recognition		1,003,385		
Miscellaneous		1,096,245		
Total	\$	46,029,111		

Accounting policies relating to certain State revenue sources are described in Note I E.1.

### B. 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; third party injuries and/or property damage and natural disasters. The District is a member of the South Central Educational Risk Management Program (SCERMP), a consortium under which seven district school boards have established a public entity risk sharing-pool for Property, General Liability, Automobile Liability, Workers' Compensation, Government Crime and other coverage deemed necessary by the members of the SCERMP. Section 1001.42(12) (k), Florida Statutes, provides the authority for the District to enter into such a risk management program. The interlocal agreement and bylaws of SCERMP provide that risk of loss is transferred to the consortium. SCERMP is self-sustaining through member contributions (premiums) and purchased insurance coverage through commercial companies for claims in excess of specified amounts. Member school boards are also subject to supplemental contributions in the event of a deficiency except to the extent that the deficiency results from a specific claim against a member school board in excess of the coverage available, then such deficiency is solely the responsibility of that member school board.

The Board of Directors for SCERMP is composed of superintendents/finance directors or an authorized representative of all participating districts. Relation Insurance Services serves as the third party administrator, insurance broker, and fiscal agent for SCERMP.

Property damage coverage is managed by SCERMP by purchase of excess property coverage through commercial insurance carriers for property loss claims in excess of \$100,000 (except named wind and flood). The named wind/hurricane deductible is 5 percent of replacement cost value with a minimum of \$100,000 per occurrence and a maximum of \$25,000,000 per occurrence. The deductible for all other wind events is \$100,000. Special hazard flood area deductibles are \$500,000 per building and \$500,000 contents plus \$100,000-time element per occurrence. The flood deductible outside a special flood hazard area is \$100,000. SCERMP's purchased excess property loss limit during the 2021-22 fiscal year was \$100 million.

Workers' compensation claims are limited based on a per claim self-insured retention. The self-insured retention for the 2022-23 fiscal year was \$1 million. SCERMP purchases excess liability coverage through a commercial insurance carrier, which covers workers' compensation losses in excess of the self-insured retention. Employers' liability is included subject to a maximum of \$2,000,000 per occurrence. There were no significant reductions in insurance coverage during the fiscal year.

The District is protected by Section 768.28, Florida Statutes, under the doctrine of sovereign immunity, as it is now written, as it may be amended by the Legislature at future dates, which effectively limits the amount of liability of governmental entities for tort claims to \$200,000 per claim and \$300,000 per occurrence.

During the 2022-23 fiscal year, the Board provided health and prescription insurance through purchased commercial insurance. Dental and vision coverage were also provided through purchased commercial insurance under a separate agreement.

Settled claims resulting from these risks described above have not exceeded commercial insurance coverage in any of the past three fiscal years.

### C. SIGNIFICANT COMMITMENTS

#### Encumbrances

Appropriations in governmental funds are encumbered upon issuance of purchase orders for goods and services. Even though appropriations lapse at the end of the fiscal year, unfilled purchase orders of the current year are carried forward and the next year's appropriations are likewise encumbered.

The following is a schedule of encumbrances as of June 30, 2023:

		Major Funds					
	Capital Projects -						
	Local Capital	Other	Special Revenue -	Federal	Nonmajor	Total	
	Improvement	Capital	Other Federal	Education	Governmental	Governmental	
 General	Tax	Projects	Programs	Stabilization Fund	Funds	Funds	
\$ 631,644	\$ 30,457,269	\$ 12,332,618	<u>\$</u> -	\$ 1,384,816	\$ 269,257	\$ 45,075,603	

#### **Construction Contracts**

Encumbrances include the following construction contract commitments remaining as of June 30, 2023:

		Completed to				Balance	
Project		Contract Amount		Date	Committed		
Instructional Center Administrative Board Room Renov	Architect	\$ 578,211	\$	431,995	\$	146,216	
Jensen Beach Elementary School Replacement	Architect	1,349,411		1,297,627		51,784	
Jensen Beach High School Thermal Energy Storage	Architect	34,400 34,400		34,400		-	
Jensen Beach High School Thermal Energy Storage	Contractor	2,825,793		2,825,793		-	
Palm City Elementary School Replacement	Architect	1,262,624		1,223,403		39,221	
South Fork High School Athletic Complex	Architect	923,832		848,443		75,389	
Stuart Middle School	Architect	929,160		856,089		73,071	
Administration/Media/Food Svc Buildings	Contractor	1,005,682		1,005,682		-	
SMS Administration/Media/Food Svc Buildings	Contractor	18,421,387		5,699,328		12,722,059	
		\$ 27,330,500	\$	\$ 14,222,760		13,107,740	

#### District School Board of Martin County, Florida Required Supplementary Information – Schedule of Changes in the District's Total Other Postemployment Benefits Liability and Related Ratios

	2023	2022		2021		2020		2019
Total OPEB Liability								
Service cost	\$ 1,324,194	\$	1,312,621	\$	1,065,449	\$	1,202,488	\$ 1,167,839
Interest	1,002,793		1,137,243		1,314,598		1,745,521	1,695,732
Difference between expected and actual experience *	-		671,470		-		(1,212,201)	-
Changes in assumptions and other inputs	(10,234,263)		4,718,438		3,649,755		(5,920,096)	(387,213)
Benefit Payments	 (2,254,394)		(1,826,811)		(1,890,873)		(1,904,213)	 (1,946,032)
Net change in total OPEB liability	(10,161,670)		6,012,961		4,138,929		(6,088,501)	530,326
Total OPEB liability - beginning	 52,031,827		46,018,866		41,879,937		47,968,438	 47,438,112
Total OPEB liability - ending	\$ 41,870,157	\$	52,031,827	\$	46,018,866	\$	41,879,937	\$ 47,968,438
Covered-employee payroll	\$ 94,638,800	\$	91,882,330	\$	121,922,430	\$	99,240,446	\$ 93,440,036
Net OPEB liability as a percentage of covered-employee payroll	44.24%		56.63%		37.74%		42.20%	51.34%

No assets are accumulated in a trust that meets the criteria in Paragraph 4 of GASB Statement No. 75 to pay related benefits.

#### Changes of Assumptions:

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 salary increase rates were changed to reflect revisions made by FRS for its July 1, 2021 Actuarial Valuation.

The load for modeling the excise ("Cadillac") tax on healthcare plans was removed, as the excise tax no longer applies.

#### District School Board of Martin County, Florida Required Supplementary Information – Schedule of Changes in Net Pension and Related Ratios Early Retirement Plan Last 7 Fiscal Years

	2022	2021	2020	2019	2018	2017	2016
Total pension liability							
Interest	\$ 393,487	\$ 410,481	\$ 413,757	\$ 423,734	\$ 450,442	\$ 452,951	\$ 465,541
Difference between expected and and actual experience	(212,944)	(58,214)	211,472	77,234	(267,516)	148,344	(50,552)
Changes of assumptions					-	-	-
Benefit payments, including refunds of member contribut		(665,020)	(673,883)	(690,849)	(646,195)	(647,633)	(640,176)
Net change in total pension liability	(507,624)	(312,753)	(48,654)	(189,881)	(463,269)	(46,338)	(225,187)
Total pension liability – beginning	7,498,390	7,811,143	7,859,797	8,049,678	8,512,947	8,559,285	8,784,472
Total pension liability - ending (a)	\$ 6,990,766	\$ 7,498,390	\$ 7,811,143	\$ 7,859,797	\$ 8,049,678	\$ 8,512,947	\$ 8,559,285
Plan fiduciary net position							
Contributions - employer	\$ -	\$-	\$-	\$ -	\$-	\$ 700,000	\$ 1,200,000
Net investment income	(1,308,264)	2,234,386	497,713	521,580	709,653	762,784	64,392
Benefit payments, including refunds of member contribut		(665,020)	(673,883)	(690,849)	(646,195)	(647,633)	(640,176)
Administrative expense	(14,564)	(30,682)	(24,694)	(16,217)	(13,500)	(5,000)	(15,500)
Other	-	60,219					
Net change in plan fiduciary net position	(2,010,995)	1,598,903	(200,864)	(185,486)	49,958	810,151	608,716
Plan fiduciary net position - beginning	9,798,049	8,199,146	8,400,010	8,585,496	8,535,538	7,725,387	7,116,671
Plan fiduciary net position – ending (b)	\$ 7,787,054	\$ 9,798,049	\$ 8,199,146	\$ 8,400,010	\$ 8,585,496	\$ 8,535,538	\$ 7,725,387
Net pension liability (asset) – ending (a) – (b)	\$ (796,288)	\$(2,299,659)	\$ (388,003)	\$ (540,213)	\$ (535,818)	\$ (22,591)	\$ 833,898
DI (clication de la company) de la company							
Plan fidicuiary net position as a percentage of total pension liability	the 111.39%	130.67%	104.97%	106.87%	106.66%	100.27%	90.26%
Covered payroll"	\$ -	\$ -	\$-	\$ -	\$ -	\$ -	\$ -
Net pension liability (asset) as a percentage of covered payroll	NłA	N/A	N/A	N/A	N/A	N/A	N/A

\*There are no active participants in the Plan

#### District School Board of Martin County, Florida Required Supplementary Information – Schedule of Employer Contributions Early Retirement Plan Last 10 Fiscal Years

	2023	2022	2021	2020	2019
		\$	\$	\$	\$
Actuarially determined contribution	TBD	27,430	21,100	15,825	9,537
Contributions in relation to the actuarially determined contribution <sup>(1)</sup>					
-		TBD		-	-
		\$	\$	\$	\$
Contribution deficiency (excess)	TBD	21,100	21,100	15,825	9,537
Covered-employee payroll	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of					
covered-employee payroll	N/A	N/A	N/A	N/A	N/A
covered-employee payton	$11/\Lambda$	11/1	$1\sqrt{\Lambda}$	$1 \sqrt{\Lambda}$	$1 \sqrt{\Lambda}$

#### Notes to Schedule of Contributions:

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Valuation Date:	July 1, 2021
Measurement Date:	June 30, 2022
Note:	Total Pension Liability was developed by employing update procedures to roll forward to the measurement date amounts from an actuarial valuation as of $7/1/2021$ .

#### Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Inflation	2.5%
Salary Increases	Not applicable; there are no active participants
Investment Rate of Return	5.5%
Retirement Age	Not applicable; there are no active participants
Mortality	Mortality rates are the same as used in the July1, 2019 actuarial valuation of the Florida Retirement System for K-12 Instructional Regular Class members. These rates were taken from adjusted Pub-2010 mortality tables published by SOA with generational mortality improvements using scale MP-2018. Adjustments to reference tables are based on the results of a statewide experience study covering the period 2013 through 2018.

2018	2017	2016	2015	2014
\$ 10,597	\$ 207,988	\$ 252,718	\$ 637,322	\$ 393,798
	700,000	1,200,000	1,200,000	400,000
\$ 10,597	\$ (492,012)	\$ (947,282)	\$ (562,678)	\$ (6,202)
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A

Other Information:

Post-employment Benefit

Increase: 3.0%

Notes: See Discussion of Valuation Results in the July 1, 2021, Actuarial Valuation Report.

#### District School Board of Martin County, Florida Required Supplementary Information – Schedule of Investment Returns Early Retirement Plan

	2023	2022	2021	2020	2019	2018	2017	2016
Annual money-weighted rate of return, net of investment expense	9.09%	-14.05%	28.29%	5.84%	5.95%	7.9%	10.3%	1.0%

#### District School Board of Martin County, Florida Required Supplementary Information – Schedule of the District's Proportionate Share of Net Pension Liability Florida Retirement System Pension Plan<sup>(1)</sup>

	 2022		2021	_	2020		2019	 2018	 2017		2016		2015
District's portion of the FRS net pension liability	0.236024430%	0	.237662060%		0.229236201%		0.215217107%	0.226861414%	0.227195853%	l	0.229067379%	l	0.238509596%
District's proportionate share of the FRS net pension liability	\$ 87,820,055	\$	17,952,667	\$	99,354,348	\$	74,117,775	\$ 68,331,834	\$ 67,203,009	\$	57,839,693	\$	30,806,713
District's covered payroll $^{\left( 2\right) }$	\$ 127,090,613	\$	112,408,963	\$	115,736,635	S	104,820,835	\$ 104,152,309	\$ 101,594,431	\$	98,856,889	\$	95,231,581
District's proportionate share of the FRS net pension liability as a percentage of its covered payroll	69.10%		15.97%		85.85%		70.71%	65.61%	66.15%		58.51%		32.35%
FRS Plan fiduciary net position as a percentage of the total pension liability	82.89%		96.40%		78.85%		82.61%	84.26%	83.89%		84.88%		92.00%

#### Notes:

- (1) The amounts presented for each fiscal year were determined as of June 30.
- (2) Covered payroll includes all salaries and wages paid to employees enrolled in the FRS Defined Benefit Plan and Defined Contribution Plan.
- (3) Changes of Assumptions. Decreasing the maximum amortization period to 20 years for all current and future amortization bases.

#### District School Board of Martin County, Florida Required Supplementary Information – Schedule of District Contributions Florida Retirement System Pension Plan<sup>(1)</sup>

	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required FRS contribution	\$ 11,252,951	\$ 10,071,592	\$ 9,053,898	\$ 7,616,503	\$ 6,673,283	\$ 6,465,368	\$ 5,914,467	\$ 5,586,173
FRS contributions in relation to the contractually required contribution	(11,252,951)	(10,071,592)	(9,053,898)	(7,616,503)	(6,673,283)	(6,465,368)	(5,914,467)	(5,586,173)
FRS contribution deficiency (excess)	<u>\$</u>	\$-	\$-	\$ -	<u>\$</u>	<u>\$</u>	\$ -	\$ -
District's covered payroll <sup>(2)</sup>	\$127,090,613	\$115,028,624	\$112,408,963	\$115,736,635	\$ 104,820,835	\$104,152,309	\$ 101,594,431	\$ 98,856,889
FRS contributions as a percentage of covered payroll	8.85%	8.76%	8.05%	6.58%	6.37%	6.21%	5.82%	5.65%

Notes:

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

(2) Covered payroll includes all salaries and wages paid to employees enrolled in the FRS Defined Benefit Plan and Defined Contribution Plan. 3

#### District School Board of Martin County, Florida Required Supplementary Information – Schedule of the District's Proportionate Share of Net Pension Liability Health Insurance Subsidy Pension Plan<sup>(1)</sup>

	 2022	 2021	2020	2019	2018	2017	2016	2015
District's portion of the HIS net pension liability	0.315475406%	0.317255765%	0.334277124%	0.311837114%	0.318813073%	0.318610851%	0.320228973%	0.313878780%
District's proportionate share of the HIS net pension liability	\$ 33,413,884	\$ 38,916,189	\$ 40,814,692	\$ 34,891,452	\$ 33,743,534	\$ 34,067,342	\$ 37,321,360	\$ 32,010,698
District's covered payroll $^{(2)}$	\$ 115,028,624	\$ 112,408,963	\$ 115,736,635	\$ 104,820,835	\$ 104,152,309	\$ 101,594, <mark>4</mark> 31	\$ 98,856,889	\$ 95,231,581
District's proportionate share of the HIS net pension liability as a percentage of its covered payroll	29.05%	34.62%	35.27%	33.29%	32.40%	33.53%	37.75%	33.61%
HIS Plan fiduciary net position as a percentage of the total pension liability	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%

Notes:

- (1) The amounts presented for each fiscal year were determined as of June 30.
- (2) Covered payroll includes all salaries and wages paid to employees enrolled in the FRS Defined Benefit Plan and Defined Contribution Plan.
- (3) Change of Assumptions. The municipal bond rate used to determine total pension liability was increased from 2.16 percent to 3.54 percent.

#### District School Board of Martin County, Florida Required Supplementary Information – Schedule of District Contributions Health Insurance Subsidy Pension Plan<sup>(1)</sup>

	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required HIS contribution	\$ 2,107,208	\$ 1,908,892	\$ 1,864,832	\$ 1,926,282	\$ 1,731,601	\$ 1,728,931	\$ 1,686,181	\$ 1,641,378
HIS contributions in relation to the contractually required contribution	(2,107,208)	(1,908,892)	(1,864,832)	(1,926,282)	(1,731,601)	(1,728,931)	(1,686,181)	(1,641,378)
HIS contribution deficiency (excess)			\$ -	\$ -	\$ -	\$ -	<u>\$ -</u>	\$ -
District's covered payroll <sup>(2)</sup>	\$ 127,090,613	\$115,028,624	\$ 112,408,963	\$ 115,736,635	\$ 104,820,835	\$ 104,152,309	\$ 101,594,431	\$98,856,889
HIS contributions as a percentage of covered payroll	1.66%	1.66%	1.66%	1.66%	1.65%	1.66%	1.66%	1.66%

Notes:

- (1) The amounts presented for each fiscal year were determined as of June 30.
- (2) Covered payroll includes all salaries and wages paid to employees enrolled in FRS Defined Benefit Plan and Defined Contribution Plan.

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

		Budgeted Amo	ounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct Federal Through State and Local	3100 3200	274,412.00 688,136.00	272,411.00 687,402.33	272,411.00 687,402.33	0.00
State Sources	3300	43,474,456.00	43,953,667.00	43,953,667.00	0.00
Local Sources:	5500	13,171,120100	10,700,007100	10,000,000,000	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423	133,483,984.00	134,116,006.80	134,116,006.80	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			0.00	0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,			0.00	0.00
Capital Projects	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 Total Local Sources	3400	4,885,442.00 138,369,426.00	<u>11,191,352.61</u> 145,307,359.41	<u>11,191,352.61</u> 145,307,359.41	0.00
Total Revenues	3400	182,806,430.00	190,220,839.74	190,220,839.74	0.00
EXPENDITURES		102,000,100.00	190,220,039.71	190,220,039.71	0.00
Current:					
Instruction	5000	130,165,582.38	117,235,235.28	117,235,235.28	0.00
Student Support Services	6100	8,985,700.63	10,108,407.27	10,108,407.27	0.00
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	2,261,385.07 2,360,941.65	2,391,494.19 2,555,282.95	2,391,494.19 2,555,282.95	0.00
Instruction and Curriculum Development Services	6300	2,360,941.65	2,555,282.95	2,555,282.95	0.00
Instruction-Related Technology	6500	2,671,662.91	2,358,228.22	2,358,228.22	0.00
Board	7100	536,871.09	605,724.72	605,724.72	0.00
General Administration	7200	1,384,501.00	1,206,417.68	1,206,417.68	0.00
School Administration	7300	10,851,391.54	11,975,653.00	11,975,653.00	0.00
Facilities Acquisition and Construction	7410	1,816,890.00	1,755,137.30	1,755,137.30	0.00
Fiscal Services Food Services	7500	1,340,392.00 91,111.00	1,675,868.97 156,834.00	1,675,868.97 156,834.00	0.00
Central Services	7700	6,266,672.27	6,750,989.16	6,750,989.16	0.00
Student Transportation Services	7800	6,537,269.66	7,341,892.63	7,341,892.63	0.00
Operation of Plant	7900	24,352,721.67	22,787,261.87	22,787,261.87	0.00
Maintenance of Plant	8100	4,867,117.69	5,403,982.57	5,403,982.57	0.00
Administrative Technology Services	8200	743,856.46	702,990.50	702,990.50	0.00
Community Services Debt Service: (Function 9200)	9100	277,016.33	203,238.52	203,238.52	0.00
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
Capital Outlay:	7420			0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay	7420 9300		282,513.12	0.00 282,513.12	0.00
Total Expenditures	5500	208,373,740.23	197,453,248.65	197,453,248.65	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(25,567,310.23)	(7,232,408.91)	(7,232,408.91)	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793	<u> </u>	<u> </u>	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		10 726 75	0.00	0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760		10,736.75	10,736.75	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 Payments to Refunding Escrow Agent (Function 9299)	894 760			0.00	0.00
Transfers In	3600	 	6,315,662.69	6,315,662.69	0.00
Transfers Out	9700		(1,030,295.84)	(1,030,295.84)	0.00
Total Other Financing Sources (Uses)		0.00	5,296,103.60	5,296,103.60	0.00
SPECIAL ITEMS				Т	
EXTRAORDINARY ITEMS	╂────┼─			0.00	0.00
LATRAURDINART ITENIS				0.00	0.00
Net Change in Fund Balances	+ +	(25,567,310.23)	(1,936,305.31)	(1,936,305.31)	0.00
Fund Balances, July 1, 2022	2800	43,084,503.12	43,084,503.12	43,084,503.12	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2023	2700	17,517,192.89	41,148,197.81	41,148,197.81	0.00

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

	<u> </u>	Dudgeted	Amounto		<b>X</b> 7 <sup>1</sup> <sup>1</sup> /1
	Account	Budgeted	Amounts	Actual	Variance with Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources Local Sources:	3300			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			0.00	0.00
Capital Projects Local Sales Taxes	3423 3418, 3419			0.00 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 EXPENDITURES		0.00	0.00	0.00	0.00
EXPENDITURES Current:					
Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology Board	6500 7100			0.00 0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services Student Transportation Services	7700 7800			0.00	0.00
Operation of Plant	7800			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
Debt Service: (Function 9200)					
Redemption of Principal Interest	710 720			0.00 0.00	0.00
Dues and Fees	720			0.00	0.00
Other Debt Service	791			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00 0.00	0.00
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00
Issuance of Bonds	3710			0.00	0.00
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 3793			0.00	0.00
Premium on Lease-Purchase Agreements 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 Premium on Refunding Bonds	3715 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 Transfers Out	3600 9700			0.00 0.00	0.00
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00
SPECIAL ITEMS	1 1	0.00	0.00	0.00	0.00
				0.00	0.00
EXTRAORDINARY ITEMS					
	<b>↓</b>	A		0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2022	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2800			0.00	0.00
Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	0.00

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

	Budgeted Amounts						
	Account	Budgeted All	lounts	Actual	Variance with Final Budget -		
	Number	Original	Final	Amounts	Positive (Negative)		
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		
Local Sources:							
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	3412, 3421,			0.00	0.00		
Debt Service	3423			0.00	0.00		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,						
Capital Projects	3423			0.00	0.00		
Local Sales Taxes Charges for Service - Food Service	3418, 3419 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 Current:							
Instruction	5000			0.00	0.00		
Student Support Services	6100			0.00	0.00		
Instructional Media Services	6200			0.00	0.00		
Instruction and Curriculum Development Services Instructional Staff Training Services	6300			0.00	0.00		
Instructional Staff Training Services Instruction-Related Technology	6400 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 Food Services	7500 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 Community Services	8200 9100			0.00	0.00		
Debt Service: (Function 9200)	9100			0.00	0.00		
Redemption of Principal	710			0.00	0.00		
Interest	720			0.00	0.00		
Dues and Fees	730			0.00	0.00		
Other Debt Service Capital Outlay:	791			0.00	0.00		
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) 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 Discount on Lease-Purchase Agreements	3793 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 Premium on Refunding Bonds	3715 3792			0.00	0.00		
Discount on Refunding Bonds	892			0.00	0.00		
Refunding Lease-Purchase Agreements	3755			0.00	0.00		
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00		
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00		
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600			0.00	0.00		
Transfers Out	9700			0.00	0.00		
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00		
SPECIAL ITEMS							
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 Adjustments to Fund Balances	2800			0.00	0.00		
Fund Balances, June 30, 2023	2891 2700	0.00	0.00	0.00	0.00		

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

		Budgeted	Budgeted Amounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES	Tumber	onginai	1 mm	7 milounts	roshive (roganive)
Federal Direct	3100			0.00	0.00
Federal Through State and Local State Sources	3200 3300	28,256,956.16	33,082,746.63	15,350,289.63 0.00	(17,732,457.00) 0.00
Local Sources:	5500			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423			0.00	0.00
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 Total Revenues	3400	0.00 28,256,956.16	0.00 33,082,746.63	0.00 15,350,289.63	0.00
EXPENDITURES		28,230,930.10	55,082,740.05	15,550,289.05	(17,732,457.00)
Current:					
Instruction	5000	13,688,040.83	17,398,557.61	8,498,433.80	8,900,123.81
Student Support Services	6100	4,404,962.79	4,120,403.02	1,340,001.70	2,780,401.32
Instructional Media Services	6200	0.00	5,131.91	5,131.91	0.00
Instruction and Curriculum Development Services	6300 6400	1,130,093.63	883,765.06	<u>126,197.97</u> 133,572.60	757,567.09 467,890.21
Instructional Staff Training Services Instruction-Related Technology	6400 6500	317,580.56 2,064,600.12	601,462.81 1,977,600.12	763,762.24	467,890.21
Board	7100	2,004,000.12	0.00	0.00	1,213,057.00
General Administration	7200	1,396,648.81	1,630,503.06	690,694.65	939,808.41
School Administration	7300	31,500.00	36,322.93	36,322.93	0.00
Facilities Acquisition and Construction	7410	0.00	453.54	453.54	0.00
Fiscal Services	7500	1,389,169.74	1,005,510.14	1,003,168.00	2,342.14
Food Services Central Services	7600 7700	0.00 1,623,533.84	172,772.04 970,828.87	141,992.04 241,835.76	30,780.00 728,993.11
Student Transportation Services	7800	559,720.25	369,084.95	139,255.73	229,829.22
Operation of Plant	7900	675,193.61	875,045.03	447,380.00	427,665.03
Maintenance of Plant	8100	40,000.00	52,356.55	36,201.55	16,155.00
Administrative Technology Services	8200	704,435.98	704,641.99	24,921.90	679,720.09
Community Services	9100	231,476.00	628,521.80	71,178.11	557,343.69
Debt Service: (Function 9200) Redemption of Principal	710			0.00	0.00
Interest	710 720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420		1 (10 705 00	0.00	0.00
Other Capital Outlay Total Expenditures	9300	28,256,956.16	<u>1,649,785.20</u> 33,082,746.63	<u>1,649,785.20</u> 15,350,289.63	0.00 17,732,457.00
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
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750			0.00 0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750			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 Face Value of Refunding Bonds	3760 3715			0.00 0.00	0.00
Premium on Refunding Bonds	3713			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760			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	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	0.00	0.00	0.00	0.00

# DISTRICT SCHOOL BOARD OF MARTIN 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	Budgeted	Amounts	Actual	Variance with Final Budget -			
	Number	Original	Final	Amounts	Positive (Negative)			
REVENUES								
Federal Direct Federal Through State and Local	3100 3200			0.00	0.00			
State Sources	3200			0.00 0.00	0.00			
Local Sources:	5500			0.00	0.00			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,							
Operational Purposes	3423			0.00	0.00			
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			0.00	0.00			
Capital Projects	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 Other Local Revenue	3496			0.00 0.00	0.00			
Total Local Sources	3400	0.00	0.00	0.00	0.00			
Total Revenues		0.00	0.00	0.00	0.00			
EXPENDITURES								
Current:								
Instruction Student Support Services	5000 6100			0.00	0.00			
Student Support Services Instructional Media Services	6100			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 School Administration	7200 7300			0.00 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 Operation of Plant	7800 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			
Debt Service: (Function 9200)								
Redemption of Principal	710			0.00	0.00			
Interest Dues and Fees	720 730			0.00 0.00	0.00			
Other Debt Service	791			0.00	0.00			
Capital Outlay:								
Facilities Acquisition and Construction	7420			0.00	0.00			
Other Capital Outlay	9300	0.00	0.00	0.00	0.00			
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00 0.00	0.00			
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00			
Issuance of Bonds	3710			0.00	0.00			
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 3793			0.00	0.00			
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	893			0.00 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 Face Value of Refunding Bonds	3760 3715			0.00	0.00			
Premium on Refunding Bonds	3792			0.00	0.00			
Discount on Refunding Bonds	892			0.00	0.00			
Refunding Lease-Purchase Agreements	3755			0.00	0.00			
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00			
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00			
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600			0.00 0.00	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	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	0.00	0.00	0.00	0.00			

	1		Special Rev	enue Funds	
	Account	Food Services	Other Federal Programs	Miscellaneous Special Revenue	Total Nonmajor Special Revenue
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	410	420	490	Funds
ASSETS Cash and Cash Equivalents	1110	7,155,915.02	0.00	0.00	7,155,915.02
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00 12,556.86
Accounts Receivable, Net Interest Receivable on Investments	1131 1170	8,981.00 0.00	3,575.86	0.00	12,556.86
Due From Other Agencies	1220	284,096.80	583,813.45	0.00	867,910.25
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Insurer Deposits Receivable	1180 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 Prepaid Items	1150 1230	<u>302,832.46</u> 0.00	0.00	0.00	302,832.46
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Total Assets		7,751,825.28	587,389.31	0.00	8,339,214.59
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 Total Assets and Deferred Outflows of Resources		0.00 7,751,825.28	0.00 587,389.31	0.00	0.00 8,339,214.59
LIABILITIES, DEFERRED INFLOWS OF RESOURCES		/,/31,823.28	387,389.31	0.00	8,559,214.59
AND FUND BALANCES					
	2125				
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00 64,687.66	0.00 163.655.43	0.00	0.00 228,343.09
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	631,179.02	109,259.89	0.00	740,438.91
Sales Tax Payable Current Notes Payable	2260 2250	0.00	0.00	0.00	0.00
Accrued Interest Payable	2230	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies Due to Budgetary Funds	2230 2161	0.00	78,821.07 235,652.92	0.00	78,821.07 235,652.92
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 Other Postemployment Benefits Liability	2115 2116	0.00	0.00	0.00	0.00
Judgments Payable	2110	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 Matured Bonds Payable	2150 2180	0.00	0.00	0.00	0.00
Matured Bonds Payable Matured Interest Payable	2180	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 DEFERRED INFLOWS OF RESOURCES		695,866.68	587,389.31	0.00	1,283,255.99
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00
FUND BALANCES		0.00	0.00	0.00	0.00
Nonspendable:					
Inventory	2711 2712	302,832.46	0.00	0.00	302,832.46
Prepaid Amounts Permanent Fund Principal	2712	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	302,832.46	0.00	0.00	302,832.46
Restricted for: Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00
Restricted for	2729	6,753,126.14	0.00	0.00	6,753,126.14
Restricted for	2729 2720	<u>0.00</u> 6.753,126,14	0.00	0.00	0.00 6,753,126.14
Committed to:	2720	0,755,120.14	0.00	0.00	0,700,120.14
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 2739	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00
Assigned to:	2741	A	A	A	· · ·
Special Revenue Debt Service	2741 2742	0.00	0.00	0.00	0.00
Capital Projects	2742	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00
Assigned for	2749 2749	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2749	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities Deformed Inflows of	2700	7,055,958.60	0.00	0.00	7,055,958.60
Total Liabilities, Deferred Inflows of Resources and Fund Balances		7,751,825.28	587,389.31	0.00	8,339,214.59
icesources and Fund Datances	1	1,151,025.28	207,207.21	0.00	6,535,214.39

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

June	30	2023	
June	30,	2023	

	Debt Service Funds						
		SBE/COBI	Special Act	Sections 1011.14 &	Motor Vehicle	District	Other
	Account	Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	Bonds	Debt Service
ACCETCAND DECEMBED OUTELOWS OF DESCUDIES	Number	210	220	230	240	250	290
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS							
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	35,033.85	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	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
Interest Receivable on Investments	1170	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
Due From Budgetary Funds Due From Insurer	1141 1180	0.00	0.00	0.00	0.00	0.00	0.00 0.00
Deposits Receivable	1210	0.00	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	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	2,164,017.89
Inventory	1150	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
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		35,033.85	0.00	0.00	0.00	0.00	2,164,017.89
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		35,033.85	0.00	0.00	0.00	0.00	2,164,017.89
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES							
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	21120	0.00	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	0.00
Accounts Payable	2120	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
Current Notes Payable	2250 2210	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210	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
Due to Budgetary Funds	2161	0.00	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	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	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	0.00
Judgments Payable	2130 2140	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	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
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	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	0.00
FUND BALANCES							
Nonspendable:							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts Permanent Fund Principal	2712 2713	0.00	0.00	0.00	0.00	0.00	0.00 0.00
Other Not in Spendable Form	2713	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:							
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	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	0.00
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00 35,033.85	0.00	0.00	0.00	0.00	0.00
Capital Projects	2725	0.00	0.00	0.00	0.00	0.00	2,164,017.89
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	35,033.85	0.00	0.00	0.00	0.00	2,164,017.89
Committed to:							
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732 2739	0.00	0.00	0.00	0.00	0.00	0.00 0.00
Committed for	2739	0.00	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	0.00
Assigned to: Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2741	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	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	0.00
Total Unassigned Fund Balances Total Fund Balances	2750 2700	0.00 35,033.85	0.00	0.00	0.00	0.00	0.00 2,164,017.89
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	30,033.85	0.00	0.00	0.00	0.00	2,104,017.89
Resources and Fund Balances		35,033.85	0.00	0.00	0.00	0.00	2,164,017.89
			5100	5100	5100	5.00	_,,

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

		ARRA Economic	Total Nonmajor
	Account	Stimulus Debt Service	Debt Service
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	299	Funds
ASSETS			
Cash and Cash Equivalents	1110	0.00	0.00
Investments Taxes Receivable, Net	1160 1120	0.00	35,033.85
Accounts Receivable, Net	1120	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00
Due From Other Agencies	1220	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00
Due From Insurer	1180	0.00	0.00
Deposits Receivable	1210 1142	0.00 0.00	0.00
Due From Internal Funds Cash with Fiscal/Service Agents	1142	0.00	2,164,017.89
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	2,199,051.74
DEFERRED OUTFLOWS OF RESOURCES	1010	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives Total Deferred Outflows of Resources	1910	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	2,199,051.74
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			_,,
LIABILITIES Cash Overdraft	2125	0.00	0.00
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00
Payroll Deductions and Withholdings	2110	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 2220	0.00	0.00
Deposits Payable Due to Other Agencies	2220	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00
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 Construction Contracts Payable	2130 2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2140	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 DEFERRED INFLOWS OF RESOURCES		0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Deferred Revenues	2630	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00
FUND BALANCES			
Nonspendable:	2711	0.00	0.00
Inventory Prepaid Amounts	2711 2712	0.00	0.00
Permanent Fund Principal	2712	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00
Restricted for:			
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs State Required Carryover Programs	2722 2723	0.00	0.00
Local Sales Tax and Other Tax Levy	2723	0.00	0.00
Debt Service	2725	0.00	35,033.85
Capital Projects	2726	0.00	2,164,017.89
Restricted for	2729	0.00	0.00
Restricted for	2729	0.00	0.00
Total Restricted Fund Balances Committed to:	2720	0.00	2,199,051.74
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
Assigned to:	0741	0.00	0.00
Special Revenue Debt Service	2741 2742	0.00	0.00
Capital Projects	2742	0.00	0.00
Permanent Fund	2743	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
Fotal Fund Balances	2700	0.00	2,199,051.74
Total Liabilities, Deferred Inflows of			

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

Performance         Special Distance         Special Distance         Part Latence         Distance         Distance <thdistance< th=""> <thdistance< th=""> <thd< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>Capital Projects Funds</th></thd<></thdistance<></thdistance<>								Capital Projects Funds
Network(CRU)BookDist. 57. (a)Capit 50% (CR)Dist. 57. (a)Dist.			Capital Outlay Bond Issues	Special Act	Sections 1011.14 &	Public Education	District	
NUMBMUM		Account						
NNTP ControlNNTP							350	
Chard Column         110         100         0.00	ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
Search         100         0.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								
Tane Resolve Value         179         160         1.50         1.60								5,441,341.62
Summer Manual Processing Section 2011         COUNT Processing Section 2011								
Number Accounts Inclusion         11%         0.00         0								
Bachman (120)         100         000         <								
She handbarg         Disk hand								
She housan         1100         0.00								
Image income         128         0.00								0.00
Barban (source)         112         0.00								0.00
Call Article Agent         1114         0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>								0.00
Interse         1150         0.00								
Specific has         100         0.00								
Ling Internation         140         0.00								
Tard Asse:         Image of a strain of a stra								
INPERAID OFTLONS OF HEADURES         INPERAID         INPERAID <thinperaid< th=""> <thinperaid< th=""> <thinpe< td=""><td></td><td>1460</td><td></td><td></td><td></td><td></td><td></td><td></td></thinpe<></thinperaid<></thinperaid<>		1460						
Nominal Detrone in Far Visio (Fibling) Environme         900         0.00			0.00	0.00	0.00	0.00	0.00	5,442,135.29
Tail Information of Neuronal Control Stream         0.00								
Tard Altorie Duffices of Recents         00         00         0		1910						0.00
IAM ITAN DEPERTS INTRODUCES         00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>								0.00
NP NO NALAYS         N         N         N         N           LADULTS         210         00			0.00	0.00	0.00	0.00	0.00	5,442,135.29
LANELINS Cal OverlandImage: state of the								
chail considiant21256.606.006.006.006.006.006.00Const Solves all With Sing21006.00<								
Started Starts and Sards         310         0.00         0.								
Sparth Dackston of Waladage         210         0.01         0.00 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></th<>								0.00
Excert Psych         210         0.0         0.00								0.00
Sar Tra Pools         200         600         <								0.00
Carener Notes Papels         230         0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>								0.00
Scared Bysels         220         0.00         0.01         0.00								0.00
Byook pools         220         400         400         400         600 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></th<>								0.00
Die Work Agenes         220         0.00								0.00
Date Department         2161         0.00			0.00	0.00	0.00	0.00	0.00	0.00
Dee to Read Final         212         0.00         0.00         0.00         0.00         0.00         0.00           Deres Final Ager         220         0.00         0	Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	447.07
Bree Field Ager         2200         0.00         0.00         0.00         0.00         0.00         0.00         0.00           Other Neurophone Receff Lablity         2116         0.00 <td>Due to Budgetary Funds</td> <td>2161</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
Finsten Liability         115         0.00         0.00         0.00         0.00         0.00         0.00           Dider Potengobergenet Bleefs Liability         710         0.01         0.00         0	Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
Other Postergloyment Rearing Labelity         2116         0.00	Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Judgmens Psyche         2130         0.00	Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable         2140         0.00	Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00
Constructs Papels         Estind Perenting         2150         0.00         0.00         0.00         0.00         0.00         0.00           Matried Book Papels         2180         0.00 </td <td>Judgments Payable</td> <td>2130</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Manusel Bools Papable         2180         0.00	Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00
Mater         Dyable         2190         0.00         0.00         0.00         0.00         0.00         0.00           Unavailable Revenes         2410         0.00 </td <td>Construction Contracts Payable - Retained Percentage</td> <td>2150</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00
Internal Revenues         2410         0.00 <td>Matured Bonds Payable</td> <td>2180</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Instable Recense         2410         0.00	Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00
Induction         0.00	Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00
DEFERED INFLOWS OF RESOURCES	Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00
Accomutació Increase in Fair Value of Hedging Derivatives         26/0         0.00			0.00	0.00	0.00	0.00	0.00	447.07
Deferred Revenues         2630         0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Test Deferred Inflows of Resources         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           Workpatchk:								0.00
FUND BALANCES         2711         0.00	Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00
Non-grandable: Inventory         2711         0.00         0.00         0.00         0.00         0.00           Prepuid Anouals         2712         0.00			0.00	0.00	0.00	0.00	0.00	0.00
Investory         2711         0.00								
Prepaid Anoans         2712         0.00         0.00         0.00         0.00         0.00         0.00           Oth Not in Spendable Form         2719         0.00								
Permanent Fund Principal         2713         0.00         0.00         0.00         0.00         0.00         0.00           Other Not is pendable Form         2719         0.00								0.00
Other Not in Spendable Form         2719         0.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>								0.00
Total Nanspendable Fund Balances         2710         0.00         0.00         0.00         0.00         0.00           Restricted for:               0.00								0.00
Restricted for:         271         0.00								0.00
Econnic Sublization         2721         0.00         0.00         0.00         0.00         0.00           Federal Required Carryover Programs         2723         0.00		2710	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs         2722         0.00								
State Required Carryover Programs         2723         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         0.00           Capital Projects         2726         0.00         0.00         0.00         0.00         0.00         0.00         0.00           Restricted for         2729         0.00								0.00
Debt Service         2725         0.00         0.00         0.00         0.00         0.00         0.00         0.00           Capital Projects         2729         0.00								0.00
Capital Projects         2726         0.00								0.00
Restricted for         2729         0.00         0.00         0.00         0.00         5,441,688.22           Restricted for         2729         0.00         0.00         0.00         0.00         0.00         0.00           Total Restricted Fund Balances         2720         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         0.00           Committed to:								0.00
Total Restricted Fund Balances         2720         0.00         0.00         0.00         0.00         5,441,688.22           Committed to:								
Committed to:         2731         0.00	Restricted for		0.00					0.00
Economic Stabilization         2731         0.00         0.00         0.00         0.00         0.00           Contractual Agreements         2732         0.00	Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00	0.00	5,441,688.22
Contractual Agreements         2732         0.00         0.0								
Committed for         2739         0.00								0.00
Committed for         2739         0.00								0.00
Total Committed Fund Balances         2730         0.00         0.00         0.00         0.00         0.00         0.00           Assigned to:								0.00
Assigned to:         2741         0.00         0.00         0.00         0.00         0.00           Deb Service         2742         0.00         0.00         0.00         0.00         0.00         0.00           Capital Projects         2743         0.00         0.00         0.00         0.00         0.00         0.00           Permanent Fund         2744         0.00         0.00         0.00         0.00         0.00         0.00           Assigned for         2749         0.00								0.00
Special Revenue         2741         0.00         0.00         0.00         0.00         0.00         0.00           Deb Service         2742         0.00 </td <td></td> <td>2730</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>		2730	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service         2742         0.00         0.00         0.00         0.00         0.00         0.00           Capital Projects         2743         0.00         0.00         0.00         0.00         0.00         0.00           Permanent Fund         2744         0.00         0.00         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00         0.00         0.00           Assigned fund Balances         2740         0.00         0.00         0.00         0.00         0.00         0.00           Total Vnassigned Fund Balances         2750         0.00         0.00         0.00         0.00         0.00         0.00           Total Unassigned Fund Balances         2700         0.00         0.00         0.00         0.00         0.00         0.00           Total Liabilities, Deferred Inflows of         U         U         U         U         U								
Capital Projects         2743         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         0.00           Total Assigned Fund Balances         2740         0.00         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         0.00           Total Unassigned Fund Balances         2700         0.00         0.00         0.00         0.00         0.00         0.00           Total Unassigned Fund Balances         2700         0.00         0.00         0.00         0.00         0.00         0.00           Total Unassigned Fund Balances         2700         0.00         0.00         0.00         0.00         0.00         0.00								0.00
Assigned for         2749         0.00         0.00         0.00         0.00         0.00         0.00           Total Assigned Fund Balances         2740         0.00								0.00
Total Assigned Fund Balances         2740         0.00         0.00         0.00         0.00         0.00         0.00           Total Unassigned Fund Balances         2750         0.00         5,441,688.22         Total Liabilities, Deferred Inflows of								0.00
Total Unassigned Fund Balances         2750         0.00         0.00         0.00         0.00         0.00         0.00           Total Fund Balances         2700         0.00<						0.00	0.00	0.00
Total Unassigned Fund Balances         2750         0.00         0.00         0.00         0.00         0.00         0.00           Total Fund Balances         2700         0.00<			0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of	Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of	Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00	5,441,688.22
	Total Liabilities, Deferred Inflows of			Ì				
			0.00	0.00	0.00	0.00	0.00	5,442,135.29

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

Name         Partner         Partner         Partner         Partner         Partner         Partner         Partner         Partner           NST NS DUPLICUS VILUS VI							
NUMBERNumberNumberNumberNumberNumberNumberCall al Caloguadam111000 <th></th> <th></th> <th></th> <th>*</th> <th></th> <th></th> <th>Total Nonmajor</th>				*			Total Nonmajor
AND A DUP FREED OLUTION OF BASH (REF.)         Image of the second o							
Chandragenalem11000.00	ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	570	560	570	377	T unus
Increment         100         000         000         000         000         000           Bark Rock AN,							
Tare Research Net         110         0.00         0.00         0.00         0.00           Ser Jee Soldwa Agenes         123         0         0.00         0.00         0.00           Ser Jee Soldwa Agenes         123         0         0.00         0.00         0.00           Ser Jee Soldwa Agenes         123         0         0.00         0.00         0.00           Ser Jee Soldwa Agenes         111         0.00         0.00         0.00         0.00           Ser Jee Soldwa Agenes         111         0.0         0.00         0.00         0.00           Ser Jee Soldwa Agenes         111         0.0         0.00         0.00         0.00           Ser Jee Soldwa Agenes         111         0.0         0.00         0.00         0.00           Las Jee Soldwa Agenes         114         0.0         0.00         0.00         0.00           Las Jee Soldwa Agenes         114         0.0         0.00         0.00         0.00         0.00           Las Jee Soldwa Agenes         114         0.0         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00							5,441,341.62 0.00
Incrementary11704001000400400Dar. Non barry118000000000000000Dar. Non barry118000000000000000Dar. Non barry118000000000000000Dar. Non barry1180000000000000000Call Min Barry Max Ages1180000000000000000Dar. Non Barry1180000000000000000Dar. Non Barry1180000000000000000Dar. Non Barry1190000000000000000Dar. Non Barry1190000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>							0.00
Dar Non Relay Agacia12500.000.000.000.00Dar Non Relay Non-1400.000.000.000.000.00Decan Records1400.000.000.000.000.000.00Decan Records1400.000.000.000.000.000.000.00Decan Records1400.0	Accounts Receivable, Net						0.00
Day Too Backgrap Funds         114         400         0.00         0.00           Day Too Backgrap Funds         116         0.00         0.00         0.00         0.00           Day Too Backgrap Funds         116         0.00         0.00         0.00         0.00           Day Too Backgrap Funds         116         0.00         0.00         0.00         0.00           Day Too Backgrap Funds         1160         0.00         0.00         0.00         0.00           Day Too Backgrap Funds         1100         0.00         0.00         0.00         0.00           Tend Anorm         0.00         0.00         0.00         0.00         0.00         0.00           Tend Marcin Charlow of Defension         0.00         0.00         0.00         0.00         0.00         0.00           Tend Marcin Charlow of Defension         0.00							0.00
Die Lessenard         1100         0.001         0.001         0.001         0.001           Davies Russing         1104         0.00         0.00         0.00         0.00           Cals on Final Secta Ages         1114         0.00         0.00         0.00         0.00           Cals on Final Secta Ages         1100         0.00         0.00         0.00         0.00           Cals on Final Secta Ages         1100         0.00         0.00         0.00         0.00           Test Aute         0.00         0.00         0.00         0.00         0.00         0.00           Test Aute         0.00         0.00         0.00         0.00         0.00         0.00           Test Aute         0.00         0.00         0.00         0.00         0.00         0.00           Test Aute Ages         0.00         0.00         0.00         0.00         0.00         0.00           Test Aute Ages         0.00         0.00         0.00         0.00         0.00         0.00           Test Aute Ages         0.00         0.00         0.00         0.00         0.00         0.00           Test Aute Ages         0.00         0.00         0.00         0.00							793.67 0.00
Dipues Rescarable         110         0.00         0.00         0.00           Dipues Rescarable         110         0.00         0.00         0.00           Biologic Rescarable         110         0.00         0.00         0.00           Description         1100         0.00         0.00         0.00         0.00           Description         100         0.00         0.00         0.00         0.00         0.00           D							0.00
Cale alls Marker Agen         1114         100         0.00         0.00           Instanty         160         0.00         0.00         0.00         0.00           Lang Iran Instantion         100         0.00         0.00         0.00         0.00           Lang Iran Iran Iran Iran Iran Iran Iran Iran					0.00	0.00	0.00
Instant matrix Instant matrix Instant matrix Instant matrix Instant matrix Instant matrix Instant matrix 							0.00
Pingal mean         120         0.00         0.00         0.00         0.00           Der FLAND         0.00         0.00         0.00         0.00         0.00           DER FLAND         0.00         0.00         0.00         0.00         0.00           Tail for forder duffies of Reserves         0.00         0.00         0.00         0.00         0.00           Tail forder duffies of Reserves         0.00         0.00         0.00         0.00         0.00           AND FLAND MARKES         1.00         0.00         0.00         0.00         0.00         0.00           AND FLAND MARKES         1.00         0.00         0.00         0.00         0.00         0.00           Calculation for the set of the s							0.00
Lag-Ten Number         [400         0.00         0.00         0.00         0.00         0.00           Tend Aver         0.00         0.00         0.00         0.00         0.00         0.00           Tend Aver         0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>							0.00
DIFFERENCY         100         00         000         000         000           Teal Astronal Defaunce Resumes         00         000         000         000         5.12           Teal Astronal Defaunce Resumes         00         000         000         000         5.12           ADD FLANCES         00         000         000         000         000         000           ADD FLANCES         00         000<							0.00
Accound Detranse in Fur Vike Offsiging Protocines         1910         0.00 <t< td=""><td></td><td></td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>5,442,135.29</td></t<>			0.00	0.00	0.00	0.00	5,442,135.29
Table Deriver Conflows of Resource         0.00		1010	0.00	0.00	0.00	0.00	0.00
Teal Asses and Defored Outlows of RESOURCES         0.00		1910					0.00
LARUTIES, DEFERRED INTONS OF RESOLRCES LABILITIES LABILITIES LABILITIES LABILITIES 123 00 00 00 00 00 00 00 00 00 00 00 00 00							5,442,135.29
Accord Sharins and Bearlin         210         0.00         0.00         0.00           Account Physibs         2100         0.00         0.00         0.00           Account Physibs         2100         0.00         0.00         0.00           Account Physibs         2200         0.00         0.00         0.00           Account Interp Physibs         2210         0.00         0.00         0.00           Account Interp Physibs         2200         0.00         0.00         0.00         0.00           Account Interp Physibs         2200         0.00         0.00         0.00         0.00           Account Interp Physibs         2200         0.00         0.00         0.00         0.00           Date Order Agarocia         2200         0.00         0.00         0.00         0.00           Date Thysibs         2115         0.00         0.00         0.00         0.00           Date Thysibs         2115         0.00         0.00         0.00         0.00           Constrait Agara         2100         0.00         0.00         0.00         0.00           Constrait Agara         2100         0.00         0.00         0.00         0.00	LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES						
Pyndl Dacksin ad Witheling         2170         0.01         0.00         0.00         0.00           Glar Tax Pyshc         2200         0.01         0.00         0.00         0.00           Glar Tax Pyshc         2200         0.01         0.00         0.00         0.00           Star Tax Pyshc         2200         0.00         0.00         0.00         0.00           Densi Dhar Agancia         2230         0.00         0.00         0.00         0.00           Date in Mark Pyshc         2230         0.00         0.00         0.00         0.00           Date in Mark Pyshc         2240         0.00         0.00         0.00         0.00           Date in Mark Pyshc         2162         0.00         0.00         0.00         0.00           Date in Mark Pyshc         2160         0.00         0.00         0.00         0.00           Date Nameson Breefin Liability         2116         0.00         0.00         0.00         0.00           Date Nameson Breefin Liability         2100         0.00         0.00         0.00         0.00           Construction Nameson Breefin Liability         2100         0.00         0.00         0.00         0.00           Lar							0.00
Account Payable         120         0.00         0.00         0.00         0.00           Curren Nacks Payable         1230         0.01         0.00         0.00         0.00           Curren Nacks Payable         1230         0.01         0.00         0.00         0.00           Curren Nacks Payable         1230         0.01         0.00         0.00         0.00           Date to Date Agarcias         1230         0.01         0.00         0.00         0.00           Date to Date Agarcias         1216         0.00         0.00         0.00         0.00           Date to Date Agarcias         1216         0.01         0.00         0.00         0.00           Date to Inscription         1216         0.01         0.00         0.00         0.00           Construction Contracts Payable         1210         0.01         0.00         0.00         0.00           Construction Con							0.00
Sish Tar byakk         2260         0.00         0.00         0.00         0.00           Carent Nots Pyakk         2210         0.00         0.00         0.00         0.00           Accruel Inters Pyake         2210         0.00         0.00         0.00         0.00           Accruel Inters Pyake         2210         0.00         0.00         0.00         0.00           Date Delegation Funds         2210         0.00         0.00         0.00         0.00           Date Delegation Funds         2211         0.00         0.00         0.00         0.00           Date Delegation Funds         2115         0.0         0.00         0.00         0.00           Date Delegation Funds         2110         0.0         0.00         0.00         0.00           Date Delegation Funds         2110         0.0         0.00         0.00         0.00           Construction Construction Funds         2130         0.00         0.00         0.00         0.00           Construction Construction Funds         2140         0.00         0.00         0.00         0.00           Construction Construction Funds         2140         0.00         0.00         0.00         0.00         0.00							0.00
Carral Nash Paphla         2250         0.00         0.00         0.00         0.00           Aroned Matter Myshok         2210         0.00         0.00         0.00         0.00           Davis Physhok         2230         0.00         0.00         0.00         0.00           Davis Ober Agencia         2230         0.00         0.00         0.00         0.00           Davis Ober Stand Agencia         2242         0.00         0.00         0.00         0.00           Davis Devisor         2240         0.00         0.00         0.00         0.00           Davis Devisor         2240         0.00         0.00         0.00         0.00           Devisor         0.01         0.00         0.00         0.00         0.00         0.00           Devisor         0.01         0.00							0.00
Depails         2220         0.00         0.00         0.00         0.00           Dets 0Brdgens/Fack         210         0.00         0.00         0.00         0.00           Date 1Brain Facks         210         0.00         0.00         0.00         0.00           Dagestrap.Paylak         2110         0.00         0.00         0.00         0.00           Construction Corners Paylak         2110         0.00         0.00         0.00         0.00           Construction Corners Paylak         2100         0.00         0.00         0.00         0.00           Construction Corners Paylak         2100         0.00			0.00			0.00	0.00
De to Order Agencies         220         0.00         0.00         0.00         0.00           De to Baldguards Pradis         2161         0.00         0.00         0.00         0.00           De to Baldguards Pradis         2162         0.00         0.00         0.00         0.00           De to Singla Agencia         2240         0.00         0.00         0.00         0.00           Product Lichting         2110         0.00         0.00         0.00         0.00           Product Lichting         2110         0.00         0.00         0.00         0.00           Construction Cortrace Brayble         2130         0.00         0.00         0.00         0.00           Construction Cortrace Brayble         2180         0.00         0.00         0.00         0.00           Matried Broad Regular         2180         0.00							0.00
Date on Backgram Funds         2161         0.00         0.00         0.00           Date to Internal Funds         2162         0.00         0.00         0.00           Date to Internal Funds         2115         0.00         0.00         0.00           Date to Internal Funds         2115         0.00         0.00         0.00           Other Notinghommer Bunds         2115         0.00         0.00         0.00           Other Notinghommer Bunds         2110         0.00         0.00         0.00           Manuel Bonds Physike         2130         0.00         0.00         0.00         0.00           Construction Coraces Physike - Retained Processage         2130         0.00         0.00         0.00         0.00           Manuel Bonds Physike         2100         0.00         0.00         0.00         0.00         0.00           Canavaldek Revenae         2100         0.00         0.00         0.00         0.00         0.00         0.00           Canavaldek Revenae         2101         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00							0.00 447.07
De to Israal Agent         2162         0.00         0.00         0.00           Des to Final Agent         2240         0.00         0.00         0.00           Persion Liability         2115         0.00         0.00         0.00           Outer Potentphysment Benefic Liability         2116         0.00         0.00         0.00         0.00           Lagrantin Psyabis         2130         0.00         0.00         0.00         0.00         0.00           Construction Constructs Psyabis         2140         0.00         0.00         0.00         0.00           Matured Interest Psyabis         2140         0.00         0.00         0.00         0.00           Unavailable Revenues         2410         0.00         0.00         0.00         0.00           Unavailable Revenues         2410         0.00         0.00         0.00         0.00           Construction Construct Psyabis         2610         0.00         0.00         0.00         0.00           Construction Interview         2610         0.00         0.00         0.00         0.00           Construction Interview Interview         2711         0.00         0.00         0.00         0.00           Construction Int							0.00
Pension Liability         2115         0.00         0.00         0.00           Delar Pottaphogene Blenfik Liability         2116         0.00         0.00         0.00           Longments Payable         2130         0.00         0.00         0.00         0.00           Construction Cortrack Payable         2140         0.00         0.00         0.00         0.00           Construction Cortrack Payable         2190         0.00         0.00         0.00         0.00           Mainral Blenk Payable         2190         0.00         0.00         0.00         0.00           Construction Cortrack Payable         2190         0.00         0.00         0.00         0.00           Construction Structures         2410         0.00         0.00         0.00         0.00           Constructure Structures         2410         0.00         0.00         0.00         0.00           Scient Resenses         2530         0.00         0.00         0.00         0.00           Scient Resenses         2530         0.00         0.00         0.00         0.00           Filt REE TRNE TRANS         P         0.00         0.00         0.00         0.00           Scient Resenses							0.00
Other Postenployment Boeffs Liability         2116         0.00         0.00         0.00         0.00           Construction Contracts Payable         2140         0.00         0.00         0.00         0.00           Construction Contracts Payable         2150         0.00         0.00         0.00         0.00           Matured Boest Payable         2150         0.00         0.00         0.00         0.00           Matured Boest Payable         2160         0.00         0.00         0.00         0.00           Matured Boest Payable         2160         0.00         0.00         0.00         0.00           Unsamed Revenues         2410         0.00         0.00         0.00         0.00           Determed Revenues         2410         0.00         0.00         0.00         0.00           Determed Inderso of Resources         2630         0.00         0.00         0.00         0.00           Catal Labered Inderso of Resources         2711         0.00         0.00         0.00         0.00           Presources         2712         0.00         0.00         0.00         0.00         0.00           Presources         2712         0.00         0.00         0.00         0.							0.00
halgment Pynohe         2130         0.00         0.00         0.00         0.00           Construction Contracts Pynohe         2140         0.00         0.00         0.00         0.00           Construction Contracts Pynohe         2180         0.00         0.00         0.00         0.00           Matured Binds Pynohe         2180         0.00         0.00         0.00         0.00           Matured Binds Pynohe         2140         0.00         0.00         0.00         0.00           Construction Contracts Pynohe         2410         0.00         0.00         0.00         0.00           Construction Contracts Pynohe         2410         0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>							0.00
Construction Contracts Papable         2140         0.00         0.00         0.00         0.00           Matured BreestPapable         2180         0.00         0.00         0.00         0.00           Matured InterstPapable         2180         0.00         0.00         0.00         0.00           Uncerniced Revenues         2410         0.00         0.00         0.00         0.00           Unavailable Revenues         2410         0.00         0.00         0.00         0.00           Tard Linbitries         0.00         0.00         0.00         0.00         0.00           Construction Contracts IP and Value of Hedging Derivatives         2610         0.00         0.00         0.00         0.00           Construction Contracts IP and Value of Hedging Derivatives         2610         0.00         0.00         0.00         0.00           Construction Contracts IP and Value of Hedging Derivatives         2610         0.00         0.00         0.00         0.00           Construction Contracts IP and Value of Hedging Derivatives         2610         0.00         0.00         0.00         0.00           Finite Derivatives         2711         0.00         0.00         0.00         0.00         0.00         0.00         0.00							0.00
Constructs Payable - Retained Percentage         2150         0.00         0.00         0.00         0.00           Matured Book Payable         2190         0.00         0.00         0.00         0.00           Matured Book Payable         2100         0.00         0.00         0.00         0.00           Unavailable Revenues         2410         0.00         0.00         0.00         0.00           Darkatable Revenues         2410         0.00         0.00         0.00         0.00           DEFERRED INFLOWS OR RESOLRCES         0.00         0.00         0.00         0.00         0.00           Cardial Labritistics         2610         0.00         0.00         0.00         0.00           Deferred Infoxs of Resources         200         0.00         0.00         0.00         0.00           FUND BALANCES         0.00         0.00         0.00         0.00         0.00         0.00           Nontreprindukte:         0.00         0.00         0.00         0.00         0.00         0.00           Inventory         2711         0.00         0.00         0.00         0.00         0.00           Total Deferred Infoxos of Keources         2710         0.00         0.00							0.00
Matured Interest Payable         2190         0.00         0.00         0.00         0.00           Unavnikble Revenues         2410         0.00         0.00         0.00         0.00           Unavnikble Revenues         2410         0.00         0.00         0.00         0.00           DFERERD INFLOWS OF RESOURCES         0.00         0.00         0.00         0.00         0.00         0.00           Deferred Revenues         2610         0.00         0.00         0.00         0.00         0.00           Deferred Infors of Resources         0.00         0.00         0.00         0.00         0.00         0.00           Nongendubre:							0.00
Uneared         2410         0.00         0.00         0.00         0.00         0.00           Total Labilities         0.00         0.00         0.00         0.00         0.00         0.00           Total Labilities         0.00         0.00         0.00         0.00         0.00         0.00           DefFRRED INLOWS OF RESOURCES         260         0.00         0.00         0.00         0.00         0.00           Deferred Enviros         2630         0.00         0.00         0.00         0.00         0.00           FUID BALANCES         0.00         0.00         0.00         0.00         0.00         0.00           Prepaid Amount         2712         0.00         0.00         0.00         0.00         0.00           Other Nex Nex         2713         0.00         0.00         0.00         0.00         0.00           Charles Spendable Form         2710         0.0							0.00
Unavailable Revenues         2410         0.00         0.00         0.00         0.00         0.00           DEFERRED INFLOWS OF RESOURCES         2610         0.00         0.00         0.00         0.00         0.00           Deferred Revenues         2630         0.00         0.00         0.00         0.00         0.00           Deferred Inflows of Resources         2630         0.00         0.00         0.00         0.00         0.00           FUND RALANCES         0.00         0.00         0.00         0.00         0.00         0.00           Numperclable:         2711         0.00         0.00         0.00         0.00         0.00           Permited Reventes         2712         0.00         0.00         0.00         0.00         0.00           Promited Inflows of Resources         2711         0.00							0.00
Tetal Labilities         0.00         0.00         0.00         0.00         0.00           DEFERRED INLOWS OF RESOURCES         0.00         0.00         0.00         0.00         0.00           Committed Increase in Fair Value of Hedging Derivatives         2610         0.00         0.00         0.00         0.00           Forter REVENDES         0.00         0.00         0.00         0.00         0.00           FUND BALANCES         0.00         0.00         0.00         0.00         0.00           Premater Thor Principal         2713         0.00         0.00         0.00         0.00           Other Shiltzation         2711         0.00         0.00         0.00         0.00           Other Shiltzation         2712         0.00         0.00         0.00         0.00           Other Shiltzation         2721         0.00         0.00         0.00         0.00           Consumer Shiltzation         2721         0.00         0.00         0.00         0.00           State Required Carryover Pograms         2723         0.00         0.00         0.00         0.00           State Required Carryover Pograms         2725         0.00         0.00         0.00         0.00							0.00
Accumulated Increase in Fair Value of Hedging Derivatives         2610         0.00         0.00         0.00         0.00           Total Deferred Inflows of Resources         2630         0.00         0.00         0.00         0.00           Total Deferred Inflows of Resources         2630         0.00         0.00         0.00         0.00           FUND BALANCES		2410					447.07
Defersal Revenues         C         2630         0.00         0.00         0.00         0.00           FUND BALANCES         0.00         0.00         0.00         0.00         0.00           FUND BALANCES         0.00         0.00         0.00         0.00         0.00           Inventary         2711         0.00         0.00         0.00         0.00           Prematel Fund Principal         2712         0.00         0.00         0.00         0.00           Coher Staffard         2719         0.00         0.00         0.00         0.00           Coher Staffard         2710         0.00         0.00         0.00         0.00           Coher Staffard         2711         0.00         0.00         0.00         0.00           Coher Staffard         2710         0.00         0.00         0.00         0.00           Coher Staffard         2721         0.00         0.00         0.00         0.00           Staff Segurido Carryover Pograms         2722         0.00         0.00         0.00         0.00           Local Staffard Carryover Pograms         2725         0.00         0.00         0.00         0.00           Local Staffare <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>							
Total Deferred Inflows of Resources         0.00         0.00         0.00         0.00           Nonspendable:							0.00
FUND BALANCES         Z111         0.00         0.00         0.00         0.00           Inventory         2711         0.00         0.00         0.00         0.00           Prepaid Ansonts         2712         0.00         0.00         0.00         0.00           Premixer Fund Principal         2713         0.00         0.00         0.00         0.00           Other Not in Spendable Fund Balances         2710         0.00         0.00         0.00         0.00           Restricted for:		2630					0.00
Nonsperabile:         2711         0.00         0.00         0.00           Prepaid Anomats         2712         0.00         0.00         0.00         0.00           Permaner 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           Total Nonspendable Fund Balances         2710         0.00         0.00         0.00         0.00           Federal Required Carryover Programs         2722         0.00         0.00         0.00         0.00           Local Sales Tax and Other Tax Levy         2724         0.00         0.00         0.00         0.00           Local Sales Tax and Other Tax Levy         2724         0.00         0.00         0.00         0.00           Local Sales Tax and Other Tax Levy         2724         0.00         0.00         0.00         0.00           Local Sales Tax and Other Tax Levy         2729         0.00         0.00         0.00         0.00           Capital Projects         2729         0.00         0.00         0.00			0.00	0.00	0.00	0.00	0.00
Preprial Amounts         2712         0.00         0.00         0.00         0.00           Permanent Fund Principal         2713         0.00         0.00         0.00         0.00           Other Not in Spendable Form         2719         0.00         0.00         0.00         0.00           Total Nonspendable Fund Balances         2710         0.00         0.00         0.00         0.00           Restricted for         T         0.00         0.00         0.00         0.00         0.00           Economics Stabilization         2721         0.00         0.00         0.00         0.00           State Required Carryover Programs         2722         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         0.00           Capital Projects         27726         0.00         0.00         0.00         0.00         0.00           Restricted for         2729         0.00         0.00         0.00         0.00         0.00           Committed tor         2730         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           Restricted for:							0.00
Other Not in Spendable Form         2719         0.00         0.00         0.00         0.00           Total Nonspendable Fand Balances         2710         0.00         0.00         0.00         0.00           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         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           Total Restricted for         2721         0.00         0.00         0.00         0.00           Commited for         2731         0.00         0.00         0.00         0.00           Contractual Agreements         2732         0.00 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></th<>							0.00
Total Nanspendable Fund Balances         2710         0.00         0.00         0.00         0.00           Restricted for:         -							0.00
Restricted for:         0							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           Total Restricted Fund Balances         2720         0.00         0.00         0.00         0.00           Commited to:	Restricted for:						
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           Committed to:							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         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 Fund Balances         2729         0.00         0.00         0.00         0.00           Total Restricted Fund Balances         2730         0.00         0.00         0.00         0.00           Committed to:							0.00
Debt Service         2725         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         5,441,           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         5,441,           Committed tor         2731         0.00         0.00         0.00         0.00         5,441,           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           Committed for         2730         0.00         0.00         0.00         0.00           Special Revenue         2741         0.00         0.00         0.00         0.00           Debt Service         2743         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         5,441,           Restricted for         2720         0.00         0.00         0.00         0.00         5,441,           Total Restricted Fund Balances         2720         0.00         0.00         0.00         0.00         5,441,           Committed to:							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         5,441,           Committed to: </td <td>Capital Projects</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Capital Projects						0.00
Total Restricted Fund Balances         2720         0.00         0.00         0.00         0.00         5,441,           Committed to:							5,441,688.22
Committed to:         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           Committed for         2739         0.00         0.00         0.00         0.00           Committed for         2730         0.00         0.00         0.00         0.00           Total Committed Fund Balances         2741         0.00         0.00         0.00         0.00           Assigned to:         Special Revenue         2741         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           Permaent Fund         2749         0.00         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00 5,441,688.22</td></t<>							0.00 5,441,688.22
Economic Stabilization         2731         0.00         0.00         0.00         0.00           Contractual Agreements         2732         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           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         2749         0.00         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00         0.00           Assigned fund Balances         2740         0.00         0.00         0.00         0.00         0.00		2720	0.00	0.00	0.00	0.00	3,441,008.22
Committed for         2739         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           Assigned to:							0.00
Committed for         2739         0.00         0.00         0.00         0.00           Total Committed Fund Balances         2730         0.00							0.00
Total Committed Fund Balances         2730         0.00         0.00         0.00         0.00         0.00           Assigned to:							0.00
Assigned to:         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           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         1.00           Total Fund Balances         2750         0.00         0.00         0.00         0.00         1.00         5.441,							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 Unasigned Fund Balances         2750         0.00         0.00         0.00         5,441,		2,50	5.00	5.00	5.00	0.00	5.00
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 Fund Balances         2750         0.00         0.00         0.00         0.00         5,441,4							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 Fund Balances         2750         0.00         0.00         0.00         0.00           Total Fund Balances         2700         0.00         0.00         0.00         5,441,4							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         5,441,							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 Unassigned Fund Balances         2750         0.00         0.00         0.00         0.00           Total Fund Balances         2700         0.00         0.00         0.00         0.00         5,441,							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 Unassigned Fund Balances         2700         0.00         0.00         0.00         5,441,							0.00
Total Fund Balances         2700         0.00         0.00         0.00         5,441,	Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00
							0.00
LI DIAL LADDUUS, DEIET EU TUTUW 01		2700	0.00	0.00	0.00	0.00	5,441,688.22
			0.00	0.00	0.00	0.00	5,442,135.29

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

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	rtumber	000	T unub
ASSETS	1110	0.00	10 507 054 44
Cash and Cash Equivalents Investments	1110 1160	0.00	12,597,256.64 35,033.85
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1131	0.00	12,556.86
Interest Receivable on Investments	1170	0.00	0.00
Due From Other Agencies	1220	0.00	868,703.92
Due From Budgetary Funds	1141	0.00	0.00
Due From Insurer Deposits Receivable	1180 1210	0.00	0.00
Due From Internal Funds	1142	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	2,164,017.89
Inventory	1150	0.00	302,832.46
Prepaid Items	1230	0.00	0.00
Long-Term Investments	1460	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	15,980,401.62
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources	1010	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	15,980,401.62
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	228,343.09
Payroll Deductions and Withholdings	2170	0.00	0.00
Accounts Payable	2120	0.00	740,438.91
Sales Tax Payable	2260	0.00	0.00
Current Notes Payable Accrued Interest Payable	2250 2210	0.00	0.00
Deposits Payable	2210	0.00	0.00
Due to Other Agencies	2230	0.00	79,268.14
Due to Budgetary Funds	2161	0.00	235,652.92
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 Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00
Matured Bonds Payable	2130	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	1,283,703.06
DEFERRED INFLOWS OF RESOURCES	2010	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues	2610 2630	0.00	0.00
Total Deferred Inflows of Resources	2030	0.00	0.00
FUND BALANCES		0.00	0.00
Nonspendable:			
Inventory	2711	0.00	302,832.46
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 Restricted for:	2710	0.00	302,832.46
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	35,033.85
Capital Projects	2726	0.00	2,164,017.89
Restricted for	2729	0.00	12,194,814.36
Restricted for Total Restricted Fund Balances	2729 2720	0.00	0.00 14,393,866.10
Committed to:	2720	0.00	14,393,800.10
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
Assigned to:	2741	0.00	0.00
Special Revenue Debt Service	2741 2742	0.00	0.00
Capital Projects	2742	0.00	0.00
Permanent Fund	2744	0.00	0.00
Assigned for	2749	0.00	0.00
	2749	0.00	0.00
Assigned for		0.00	0.00
Total Assigned Fund Balances	2740		
Total Assigned Fund Balances Total Unassigned Fund Balances	2750	0.00	0.00
Total Assigned Fund Balances			

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

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

	1		Special Rev	enue Funds	
		Food	Other Federal	Miscellaneous	Total Nonmajor
	Account	Services	Programs	Special Revenue	Special Revenue
	Number	410	420	490	Funds
REVENUES					
Federal Direct	3100	0.00	1,356,206.03	0.00	1,356,206.03
Federal Through State and Local	3200	9,874,645.56	12,548,907.54	0.00	22,423,553.10
State Sources	3300	94,107.00	0.00	0.00	94,107.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service	3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	2,970,505.41	0.00	0.00	2,970,505.41
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		58,000.45	0.00	0.00	58,000.45
Total Local Sources	3400	3,028,505.86	0.00	0.00	3,028,505.86
Total Revenues		12,997,258.42	13,905,113.57	0.00	26,902,371.99
EXPENDITURES					
Current:					
Instruction	5000	0.00	4,239,962.99	0.00	4,239,962.99
Student Support Services	6100	0.00	4,406,141.21	0.00	4,406,141.21
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	2,416,893.92	0.00	2,416,893.92
Instructional Staff Training Services	6400	0.00	1,800,485.12	0.00	1,800,485.12
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	733,323.03	0.00	733,323.03
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	11,939,728.68	0.00	0.00	11,939,728.68
Central Services	7700	0.00	20,249.43	0.00	20,249.43
Student Transportation Services	7800	0.00	36,157.36	0.00	36,157.36
Operation of Plant	7900	0.00	45,387.31	0.00	45,387.31
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	2,558.75	0.00	2,558.75
Debt Service: (Function 9200)			, i i i i i i i i i i i i i i i i i i 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
Capital Outlay:					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	450,145.69	203,954.45	0.00	654,100.14
Total Expenditures	,	12,389,874.37	13,905,113.57	0.00	26,294,987.94
Excess (Deficiency) of Revenues Over (Under) Expenditures		607,384.05	0.00	0.00	607,384.05
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)	2700	0.00	0.00	0.00	0.00
SPECIAL ITEMS	+ +	0.00	0.00	0.00	0.00
of ECHAE ITEMO		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS	+ +	0.00	0.00	0.00	0.00
EATRAORDINART ITENIS		0.00	0.00	0.00	0.00
Net Change in Fund Balances	+ +	607,384.05	0.00	0.00	607,384.05
Fund Balances, July 1, 2022	2800	6,448,574.55	0.00	0.00	6,448,574.55
•					
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2023	2700	7,055,958.60	0.00	0.00	7,055,958.60

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

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

					Debt Serv	vice Funds
	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	0.00
Federal Through State and Local State Sources	3200 3300	0.00 783,846.99	0.00	0.00	0.00	0.00
Local Sources:	5500	/05,040.99	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	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	0.00	0.00	0.00	0.00
Impact Fees Other Local Revenue	3496	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00 0.00	0.00	0.00	0.00
Total Revenues	5400	783,846.99	0.00	0.00	0.00	0.00
Current:		105,010.77	0.00	0.00	0.00	0.00
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 6500	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology 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	7410	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 7800	0.00	0.00	0.00	0.00	0.00
Student Transportation Services Operation of Plant	7800	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
Debt Service: (Function 9200)						
Redemption of Principal	710	701,000.00	0.00	0.00	0.00	0.00
Interest	720 730	95,570.00 258.01	0.00	0.00	0.00	0.00
Dues and Fees Other Debt Service	730	0.00	0.00	0.00	0.00	0.00
Capital Outlay: Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		796,828.01	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(12,981.02)	0.00	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 Premium on Lease-Purchase Agreements	3750 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	0.00	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 3715	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715	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 Transfers Out	3600 9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	9700	0.00	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		(12,981.02)	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	2800	48,014.87	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2800	48,014.87	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2023	2700	35,033.85	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 MARTIN 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	0.00 783.846.99
State Sources Local Sources:	3300	0.00	0.00	/83,846.99
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,			
Operational Purposes	3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			
Debt Service	3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			
Capital Projects	3423	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00
Charges for Service - Food Service Impact Fees	345X 3496	0.00 0.00	0.00	0.00
Other Local Revenue	3490	2,814.79	0.00	2,814.79
Total Local Sources	3400	2,814.79	0.00	2,814.79
Total Revenues	5400	2,814.79	0.00	786,661.78
EXPENDITURES		2,01 1175	0.00	700,001170
Current:				
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 Food Services	7500 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
Debt Service: (Function 9200)				
Redemption of Principal	710	10,520,000.00	0.00	11,221,000.00
Interest	720	2,556,031.26	0.00	2,651,601.26
Dues and Fees	730	6,500.00	0.00	6,758.01
Other Debt Service	791	0.00	0.00	0.00
Capital Outlay:	7420	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay	9300	0.00	0.00	0.00
Total Expenditures	7500	13,082,531.26	0.00	13,879,359.27
Excess (Deficiency) of Revenues Over (Under) Expenditures		(13,079,716.47)	0.00	(13,092,697.49)
OTHER FINANCING SOURCES (USES)		(13,073,710,177)	0100	(15,052,057115)
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 Proceeds from Special English Construction Account	3760	0.00	0.00	0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770 3715	0.00 0.00	0.00	0.00
Premium on Refunding Bonds	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	13,117,966.75	0.00	13,117,966.75
Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Sources (Uses)		13,117,966.75	0.00	13,117,966.75
SPECIAL ITEMS	I T			
EXTRAORDINARY ITEMS		0.00	0.00	0.00
Net Change in Fund Balances	<u> </u>	0.00 38,250.28	0.00 0.00	0.00 25,269.26
Fund Balances, July 1, 2022	2800	2,125,767.61	0.00	2,173,782.48
	2800	2,123,767.01	0.00	2,175,782.48
Adjustments to Fund Balances	2071	2,164,017.89	0.00	2,199,051.74

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

	<u>т т</u>		T + 1
		Permanent	Total
	Account	Funds	Nonmajor Governmental
	Number	000	Funds
REVENUES	rumber	000	T unus
Federal Direct	3100	0.00	1,356,206.03
Federal Through State and Local	3200	0.00	22,423,553.10
State Sources	3300	0.00	2,484,641.96
Local Sources:			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,		
Operational Purposes	3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,		
Debt Service	3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,		
Capital Projects	3423	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	0.00	2,970,505.41
Impact Fees	3496	0.00	0.00
Other Local Revenue		0.00	211,320.04
Total Local Sources	3400	0.00	3,181,825.45
Total Revenues		0.00	29,446,226.54
EXPENDITURES			
Current:			
Instruction	5000	0.00	4,239,962.99
Student Support Services	6100	0.00	4,406,141.21
Instructional Media Services	6200	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	2,416,893.92
Instructional Staff Training Services	6400	0.00	1,800,485.12
Instruction-Related Technology Board	6500 7100	0.00	0.00
Board General Administration	7200	0.00 0.00	733,323.03
School Administration	7200	0.00	0.00
Facilities Acquisition and Construction	7300	0.00	0.00
Fiscal Services	7500	0.00	0.00
Food Services	7600	0.00	11,939,728.68
Central Services	7700	0.00	20,249.43
Student Transportation Services	7800	0.00	36,157.36
Operation of Plant	7900	0.00	45,387.31
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Services	8200	0.00	0.00
Community Services	9100	0.00	2,558.75
Debt Service: (Function 9200)			/
Redemption of Principal	710	0.00	11,221,000.00
Interest	720	0.00	2,651,601.26
Dues and Fees	730	0.00	8,731.75
Other Debt Service	791	0.00	1,155.98
Capital Outlay:			
Facilities Acquisition and Construction	7420	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00
Other Capital Outlay	9300	0.00	654,100.14
Total Expenditures		0.00	40,177,476.93
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	(10,731,250.39)
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 Proceeds of Forward Supply Contract	3740	0.00	0.00 0.00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760 3770	0.00 0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00
Premium on Refunding Bonds	3713	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00
Transfers In	3600	0.00	13,117,966.75
Transfers Out	9700	0.00	(756,138.00)
Total Other Financing Sources (Uses)		0.00	12,361,828.75
SPECIAL ITEMS			,,
		0.00	0.00
EXTRAORDINARY ITEMS			
		I	
		0.00	0.00
Net Change in Fund Balances		0.00 0.00	0.00 1,630,578.36
Fund Balances, July 1, 2022	2800		
	2800 2891	0.00	1,630,578.36

DISTRICT SCHOOL BOARD OF MARTIN COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS SPECIAL REVENUE FUND FOOD SERVICE

For the Fiscal Year Ended June 30, 2023

[	1	Budgeted Amo	ounte		Variance with	
	Account			Actual	Final Budget -	
REVENUES	Number	Original	Final	Amounts	Positive (Negative)	
Federal Direct	3100				0.00	
Federal Through State and Local	3200	9,165,000.00	9,874,645.56	9,874,645.56	0.00	
State Sources	3300	94,053.00	94,107.00	94,107.00	0.00	
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects Local Sales Taxes	3423 3418, 3419				0.00	
Charges for Service - Food Service	345X	2,158,300.00	2,970,505.41	2,970,505.41	0.00	
Impact Fees	3496		_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0.00	
Other Local Revenue		15,000.00	58,000.45	58,000.45	0.00	
Total Local Sources	3400	2,173,300.00	3,028,505.86	3,028,505.86	0.00	
Total Revenues		11,432,353.00	12,997,258.42	12,997,258.42	0.00	
EXPENDITURES Current:						
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 School Administration	7200 7300				0.00	
Facilities Acquisition and Construction	7300				0.00	
Fiscal Services	7500				0.00	
Food Services	7600	13,259,144.44	12,389,874.37	11,939,728.68	450,145.69	
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 Debt Service: (Function 9200)	9100				0.00	
Redemption of Principal	710				0.00	
Interest	720				0.00	
Dues and Fees	730				0.00	
Other Debt Service	791				0.00	
Capital Outlay:						
Facilities Acquisition and Construction	7420			120 112 (0)	0.00	
Other Capital Outlay Total Expenditures	9300	13,259,144.44	12,389,874.37	450,145.69 12,389,874.37	(450,145.69) (0.00)	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(1,826,791.44)	607,384.05	607,384.05	(0.00)	
OTHER FINANCING SOURCES (USES)		(1,020,791.44)	007,504.05	007,504.05	(0.00)	
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 893				0.00	
Discount on Lease-Purchase Agreements Loans	3720				0.00	
Sale of Capital Assets	3720	 			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 Premium on Refunding Lease-Purchase Agreements	3755 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	<u> </u>			0.00	
Transfers Out	9700				0.00	
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	
SPECIAL ITEMS						
EXTRAORDINARY ITEMS	+ +				0.00	
		(1.00/ 701.11)		(07.001.05	0.00	
Net Change in Fund Balances Fund Balances, July 1, 2022	2800	(1,826,791.44) 6,448,574.55	607,384.05 6,448,574.55	607,384.05 6,448,574.55	(0.00) 0.00	
Adjustments to Fund Balances	2800	0,440,574.55	0,770,374.33	0,440,374.33	0.00	
Fund Balances, June 30, 2023	2700	4,621,783.11	7,055,958.60	7,055,958.60	0.00	

DISTRICT SCHOOL BOARD OF MARTIN COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS SPECIAL REVENUE FUND OTHER FEDERAL PROGRAMS

For the Fiscal Year Ended June 30, 2023

Account         Account         Fault Body         Availability         Fault Body         Fault Body<			Budgeted Amounts			Variance with	
REVENTS         100         Social Deci         1,16,171.1         1,16,170.0         1,16,170.0           Field Thoma Social Load         200         1,112,120.0         1,124,00.0			C			Final Budget -	
Index Deck100#44.032.14.5(21.03(1.256,080)(1.799,081)Note Throng, Name and and1001.687,0801.256,0801.687,080Name Name1001.687,0801.687,0800.00Parpey Tax Field, Ta Relengtion and Excers For11.21,141,11.687,0800.00Operating Tax Field, Ta Relengtion and Excers For11.21,141,11.687,0800.00Deb Series1.68,01401.687,0400.00Deb Series1.68,01401.687,0400.00Deb Series1.68,01401.687,0400.00Deb Series1.68,01401.687,0400.00Logis Sing Taxes, Ford143,1411.687,0400.00Logis Sing Taxes, Ford143,1411.687,0400.00Logis Sing Taxes, Ford143,1411.687,0400.00Logis Sing Taxes, Ford143,1411.687,0501.997,00181.997,9018Logis Sing Taxes, Ford1.997,00181.997,90181.997,90181.997,9018Logis Sing Taxes, Ford5003.697,90173.997,90181.997,90181.997,9018Logis Sing Taxes, Ford Sing Taxe	REVENUES	Number	Original	Final	Amounts	Positive (Negative)	
Sans Saroni         330         1         <		3100	864,363.13	2,146,121.13	1,356,206.03	(789,915.10)	
Load Sorver         System         Section Las Reckengières and Excess Proc for Att. 2017.         Section Las Reckengières and Process Proc for Att.	8		11,312,510.05	16,881,788.05	12,548,907.54	(4,332,880.51)	
Pagetariant Payoes         All. 341.         0         00           Payoet, Tank Livick, Tan References in Maxous Fore in M12, 341.         0         00           Payoet, Tank Livick, Tan References in M12, 341.         0         00           Upper Tank Livick, Tan References in M12, 341.         0         00           Upper Tank Livick, Tan References in M12, 341.         0         00           Upper Tank Livick, Tan References in M12, 341.         0         00           Upper Tank Livick, Tan References in M12, 341.         0         00           Charle Local Reverse         445.         0         00           Charle Local Reverse         3400         0.00         0.00         0.00           Tank Livick, Tan References in M12, 3412.         0         0.00         0.00         0.00           Tank Reverse         3400         0.00		3300				0.00	
Operational Purpose         3423         0         0         0           Deft Sorver         5423         0         0           Deft Sorver         5423         0         0           Construct         5423         0         0           Lock State Tases         3433         0         0         0           Lock State Tases         3450         0         0         0         0           Lock State Tases         3450         0         0         0         0         0           Lock State Tases         3450         0		2411 2421					
Import Inso Loss / Tab Robergions and Bacos Food         JH1, JH1, JH2, JH2, JH2, JH2, JH2, JH2, JH2, JH2						0.00	
John Service         3423						0.00	
Control Control         3423         0         0         0         0           Charges for Service - Food Service         3450, 1         0	Debt Service	3423				0.00	
Jord Solar Jane         3418,349         0         0         0         0           Lange for Service Tool Service         360         0							
Charges first Survice - Food Service         3450	A 9					0.00	
Impact Res         34%						0.00 0.00	
Other Land Revenue         Image: Constraint of the second se	8					0.00	
Teal Revenues         12,175,873.18         19,0272903.18         13,065,113.57         (5,122,795, C37,205           Larration         5000         J,205,300,77         5,803,360,65         4,299,02,09         1,633,597,7           Stader Singport Services         6000         J,205,300,77         5,803,406,65         4,299,02,09         1,633,597,7           Latrational Mide Services         6000         J,205,300,77         5,803,406,65         4,209,02,09         1,635,597,7           Latrational Mide Services         6400         J,118,597,590         2,849,366,290         1,080,445,131         10,083,413           Latratione Network Training Services         6400         J,118,597,590         2,849,366,290         0,00						0.00	
LXPENDICKES Corror:         South Status         South		3400			0.00	0.00	
Current:         South Statement         South Statement </td <td></td> <td></td> <td>12,176,873.18</td> <td>19,027,909.18</td> <td>13,905,113.57</td> <td>(5,122,795.61)</td>			12,176,873.18	19,027,909.18	13,905,113.57	(5,122,795.61)	
Instruction         500         3.01.200.77         5.803.506.1         4.23.96.290         1.03.397.7           Instructional Modia Services         6100         4.20.964.31         4.23.96.20         9.97.21           Instructional Technology         6100         2.01.51.141         5.03.02.06.53         2.21.883.02         9.92.31           Instructional Technology         6100         1.318.24.291         2.248.34.07         1.001.48.31           Instructional Technology         6100         1.318.24.291         2.248.34.07         1.001.48.31           Instructional Technology         6100         1.318.24.290         2.348.34.07         1.001.48.31           Instructional Technology         6100         1.178.972.55         7.33.23.03         644.32.09.00           Concord Administration         7200         1.50.00         7.00.00         0.00         0.00           Feed Services         7700         1.50.000         7.00.00         0.00         0.00         0.00           Staffer Transportation Services         7700         1.50.000         7.02.34.43         9.03.03           Staffer Transportation Services         7700         1.20.44.85         9.00.00         0.00         0.00           Contransity Services         770         1.20.44.85							
Smdett Support Services         6100         4.300.249.34         558.557.24         4.400.14.121         979.731.1           Instructional Mark Services         6700         2.131.511.41         3.300.265.25         2.414.603.92         892.354.1           Instructional Sarvices         6700         2.131.511.41         3.300.265.25         2.414.603.92         892.354.1           Instructional Sarvices         6400         1.18.424.39         2.400.465.71         1.004.851.1           Boald         7100         564.943.424.9         2.400.465.71         1.004.851.1         1.004.851.1           Boald         7100         564.943.424.9         2.400.465.11         1.004.851.1         1.004.851.1         1.004.851.1         1.004.851.1         1.004.851.1         1.004.851.1         1.004.851.1         1.005.1         0.00		5000	2 605 200 77	5 802 560 65	4 220 062 00	1 652 507 66	
Instructional Modia Services         6200         46.659.96         1.800.0         0.00         1.800.0           Instructional Controlume Development Services         6400         1.318.024.59         2.244.98.59.7         1.800.88.81.0           Instructions Related Trahanlog Services         6400         1.318.024.59         2.244.98.59.7         1.800.88.51.2         1.808.88.10           Instructions Related Technology         6500         0         0.00         0.00         0.00           School Administration         7700         504.306.98         1.176.972.86         773.572.03         445.63.99           School Administration         7700         1.500.00         0.00         0.00         0.00         0.00           Functions Academistration         7700         1.500.00         0.00 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>979,731.43</td></td<>						979,731.43	
Instructional Devolupment Services         6300         2,11,11,11         3,309,265.3         2,416,939.2         982,334.1           Instructions Rated Technology         6500         1,518,02.45         2,443,65.7         1,808,45.12         1,808,45.13         1,808,45.						1,800.00	
Instruction Related Technology         6500         0.00         0.00           Board         7100         564-300.95         1,176.972.86         733.323.03         444.649           Concent Administration         7300         1.509.00         0.00         0.00         0.00           Facilities Acquisition and Construction         7410         0.00         0.00         0.00         0.00           Freed Services         7500         0.00         0.00         0.00         0.00         0.00           Central Services         7600         15.000.00         70.93.103         20.32.44.1         56.97.03         70.07.33         70.07.33         70.07.33         70.07.33         70.07.33         70.07.33         70.07.33         70.07.33         70.07.33         70.07.33         70.07.33         70.07.33         70.07.33         70.07.33         70.07.33         70.07.33         70.07.33         70.07.33         70.07.35         70.07.33         70.07.35         70.07.33         70.07.35         70.07.35         70.07.35         70.07.35         70.07.35         70.07.35         70.07.35         70.07.35         70.07.35         70.07.35         70.07.35         70.07.35         70.07.35         70.07.35         70.07.35         70.07.35         70.07.35		6300		3,309,268.52		892,374.60	
Ioand         2         7100         301         100         000 <td></td> <td></td> <td>1,518,924.59</td> <td>2,849,366.79</td> <td>1,800,485.12</td> <td>1,048,881.67</td>			1,518,924.59	2,849,366.79	1,800,485.12	1,048,881.67	
Community Services         7200         \$14,309.80         1,176,972.86         733,322.00         444,649           Field Services         7500         0         0         0.00         0.00           Field Services         7500         0         0.00         0.00         0.00           Food Services         7500         4500.00         0.00         0.00         0.00         0.00           Student Transportation Services         7500         45300.00         740,953.03         20.294.43         557.03         557.03         557.03         557.03         557.03         557.03         557.03         557.03         557.03         557.03         557.03         557.03         557.03         557.03         557.03         557.03         557.03         557.03         557.03         57.03						0.00	
School Administration         7100         1.500.00         0.00         0.00         0.00           Final Barvises         7500           0.00         0.00           Final Barvises         7500         610.00         0.00         0.00         0.00           Coal Services         7700         15.000.00         70.953.03         20.249.43         59.753.00           School Textures         7700         26.073.13         76.073.43         45.57.16         10.809.13           Operation of Plant         8100           0.00         0.00         0.00           Administrative Technology Services         8200           0.00<			504 208 08	1 17( 072 9(	722 202 02	0.00	
Testifiers Acquisition and Construction         7410         0						443,049.83	
Field Services         7500         0			1,500.00	0.00	0.00	0.00	
Central Services         7700         15,000,10         70,943,01         20,294,31         50,703,1           Student Transportation Services         7700         26,978,33         76,073,43         45,387,31         30,066,0           Maintenance of Plant         8100           0,0         10,00 <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>						0.00	
Student Transportation Services         7800         44.39.00         54.231.21         36,137.36         18,093.3           Operation of Plent         7900         26,978.33         76,073.43         45,337.31         30,666.           Maintistative Technology Services         8200          0.0         0.0           Administrative Technology Services         8200          0.0         0.0           Community Services         9100         1.204.80         5,835.60         2.558.75         3.2266.           Deb Service: Provices 2000           0.0         0.0           Interest         720          0.0         0.0           Dues and Fees         730          0.0         0.0           Capital Oudlay:         791          0.0         0.0         0.0           Failites Acquisition and Construction         7420          0.0	Food Services	7600	640.00	0.00	0.00	0.00	
Operation of Plant         7900         26,978.33         76,073.43         45,387.31         30,064.00           Maintenace of Plant         8100         0         0.00         0.00           Community Services         9100         1,204.50         5,835.60         2.558.75         3,276.5           Delf Service:         (Function 9200)         710         0         0.00         0.00           Interest         720         0         0.00         0.00         0.00           Dues and Fest         720         0         0.00         0.00         0.00         0.00           Other Debt Service         791         0         0.00 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>50,703.60</td></td<>						50,703.60	
Maintenance of Plant         8100         0         0         0           Administrative Texhology Services         9200         .         0.0           Community Services (Function 9200)         .         0.0         0.0           Deft Service: (Function 9200)         .         0.0         0.00           Interest         720         .         0.00           Dass and Foes         730         .         0.00           Other Copital Outlay         791         .         0.00           Construction Construction         7420         .         0.00           Total Expenditures         .         0.00         0.00         0.00           Total Expenditures         .         12,176,873.18         13,092,790.18         13,092,713.57         5,122,755           Stance of Bonds         .         .         .         0.00         0.00         0.00           OTHER Expenditures         .         .         .         .         .         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00			· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·		
Administrative Technology Services         \$200         0	1		26,978.33	/6,0/3.43	45,387.31	30,686.12	
Community Services         9100         1,204 80         5,835.60         2,558.75         3,276.5           Deb Sorvice:         710         0         00           Interest         720         0         00           Does and Pees         730         00         00           Other Sorvice:         791         0         00           Compatibilities Acquisition and Construction         7420         00         00           Facilities Acquisition and Construction         7420         00 <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>						0.00	
Debt Service:         (Function 19200)         710         0.00           Interest         720         0.00         0.00           Dues and Fes         730         0.00         0.00           Other Debt Service         791         0.00         0.00           Capital Outlay:         740         0.00           Facilities Acquisition and Construction         7420         0.00           Other Debt Service         791         0.00         0.00           Capital Outlay:         9300         203,954.45         203,954.45         0.00           Other Debt Service:         0.00         0.00         0.00         0.00         0.00           Total Expenditures         0.00         0.00         0.00         0.00         0.00           Itsuance 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           Discoant on Sale of Bonds         3793         0.00         0.00         0.00         0.00           Discoant on Sale of Bonds         3730         0.00         0.00         0.00         0.00           Discoant on Ease-Purchase Agreements         3			1,204.80	5,835.60	2,558.75	3,276.85	
Interval         720         0         00           Diss and Fees         739         00         00           Capital Outlay:         791         000         000           Capital Outlay:         791         000         000           Capital Capital Outlay:         791         000         000           Total Expedition:         7420         000	Debt Service: (Function 9200)						
Dess and Fees         730         0         0.0           Other Debt Service         791         0.0         0.0           Capital Ouday:         7420         0.0         0.0           Capital Ouday:         9300         12.176,873.18         19.027,909.18         13.905,113.57         5,122,795           Total Expenditures         0.00 <t< td=""><td>1 1</td><td></td><td></td><td></td><td></td><td>0.00</td></t<>	1 1					0.00	
Other Debt Service         791         0         0.0           Capital Outlay:         7420         0         0.0           Total Expenditures         203,954.45         203,954.45         0.0         0.0           Total Expenditures         0.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>						0.00	
Capital Outlay:         7420         0.0           Facilities Acquisition and Construction         7420         0.0           Other Capital Outlay         9300         12,176,873.18         19,027,909.18         13,909,113.57         5,122,795.           Total Expenditures         0.00         0.00         0.00         0.00         0.00           OTHER FINANCING SOURCES (USES)         3710         0         0         0.00         0.00           Discount on Sale of Bonds         3791         0         0.00         0.00         0.00           Discount on Lease-Purchase Agreements         3750         0         0.00         0.00         0.00           Discount on Lease-Purchase Agreements         3720         0         0.00         0.00         0.00           Losas         3740         0         0.00         0.00         0.00         0.00           Sale of Capital Assets         3730         0         0.00         0.00         0.00         0.00           Losas Recoveries         3740         0         0.00         0.00         0.00         0.00         0.00           Preceds of Forward Supply Contract         3755         0         0.00         0.00         0.00         0.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>						0.00	
Facilities Acquisition and Construction         7420         0         00           Other Capital Outlay         9300         203.954.45         203.954.45         00.00           Total Expenditures         12,176,873.18         19,027.909.18         13.905,113.57         5,122,795.07           Excess (Deficiency) of Revenues Over (Under) Expenditures         0.00         0.00         0.00         0.00           OTHER FINANCING SOURCES (USES)         3710         0         0         0.00           Premium on Sale of Bonds         3710         0         0.00         0.00         0.00           Discount on Sale of Bonds         3791         0         0.00         0.00         0.00         0.00         0.00           Premium on Sale of Bonds         3793         0         0.00 <td></td> <td>///1</td> <td></td> <td></td> <td></td> <td>0.00</td>		///1				0.00	
Total Expenditures         12.176,873.18         19,027,909.18         13,905,113.57         5,122,795,6           Excess (Deficiency) of Revenues Over (Under) Expenditures         0.00		7420				0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures         0.00         0.00         0.00         0.00           OTHER FINANCING SOURCES (USES)         3710         0         0.00         0.00           Issuance of Bonds         3710         0         0.00         0.00         0.00           Discout on Sale of Bonds         891         0         0.00         0.00         0.00           Provinum on Sale of Bonds         891         0         0.00         0.00         0.00           Proceeds of Lease-Purchase Agreements         3750         0         0.00         0.00         0.00           Discout on Lease-Purchase Agreements         8730         0         0.00         0.00         0.00           Loars         3730         0         0         0.00         0.00         0.00         0.00           Sale of Capital Assets         3730         0         0.00	1 5	9300				0.00	
OTHER FINANCING SOURCES (USES)         3710         0.0           Issuance of Bonds         3710         0.0           Premium on Sale of Bonds         891         0.0           Discount on Sale of Bonds         891         0.0           Precision on Lass-Purchase Agreements         3750         0.0           Precision on Lass-Purchase Agreements         3772         0.0           Sale of Capital Assets         3730         0.0           Loans         3740         0.00           Sale of Capital Assets         3730         0.0           Loss Recoveries         3740         0.0           Precedes of Provard Supply Contract         3760         0.0           Face Value of Refunding Bonds         3715         0.0         0.0           Discourt on Refunding Bonds         3720         0.0         0.0           Premium on Refunding Bonds         3792         0.0         0.0           Discourt on Refunding Bonds         892         0.0         0.0           Premium on Refunding Lease-Purchase Agreements         3755         0.0         0.0           Discourt on Refunding Lease-Purchase Agreements         3794         0.0         0.0           Premium on Refunding Lease-Purchase Agreements         894<						5,122,795.61	
Issuance of Bonds         3710         0.00           Premium on Sale of Bonds         3791         0.00           Discourt on Sale of Bonds         891         0.00           Proceeds of Lease-Purchase Agreements         3750         0.00           Discourt on Lease-Purchase Agreements         893         0.00           Loars         893         0.00           Loars         3720         0.00           Sale of Capital Assets         3730         0.00           Loss Recoveries         3740         0.00           Precodes of Forward Supply Contract         3760         0.00           Face Value of Refunding Bonds         3715         0.00         0.00           Precodes of Forward Supply Contract         3760         0.00         0.00           Face Value of Refunding Bonds         3715         0.00         0.00         0.00           Precodes of Forward Supply Contract         3755         0.00         0.00         0.00         0.00           Premium on Refunding Bonds         3755         0.00         0.00         0.00         0.00         0.00         0.00           Premium on Refunding Lease-Purchase Agreements         3754         0.00         0.00         0.00         0.00         <			0.00	0.00	0.00	0.00	
Premium on Sale of Bonds         3791         0.0           Discount on Sale of Bonds         891         0.0           Precedes of Lease-Purchase Agreements         3750         0.00           Premium on Lease-Purchase Agreements         3793         0.00           Discount on Lease-Purchase Agreements         3793         0.00           Loans         3720         0.00         0.00           Sale of Capital Assets         3730         0.00         0.00           Loss Recoveries         3740         0.00         0.00           Precedes of Forward Supply Contract         3760         0.00         0.00           Face Value of Refunding Bonds         3715         0.00         0.00         0.00           Premium on Refunding Bonds         3772         0.00         0.00         0.00         0.00           Discount on Refunding Bonds         3755         0.00 <td></td> <td>3710</td> <td></td> <td></td> <td></td> <td>0.00</td>		3710				0.00	
Proceeds of Lease-Purchase Agreements       3750       0.0         Premium on Lease-Purchase Agreements       3793       0.0         Discount on Lease-Purchase Agreements       893       0.0         Loans       3720       0.0         Sale of Capital Assets       3730       0.0         Loss Recoveries       3740       0.0         Proceeds of Forward Supply Contract       3760       0.0         Face Value of Refunding Bonds       3715       0.0         Discount on Refunding Bonds       3792       0.0       0.0         Discount on Refunding Bonds       3792       0.0       0.0         Discount on Refunding Bonds       892       0.0       0.0         Refunding Lease-Purchase Agreements       3755       0.0       0.0         Discount on Refunding Lease-Purchase Agreements       3794       0.0       0.0         Payments to Refunding Lease-Purchase Agreements       894       0.0       0.0       0.0         Payments to Refunding Escrow Agent (Function 929)       760       0.0       0.0       0.0       0.0         Transfers In       3600       0.0       0.0       0.0       0.0       0.0       0.0       0.0       0.0       0.0       0.0       0.0 <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>						0.00	
Premium on Lease-Purchase Agreements         3793         00         00           Discount on Lease-Purchase Agreements         893         00         00           Sale of Capital Assets         3730         00         00           Sale of Capital Assets         3730         000         00           Sale of Capital Assets         3730         000         00           Loss Recoveries         3740         000         00           Proceeds of Forward Supply Contract         3760         000         00           Prenium on Refunding Bonds         3715         000         00         00           Premium on Refunding Bonds         3792         000         00         00         00           Premium on Refunding Lease-Purchase Agreements         3755         000         00 <td< td=""><td></td><td>891</td><td></td><td></td><td></td><td>0.00</td></td<>		891				0.00	
Discount on Lease-Purchase Agreements         893         0.0           Loans         3720         0.0         0.0           Sale of Capital Assets         3730         0.0         0.0           Loss Recoveries         3740         0.00         0.0           Proceeds of Forward Supply Contract         3760         0.00         0.00           Face Value of Refunding Bonds         3715         0.00         0.00           Premium on Refunding Bonds         3755         0.00         0.00           Discount on Refunding Lease-Purchase Agreements         3755         0.00         0.00           Premium on Refunding Lease-Purchase Agreements         3794         0.00         0.00           Premium on Refunding Lease-Purchase Agreements         3794         0.00         0.00         0.00           Premium on Refunding Lease-Purchase Agreements         3794         0.00         0.00         0.00         0.00           Payments to Refunding Lease-Purchase Agreements         3794         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00						0.00	
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         3755         0.00           Discount on Refunding Lease-Purchase Agreements         3755         0.00           Premium on Refunding Lease-Purchase Agreements         3755         0.00           Premium on Refunding Lease-Purchase Agreements         3794         0.00           Discount on Refunding Lease-Purchase Agreements         3794         0.00           Premium on Refunding Lease-Purchase Agreements         3794         0.00           Discount on Refunding Lease-Purchase Agreements         3794         0.00           Discount on Refunding Lease-Purchase Agreements         3794         0.00           Discount on Refunding Lease-Purchase Agreements         0.00         0.00         0.00           Payments to Refunding Sources (Uses)         3600         0.00         0.00         0.00           SPECIAL ITEMS         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00	5					0.00	
Sale of Capital Assets         3730         0.0.0           Loss Recoveries         3740         0.0.0           Proceeds of Forward Supply Contract         3760         0.0.0           Proceeds of Refunding Bonds         3715         0.0.0           Premium on Refunding Bonds         3792         0.0.0           Premium on Refunding Bonds         3792         0.0.0           Refunding Lease-Purchase Agreements         3755         0.0.0           Premium on Refunding Lease-Purchase Agreements         3794         0.0.0           Discount on Refunding Lease-Purchase Agreements         3794         0.0.0           Discount on Refunding Lease-Purchase Agreements         3794         0.0.0           Discount on Refunding Lease-Purchase Agreements         3794         0.0.0         0.0.0           Discount on Refunding Lease-Purchase Agreements         3794         0.0.0         0.0.0         0.0.0           Transfers In         3600         0.0.0         0.0.0         0.0.0         0.0.0         0.0.0           SPECIAL ITEMS         0.00         0.00         0.00         0.0.0         0.0.0         0.0.0           EXTRAORDINARY ITEMS         0.0.0         0.0.0         0.0.0         0.0.0         0.0.0         0.0.0         0.0.						0.00	
Loss Recoveries         3740         0.0           Proceeds of Forward Supply Contract         3760         0.0           Face Value of Refunding Bonds         3715         0.0           Premium on Refunding Bonds         3792         0.0           Discount on Refunding Bonds         892         0.0           Refunding Lease-Purchase Agreements         3755         0.00           Premium on Refunding Lease-Purchase Agreements         3794         0.00           Discount on Refunding Lease-Purchase Agreements         3794         0.00           Premium on Refunding Lease-Purchase Agreements         3794         0.00           Discount on Refunding Lease-Purchase Agreements         894         0.00           Discount on Refunding Lease-Purchase Agreements         894         0.00         0.00           Transfers In         3600         0.00         0.00         0.00           Transfers Sout         9700         0.00         0.00         0.00         0.00           SPECIAL ITEMS         0.00         0.00         0.00         0.00         0.00         0.00           VEXTRAORDINARY ITEMS         0.00         0.00         0.00         0.00         0.00         0.00           Net Change in Fund Balances         2800						0.00	
Face Value of Refunding Bonds       3715       0.0         Premium on Refunding Bonds       3792       0.0         Discount on Refunding Bonds       892       0.0         Refunding Lease-Purchase Agreements       3755       0.0         Premium on Refunding Lease-Purchase Agreements       3794       0.0         Discount on Refunding Lease-Purchase Agreements       3794       0.0         Discount on Refunding Lease-Purchase Agreements       3794       0.0         Payments to Refunding Lease-Purchase Agreements       3700       0.0         Payments to Refunding Secrew Agent (Function 9299)       760       0.0         Transfers In       3600       0.00       0.0         Transfers Sout       9700       0.00       0.0         SPECIAL ITEMS       0.00       0.00       0.00       0.0         EXTRAORDINARY ITEMS       0.00       0.00       0.00       0.0         Fund Balances       0.00       0.00       0.00       0.0         Adjustments to Fund Balances       2891       0.0       0.0						0.00	
Premium on Refunding Bonds37920.0Discount on Refunding Bonds8920.0Refunding Lease-Purchase Agreements37550.0Premium on Refunding Lease-Purchase Agreements37940.0Discount on Refunding Lease-Purchase Agreements8940.0Discount on Refunding Lease-Purchase Agreements8940.0Payments to Refunding Lease-Purchase Agreements8940.0Payments to Refunding Escrow Agent (Function 9299)7600.0Transfers In36000.00.0Transfers Out97000.000.00Total Other Financing Sources (Uses)0.000.000.00SPECIAL ITEMS0.000.000.000.0EXTRAORDINARY ITEMS0.000.000.000.0Fund Balances0.000.000.000.0Fund Balances28910.00.000.0	Proceeds of Forward Supply Contract	3760				0.00	
Discount on Refunding Bonds         892         0.0           Refunding Lease-Purchase Agreements         3755         0.0           Premium on Refunding Lease-Purchase Agreements         3794         0.0           Discount on Refunding Lease-Purchase Agreements         3794         0.0           Discount on Refunding Lease-Purchase Agreements         3794         0.0           Discount on Refunding Lease-Purchase Agreements         894         0.0         0.0           Payments to Refunding Escrow Agent (Function 9299)         760         0.0         0.0           Transfers In         3600         0.0         0.0         0.0           Transfers Out         9700         0.00         0.00         0.0           SPECIAL ITEMS         0.00         0.00         0.00         0.0           EXTRAORDINARY ITEMS         0.00         0.00         0.00         0.0           Fund Balances         0.00         0.00         0.00         0.0           Fund Balances         2891         0.0         0.0         0.0						0.00	
Refunding Lease-Purchase Agreements37550.0Premium on Refunding Lease-Purchase Agreements37940.0Discount on Refunding Lease-Purchase Agreements8940.0Payments to Refunding Lease-Purchase Agreements8940.0Transfers In36000.00.0Transfers Out97000.00.0Total Other Financing Sources (Uses)0.000.000.0SPECIAL ITEMS0.00.000.000.0EXTRAORDINARY ITEMS0.00.000.000.0Fund Balances0.000.000.000.0Fund Balances28000.000.000.0Adjustments to Fund Balances28910.00.0	0					0.00	
Premium on Refunding Lease-Purchase Agreements37940.0Discount on Refunding Lease-Purchase Agreements8940.0Payments to Refunding Escrow Agent (Function 9299)7600.0Transfers In36000.00.0Transfers Out97000.000.00Total Other Financing Sources (Uses)0.000.000.00SPECIAL ITEMS0.000.000.000.00EXTRAORDINARY ITEMS0.000.000.000.00Fund Balances0.000.000.000.00Adjustments to Fund Balances28910.000.000.00						0.00	
Discount on Refunding Lease-Purchase Agreements         894         0.0           Payments to Refunding Escrow Agent (Function 9299)         760         0.0           Transfers In         3600         0.0           Transfers Out         9700         0.00           Total Other Financing Sources (Uses)         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, 2021         2800         0.00         0.00						0.00	
Transfers In       3600       0.0         Transfers Out       9700       0.00         Total Other Financing Sources (Uses)       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, 2021       2800       0.00       0.00       0.00         Adjustments to Fund Balances       2891       0.00       0.00       0.00	· · · · ·					0.00	
Transfers Out       9700       0.0       0.0         Total Other Financing Sources (Uses)       0.00       0.00       0.00       0.00         SPECIAL ITEMS       0.0       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       0.00       0.00       0.00       0.00         Fund Balances, July 1, 2021       2800       0.00       0.00         Adjustments to Fund Balances       2891       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, 2021       2800       0.00       0.00       0.00         Adjustments to Fund Balances       2891       0.00       0.00       0.00						0.00	
SPECIAL ITEMS       0.0         EXTRAORDINARY ITEMS       0.0         Net Change in Fund Balances       0.00       0.00       0.00         Fund Balances, July 1, 2021       2800       0.0       0.0         Adjustments to Fund Balances       2891       0.0       0.0		9700	0.00	0.00	0.00	0.00	
EXTRAORDINARY ITEMS     0.00       Net Change in Fund Balances     0.00       Fund Balances, July 1, 2021     2800       Adjustments to Fund Balances     2891		+ +	0.00	0.00	0.00	0.00	
EXTRAORDINARY ITEMS         0.0						0.00	
Net Change in Fund Balances         0.00 <t< td=""><td>EXTRAORDINARY ITEMS</td><td>1 1</td><td></td><td></td><td></td><td></td></t<>	EXTRAORDINARY ITEMS	1 1					
Fund Balances, July 1, 2021         2800         0.0           Adjustments to Fund Balances         2891         0.0		ļļ.				0.00	
Adjustments to Fund Balances 2891 0.0		2000	0.00	0.00	0.00	0.00	
<b>j</b>						0.00	
Trund Balances, June 50, 2022 1 2700 1 0.001 0.001 0.001 0.001	Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00	

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# DISTRICT SCHOOL BOARD OF MARTIN COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND STATE BOARD OF EDUCATION BONDS For the Fiscal Year Ended June 30, 2023

		Budgeted Amounts			Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES		8				
Federal Direct Federal Through State and Local	3100 3200				0.00	
State Sources	3300	796,570.00	783,846.99	783,846.99	0.00	
Local Sources:	5500	190,910.00	700,010.99	103,010.99	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3423				0.00	
Capital Projects	3423				0.00	
Local Sales Taxes	3418, 3419				0.00	
Charges for Service - Food Service	345X				0.00	
Impact Fees Other Local Revenue	3496				0.00 0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues		796,570.00	783,846.99	783,846.99	0.00	
EXPENDITURES						
Current:					0.00	
Instruction Student Support Services	5000 6100				0.00 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 General Administration	7100 7200				0.00	
School Administration	7200				0.00	
Facilities Acquisition and Construction	7410				0.00	
Fiscal Services	7500				0.00	
Food Services	7600				0.00	
Central Services Student Transportation Services	7700 7800				0.00 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	
Debt Service: (Function 9200) Redemption of Principal	710	701,000.00	701,000.00	701.000.00	0.00	
Interest	720	95,570.00	95,570.00	701,000.00 95,570.00	0.00	
Dues and Fees	730	0.00	258.01	258.01	0.00	
Other Debt Service	791				0.00	
Capital Outlay:	7.420				0.00	
Facilities Acquisition and Construction Other Capital Outlay	7420 9300				0.00 0.00	
Total Expenditures	5500	796,570.00	796,828.01	796,828.01	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	(12,981.02)	(12,981.02)	0.00	
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710				0.00	
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891				0.00 0.00	
Proceeds of Lease-Purchase Agreements	3750				0.00	
Premium on Lease-Purchase Agreements	3793				0.00	
Discount on Lease-Purchase Agreements	893				0.00	
Loans Sale of Capital Assets	3720 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 Premium on Refunding Lease-Purchase Agreements	3755 3794				0.00 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 Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	
Total Other Financing Sources (Uses) SPECIAL ITEMS	+ +	0.00	0.00	0.00	0.00	
					0.00	
EXTRAORDINARY ITEMS						
					0.00	
Net Change in Fund Balances Fund Balances, July 1, 2022	2800	0.00 48,014.87	(12,981.02) 48,014.87	(12,981.02) 48,014.87	0.00 0.00	
Adjustments to Fund Balances	2800	40,014.87	+0,014.8/	40,014.8/	0.00	
Fund Balances, June 30, 2023	2700	48,014.87	35,033.85	35,033.85	0.00	

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

		Budgeted Ar	nounts		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES						
Federal Direct Federal Through State and Local	3100 3200				0.00	
State Sources	3300				0.00	
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				0.00	
Capital Projects	3423				0.00	
Local Sales Taxes	3418, 3419				0.00	
Charges for Service - Food Service	345X				0.00	
Impact Fees Other Local Revenue	3496	0.00	2.914.70	2 914 70	0.00	
Total Local Sources	3400	0.00	2,814.79 2,814.79	2,814.79 2,814.79	0.00	
Total Revenues	5100	0.00	2,814.79	2,814.79	0.00	
EXPENDITURES			,	,		
Current:						
Instruction	5000				0.00	
Student Support Services	6100				0.00	
Instructional Media Services Instruction and Curriculum Development Services	6200 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 Food Services	7500 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 Debt Service: (Function 9200)	9100				0.00	
Redemption of Principal	710	10,520,000.00	10,520,000.00	10,520,000.00	0.00	
Interest	720	2,556,031.26	2,556,031.26	2,556,031.26	0.00	
Dues and Fees	730	9,500.00	6,500.00	6,500.00	0.00	
Other Debt Service	791				0.00	
Capital Outlay:	7420				0.00	
Facilities Acquisition and Construction Other Capital Outlay	7420 9300				0.00	
Total Expenditures	9300	13,085,531.26	13,082,531.26	13,082,531.26	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(13,085,531.26)	(13,079,716.47)	(13,079,716.47)	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 Proceeds of Lease-Purchase Agreements	891 3750				0.00	
Proceeds of Lease-Purchase Agreements 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 Face Value of Refunding Bonds	3760 3715				0.00	
Premium on Refunding Bonds	3713		 		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	12.095.521.26	12 117 0(6 75	12 117 0(( 75	0.00	
Transfers In Transfers Out	3600 9700	13,085,531.26	13,117,966.75	13,117,966.75	0.00	
Total Other Financing Sources (Uses)	5700	13,085,531.26	13,117,966.75	13,117,966.75	0.00	
SPECIAL ITEMS	1 1				0.00	
					0.00	
EXTRAORDINARY ITEMS						
	╡───┤				0.00	
Net Change in Fund Balances Fund Balances, July 1, 2021	2800	0.00 2,125,765.63	38,250.28 2,125,765.63	38,250.28 2,125,767.61	0.00	
Adjustments to Fund Balances	2800	2,123,703.03	2,123,703.03	2,123,707.01	0.00	
Fund Balances, June 30, 2022	2700	2,125,765.63	2,164,015.91	2,164,017.89	1.98	

# DISTRICT SCHOOL BOARD OF MARTIN COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND PUBLIC EDUCATION CAPITAL OUTLAY For the Fiscal Year Ended June 30, 2023

		Budgeted	Amounts		Variance with	
	Account Number	Original Final		Actual Amounts	Final Budget - Positive (Negative)	
REVENUES						
Federal Direct	3100 3200				0.00	
Federal Through State and Local State Sources	3200	806,062.00	756,138.00	756,138.00	0.00	
Local Sources:	5500	000,002.00	750,150.00	750,150.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421,					
Local Sales Taxes	3423 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 Total Revenues	3400	0.00 806,062.00	0.00 756,138.00	0.00 756,138.00	0.00	
EXPENDITURES		800,002.00	/30,138.00	/30,138.00	0.00	
Current:						
Instruction Student Support Services	5000 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 School Administration	7200 7300				0.00	
Facilities Acquisition and Construction	7410				0.00	
Fiscal Services	7500				0.00	
Food Services	7600				0.00	
Central Services	7700				0.00	
Student Transportation Services Operation of Plant	7800 7900				0.00	
Maintenance of Plant	8100				0.00	
Administrative Technology Services	8200				0.00	
Community Services	9100				0.00	
Debt Service: (Function 9200)	710				0.00	
Redemption of Principal Interest	710 720				0.00	
Dues and Fees	720				0.00	
Other Debt Service	791				0.00	
Capital Outlay:						
Facilities Acquisition and Construction	7420				0.00	
Charter School Local Capital Improvement Charter School Capital Outlay Sales Tax	7430 7440				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 OTHER FINANCING SOURCES (USES)		806,062.00	756,138.00	756,138.00	0.00	
Issuance of Bonds	3710				0.00	
Premium on Sale of Bonds	3791				0.00	
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750				0.00	
Premium on Lease-Purchase Agreements	3793				0.00	
Discount on Lease-Purchase Agreements	893				0.00	
Loans	3720				0.00	
Sale of Capital Assets	3730				0.00	
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760				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 Discount on Refunding Lease-Purchase Agreements	3794 894				0.00	
Payments to Refunding Escrow Agent (Function 9299)	760				0.00	
Transfers In	3600				0.00	
Transfers Out	9700	(806,062.00)	(756,138.00)	(756,138.00)	0.00	
Total Other Financing Sources (Uses) SPECIAL ITEMS		(806,062.00)	(756,138.00)	(756,138.00)	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, 2021	2800				0.00	
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00	

# DISTRICT SCHOOL BOARD OF MARTIN COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND CAPITAL OUTLAY & DEBT SERVICE For the Fiscal Year Ended June 30, 2023

		Budgeted	Amounts		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES	2100				0.00	
Federal Direct Federal Through State and Local	3100 3200				0.00	
State Sources	3300	729,696.00	850,549.97	850,549.97	0.00	
Local Sources:						
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	3412, 3421,				0.00	
Debt Service	3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				0.00	
Capital Projects Local Sales Taxes	3423 3418, 3419				0.00	
Charges for Service - Food Service	345X				0.00	
Impact Fees	3496				0.00	
Other Local Revenue Total Local Sources	3400	0.00	<u>150,504.80</u> 150,504.80	<u>150,504.80</u> 150,504.80	0.00	
Total Revenues	3400	729,696.00	1,001,054.77	1,001,054.77	0.00	
EXPENDITURES		,	,,	,,		
Current:						
Instruction Student Support Services	5000 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 Board	6500 7100				0.00	
General Administration	7200				0.00	
School Administration	7300				0.00	
Facilities Acquisition and Construction Fiscal Services	7410 7500				0.00	
Food Services	7500				0.00	
Central Services	7700				0.00	
Student Transportation Services	7800				0.00	
Operation of Plant Maintenance of Plant	7900 8100				0.00	
Administrative Technology Services	8200				0.00	
Community Services	9100				0.00	
Debt Service: (Function 9200)	710				0.00	
Redemption of Principal Interest	710 720				0.00	
Dues and Fees	730	2,000.00	1,973.74	1,973.74	0.00	
Other Debt Service	791	0.00	1,155.98	1,155.98	0.00	
Capital Outlay:	7420				0.00	
Facilities Acquisition and Construction Charter School Local Capital Improvement	7420 7430				0.00	
Charter School Capital Outlay Sales Tax	7440				0.00	
Other Capital Outlay	9300				0.00	
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		2,000.00 727,696.00	<u>3,129.72</u> 997,925.05	3,129.72 997,925.05	0.00	
OTHER FINANCING SOURCES (USES)		727,090.00	<i>331,323.</i> 03	<i>331,323.03</i>	0.00	
Issuance of Bonds	3710				0.00	
Premium on Sale of Bonds	3791				0.00	
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750				0.00	
Premium on Lease-Purchase Agreements	3793				0.00	
Discount on Lease-Purchase Agreements	893				0.00	
Loans Sale of Capital Assets	3720 3730				0.00	
Loss Recoveries	3730				0.00	
Proceeds of Forward Supply Contract	3760				0.00	
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770 3715				0.00	
Premium on Refunding Bonds	3715				0.00	
Discount on Refunding Bonds	892				0.00	
Refunding Lease-Purchase Agreements	3755				0.00	
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894				0.00	
Payments to Refunding Escrow Agent (Function 9299)	760				0.00	
Transfers In	3600				0.00	
Transfers Out	9700		0.00		0.00	
Total Other Financing Sources (Uses) SPECIAL ITEMS	1	0.00	0.00	0.00	0.00	
					0.00	
EXTRAORDINARY ITEMS						
Net Change in Fund Balances		727,696.00	997,925.05	997,925.05	0.00	
Fund Balances, July 1, 2021	2800	4,443,763.17	4,443,763.17	4,443,763.17	0.00	
Adjustments to Fund Balances	2891				0.00	
Fund Balances, June 30, 2022	2700	5,171,459.17	5,441,688.22	5,441,688.22	0.00	

### DISTRICT SCHOOL BOARD OF MARTIN COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND LOCAL CAPITAL IMPROVEMENT TAX (MAJOR FUND) For the Fiscal Year Ended June 30, 2023

	Account Number	Budgeted Ame Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES Federal Direct	3100				0.00
Federal Direct Federal Through State and Local	3200				0.00
State Sources	3300				0.00
Local Sources:					
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	44,613,506.00	44,820,130.03	44,820,130.03	0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496	00.050.00	2,000,002,2(	2,000,002,2(	0.00
Other Local Revenue Total Local Sources	3400	<u>88,950.00</u> 44,702,456.00	2,900,803.36 47,720,933.39	2,900,803.36 47,720,933.39	0.00
Total Revenues	5400	44,702,456.00	47,720,933.39	47,720,933.39	0.00
EXPENDITURES		,,	.,	.,	
Current: 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 Board	6500 7100				0.00
General Administration	7200				0.00
School Administration	7200				0.00
Facilities Acquisition and Construction	7410	43,387,755.38	42,218,178.92	14,213,162.15	28,005,016.77
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services Operation of Plant	7800 7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal	710				0.00
Interest Dues and Fees	720 730	0.00	3,500.04	3,500.04	0.00
Other Debt Service	791	0.00	5,500.04	5,500.04	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	75,098,137.72	76,648,442.28	24,952,476.45	51,695,965.83
Charter School Local Capital Improvement	7430				0.00
Charter School Capital Outlay Sales Tax	7440				0.00
Other Capital Outlay Total Expenditures	9300	118,485,893.10	118,870,121.24	39,169,138.64	0.00 79,700,982.60
Excess (Deficiency) of Revenues Over (Under) Expenditures		(73,783,437.10)	(71,149,187.85)	8,551,794.75	79,700,982.60
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 Premium on Lease-Purchase Agreements	3750 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		518,323.26	518,323.26	0.00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760 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) Transfers In	760 3600	0.00	3,032,202.16	3,032,202.16	0.00
Transfers Out	9700	(5,191,050.26)	(8,137,741.44)	(8,137,741.44)	0.00
Total Other Financing Sources (Uses)		(5,191,050.26)	(4,587,216.02)	(4,587,216.02)	0.00
SPECIAL ITEMS EXTRAORDINARY ITEMS					0.00
					0.00
Net Change in Fund Balances		(78,974,487.36)	(75,736,403.87)	3,964,578.73	79,700,982.60
	2800 2891	(78,974,487.36) 82,280,785.60	(75,736,403.87) 82,280,785.60	3,964,578.73 82,280,785.60	

## DISTRICT SCHOOL BOARD OF MARTIN COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND - OTHER CAPITAL PROJECTS (MAJOR FUND)

For the Fiscal Year Ended June 30, 2023

AccordAccordAccordFraiD balanceNUENUTS100ControlPoile SectionState Irings New Science100Section40.000State Irings New Science30.00Section40.000State Irings New Science30.00Section40.000State Irings New Science30.00Section40.000State Irings New Science30.00Section30.000State Irings New Science30.00Section30.000State Irings New Science30.000Section30.000State Irings New Science41.000Section30.000State Irings New Science41.000Section30.000State Irings New Science41.000Section30.000State Irings New Science41.000Section30.0000State Irings New Science40.000Section30.0000State Irings New Science40.000Section30.0000State Irings New Science40.000Section40.0000State Irings New Science40.0000Section40.0000State Irings New Science </th <th></th> <th></th> <th>Budgeted Ame</th> <th>ounts</th> <th></th> <th colspan="2">Variance with</th>			Budgeted Ame	ounts		Variance with	
Name100100100100100Name Network100100100100100100Name Netwo						Final Budget -	
Start Introduction Start and Local Start Sta	REVENUES						
Same Same Same Same Same Same Same Same							
Jond Source:         N11.131.         0.00         0.00           Opensional Propers Task Levels For B         N11.131.         0.00         0.00           Descriptional Propers and Praces For B         N12.131.         0.00         0.00           Descriptional Propers         N12.131.         0.00         0.00           Propers Task Levels Task Rates For B         N12.131.         0.00 <td0< td=""><td></td><td></td><td>504 953 50</td><td>402 554 92</td><td>402 554 92</td><td></td></td0<>			504 953 50	402 554 92	402 554 92		
upmonu1equees44344344		5500	501,955.50	102,551.52	102,551.92	0.00	
Property Trans Levice, Tax Kalengenina and Decan Face (* 112, 201).         Image: Constraint of Constraints	Property Taxes Levied, Tax Redemptions and Excess Fees for						
Batismic         342         (0.0)         (0.0)         (0.0)           Cynul Drywn         343         (0.0)         (0.0)         (0.0)         (0.0)           Cynul Drywn         343         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)           Dryn Drywn         340         (0.0) <td< td=""><td>1 I</td><td></td><td></td><td></td><td></td><td>0.00</td></td<>	1 I					0.00	
Deproy         Deproy         3412, 342, 343         Control         Second						0.00	
Capital project14231423000.00Charges Nervies. Food Servics45X7550.00.457.06.00Charges Nervies. Food Servics45X4.07.0005.290.1258.06.00Darb Les5.902.91.1256.05.291.1256.06.00Darb Les5.902.422.400.003.33.04.201.013.30.94.201.010.00Darb Les5.902.422.400.003.33.04.201.010.000.00Darb Les5.903.30.95.201.010.000.000.00Nader Segres Nervies6.000.000.000.000.00Substrational Monksvas6.000.000.000.000.00Substrational Monksvas6.000.000.000.000.00Substrational Monksvas6.000.000.000.000.00Substrational Monksvas6.000.000.000.000.00Substrational Monksvas6.000.000.000.000.00Substrational Monksvas7.000.000.000.000.00Substrational Monksvas7.000.000.000.000.00Substrational Monksvas7.000.000.000.000.00Substrational Monksvas7.000.000.000.000.00Substrational Monksvas7.000.000.000.000.00Substrational Monksvas7.000.000.000.000.00Substrational Monksvas7.000						0.00	
Load solar have         JHS, HP         J0000000         Z.25019427         Z0000000         Constraints         0.00           Ingen 6 xvives         340         4.10000         5.1112600         5.0112000         0.00           Ingen 1 xvives         340         4.10000         5.0112000         0.3000000         0.00           Tool Laad Source         340         2.4243000         3.3041700         0.3000000         0.00           Tool Laad Source         500         3.3000000         3.3041700         0.00         0.00           Tool Laad Source         500         0.00         0.00         0.00         0.00         0.00           Instruction of Cristical Rosbogne arrives         6.00         0.00         0.00         0.00         0.00           Instruction of Cristical Rosbogne arrives         6.00         0.00         0.00         0.00         0.00           Instruction of Cristical Rosbogne arrives         6.00         0.00						0.00	
Ispaci hos         2960         4.1200.00         3711.896.97         6.01.896.87         6.00           Taul red Numes         4.40         3.238.456.65         3.238.456.65         3.238.456.65         0.00           Taul red Numes         4.20         3.248.400.01         3.258.656.75         3.258.657.35         0.000           Corrent NDS         6.000         4.000.01         4.000.00         0.000           State Stapport Reviser         6.000         4.000.00         0.000         0.000           State Stapport Reviser         6.000         4.000.00         0.000         0.000           Indexisent & Correntian Extension Reviser         6.000         4.000.00         0.000         0.000           Indexisent Reviser         6.000         4.000.00         0.000         0.000         0.000           Indexisent Reviser         7.000         4.000.00         0.000			20,000,000.00	25,893,948.27	25,893,948.27		
Obsel and Roome         44.40.00         2.298.256.61         2.090.256.51         0.00           Ital Local Socies         3.00         3.20.201011         3.20.201011         3.20.201011         3.20.201011         3.20.20101	Charges for Service - Food Service	345X				0.00	
Trail actionmes         3400         323,34,200.01         33,354,200.01         33,354,200.01         0.000           Extributions         1         22,721,350         33,000,755.31         30,000,755.31         0.000           Extributions         500         1         0.000         0.000         0.000           Extributions         6100         1         0.000         0.000         0.000           Instructions Ministry extributions         6100         1         0.000         0.000         0.000           Instructions Ministry extributions extributions         6100         1         0.000		3496			, ,		
Taul Bernen124.243.33.3033.306,753.9033.906,753.900.00Caronic500111000Caronic5001100.000 <td></td> <td>2400</td> <td></td> <td></td> <td></td> <td></td>		2400					
EXPENDICISE         Interview         South         Interview         Interview <thi< td=""><td></td><td>3400</td><td></td><td></td><td></td><td></td></thi<>		3400					
Chrone:         Image: Chrone interview         Solid inte			24,745,555.50	55,700,755.75	33,700,733.73	0.00	
Skalen Service         6100           0							
Introduced         6200         Introduced         000           Instructional Curving New Services         6500         Introduced         0.000           Instructional Sulf Training Services         6500         Introduced         0.000           Board         7100         Introduced         0.000           Board         7100         Introduced         0.000           Board         7100         Introduced         0.000           Board         7100         Introduced         0.000           Solid Marining Services         7300         Introduced         0.000           Food Services         7300         Introduced         0.000           Stacker Timoportation Services         7300         Introduced         0.000           Stacker Timoportation Services         7300         Introduced         0.000           Stacker Timoportation Services         7300         Introduced         0.000           Ontroduced Service         7300         Introduced Service         0.000           Deal Service Timoportation         730         Introduced Service         0.000           Deal Service Timoportation         730         Introduced Service         0.000           Deal Service Timoportation         730	Instruction	5000				0.00	
Instructional Devoluptional Services         6400         end         end         0.00           Instructions Services         6400         end         end         0.00           Instructions Services         7100         end         0.00           Creent Advantantation         7200         end         0.00           Stabil Advantantation         7200         end         0.00           Facility Advantation and Construction         7200         end         0.00           Facility Advantation and Construction         7200         end         0.00         0.00           Central Services         7200         end         0.00         0.00         0.00         0.00           Stability Transport         7700         end         end         0.00	**						
Instructional Soft Training Services         6400         end         mode         mode <thmod< th="">         mode         mode</thmod<>							
Intersent Ideal Technology         6500         Intersent Ideal Technology         000           Board         7100         0         0.000           Creard Administration         7200         0.00         0.000           Reschild Administration         7400         1.310.026.06         13.220.67.4         0.200           Fasilist Acquisition and Centraction         7400         0.00         0.000           Food Services         7000         0.00         0.000           Stocket Transportation Services         7000         0.000         0.000           Stocket Transportation Services         7000         0.000         0.000           Administrative Technologitation Services         9000         0.000         0.000           Administrative Technologitation Services         9100         0.000         0.000           Administrative Technologitation Services         9100         0.000         0.000           Administrative Technologita         710         0.000         0.000           Description Principal         710         0.000         0.000           Administrative Technologita         720         6.6.44.187.00         6.6.400.473.4         0.44.873.50           Description Principal         720         6.6.44.187.00	<u>`</u>						
Band         Control Administration         7100         Control Administration         7000         Control Administration         0000           School Administration and Construction         7100         L         0.000         0.000           School Administration and Construction         7100         L         0.000         0.000           School Administration and Construction         7100         L         0.000         0.000           Constructions Strives         7000         L         0.000         0.000           Constructions Strives         7000         L         0.000         0.000           Maintennum Contrology Strives         8100         L         0.000         0.000           Maintennum Contrology Strives         8100         L         0.000         0.000           Maintennum Contrology Strives         9100         L         0.000         0.000           Maintennum Contrology Strives         7101         L         0.000	5						
Central Administration         7200         0         000           Facilita Acquisition and Construction         7410         12.810.006.06         13.220.47.44         3.207.705.20         9.925.922           Facilita Services         7600         0         0         0.000           Food Services         7760         0         0         0.000           Stander Linesportation Services         7760         0         0         0.000           Stander Linesportation Services         7760         0         0         0.000           Maniformation Services         7760         0         0         0.000           Maniformation Services         7800         0         0.000         0.000           Maniformation Services         8000         0         0.000         0.000           Descina (Fescina 9200)         710         0         0.000         0.000           Descina (Fescina 9200)         710         0         0.000         0.000           Descina (Fescina 9200)         720         0         0.000         0.000         0.000           Descina (Fescina 9200)         710         0         0.000         0.000         0.000         0.000         0.000         0.000         0.000<							
Facility Acquisition and Construction         7410         12.310.02.06         13.220.47.44         3.207.705.20         9.923.02.20           Food Services         7600           0.00         0.00           Central Services         7700           0.00         0.00           Structure Transportation Services         7700           0.00         0.00           Maintenature Transportation Services         8100           0.00         0.00           Maintenature Transportation Services         8100           0.00         0.00           Community Services         9100           0.00<							
Find Service         7500           000           Cattal Services         7700           0.00           Cattal Services         7700           0.00           Student Transportation Services         7700          0.00         0.00           Operation of Plant         8100          0.00	School Administration	7300				0.00	
Isod Services         7700           0.00           Stadent Transportation Services         7700           0.00           Stadent Transportation Services         7700           0.00           Maintenace of Plant         7800           0.00           Maintenace of Plant         8100           0.00           Administative Technology Services         8200           0.00           Obs Service: Transportation Services         9100           0.00           Dest Service: Transportation Service         720           0.00           Data and Fees         720          8.63.90          0.00           Other Debt Service         721           0.00 <td>1</td> <td></td> <td>12,810,026.96</td> <td>13,220,647.44</td> <td>3,267,705.20</td> <td></td>	1		12,810,026.96	13,220,647.44	3,267,705.20		
Central Services         7700           0.00           Operation of Plant         7700           0.00           Mainterance of Plant         8100           0.00           Administrative Technology Services         8200           0.00           Administrative Technology Services         9100           0.00           Community Services         9100           0.00           Debt Services (Paraction S200)         -          0.00         0.00           Interestat         720          0.00         0.00           Dates and Foss         771          0.00         0.00           Dates and Foss         773         1.8,633.89         0.000         0.000           Charler School Capital Outpay:         -         66,146,187.69         66,600,647.84         30,648,570.36         35,941,768.47           Charler School Capital Outpay Seles Tex.         7440          0.00         0.00           Charler School Capital Outpay Seles Tex.         743,974,898,54         79,821,955,28         33,91,658,456         45,904,710.72           OTURE FINANCIN SOURCES (USES)         573							
Sudeut Imagentation Services         7800         1000         000         0000           Maintance of Plant         8100         1000         1000         0000           Administrator Ecolongy Services         8200         1000         1000         0000           Ondomistrator Ecolongy Services         8200         1000         0000         0000           Obs Service: Functions 2020)         100         1000         0000         0000           Deciseration Services         770         1000         0000         0000           Deciseration Services         770         18.68380         0000         0000           Other Dels Services         7710         1000         0000         0000           Capitol Scrutzy Strutz         7400         0000							
Operation of Plant         7900           0.000           Administrative Technology Services         8200          0.000           Community Services         9200          0.000           Dobt Services         Function 9200)          0.000           Edeengtion of Principal         710          0.000           Dues and Fess         770         18.063.89         0.000           Dues and Fess         7710         18.063.89         0.000           Other General Outstration         712         0.000         0.000           Dues and Fess         7710         18.063.89         0.000         0.000           Other General Outstratives         7410         66.161.87.69         66.600.647.84         30.648.879.36         35.951.6.000           Charter School Capital Outspir         7420         66.146.187.69         66.600.647.84         30.648.879.36         35.951.6.000           Charter School Capital Outspir         7340          0.000         0.000           Charter School Capital Outspir         7840          0.000         0.000           Total Expenditures         7740           0.000           Total Expend							
Administrative Technology Services         9200          0.00         0.000           Community Services         9000          0.000         0.000           Debt Services         1700          0.000         0.000           Interest         770          0.000         0.000           Dues and Fees         770          0.000         0.000           Other Service         7710          0.000         0.000           Other Service         7711          0.000         0.000           Other Service         7710          0.000         0.000           Charler School Capital Doulsy Sales Tax         7440         66,146,187.69         66,000,647.84         30,648,879.36         35.951,768.48           Charler School Capital Outlay Sales Tax         7440          78.974,998.54         79.821.295.28         33.916,584.56         45.904,710.72           Dues capital Outlay Sales Tax         7440          0.000         70.00         0.000         0.000         0.000         71.00         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000							
Community Services9100Interest0.00Bods Service: (Function 9200)7100.00Dues and Fess7200.00Dues and Fess73018,853.890.00Obber Delt Service7710.000.00Capital Outlay:74066,146,187.6966,000,647.8430,648,879.36Pacifities Acquisition and Construction74300.000.000.00Charter School Load Capital Improvement74300.000.000.00Charter School Load Capital Improvement74300.000.000.00Charter School Capital Outlay, Sules Tax74400.000.000.00Itel Expenditures78,974,898.5479,821,295.2833,916,584.5645,901,710.72Exects Obelicency of Revenues Over (Under) Expenditures0.423,154.54.04(45,914,539.33)(45,920,710.72Exects Obelicency of Revenues Agreements37100.000.000.00Premium on Sale of Bonds8910.000.000.00Discoutt on Sale of Bonds37300.000.000.00Discoutt on Ease-Purchase Agreements37300.000.00Discoutt on Ease-Purchase Agreements37300.000.00Discoutt on Ease-Purchase Agreements37400.000.00Discoutt on Ease-Purchase Agreements37550.000.00Discoutt on Ease-Purchase Agreements37400.000.00Discoutt on Ease-Purchase Agreements37440.000.00Disc	Maintenance of Plant	8100				0.00	
Dark Service:         Function \$2000         Function	Administrative Technology Services	8200				0.00	
Redemption of Principal         710         0         000           Dura ond Fees         720         0         0.000           Dura ond Fees         730         18,683.59         0.000           Other Debt Service         791         0         0.000           Capital Ouday:         7430         0.001         0.000           Capital Conduction and Construction         7430         0.001         0.001           Charter School Local Capital Improvement         7430         0.000         0.000           Charter School Local Capital Magrovement         7430         0.000         0.000           Other Capital Ouday Sales Tax         7440         0.000         0.000           Test School Capital Ouday Sales Tax         7440         0.000         0.000           Test School Cocal Capital Magrovement         7430         0.000         0.000           Test School Cocal Capital Magrovements         759.74,898.54         79,821,295.28         33,916.584.56         45.904,710.72           Steamet of Biods         3710         0.000         0.000         0.000           Presense OrterConsel of School S		9100				0.00	
Interest         720         0         0.00           Dues and Fees         730         18.883.89         0.00           Other Debt Service         791         0.00         0.00           Capital Outlay:         0.00         0.00         0.00           Capital Construction         7420         66,140,187.60         66,600,647.84         30,648,879.36         35.951,768.48           Chater School Local Capital Outlay Stes Tax         7440         0.00         0.00         0.00           Other Capital Outlay Stes Tax         7440         0.00		710				0.00	
Dues and Fees         730         18,683.89         0         0.00           Other Det Stevrice         791         0         0.00         0.00           Capital Ouday:         7420         66,146,187.69         66,600,647.84         30,648,879.36         35,951,768.48           Chatter School Local Capital Improvement         7430         0         0.00         0.00           Chatter School Local Capital Improvement         7440         0.00         0.00           Other Capital Outaby States Tax         7440         0.00         0.00           Total Expenditures         78,974,898.54         79,821,295.28         33,916,584.56         45,904,710.72           Susance of Donds         3710         0.828.63         45,904,710.72         0.000           Discount on Easter Purchase Agreements         3750         0.000         0.000           Discount on Ease-Purchase Agreements         3730         0.000         0.000           Discount on Ease-Purchase Agreements         3730         0.000         0.000           Discount on Ease-Purchase Agreements         3730         0.000         0.000           Discount on Ease-Purchase Agreements         3740         0.000         0.000           Discout on Ease-Purchase Agreements         3740	1 1						
Other Debt Service         791         000         0000           Graphal Outsi;         7420         66,146,187.69         66,640,647.84         30,648,879.36         35,951,768.48           Charter School Local Capital Improvement         7430         0         0.00         0.00           Charter School Local Capital Outsy         9300         7440         0.00         0.00           Other Capital Outsy         9300         78,974,898.54         79,821,295.28         33,916,584.56         45,904,710.72           Total Expenditures         (54,231,545.04)         (45,914,539.35)         (9,828.63)         45,904,710.72           States of Bonds         3710          0.00         0.00           Dreemium on Sale of Bonds         891          0.00         0.00           Premium on Lasse-Purchase Agreements         3750          0.000         0.000           Discount on Lase Agreements         3730          0.000         0.000           Loss Recoverise         3740          0.000         0.000           Loss Recoverise         3740          0.000         0.000           Loss Recoverise         3740          0.000         0.000         0.000 <td></td> <td></td> <td>18.683.89</td> <td></td> <td></td> <td></td>			18.683.89				
jacilities Acquisition and Construction         7420         66,146,187.69         66,600,647.84         30,648,879.36         35,951,768.48           Charter School Capital Julipy Sales Tax         7440         000         0.000           Other Capital Outlay Sales Tax         7440         0.000           Other Capital Outlay Sales Tax         7440         0.000           Other Capital Outlay Sales Tax         7440         0.000           Other School Capital Outlay Sales Tax         7440         0.000           Ottal Expenditures         78,974,898.54         79,821,295.28         33,916,584.56         45,904,710.72           Distance of Bonds         3710         0.000         0.000         0.000         0.000         0.000         0.000           Preceived of Bonds         3710         0.000							
Charter School Local Capital Improvement         7440         0.00           Charter School Capital Outlay Sales Tax         7440         0.00           Other Capital Outlay Sales Tax         7440         0.00           Total Expenditures         78,974,898.54         79,821,295.28         33,916,584.56         45,904,710.72           Exescs (Deficiency of Reveness Over (Under) Expenditures         (54,231,545.04)         (45,914,539.35)         (9,828.63)         45,904,710.72           Susance of Bonds         3710         0.00         0.00         0.00         0.000           Premium on Sale of Bonds         3791         0.00         0.000           Discount on Lase-Purchase Agreements         3750         0.000           Discount on Lase-Purchase Agreements         3730         0.000           Loss Revertes         3740         0.000         0.000           Loss Revertes         3740         0.000         0.000           Loss Revertes         3740         0.000         0.000           Sale of Capital Assets         3730         0.000         0.000           Loss Revertes         3740         0.000         0.000           Sale of Capital Assets         3750         0.000         0.000           Decoeds for Dispocit	Capital Outlay:						
Charter School Capital Outlay Sales Tax         7440         000           Other Capital Outlay         9300         000         0000           Detal Expenditures         78,974,898.54         79,821,295,28         33,916,584.56         45,904,710.72           Excess Obficiency of Revenues Over (Under) Expenditures         (54,231,545.04)         (45,914,539.33)         (9,828.63)         45,904,710.72           Dreamium on Sale of Bonds         3710         0000         0000           Dreamium on Sale of Bonds         3791         0000         0000           Dreamium on Sale of Bonds         891         0000         0000           Precision on Sale of Bonds         891         0000         0000           Precision on Sale of Bonds         3793         0000         0000           Discount on Lease-Purchase Agreements         3730         0000         0000           Ouss Recoveries         3730         0000         0000         0000           Dreceds of Forward Supply Contract         3740         0000         0000         0000           Preceds of Rescuences         3730         0000         0000         0000         0000         0000         0000         0000         0000         0000         0000         0000         0000			66,146,187.69	66,600,647.84	30,648,879.36		
Other Capital Outlay         9300         78,974,898.54         79,821,295,28         33,916,584.56         45,904,710.72           Total Expenditures         (54,231,545.04)         (45,914,539.35)         (9,828.63)         45,904,710.72           OTHER FINANCING SOURCES (USES)         (54,231,545.04)         (45,914,539.35)         (9,828.63)         45,904,710.72           Susance of Bonds         3710         (54,231,545.04)         (45,914,539.35)         (9,828.63)         45,904,710.72           Discount on Sale of Bonds         3701         (54,231,545.04)         (45,914,539.35)         (9,828.63)         45,904,710.72           Opcode of Lease-Purchase Agreements         3701         (54,231,545.04)         (60,00)         000           Discount on Lease-Purchase Agreements         3730         (60,00)         0000         0000           Discount on Lease-Purchase Agreements         3730         (60,00)         0000<	· · ·						
Total Expenditures         78,974,898.54         79,821,295.28         33,916,584.56         45,904,710.72           Excess (Deficiency) of Revenues Over (Under) Expenditures         (54,231,545.04)         (45,914,539.35)         (9,828.63)         45,904,710.72           Issuance of Bonds         3710         0         0.000           Premium on Sale of Bonds         3791         0         0.000           Discount on Sale of Bonds         3791         0         0.000           Preceeds of Lease-Purchase Agreements         3750         0         0.000           Discount on Lease-Purchase Agreements         3793         0         0.000           Discount on Lease-Purchase Agreements         3790         0.000         0.000           Sale of Capital Assets         3730         0         0.000         0.000           Sale of Capital Assets         3740         0.000         0.000         0.000           Proceeds of Forward Supply Contract         3770         0.000         0.000         0.000           Preceds of Forward Supply Contract         3770         0.000         0.000         0.000           Preceds of Forward Supply Contract         3770         0.000         0.000         0.000           Premium on Refunding Bonds         3792							
Excess (Deficiency) of Revenues Over (Under) Expenditures         (54,231,545.04)         (45,914,539.35)         (9,828.63)         445,904,710.72           OTHER FINANCING SOURCES (USES)         3710         0         0.000           Premium on Sale of Bonds         3711         0.000         0.000           Premium on Sale of Bonds         891         0.000         0.000           Premium on Lase-Purchase Agreements         3750         0.000         0.000           Premium on Lase-Purchase Agreements         3733         0.000         0.000           Discount on Sale of Forward Supply Contract         3730         0.000         0.000           Doreceds of Forward Supply Contract         3770         0.000         0.000           Preceds for Special Facility Construction Account         3770         0.000         0.000           Preceds for Special Facility Construction Account         3770         0.000         0.000           Preceds for Special Facility Construction Account         3770         0.000         0.000           Preceds for Special Facility Construction Account         3770         0.000         0.000           Preceds for Special Facility Construction Account         3770         0.000         0.000           Forward Supply Contract         3755         0.000	1 9	9300	78,974,898,54	79.821.295.28	33.916.584.56		
OTHER FINANCING SOURCES (USES)				1 1	, ,		
Premium on Sale of Bonds         3791         0.00           Discount on Sale of Bonds         891         0.00           Proceeds of Lase-Purchase Agreements         3793         0.00           Premium on Lease-Purchase Agreements         3793         0.00           Discount on Lease-Purchase Agreements         3793         0.00           Loans         3720         0.00         0.00           Sale of Capital Assets         3730         0.00         0.00           Loans         3740         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 of Forward Supply Contract         3770         0.00         0.00           Proceeds of Rever Supply Contract         3770         0.00         0.00           Proceeds of Rever Supply Contract         3770         0.00         0.00           Discount on Refunding Bonds         3792         0.00         0.00           Discount on Refunding Lease-Purchase Agreements         3755         0.00         0.00           Discount on Refunding Lease-Purchase Agreements </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Discout on Sale of Bonds         891         0         0000           Proceeds of Lease-Purchase Agreements         3750         0         0.000           Discout on Lease-Purchase Agreements         8733         0         0.000           Discout on Lease-Purchase Agreements         8730         0         0.000           Discout on Lease-Purchase Agreements         8730         0         0.000           Loans         3720         0         0.000           Loans         3730         0         0.000           Loss Recoveries         3730         0         0.000           Proceeds from Special Facility Construction Account         3770         0         0.000           Proceeds from Special Facility Construction Account         3770         0         0.000           Preceeds from Special Facility Construction Account         3770         0         0.000           Preceeds from Special Facility Construction Account         3770         0         0.000           Discourt on Refunding Bonds         892         0         0.000           Discourt on Refunding Lease-Purchase Agreements         3755         0         0.000           Discourt on Refunding Lease-Purchase Agreements         3794         0.000         0.000						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 for Special Facility Construction Account         3760         0.00           Proceeds from Special Facility Construction Account         3770         0.00           Proceeds from Special Facility Construction Account         3770         0.00           Premium on Refunding Bonds         3715         0.00         0.00           Premium on Refunding Bonds         3755         0.00         0.00           Premium on Refunding Lease-Purchase Agreements         3754         0.00           Premium on Refunding Lease-Purchase Agreements         3794         0.00           Discount on Refunding Lease-Purchase Agreements         3794         0.00           Discount on Refunding Lease-Purchase Agreements         894         0.00           Payments to Refunding Lease-Purchase Agreements         894         0.00           Discount on Refunding Lease-Purchase Agreements         894         0.00							
Premium on Lease-Purchase Agreements         3793         0         0         0.00           Discount on Lease-Purchase Agreements         893         0         0.00         0.00           Sale of Capital Assets         3730         0         0.00         0.00           Sale of Capital Assets         3730         0         0.00         0.00           Loss Recoveries         3740         0         0.00         0.00           Proceeds of Forward Supply Contract         3760         0.00         0.000           Proceeds from Special Facility Construction Account         3770         0.000         0.000           Proceeds from Special Facility Construction Account         3715         0.000         0.000           Proceeds from Special Facility Construction Account         3715         0.000         0.000           Premium on Refunding Bonds         3722         0.000         0.000         0.000           Premium on Refunding Lease-Purchase Agreements         3755         0.000         0.000         0.000           Promium on Refunding Lease-Purchase Agreements         3794         0.000         0.000         0.000           Parametro Refunding Lease-Purchase Agreements         3794         0.000         0.000         0.000         0.000 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>							
Discount on Lease-Purchase Agreements         893         0         0.00           Loans         3720         0         0.00           Sale of Capital Assets         3730         0         0.00           Loss Recoveries         3740         0         0.00           Proceeds of Forward Supply Contract         3760         0         0.00           Proceeds of Forward Supply Contract         3770         0         0.00           Face Value of Refunding Bonds         3715         0         0.00           Proceeds from Special Facility Construction Account         3770         0.00         0.000           Preview of Refunding Bonds         3792         0         0.00         0.000           Discount on Refunding Bonds         3792         0         0.00         0.000           Discount on Refunding Lease-Purchase Agreements         3755         0.00         0.000           Premium on Refunding Lease-Purchase Agreements         3794         0.00         0.000           Payments to Refunding Lease-Purchase Agreements         3794         0.000         0.000           Payments to Refunding Lease-Purchase Agreements         894         0.000         0.000           Tanafters In         3600         10.546,412.00         (13,8	6						
Sale of Capital Assets         3730         0         0         0.00           Loss Recoveries         3740         0         0.00         0.00           Proceeds of Forward Supply Contract         3760         0         0.00           Proceeds of Forward Supply Contract         3770         0         0.00           Proceeds of Rescuil Facility Construction Account         3770         0         0.00           Face Value of Refunding Bonds         3715         0         0.00           Discount on Refunding Bonds         3792         0         0.00           Discount on Refunding Lease-Purchase Agreements         3755         0.00         0.00           Premium on Refunding Lease-Purchase Agreements         3794         0.00         0.00           Premium on Refunding Lease-Purchase Agreements         3794         0.00         0.00           Premium on Refunding Lease-Purchase Agreements         3794         0.00         0.00           Payments to Refunding Escrow Agent (Function 9299)         760         0.00         0.000           Transfers Out         9700         (10,546,412.00)         (13,828,512.16)         (13,828,512.16)         0.00           SPECILAL ITEMS         0.00         0         0.00         0.00         0.00	6					0.00	
Loss Recoveries         3740         0         0         0.00           Proceeds of Forward Supply Contract         3760         0         0.00         0.00           Proceeds from Special Facility Construction Account         3770         0         0.00         0.00           Proceeds from Special Facility Construction Account         3715         0         0.00         0.00           Preceivalue of Refunding Bonds         3715         0         0.00         0.00           Premium on Refunding Bonds         3792         0         0.00         0.00           Refunding Lease-Purchase Agreements         3755         0         0.00         0.00           Discount on Refunding Lease-Purchase Agreements         3794         0         0.00         0.00           Discount on Refunding Lease-Purchase Agreements         894         0         0.00         0.00           Discount on Refunding Lease-Purchase Agreements         894         0         0.00         0.00           Discount on Refunding Lease-Purchase Agreements         894         0         0.00         0.00           Transfers In         3600         10.546,412.00         (13,828,512.16)         0.00         256,560.00         256,560.00         256,560.00         256,560.00         256,56	Loans	3720				0.00	
Proceeds of Forward Supply Contract         3760         0.00           Proceeds from Special Facility Construction Account         3770         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         3794         0.00           Payments to Refunding Ease-Purchase Agreements         894         0.00           Discount on Refunding Lease-Purchase Agreements         894         0.00           Payments to Refunding Scorew Agent (Function 9299)         760         0.00           Transfers In         3600         256,560.00         256,560.00           Transfers Out         (10,546,412.00)         (13,828,512.16)         (13,571,952.16)         256,560.00           SPECIAL ITEMS	^					0.00	
Proceeds from Special Facility Construction Account         3770         0         0         0.00           Face Value of Refunding Bonds         3715         0         0.00         0.00           Premium on Refunding Bonds         3792         0         0.00         0.00           Discount on Refunding Bonds         892         0         0.00         0.00           Refunding Lease-Purchase Agreements         3755         0         0.00         0.00           Premium on Refunding Lease-Purchase Agreements         3794         0         0.00         0.00           Discount on Refunding Lease-Purchase Agreements         3794         0         0.00         0.00           Payments to Refunding Escrow Agent (Function 9299)         760         0         0.00         0.00           Transfers In         3600         256,560.00							
Face Value of Refunding Bonds       3715       0       0.00         Premium on Refunding Bonds       3792       0       0.00         Discount on Refunding Bonds       892       0       0.00         Refunding Lease-Purchase Agreements       3755       0       0.00         Premium on Refunding Lease-Purchase Agreements       3754       0.00       0.00         Discount on Refunding Lease-Purchase Agreements       3794       0.00       0.00         Discount on Refunding Lease-Purchase Agreements       3794       0.00       0.00         Premium on Refunding Lease-Purchase Agreements       3794       0.00       0.00         Discount on Refunding Lease-Purchase Agreements       3794       0.00       0.00         Payments to Refunding Lease-Purchase Agreements       3894       0.00       0.00         Transfers In       3600       256,560.00       256,560.00       256,560.00         Transfers Out       9700       (10,546,412.00)       (13,828,512.16)       (13,828,512.16)       0.00         SPECIAL ITEMS       0.00       (10,546,412.00)       (13,828,512.16)       0.00       0.00         EXTRAORDINARY ITEMS       0.00       0.00       0.00       0.00       0.00       0.00       0.00							
Premium on Refunding Bonds         3792         Image: Constraint of the system of the							
Discount on Refunding Bonds         892         0         0         0.00           Refunding Lease-Purchase Agreements         3755         0         0.00         0.00           Premium on Refunding Lease-Purchase Agreements         3794         0         0.00         0.00           Discount on Refunding Lease-Purchase Agreements         3794         0         0.00         0.00           Discount on Refunding Lease-Purchase Agreements         894         0         0.00         0.00           Payments to Refunding Ease-Purchase Agreements         894         0         0.00         0.00           Payments to Refunding Ease-Purchase Agreements         894         0         0.00         0.00           Payments to Refunding Ease-Purchase Agreements         894         0         0.00         0.00           Transfers In         3600         256,560.00         256,560.00         256,560.00         0.00           Transfers Out         9700         (10,546,412.00)         (13,828,512.16)         (13,828,512.16)         0.00           SPECIAL ITEMS         0         0         0         0         0         0         0.00           EXTRAORDINARY ITEMS         0         0         0         0.00         0         0.00         0.	0						
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 Lease-Purchase Agreements         894         0.00           Payments to Refunding Escrow Agent (Function 9299)         760         0.00           Transfers In         3600         256,560.00         256,560.00           Transfers Out         9700         (10,546,412.00)         (13,828,512.16)         (13,828,512.16)           SPECIAL ITEMS         0.00         (10,546,412.00)         (13,828,512.16)         0.00           EXTRAORDINARY ITEMS         0.00         0.00         0.00         0.00           Net Change in Fund Balances         (64,777,957.04)         (59,743,051.51)         (13,581,780.79)         46,161,270.72           Fund Balances         2891         88,772,116.49         88,772,116.49         88,772,116.49         0.00						0.00	
Discount on Refunding Lease-Purchase Agreements         894         000           Payments to Refunding Escrow Agent (Function 9299)         760         000           Transfers In         3600         256,560.00         256,560.00           Transfers Out         9700         (10,546,412.00)         (13,828,512.16)         (13,828,512.16)         0.000           Total Other Financing Sources (Uses)         0         (10,546,412.00)         (13,828,512.16)         (13,571,952.16)         256,560.00           SPECIAL ITEMS         0         0         0.00         0         0.00         0.00           EXTRAORDINARY ITEMS         0         0         0.00         0.00         0.00         0.00           Net Change in Fund Balances         0         (64,777,957.04)         (59,743,051.51)         (13,581,780.79)         46,161,270.72           Fund Balances, July 1, 2022         2800         88,772,116.49         88,772,116.49         88,772,116.49         0.00	Refunding Lease-Purchase Agreements	3755				0.00	
Payments to Refunding Escrow Agent (Function 9299)         760         0.00           Transfers In         3600         256,560.00         256,560.00           Transfers Out         9700         (10,546,412.00)         (13,828,512.16)         (13,828,512.16)         0.00           Total Other Financing Sources (Uses)         (10,546,412.00)         (13,828,512.16)         (13,571,952.16)         256,560.00           SPECIAL ITEMS         (10,546,412.00)         (13,828,512.16)         (13,571,952.16)         256,560.00           SPECIAL ITEMS         (10,546,412.00)         (13,828,512.16)         (13,571,952.16)         256,560.00           SPECIAL ITEMS         (10,546,412.00)         (13,828,512.16)         (13,571,952.16)         256,560.00           Net Change in Fund Balances         (64,777,957.04)         (59,743,051.51)         (13,581,780.79)         46,161,270.72           Fund Balances, July 1, 2022         2800         88,772,116.49         88,772,116.49         80.00           Adjustments to Fund Balances         2891         0.00         0.00	<u> </u>					0.00	
Transfers In       3600       256,560.00       256,560.00         Transfers Out       9700       (10,546,412.00)       (13,828,512.16)       (13,828,512.16)       0.00         Total Other Financing Sources (Uses)       (10,546,412.00)       (13,828,512.16)       (13,571,952.16)       256,560.00         SPECIAL ITEMS       (10,546,412.00)       (13,828,512.16)       (13,571,952.16)       256,560.00         SPECIAL ITEMS       (10,546,412.00)       (13,828,512.16)       (13,571,952.16)       256,560.00         SPECIAL ITEMS       (10,546,412.00)       (13,828,512.16)       (13,571,952.16)       256,560.00         Net Change in Fund Balances       (64,777,957.04)       (59,743,051.51)       (13,581,780.79)       46,161,270.72         Fund Balances, July 1, 2022       2800       88,772,116.49       88,772,116.49       80.00         Adjustments to Fund Balances       2891       0.00       0.00						0.00	
Transfers Out       9700       (10,546,412.00)       (13,828,512.16)       (13,828,512.16)       0.00         Total Other Financing Sources (Uses)       (10,546,412.00)       (13,828,512.16)       (13,571,952.16)       256,560.00         SPECIAL ITEMS       (10,546,412.00)       (13,828,512.16)       (13,571,952.16)       256,560.00         EXTRAORDINARY ITEMS       (10,546,412.00)       (13,828,512.16)       (13,581,780.79)       0.00         Net Change in Fund Balances       (64,777,957.04)       (59,743,051.51)       (13,581,780.79)       46,161,270.72         Fund Balances, July 1, 2022       2800       88,772,116.49       88,772,116.49       88,772,116.49       0.00         Adjustments to Fund Balances       2891       0.00       0.00					256 560 00		
Total Other Financing Sources (Uses)         (10,546,412.00)         (13,828,512.16)         (13,571,952.16)         256,560.00           SPECIAL ITEMS             0.00           EXTRAORDINARY ITEMS            0.00           Net Change in Fund Balances          (64,777,957.04)         (59,743,051.51)         (13,581,780.79)         46,161,270.72           Fund Balances, July 1, 2022         2800         88,772,116.49         88,772,116.49         0.00           Adjustments to Fund Balances         2891          0.00         0.00		-	(10 546 412 00)	(13 828 512 16)			
SPECIAL ITEMS         Image: Constraint of the system         Image: Consystem <t< td=""><td></td><td>3700</td><td></td><td></td><td></td><td></td></t<>		3700					
EXTRAORDINARY ITEMS         64,777,957.04         (59,743,051.51)         0.00           Net Change in Fund Balances         (64,777,957.04)         (59,743,051.51)         (13,581,780.79)         46,161,270.72           Fund Balances, July 1, 2022         2800         88,772,116.49         88,772,116.49         0.00           Adjustments to Fund Balances         2891         0.00         0.00			(-0,0.0,12.00)	(-5,020,012.10)	(-0,0 + 1,702.10)		
Net Change in Fund Balances         (64,777,957.04)         (59,743,051.51)         (13,581,780.79)         46,161,270.72           Fund Balances, July 1, 2022         2800         88,772,116.49         88,772,116.49         0.00           Adjustments to Fund Balances         2891         0.00         0.00	EXTRAORDINARY ITEMS						
Fund Balances, July 1, 2022         2800         88,772,116.49         88,772,116.49         0.00           Adjustments to Fund Balances         2891         0.00         0.00	Nat Changa in Fund Belances	+	(61 777 057 04)	(50 7/2 051 51)	(12 581 700 70)		
Adjustments to Fund Balances 2891 0.00		2800					
			00,772,110.77	00,172,110.77	30,772,110.77	0.00	
	5		23,994,159.45	29,029,064.98	75,190,335.70	46,161,270.72	

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

		Budgeted.	Amounts		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES	Tumber	Oliginal	1 mar	Amounts	Toshive (Regative)	
Federal Direct	3100				0.00	
Federal Through State and Local	3200				0.00	
State Sources Local Sources:	3300				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service	3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				0.00	
Capital Projects Local Sales Taxes	3423 3418, 3419				0.00	
Charges for Service - Food Service	3418, 3419 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 Current:						
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 Board	6500 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 Student Transportation Services	7700 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	
Debt Service: (Function 9200)						
Redemption of Principal	710				0.00	
Interest Dues and Fees	720 730				0.00	
Miscellaneous	790				0.00	
Capital Outlay:						
Facilities Acquisition and Construction	7420				0.00	
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00 0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	
Issuance of Bonds	3710				0.00	
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 Discount on Lease-Purchase Agreements	3793 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 Premium on Refunding Bonds	3715 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) Transfers In	760 3600				0.00	
Transfers Out	9700				0.00	
Total Other Financing Sources (Uses)	2100	0.00	0.00	0.00	0.00	
SPECIAL ITEMS						
					0.00	
EXTRAORDINARY ITEMS					÷	
Not Chongo in Fund Balance	+	0.00	0.00	0.00	0.00	
Net Change in Fund Balances Fund Balances, July 1, 2022	2800	0.00	0.00	0.00	0.00	
Adjustments to Fund Balances	2891				0.00	
Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	0.00	

### DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR ENTERPRISE FUNDS June 30, 2023

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA Consortium	Other	Other	Total Nonmaior
	Number	911	912	913	914	915	921	922	Enterprise Funds
ASSETS									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	767,159.72	0.00	767,159.72
Investments	1160	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	25,031.27	0.00	25,031.27
Interest Receivable on Investments Due From Other Agencies	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	11220	0.00	0.00	0.00	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	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents Inventory	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current assets	1250	0.00	0.00	0.00	0.00	0.00	792,190.99	0.00	792,190.99
Noncurrent assets:									
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leases Receivable Long-Term Investments	1425 1460	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
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	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
Land Land Improvements - Nondepreciable	1310	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
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation Buildings and Fixed Equipment	1329	0.00	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	0.00
Furniture, Fixtures and Equipment	1340	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
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation Property Under Leases and SBITA	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1379	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
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total noncurrent assets		0.00	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	792,190.99	0.00	792,190.99
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding Pension	1920 1940	0.00	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	31,285.00	0.00	31,285.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources LIABILITIES		0.00	0.00	0.00	0.00	0.00	31,285.00	0.00	31,285.00
Current liabilities:									
Cash Overdraft	2125	0.00	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	93,840.68	0.00	93,840.68
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable Sales Tax Payable	2120 2260	0.00	0.00	0.00	0.00	0.00	27,164.05	0.00	27,164.05
Accrued Interest Payable	2210	0.00	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	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	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	0.00	0.00	0.00
Pension Liability Other Postemployment Benefits Liability	2115 2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271 2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current liabilities Long-term liabilities:	1	0.00	0.00	0.00	0.00	0.00	121,004.73	0.00	121,004.73
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Leases and SBITA	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	227,240.00	0.00	227,240.00
Estimated Liability for Long-Term Claims	2350 2360	0.00	0.00	0.00	0.00	0.00	0.00 147,383.00	0.00	0.00 147.383.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2360	0.00	0.00	0.00	0.00	0.00	147,383.00	0.00	14/,383.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total long-term liabilities	1	0.00	0.00	0.00	0.00	0.00	374,623.00	0.00	374,623.00
Total Liabilities	-	0.00	0.00	0.00	0.00	0.00	495,627.73	0.00	495,627.73
DEFERRED INFLOWS OF RESOURCES 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
Deficit Net Carrying Amount of Debt Refunding	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	0.00	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	49,080.00 49,080.00	0.00	49,080.00
Total Deferred Inflows of Resources NET POSITION	-	0.00	0.00	0.00	0.00	0.00	49,080.00	0.00	49,080.00
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2780	0.00	0.00	0.00	0.00	0.00	671,186.26	0.00	671,186.26
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Position	1	0.00	0.00	0.00	0.00	0.00	671,186.26	0.00	671,186.26

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

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium	Other	Other	Total Nonmajor
	Number	911	912	913	914	915	921	922	Enterprise Funds
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	3,516,636.81	0.00	3,516,636.81
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	3,516,636.81	0.00	3,516,636.81
OPERATING EXPENSES									
Salaries	100	0.00	0.00	0.00	0.00	0.00	2,095,723.19	0.00	2,095,723.19
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	535,484.98	0.00	535,484.98
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	52,308.23	0.00	52,308.23
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	69,564.97	0.00	69,564.97
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	11,100.00	0.00	11,100.00
Other	700	0.00	0.00	0.00	0.00	0.00	1,111,565.02	0.00	1,111,565.02
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	3,875,746.39	0.00	3,875,746.39
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	(359,109.58)	0.00	(359,109.58)
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	(359,109.58)	0.00	(359,109.58)
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	1,030,295.84	0.00	1,030,295.84
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									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00	0.00	671,186.26	0.00	671,186.26
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	671,186.26	0.00	671,186.26

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

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#### DISTRICT SCHOOL BOARD OF MARTIN COUNTY STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2023

National Barborn 		Business-Type Activities - Enterprise Funds								Governmental	
ImageMath		Self-Insurance	Self-Insurance	Self-Insurance				Other	Other		
CMULTONOMONDAL CALE MARCEL <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>Tetale</th> <th>Internal Service</th>										Tetale	Internal Service
Descent sequence         Descent sequence <thdescent sequence<="" th=""> <thdescent sequence<="" t<="" td=""><td>CASH FLOWS FROM OPERATING ACTIVITIES</td><td>911</td><td>912</td><td>915</td><td>914</td><td>915</td><td>921</td><td>922</td><td>Funds</td><td>Totais</td><td>Funds</td></thdescent></thdescent>	CASH FLOWS FROM OPERATING ACTIVITIES	911	912	915	914	915	921	922	Funds	Totais	Funds
Index partner terms provide provid			0.00								0.00
Since analysesandandad	Receipts from interfund services provided								0.00		0.00
Trans. bindbar constant0.00 <td></td> <td>0.00</td>											0.00
Other set in the	, , , , , , , , , , , , , , , , , , , ,								C 10 10 10 10		0.00
Neak problements											0.00
Control<											0.00
biche source biche source local		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(200,100,12)	(200,100.12)	0.00
Tander sectorsImageImag		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Nrabeles (monos) (mono		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,030,295.84	1,030,295.84	0.00
CMI NOM CULLANE DATA CULL NAME AND ALL AN										0.00	0.0
HNNCHImage: start of the start		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,030,295.84	1,030,295.84	0.0
Reach square dataGene of the square data is a sq											
Carl densionOme<		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Mode independent optimizationImage in the second optimization of a sec											0.0
Appaired and souncies of appaired and sounce of appaired and ap											0.0
Number part angula de											0.0
IncomparingIncompari											0.0
Next operation of the o	Interest paid on capital debt			0.00	0.00	0.00	0.00	0.00		0.00	0.0
based and undired concept00 <td>Net cash provided (used) by capital and related financing activities</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.0</td>	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	0.00	0.0
base stands and solution and solution of the stand solution of the stan	CASH FLOWS FROM INVESTING ACTIVITIES										
Name of symma methods0.00<											0.0
NameN											0.0
Network Contraction with any point of any point o											0.0
Chan dan quankan bel , 1927(00)	Net cash provided (used) by investing activities										0.0
Chall adoptaying isome (b) and set provide <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.0</td></t<>											0.0
Resulting income law lends of participant of the set of the											0.0
under statisticunder statist		0.00	0.00	0.00	0.00	0.00	0.00	0.00	101,105.112	101,105.12	0.0
Adjunction         production         product											
problem province service Dependent densities Consolutions of the USA programone aone <td>Operating income (loss)</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>(359,109.58)</td> <td>(359,109.58)</td> <td>0.0</td>	Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(359,109.58)	(359,109.58)	0.0
Image       Consistioned instant extraint extraint     Image	Adjustments to reconcile operating income (loss) to net cash										
Compair00 </td <td></td>											
Charge is asset and lability:         Ch				0.00		0.00				0.00	0.0
(heread) decrease interform inverse() <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.0</td>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Internet observaile internet measure in obtain         Internet observaile internet measure internet measure in observaile internet measure in observaile internet measure in observaile internet measure in measure internet measure in measure internet measure internet measure in measure internet measure in measure internet measure in measure internet meas		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(05.001.07)	(25.021.27)	0.0
(hense) decreas indeprintence)() <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>× 1/1 × 1/</td><td></td><td>0.0</td></th<>									× 1/1 × 1/		0.0
Increase index mode shandsIndex mode shands </td <td></td> <td>0.0</td>											0.0
(hcrease) decrease inde from other funds $0.00$											0.0
(Increase) decrease in inversion(000)(											0.0
(hcrease) decrease in period herms( $-0.00$ <		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
(nerses) decress in parison $0.00$ <t< td=""><td>(Increase) decrease in inventory</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td></td><td>0.00</td><td>0.0</td></t<>	(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.0
Increase (decrease) in spatial stabilities0.000.											0.0
Increase (decrease) in payoll tax limiting         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000           Increase (decrease) in accounts payable         0.000         0											0.0
Increase (decrease) in accounts prayble         0.00         0.00         0.00         0.00         0.00         0.00           Increase (decrease) in cash orefant         0.00         0.				0.00							0.0
Increase (decress) in such overland         0.00											0.0
Increase (decrease) in judgments payable $0000$											0.0
Increase (decrease) in solas tax payable         0.00 <td></td> <td>0.0</td>											0.0
Increase (decrease) in accred interest payable         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           Increase (decrease) in dpoist payable         0.00											0.0
Increase (decrease) in deposits payable         0.00 <td></td> <td>0.0</td>											0.0
Increase (decrease) in due to other funds         0.00 </td <td></td> <td>0.0</td>											0.0
Increase (decrease) in unearned revenues $0.00$											0.0
Increase (decrease) in pension0.000.000.000.000.000.000.000.00Increase (decrease) in other postemployment benefits0.00	Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Increase (decrease) in other postemployment benefits $0.00$ $0.$	Increase (decrease) in unearned revenues	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.0
Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.0.000											0.0
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$											0.0
Total adjustments         0.00         0.00         0.00         0.00         0.00         0.00         95,973.46											0.0
Net cash provided (used) by operating activities         0.00 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.0</td></th<>											0.0
Noncash investing, capital and financing activities:         0         0         0         0         0         0         0         0         0           Borrowing under capital lease         0.00											0.0
Borowing under capital lease         0.00         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	(203,130.12)	(203,130.12)	0.0
Contributions of capital assets         0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Purchase of equipment on account         0.00											0.0
Capital asset trade-ins         0.00         0.											0.0
											0.0
Commodifies received through USDA program         0.00 </td <td>Net Increase/(Decrease) in the fair value of investments</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td></td> <td>0.00</td> <td></td> <td>0.00</td> <td>0.0</td>	Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.0

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#### DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS June 30, 2023

Self-Insurance Self-Insurance Self-Insurance Self-Insurance Self-Insurance Consortium Programs Other Internal Service Total Internal Account Number 711 712 713 714 715 731 791 Service Funds ASSETS Current assets: 1110 Cash and Cash Equivalents 0.0 0.0 0.00 0.00 0.00 0.00 Investments 1160 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 Interest Receivable on Investmen 1170 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 0.0 Due From Insurer 1180 0.00 0.00 0.00 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 0.00 0.00 0.00 1210 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Deposits Receivable 1114 0.00 0.00 0.00 0.00 Cash with Fiscal/Service Agents 0.00 0.00 0.00 0.00 1150 0.0 0.00 0.00 0.00 Inventory 0.00 0.0 0.00 0.00 1230 Prepaid Items 0.00 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 0.00 loncurrent asset 1420 0.00 0.00 0.00 0.00 0.00 Section 1011.13, F.S., Loan Proceeds 0.00 0.0 0.00 Leases Receivable 1425 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Long-Term Investment 1460 0.00 0.0 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 Other Postemployment Benefits Asset 1410 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Pension Asset 1415 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Capital Assets: Land 1310 0.00 0.0 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 Construction in Progress 1360 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Nondepreciable Capital Assets 0.00 0.00 1320 0.00 0.00 0.00 0.00 0.00 0.00 Improvements Other Than Buildings 0.00 0.00 1329 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Accumulated Depreciation Buildings and Fixed Equipment 1330 0.00 0.0 0.00 0.00 0.00 0.00 0.00 0.00 1339 0.00 0.00 Accumulated Depreciation 0.00 0.00 0.00 0.00 0.00 1340 Furniture, Fixtures and Equipment 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 1350 Motor Vehicles 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 Property Under Leases and SBITA 1370 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Accumulated Amortization 1379 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 1389 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Accumulated Amortization Depreciable Capital Assets, Net 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 Total noncurrent assets 0.00 0.00 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 DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivativ 1910 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Net Carrying Amount of Debt Refunding 1920 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1940 0.00 0.00 0.00 0.0 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 Obligation 1960 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Total Deferred Outflows of Resources 0.00 0.00 0.00 LIABILITIES Current liabilities 2125 Cash Overdraft 0.00 Accrued Salaries and Benefits 2110 2170 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Payroll Deductions and Withholdings 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 0.00 2260 0.00 Sales Tax Payable 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2210 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Accrued Interest Payable 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 0.00 Due to Budgetary Funds 2161 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2115 2116 Pension Liability 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Other Postemployment Benefits Liability 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2130 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Judgments Payable Estimated Unpaid Claims - Self-Insurance Program 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Estimated Liability for Claims Adjustment 2272 0.00 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 0.00 Long-term liabilities: Unearned Revenues 2410 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2315 2330 0.00 0.00 0.00 0.00 Obligations Under Leases and SBITA 0.00 0.00 0.00 0.00 Liability for Compensated Absences 0.00 0.00 0.00 Estimated Liability for Long-Term Claims 2350 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Net Other Postemployment Benefits Obligation 2360 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2365 Net Pension Liability 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2380 0.00 0.00 0.00 0.00 Oher Long-Term Liabilities 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 Total Lighilities 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 DEFERRED INFLOWS OF RESOURCES 0.00 0.00 0.00 0.00 0.00 0.00 Accumulated Increase in Fair Value of Hedging Derivative 2610 0.00 0.00 0.00 Deficit Net Carrying Amount of Debt Refunding 2620 2630 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Deferred Revenues 0.00 2640 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Pension Other Postemployment Benefits 2650 0.00 0.00 0.00 0.00 0.00 0.00 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 NET POSITION 2770 2780 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Net Investment in Capital Assets 0.00 0.00 Restricted for 0.00 0.00 0.00 0.00 0.00 0.00 2790 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Inrestricted

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

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Total Net Position

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

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total Internal
	Number	711	712	713	714	715	731	791	Service 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
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
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									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2022	2880	0.00	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.

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

	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total Internal
CASH FLOWS FROM OPERATING ACTIVITIES	711	712	713	714	715	731	791	Service Funds
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 suppliers	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 for interfund services used 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								
Subsidies from operating 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 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 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 Purchase 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: Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to reconcile operating income (loss) to net cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
provided (used) by operating activities:								
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 (Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepara terns	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 Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable 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 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 estimated unpaid 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: Borrowing under capital lease	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
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) 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

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment 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	1150				
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	0.0
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.0
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.0
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.0
Accounts Payable	2120	0.00	0.00	0.00	0.0
Internal Accounts Payable	2290	0.00	0.00	0.00	0.0
Due to Other Agencies	2230	0.00	0.00	0.00	0.0
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.0
Total Liabilities		0.00	0.00	0.00	0.0
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.0
Pension	2640				
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.0
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.0
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.0
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.0
Other purposes	2785	0.00	0.00	0.00	0.0
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.0
Total Net Position		0.00	0.00	0.00	0.0

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

	Account 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	270,171.30	0.00	0.00	270,171.30
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				
Total Assets		270,171.30	0.00	0.00	270,171.30
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	270,171.30	0.00	0.00	270,171.30
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position		270,171.30	0.00	0.00	270,171.30

		Private-Purpose Trust Fund	Private-Purpose Trust Fund	Private-Purpose Trust Fund	
	Account	Name	Name	Name	Total Private-Purpose Trust
	Number	85X	85X	85X	Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	8,531.95	0.00	0.00	8,531.95
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		8,531.95	0.00	0.00	8,531.95
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		8,531.95	0.00	0.00	8,531.95
Total Additions		8,531.95	0.00	0.00	8,531.95
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		8,531.95	0.00	0.00	8,531.95
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	8,531.95	0.00	0.00	8,531.95

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

	Account	Pension Trust Fund Name	Pension Trust Fund Name	Pension Trust Fund Name	
	Number	87X	87X	87X	Total Pension Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	63,849.35	0.00	0.00	63,849.35
Investments	1160	7,714,104.72	0.00	0.00	7,714,104.72
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	1150				
Total Assets		7,777,954.07	0.00	0.00	7,777,954.07
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	7,777,954.07	0.00	0.00	7,777,954.07
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		7,777,954.07	0.00	0.00	7,777,954.07

	Account	Pension Trust Fund Name	Pension Trust Fund Name	Pension Trust Fund Name	
	Number	87X	87X	87X	Total Pension Trust Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	212,607.24	0.00	0.00	212,607.24
Gain on Sale of Investments	3432	532,291.01	0.00	0.00	532,291.01
Net Increase (Decrease) in the Fair Value of Investments	3433	(45,832.40)	0.00	0.00	(45,832.40)
Total Investment Income		699,065.85	0.00	0.00	699,065.85
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		699,065.85	0.00	0.00	699,065.85
Total Additions		699,065.85	0.00	0.00	699,065.85
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		708,165.60	0.00	0.00	708,165.60
Total Deductions		708,165.60	0.00	0.00	708,165.60
Change In Net Position		(9,099.75)	0.00	0.00	(9,099.75)
Net position-beginning	2885	7,787,053.82	0.00	0.00	7,787,053.82
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	7,777,954.07	0.00	0.00	7,777,954.07

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

	Account	School Internal Funds	Custodial Fund Name	Custodial Fund Name	
	Number	891	89X	89X	Total Custodial Funds
ASSETS					
Cash and Cash Equivalents	1110	2,539,553.99	0.00	0.00	2,539,553.99
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	45,194.00	0.00	0.00	45,194.00
Total Assets		2,584,747.99	0.00	0.00	2,584,747.99
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	2,584,747.99	0.00	0.00	2,584,747.99
Total Net Position		2,584,747.99	0.00	0.00	2,584,747.99

DISTRICT SCHOOL BOARD OF MARTIN 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
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Earnings:					
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 Deductions		0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to net position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

## DISTRICT SCHOOL BOARD OF MARTIN 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 Taxes Receivable, net	1160 1120	0.00	0.00	0.00	0.00 0.00
Accounts Receivable, net Interest Receivable on Investments	1131 1170	0.00	0.00 0.00	0.00	0.00
Due From Other Agencies Due From Insurer	1220 1180	0.00 0.00	0.00 0.00	0.00	0.00
Deposits Receivable Internal Balances	1210	0.00 0.00	0.00 0.00	0.00 0.00	0.00
Cash with Fiscal/Service Agents Section 1011.13, F.S., Loan Proceeds	1114 1420	0.00	0.00	0.00	0.00
Leases Receivable Inventory	1425 1150	0.00	0.00	0.00	0.00
Prepaid Items Long-Term Investments	1230 1460	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430 1410	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset Pension Asset	1410	0.00	0.00	0.00	0.00
Capital Assets: Land	1310	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable Construction in Progress	1315 1360	0.00	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 Buildings and Fixed Equipment	1329 1330	0.00	0.00 0.00	0.00 0.00	0.00
Less Accumulated Depreciation Furniture, Fixtures and Equipment	1339 1340	0.00	0.00	0.00	0.00
Less Accumulated Depreciation Motor Vehicles	1340 1349 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 SBITA Less Accumulated Amortization	1370 1379	0.00 0.00	0.00 0.00	0.00 0.00	0.00
Audiovisual Materials Less Accumulated Depreciation	1381 1388	0.00	0.00 0.00	0.00	0.00
Computer Software Less Accumulated Amortization	1382 1389	0.00 0.00	0.00 0.00	0.00 0.00	0.00
Depreciable Capital Assets, Net Total Capital Assets		0.00	0.00	0.00	0.00
Foral Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding Pension	1920 1940	0.00	0.00 0.00	0.00	0.00
Other Postemployment Benefits Asset Retirement Obligation	1950 1960	0.00	0.00 0.00	0.00 0.00	0.00
Total Deferred Outflows of Resources LIABILITIES		0.00	0.00	0.00	0.00
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00	0.00	0.00
Payroll Deductions and Bellins Accounts Payable	2110 2170 2120	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable Accrued Interest Payable	2250 2210	0.00	0.00 0.00	0.00	0.00
Deposits Payable Due to Other Agencies	2220 2230	0.00	0.00 0.00	0.00	0.00
Due to Fiscal Agent Pension Liability	2240 2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116 2130	0.00 0.00	0.00 0.00	0.00 0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2271 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 Long-Term Liabilities	2410	0.00	0.00	0.00	0.00
Portion Due Within One Year: Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Leases and SBITA Bonds Payable	2315 2320	0.00	0.00 0.00	0.00	0.00
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2350 2360	0.00	0.00	0.00	0.00
Net Pension Liability Estimated PECO Advance Payable	2365 2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities Derivative Instrument	2380 2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2390	0.00	0.00	0.00	0.00
Due Within One Year Portion Due After One Year:		0.00	0.00	0.00	0.00
Notes Payable Obligations Under Leases	2310 2315	0.00	0.00 0.00	0.00	0.00
Bonds Payable Liability for Compensated Absences	2320 2330	0.00	0.00 0.00	0.00	0.00
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2340 2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2350 2360 2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2363 2370 2380	0.00	0.00 0.00	0.00 0.00 0.00	0.00
Other Long-Term Liabilities Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate Due in More than One Year	2280	0.00 0.00	0.00 0.00	0.00 0.00	0.00
Total Long-Term Liabilities Fotal 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
Deficit Net Carrying Amount of Debt Refunding Deferred Revenue	2620 2630	0.00	0.00	0.00	0.00
Pension	2630 2640 2650	0.00	0.00	0.00 0.00	0.00
Other Postemployment Benefits Fotal Deferred Inflows of Resources	2030	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 Debt Service	2780 2780	0.00 0.00	0.00 0.00	0.00	0.00
Capital Projects Other Purposes	2780 2780	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00

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### DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS Nonmajor Component Unit Name

For the Fiscal Year Ended June 30, 2023

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

#### DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Nonmajor Component Unit Name

For the Fiscal Year Ended June 30, 2023

	Program Revenues			Revenue and Changes		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:		<sup>°</sup>				
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
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 MARTIN COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Nonmajor Component Unit Name

For the Fiscal Year Ended June 30, 2023

	Program Revenues			Revenue and Changes		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:		<sup>^</sup>				
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
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
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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 MARTIN COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2023

	Program Revenues Re			Revenue and Changes		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:		•				
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				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
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
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Change in Net Position
Net Position, July 1, 2022
Adjustments to Net Position
Net Position, June 30, 2023

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