

Nonmajor Fund
 N

Nonmajor Fund Nonmajor Fund Nonmajor Fund Nonmajor Fund Nonmajor Fund Nonmajor Fund Nonmajor Fund Major Fund Nonmajor Fund
 N N N N N N N M N

Account Number	ARRA Economic Stimulus Debt Service 299	Total Nonmajor Debt Service Funds	Total Debt Service Funds	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Projects Funds				Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399
									Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380			
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES														
ASSETS														
Cash and Cash Equivalents	1110		0.00	0.00						271,013.52	688,372.96			1,346,833.50
Investments	1160		0.00	0.00										
Taxes Receivable, Net	1120		0.00	0.00										
Accounts Receivable, Net	1131		0.00	0.00										
Interest Receivable on Investments	1170		0.00	0.00										
Due From Other Agencies	1220		0.00	0.00										
Due From Budgetary Funds	1141		0.00	0.00						2,509.76	657.53			
Due From Insurer	1180		0.00	0.00										
Deposits Receivable	1210		0.00	0.00										
Due From Internal Funds	1142		0.00	0.00										
Cash with Fiscal/Service Agents	1114		0.00	0.00										
Inventory	1150		0.00	0.00										
Prepaid Items	1230		0.00	0.00										
Long-Term Investments	1460		0.00	0.00										
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	273,523.28	688,372.96	0.00	1,346,833.50	0.00
DEFERRED OUTFLOWS OF RESOURCES														
Accumulated Decrease in Fair Value of Hedging Derivatives	1910		0.00	0.00										
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	273,523.28	688,372.96	0.00	1,346,833.50	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES														
LIABILITIES														
Cash Overdraft	2125		0.00	0.00										
Accrued Salaries and Benefits	2110		0.00	0.00										
Payroll Deductions and Withholdings	2170		0.00	0.00										
Accounts Payable	2120		0.00	0.00										
Sales Tax Payable	2250		0.00	0.00										
Current Notes Payable	2250		0.00	0.00										
Accrued Interest Payable	2210		0.00	0.00										
Deposits Payable	2220		0.00	0.00										
Due to Other Agencies	2230		0.00	0.00										
Due to Budgetary Funds	2161		0.00	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	2130		0.00	0.00										
Construction Contracts Payable	2140		0.00	0.00										
Construction Contracts Payable - Retained Percentage	2150		0.00	0.00										
Matured Bonds Payable	2180		0.00	0.00										
Matured Interest Payable	2190		0.00	0.00										
Unearned Revenues	2410		0.00	0.00										
Unavailable Revenues	2410		0.00	0.00										
Total Liabilities		0.00	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 INFLOWS OF RESOURCES														
Accumulated Increase in Fair Value of Hedging Derivatives	2610		0.00	0.00										
Deferred Revenue	2630		0.00	0.00						202.81				
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	202.81	0.00	0.00	0.00	0.00
FUND BALANCES														
<i>Nonspendable:</i>														
Inventory	2711		0.00	0.00										
Prepaid Amounts	2712		0.00	0.00										
Permanent Fund Principal	2713		0.00	0.00										
Other Not in Spendable Form	2719		0.00	0.00										
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>														
Economic Stabilization	2721		0.00	0.00										
Federal Required Carryover Programs	2722		0.00	0.00										
State Required Carryover Programs	2723		0.00	0.00										
Local Sales Tax and Other Tax Levy	2724		0.00	0.00										
Debt Service	2725		0.00	0.00										
Capital Projects	2726		0.00	0.00										
Restricted for School Food Service	2729		0.00	0.00						273,550.47	688,372.96		1,346,833.50	
Restricted for	2729		0.00	0.00										
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	273,550.47	688,372.96	0.00	1,346,833.50	0.00
<i>Committed to:</i>														
Economic Stabilization	2731		0.00	0.00										
Contractual Agreements	2732		0.00	0.00										
Committed for	2739		0.00	0.00										
Committed for	2739		0.00	0.00										
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>														
Special Revenue	2741		0.00	0.00										
Debt Service	2742		0.00	0.00										
Capital Projects	2743		0.00	0.00										
Permanent Fund	2744		0.00	0.00										
Assigned for Hurricane Michael	2749		0.00	0.00										
Assigned for Budget Shortfall	2749		0.00	0.00										
Total Assigned Fund Balances	2740	0.00	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 Unassigned Fund Balances	2750		0.00	0.00										
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	273,550.47	688,372.96	0.00	1,346,833.50	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	273,523.28	688,372.96	0.00	1,346,833.50	0.00

	Account Number	Permanent Funds			Total Governmental Funds	Total Governmental Funds
		Total Nonmajor Capital Projects	Total Capital Projects Funds	Total Permanent Fund		
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	958,758.95	2,305,592.45	0.00	0.00	7,945,651.23
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	33.75
Due From Other Agencies	1220	3,367.29	3,367.29	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	52,117.29
Due From Insurer	1180	0.00	0.00	0.00	0.00	4.76
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	38,034.87
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		962,126.24	2,308,959.74	0.00	0.00	8,144,927.77
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		962,126.24	2,308,959.74	0.00	0.00	8,144,927.77
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	139,950.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	83,641.69
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	500.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	4.76
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	224,096.45
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2630	202.81	202.81	0.00	0.00	202.81
Total Deferred Inflows of Resources		202.81	202.81	0.00	0.00	202.81
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	0.00	38,034.87
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	38,034.87
<i>Restricted for:</i>						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	210,003.74
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	961,923.43	2,308,756.93	0.00	0.00	961,923.43
Restricted for School Food Service	2729	0.00	0.00	0.00	0.00	68,000.73
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	961,923.43	2,308,756.93	0.00	0.00	2,586,761.40
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for Hurricane Michael	2749	0.00	0.00	0.00	0.00	1,292,186.70
Assigned for Budget Shortfall	2719	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	1,292,186.70
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	3,077,757.99
Total Fund Balances	2700	961,923.43	2,308,756.93	0.00	0.00	2,318,074.25
Total Liabilities, Deferred Inflows of Resources and Fund Balances		962,126.24	2,308,959.74	0.00	0.00	7,920,628.51

CHARTER SCHOOL BOARD OF COCK COUNTY
ENTRY FORM
GOVERNMENTAL STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2024

Major Fund M Nonmajor Fund N Major Fund M Nonmajor Fund N Major Fund M Nonmajor Fund N Major Fund N Nonmajor Fund N Nonmajor Fund N Nonmajor Fund N

	Account Number	Special Revenue Funds										Debt Service Funds						
		General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds	Total Special Revenue Funds	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250					
REVENUES																		
Federal Direct	3100	81,333.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	73,440.50	1,066,456.40	1,561,523.19	2,100,199.57	0.00	2,567,579.59	4,667,779.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	3300	3,071,627.33	9,505.00	0.00	0.00	0.00	9,505.00	9,505.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Local Sources:</i>																		
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	19,198,788.95					0.00	0.00										
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423						0.00	0.00										
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423						0.00	0.00										
Local Sales Taxes	3418-3419						0.00	0.00										
Charges for Service - Food Service	345X		238,654.96				238,654.96	238,654.96										
Impact Fees	3496						0.00	0.00										
Other Local Revenue		660,274.21	2,815.64	0.00	0.00	0.00	2,815.64	2,815.64										
Total Local Sources	3400	19,805,063.16	241,470.60	0.00	0.00	0.00	241,470.60	241,470.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues		23,031,564.39	1,257,032.00	1,561,523.19	2,100,199.57	0.00	2,818,555.19	4,918,754.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES																		
<i>Current:</i>																		
Instruction	5000	11,596,395.17		776,230.71	1,717,989.49	0.00	776,230.71	2,494,210.20										
Student Support Services	6100	1,264,536.50		372,819.95	62,423.00	0.00	372,819.95	435,273.04										
Instructional Media Services	6200	395,498.82		0.00	0.00	0.00	0.00	0.00										
Instruction and Curriculum Development Services	6300	265,219.46		158,118.27	0.00	0.00	158,118.27	158,118.27										
Instructional Staff Training Services	6400	563,915.12		142,815.27	201,127.76	0.00	142,815.27	345,673.03										
Instruction-Related Technology	6500	82,325.82		48,709.60	0.00	0.00	48,709.60	48,709.60										
Board	7100	25,002,015.05		0.00	0.00	0.00	0.00	0.00										
General Administration	7200	1,023,758.26		51,316.09	58,601.52	0.00	51,316.09	109,917.61										
School Administration	7300	1,186,704.71		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	0.00										
Fiscal Services	7500	597,528.82		0.00	0.00	0.00	0.00	0.00										
Food Services	7600	0.00	1,465,442.72	0.00	31,476.40	0.00	1,465,442.72	1,496,919.12										
Central Services	7700	249,750.48		0.00	0.00	0.00	0.00	0.00										
Student Transportation Services	7800	1,132,867.61		9,763.90	28,581.31	0.00	9,763.90	38,345.21										
Operation of Plant	7900	2,299,472.14		0.00	0.00	0.00	0.00	0.00										
Maintenance of Plant	8100	1,151,010.31		0.00	0.00	0.00	0.00	0.00										
Administrative Technology Services	8200	101,519.18		0.00	0.00	0.00	0.00	0.00										
Community Services	9100	0.00		0.00	0.00	0.00	0.00	0.00										
<i>Debt Service: (Function 9200)</i>																		
Redemption of Principal	710	0.00					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	41,508.53					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>																		
Facilities Acquisition and Construction	7420	252,789.74		0.00	0.00	0.00	0.00	0.00										
Charter School Local Capital Improvement	7430	0.00					0.00	0.00										
Charter School Capital Outlay Sales Tax	7440	0.00					0.00	0.00										
Other Capital Outlay	9300	0.00		0.00	0.00	0.00	0.00	0.00										
Total Expenditures		22,672,910.42	1,465,442.72	1,561,523.19	2,100,199.57	0.00	3,026,965.91	5,127,165.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		358,653.97	(208,410.72)	0.00	0.00	0.00	(208,410.72)	(208,410.72)	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	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	0.00	0.00	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	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	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
Sale of Capital Assets	3730	0.00	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
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760						0.00	0.00										
Proceeds from Special Facility Construction Account	3770						0.00	0.00										
Face Value of Refunding Bonds	3715						0.00	0.00										
Premium on Refunding Bonds	3792						0.00	0.00										
Discount on Refunding Bonds	892						0.00	0.00										
Refunding Lease-Purchase Agreements	3755						0.00	0.00										
Premium on Refunding Lease-Purchase Agreements	3794						0.00	0.00										
Discount on Refunding Lease-Purchase Agreements	894						0.00	0.00										
Payments to Refunding Escrow Agent (Function 9299)	760						0.00	0.00										
Transfers In	3600	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	120,000.00	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
Total Other Financing Sources (Uses)		599,406.14	200,000.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS																		
EXTRAORDINARY ITEMS																		
Net Change in Fund Balances		958,060.11	(8,410.72)	0.00	0.00	0.00	(8,410.72)	(8,410.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2023	2800	4,317,275.87	114,446.32	0.00	0.00	0.00	114,446.32	114,446.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00</																

DISTRICT SCHOOL BOARD OF VOL COUNTY
ENTRY FORM
GOVERNMENTAL STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2024

	Account Number					Capital Projects Funds							
		Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Total Nonmajor Debt Service Funds	Total Debt Service Funds	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
REVENUES													
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	76,951.33	0.00	0.00
<i>Local Sources:</i>													
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423			0.00	0.00								
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00								
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423			0.00	0.00	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	0.00	0.00	0.00	0.00	3,063,720.93	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		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 Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.10	16,304.03	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,971.43	3,080,615.01	0.00
EXPENDITURES													
<i>Current:</i>													
Instruction	5000			0.00	0.00								
Student Support Services	6100			0.00	0.00								
Instructional Media Services	6200			0.00	0.00								
Instruction and Curriculum Development Services	6300			0.00	0.00								
Instructional Staff Training Services	6400			0.00	0.00								
Instruction-Related Technology	6500			0.00	0.00								
Board	7100			0.00	0.00								
General Administration	7200			0.00	0.00								
School Administration	7300			0.00	0.00								
Facilities Acquisition and Construction	7410			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500			0.00	0.00								
Food Services	7600			0.00	0.00								
Central Services	7700			0.00	0.00								
Student Transportation Services	7800			0.00	0.00								
Operation of Plant	7900			0.00	0.00								
Maintenance of Plant	8100			0.00	0.00								
Administrative Technology Services	8200			0.00	0.00								
Community Services	9100			0.00	0.00								
<i>Debt Service: (Function 9200)</i>													
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,021,358.51	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	761,779.53	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,200.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>													
Facilities Acquisition and Construction	7420			0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,770.00	1,306,762.71	0.00
Charter School Local Capital Improvement	7430			0.00	0.00								
Charter School Capital Outlay Sales Tax	7440			0.00	0.00								
Other Capital Outlay	9300			0.00	0.00								
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,860.61	2,649,556.87	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,110.82	431,058.14	0.00
OTHER FINANCING SOURCES (USES)													
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	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	0.00	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	0.00	0.00	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	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	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	0.00	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	0.00	0.00	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(799,406.14)	0.00
SPECIAL ITEMS													
EXTRAORDINARY ITEMS													
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,110.82	(368,348.00)	0.00
Fund Balances, July 1, 2023	2800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,199,503.81	1,856,720.93	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(70.00)	0.00	0.00
Fund Balances, June 30, 2024	2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	273,550.47	688,372.96	0.00

DISTRICT SCHOOL BOARD OF GOLF COUNTY
ENTRY FORM
GOVERNMENTAL STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
 For the Fiscal Year Ended June 30, 2024

Major
Fund
M

Major
Fund
N

Nonmajor
Fund
N

	Account Number					Permanent Funds			Total Nonmajor Governmental Funds	Total Governmental Funds
		Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Total Nonmajor Capital Projects Funds	Total Capital Projects Funds	Permanent Fund 000	Total Nonmajor Permanent Fund	Total Permanent Fund		
REVENUES										
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,433.40	
Federal Through State and Local	3200			0.00	0.00	0.00	0.00	2,567,579.59	4,741,219.66	
State Sources	3300	2,541,304.42	0.00	76,951.33	2,618,255.75	0.00	0.00	86,436.33	5,699,388.08	
<i>Local Sources:</i>										
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423			0.00	0.00		0.00	0.00	19,198,788.95	
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, 3415, 3421, 3423	0.00	0.00	3,063,720.98	3,063,720.98	0.00	0.00	3,063,720.98	3,063,720.98	
Local Sales Taxes	3418-3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Charges for Service - Food Service	345X			0.00	0.00	0.00	0.00	238,654.96	238,654.96	
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Local Revenue		57,908.50	0.00	16,914.13	74,822.63	0.00	0.00	19,729.77	683,912.48	
Total Local Sources	3400	57,908.50	0.00	3,080,635.11	3,138,543.61	0.00	0.00	3,322,105.71	23,185,077.37	
Total Revenues		2,599,212.92	0.00	3,157,586.44	5,756,799.36	0.00	0.00	5,976,141.63	33,707,118.51	
EXPENDITURES										
<i>Current:</i>										
Instruction	5000			0.00	0.00	0.00	0.00	776,220.71	14,300,605.37	
Student Support Services	6100			0.00	0.00	0.00	0.00	372,849.95	1,699,809.34	
Instructional Media Services	6200			0.00	0.00	0.00	0.00	0.00	305,498.52	
Instruction and Curriculum Development Services	6300			0.00	0.00	0.00	0.00	158,118.27	423,337.73	
Instructional Staff Training Services	6400			0.00	0.00	0.00	0.00	144,545.27	909,616.15	
Instruction-Related Technology	6500			0.00	0.00	0.00	0.00	48,709.00	106,034.32	
Board	7100			0.00	0.00	0.00	0.00	0.00	270,023.05	
General Administration	7200			0.00	0.00	0.00	0.00	51,316.09	1,133,675.87	
School Administration	7300			0.00	0.00	0.00	0.00	0.00	1,186,704.71	
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Fiscal Services	7500			0.00	0.00	0.00	0.00	0.00	397,528.52	
Food Services	7600			0.00	0.00	0.00	0.00	1,465,442.72	1,496,919.12	
Central Services	7700			0.00	0.00	0.00	0.00	0.00	249,750.48	
Student Transportation Services	7800			0.00	0.00	0.00	0.00	9,763.90	1,171,212.82	
Operation of Plant	7900			0.00	0.00	0.00	0.00	0.00	2,299,472.14	
Maintenance of Plant	8100			0.00	0.00	0.00	0.00	0.00	1,454,040.31	
Administrative Technology Services	8200			0.00	0.00	0.00	0.00	0.00	101,549.18	
Community Services	9100			0.00	0.00	0.00	0.00	0.00	0.00	
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal	710	0.00	0.00	1,021,358.34	1,021,358.34	0.00	0.00	1,021,358.34	1,021,358.34	
Interest	720	0.00	0.00	361,779.53	361,779.53	0.00	0.00	361,779.53	403,288.06	
Dues and Fees	730	0.00	0.00	141.90	141.90	0.00	0.00	141.90	141.90	
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction	7420	1,255,513.18	0.00	1,289,137.71	2,544,650.89	0.00	0.00	1,289,137.71	2,797,440.63	
Charter School Local Capital Improvement	7430			0.00	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	0.00	0.00	
Other Capital Outlay	9300			0.00	0.00	0.00	0.00	0.00	0.00	
Total Expenditures		1,255,513.18	0.00	2,672,417.48	3,927,930.66	0.00	0.00	5,699,383.39	31,728,006.56	
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,343,699.74	0.00	485,168.96	1,828,868.70	0.00	0.00	276,758.24	1,979,111.95	
OTHER FINANCING SOURCES (USES)										
<i>Issuance of Bonds</i>										
Premium on Sale of Bonds	3791	0.00	0.00	0.00	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	0.00	0.00	0.00	
<i>Proceeds of Lease-Purchase Agreements</i>										
Premium on Lease-Purchase Agreements	3793	0.00	0.00	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	0.00	0.00	0.00	
<i>Loans</i>										
Sale of Capital Assets	3730	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	
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	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	0.00	0.00	0.00	
<i>Face Value of Refunding Bonds</i>										
Premium on Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Discount on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<i>Refunding Lease-Purchase Agreements</i>										
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	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	0.00	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers In	3600	5,133.76	0.00	0.00	3,133.76	0.00	0.00	200,000.00	1,002,539.90	
Transfers Out	9700	0.00	0.00	(802,539.90)	(802,539.90)	0.00	0.00	(802,539.90)	(1,002,539.90)	
Total Other Financing Sources (Uses)		3,133.76	0.00	(802,539.90)	(799,406.14)	0.00	0.00	(602,539.90)	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		1,346,833.50	0.00	(317,370.94)	1,029,462.56	0.00	0.00	(325,781.66)	1,979,111.95	
Fund Balances, July 1, 2023	2800	0.00	0.00	1,279,364.53	1,279,364.53	0.00	0.00	1,393,810.85	5,941,586.72	
Adjustments to Fund Balances	2891	0.00	0.00	(70.16)	(70.16)	0.00	0.00	(70.16)	(70.16)	
Fund Balances, June 30, 2024	2700	1,346,833.50	0.00	961,923.43	2,308,756.93	0.00	0.00	1,067,959.03	7,920,628.51	

DISTRICT SCHOOL BOARD OF WISCONSIN
ENTRY FORM
PROPRIETARY STATEMENTS OF CASH FLOWS
For the Fiscal Year Ended June 30, 2024

Nonmajor Fund N Nonmajor Fund N Nonmajor Fund N Nonmajor Fund N Nonmajor Fund N Nonmajor Fund N Nonmajor Fund N

	Enterprise Funds							Total Nonmajor Enterprise Funds	Total Enterprise Funds
	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922		
CASH FLOWS FROM OPERATING ACTIVITIES									
Receipts from customers and users								0.00	0.00
Receipts from interfund services provided								0.00	0.00
Payments to suppliers								0.00	0.00
Payments to employees								0.00	0.00
Payments for interfund services used								0.00	0.00
Other receipts (payments)								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	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES									
Subsidies from operating grants								0.00	0.00
Transfers from other funds								0.00	0.00
Transfers to other funds								0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES									
Proceeds from capital debt								0.00	0.00
Capital contributions								0.00	0.00
Proceeds from disposition of capital assets								0.00	0.00
Acquisition and construction of capital assets								0.00	0.00
Principal paid on capital debt								0.00	0.00
Interest paid on capital debt								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	0.00
CASH FLOWS FROM INVESTING ACTIVITIES									
Proceeds from sales and maturities of investments								0.00	0.00
Interest and dividends received								0.00	0.00
Purchase of investments								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	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	0.00
Cash and cash equivalents - July 1, 2023								0.00	0.00
Cash and cash equivalents - June 30, 2024	0.00	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
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>									
Depreciation/Amortization expense								0.00	0.00
Commodities used from USDA program								0.00	0.00
<i>Change in assets and liabilities:</i>									
(Increase) decrease in accounts receivable								0.00	0.00
(Increase) decrease in interest receivable								0.00	0.00
(Increase) decrease in due from insurer								0.00	0.00
(Increase) decrease in deposits receivable								0.00	0.00
(Increase) decrease in due from other funds								0.00	0.00
(Increase) decrease in due from other agencies								0.00	0.00
(Increase) decrease in inventory								0.00	0.00
(Increase) decrease in prepaid items								0.00	0.00
(Increase) decrease in pension								0.00	0.00
Increase (decrease) in salaries and benefits payable								0.00	0.00
Increase (decrease) in payroll tax liabilities								0.00	0.00
Increase (decrease) in accounts payable								0.00	0.00
Increase (decrease) in cash overdraft								0.00	0.00
Increase (decrease) in judgments payable								0.00	0.00
Increase (decrease) in sales tax payable								0.00	0.00
Increase (decrease) in accrued interest payable								0.00	0.00
Increase (decrease) in deposits payable								0.00	0.00
Increase (decrease) in due to other funds								0.00	0.00
Increase (decrease) in due to other agencies								0.00	0.00
Increase (decrease) in unearned revenues								0.00	0.00
Increase (decrease) in pension								0.00	0.00
Increase (decrease) in other postemployment benefits								0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program								0.00	0.00
Increase (decrease) in estimated liability for claims adjustment								0.00	0.00
Total adjustments	0.00	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	0.00
Noncash investing, capital and financing activities:									
Borrowing under capital lease								0.00	0.00
Contributions of capital assets								0.00	0.00
Purchase of equipment on account								0.00	0.00
Capital asset trade-ins								0.00	0.00
Net Increase/(Decrease) in the fair value of investments								0.00	0.00
Commodities received through USDA program								0.00	0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY
 ENTRY FORM
 PROPRIETARY STATEMENTS OF CASH FLOWS
 For the Fiscal Year Ended June 30, 2024

	Internal Service Funds							Total Internal Service Funds	Total Proprietary Funds
	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791		
CASH FLOWS FROM OPERATING ACTIVITIES									
Receipts from customers and users								0.00	0.00
Receipts from interfund services provided								0.00	0.00
Payments to suppliers								0.00	0.00
Payments to employees								0.00	0.00
Payments for interfund services used								0.00	0.00
Other receipts (payments)								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	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES									
Subsidies from operating grants								0.00	0.00
Transfers from other funds								0.00	0.00
Transfers to other funds								0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES									
Proceeds from capital debt								0.00	0.00
Capital contributions								0.00	0.00
Proceeds from disposition of capital assets								0.00	0.00
Acquisition and construction of capital assets								0.00	0.00
Principal paid on capital debt								0.00	0.00
Interest paid on capital debt								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	0.00
CASH FLOWS FROM INVESTING ACTIVITIES									
Proceeds from sales and maturities of investments								0.00	0.00
Interest and dividends received								0.00	0.00
Purchase of investments								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	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	0.00
Cash and cash equivalents - July 1, 2023								0.00	0.00
Cash and cash equivalents - June 30, 2024	0.00	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
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>									
Depreciation/Amortization expense								0.00	0.00
Commodities used from USDA program								0.00	0.00
<i>Change in assets and liabilities:</i>									
(Increase) decrease in accounts receivable								0.00	0.00
(Increase) decrease in interest receivable								0.00	0.00
(Increase) decrease in due from insurer								0.00	0.00
(Increase) decrease in deposits receivable								0.00	0.00
(Increase) decrease in due from other funds								0.00	0.00
(Increase) decrease in due from other agencies								0.00	0.00
(Increase) decrease in inventory								0.00	0.00
(Increase) decrease in prepaid items								0.00	0.00
(Increase) decrease in pension								0.00	0.00
Increase (decrease) in salaries and benefits payable								0.00	0.00
Increase (decrease) in payroll tax liabilities								0.00	0.00
Increase (decrease) in accounts payable								0.00	0.00
Increase (decrease) in cash overdraft								0.00	0.00
Increase (decrease) in judgments payable								0.00	0.00
Increase (decrease) in sales tax payable								0.00	0.00
Increase (decrease) in accrued interest payable								0.00	0.00
Increase (decrease) in deposits payable								0.00	0.00
Increase (decrease) in due to other funds								0.00	0.00
Increase (decrease) in due to other agencies								0.00	0.00
Increase (decrease) in unearned revenues								0.00	0.00
Increase (decrease) in pension								0.00	0.00
Increase (decrease) in other postemployment benefits								0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program								0.00	0.00
Increase (decrease) in estimated liability for claims adjustment								0.00	0.00
Total adjustments	0.00	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	0.00
Noncash investing, capital and financing activities:									
Borrowing under capital lease								0.00	0.00
Contributions of capital assets								0.00	0.00
Purchase of equipment on account								0.00	0.00
Capital asset trade-ins								0.00	0.00
Net Increase/(Decrease) in the fair value of investments								0.00	0.00
Commodities received through USDA program								0.00	0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY
 ENTRY FORM
 COMBINING STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION
 For the Fiscal Year Ended June 30, 2024

	Account Number	Investment Trust Funds				Private-Purpose Trust Funds			Total Private-Purpose Trust Funds
		Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Funds	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	
ADDITIONS									
<i>Contributions:</i>									
Employer					0.00				0.00
Plan Members					0.00				0.00
Gifts, Grants and Bequests	3440				0.00	3,250.00			3,250.00
Total Contributions		0.00	0.00	0.00	0.00	3,250.00	0.00	0.00	3,250.00
<i>Investment Income:</i>									
Interest on Investments	3431				0.00	2,143.86			2,143.86
Gain on Sale of Investments	3432				0.00				0.00
Net Increase (Decrease) in the Fair Value of Investments	3433				0.00				0.00
Total Investment Income		0.00	0.00	0.00	0.00	2,143.86	0.00	0.00	2,143.86
Less Investment Expense					0.00				0.00
Net Investment Income		0.00	0.00	0.00	0.00	2,143.86	0.00	0.00	2,143.86
Total Additions		0.00	0.00	0.00	0.00	5,393.86	0.00	0.00	5,393.86
DEDUCTIONS									
Salaries	100				0.00				0.00
Employee Benefits	200				0.00				0.00
Purchased Services	300				0.00				0.00
Other	700				0.00	6,500.00			6,500.00
Refunds of Contributions					0.00				0.00
Administrative Expenses					0.00				0.00
Total Deductions		0.00	0.00	0.00	0.00	6,500.00	0.00	0.00	6,500.00
Change in Net Position		0.00	0.00	0.00	0.00	(1,106.14)	0.00	0.00	(1,106.14)
Net position-beginning	2885				0.00	99,179.37			99,179.37
Adjustments to net position	2896				0.00				0.00
Net position-ending	2785	0.00	0.00	0.00	0.00	98,073.23	0.00	0.00	98,073.23

DISTRICT SCHOOL BOARD OF GULF COUNTY
 ENTRY FORM
 COMBINING STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION
 For the Fiscal Year Ended June 30, 2024

	Account Number	Pension Trust Funds			Total Pension Trust Funds	Total Investment Trust, Private-Purpose Trust and Pension Trust Funds
		Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X		
ADDITIONS						
<i>Contributions:</i>						
Employer					0.00	0.00
Plan Members					0.00	0.00
Gifts, Grants and Bequests	3440				0.00	3,250.00
Total Contributions		0.00	0.00	0.00	0.00	3,250.00
<i>Investment Income:</i>						
Interest on Investments	3431				0.00	2,143.86
Gain on Sale of Investments	3432				0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433				0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00	2,143.86
Less Investment Expense					0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00	2,143.86
Total Additions		0.00	0.00	0.00	0.00	5,393.86
DEDUCTIONS						
Salaries	100				0.00	0.00
Employee Benefits	200				0.00	0.00
Purchased Services	300				0.00	0.00
Other	700				0.00	6,500.00
Refunds of Contributions					0.00	0.00
Administrative Expenses					0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00	6,500.00
Change in Net Position		0.00	0.00	0.00	0.00	(1,106.14)
Net position-beginning	2885				0.00	99,179.37
Adjustments to net position	2896				0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00	98,073.23

DISTRICT SCHOOL BOARD OF GULF COUNTY
 ENTRY FORM
 COMBINING STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUNDS
 For the Fiscal Year Ended June 30, 2024

	Account Number	School Internal Funds	Custodial Fund Name	Custodial Fund Name	Total Custodial Funds
ADDITIONS					
Miscellaneous	3495	1,186,478.47			1,186,478.47
<i>Contributions:</i>					
Employer					0.00
Plan Members					0.00
Gifts, Grants and Bequests	3440				0.00
Total Contributions		0.00	0.00	0.00	0.00
<i>Investment Earnings:</i>					
Interest on Investments	3431				0.00
Gain on Sale of Investments	3432				0.00
Net Increase (Decrease) in the Fair Value of Investments	3433				0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Costs					0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		1,186,478.47	0.00	0.00	1,186,478.47
DEDUCTIONS					
Salaries	100				0.00
Employee Benefits	200				0.00
Purchased Services	300				0.00
Other	700	1,122,376.08			1,122,376.08
Refunds of Contributions					0.00
Administrative Expense					0.00
Total Deductions		1,122,376.08	0.00	0.00	1,122,376.08
Net increase (decrease) in fiduciary net position		64,102.39	0.00	0.00	64,102.39
Net position-beginning	2885	422,087.76			422,087.76
Adjustments to net position	2896				0.00
Net position-ending	2785	486,190.15	0.00	0.00	486,190.15

DISTRICT SCHOOL BOARD OF GULF COUNTY
ENTRY FORM
COMPONENT UNITS STATEMENTS OF NET POSITION
June 30, 2024

	Account Number	Nonmajor Component Units				Total Nonmajor Component Units
		Nonmajor Component Unit Name	Nonmajor Component Unit Name	Nonmajor Component Unit Name	Nonmajor Component Unit Name	
ASSETS						
Cash and Cash Equivalents	1110					0.00
Investments	1160					0.00
Taxes Receivable, Net	1120					0.00
Accounts Receivable, Net	1131					0.00
Interest Receivable on Investments	1170					0.00
Due from Other Agencies	1220					0.00
Due from Insurer	1180					0.00
Deposits Receivable	1210					0.00
Internal Balances						0.00
Cash with Fiscal/Service Agents	1114					0.00
Section 1011.13, F.S. Loan Proceeds	1420					0.00
Leases Receivable	1425					0.00
Inventory	1150					0.00
Prepaid Items	1230					0.00
Long-Term Investments	1460					0.00
Prepaid Insurance Costs	1430					0.00
Other Postemployment Benefits Asset	1410					0.00
Pension Asset	1415					0.00
<i>Capital assets:</i>						
Land	1310					0.00
Land Improvements - Nondepreciable	1315					0.00
Construction in Progress	1360					0.00
Nondepreciable Capital Assets						0.00
Improvements Other Than Buildings	1320		0.00			0.00
Less Accumulated Depreciation	1329					0.00
Buildings and Fixed Equipment	1330					0.00
Less Accumulated Depreciation	1339					0.00
Furniture, Fixtures and Equipment	1340					0.00
Less Accumulated Depreciation	1349					0.00
Motor Vehicles	1350					0.00
Less Accumulated Depreciation	1359					0.00
Property Under Leases and SBITA	1370					0.00
Less Accumulated Amortization	1379					0.00
Audiovisual Materials	1381					0.00
Less Accumulated Depreciation	1388					0.00
Computer Software	1382					0.00
Less Accumulated Amortization	1389					0.00
Depreciable Capital Assets, Net			0.00			0.00
Total Capital Assets			0.00			0.00
Total Assets			0.00			0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910					0.00
Net Carrying Amount of Debt Refunding	1920					0.00
Pension	1940					0.00
Other Postemployment Benefits	1950					0.00
Asset Retirement Obligation	1960					0.00
Total Deferred Outflows of Resources			0.00			0.00
LIABILITIES						
Cash Overdraft	2125					0.00
Accrued Salaries and Benefits	2110					0.00
Payroll Deductions and Withholdings	2170					0.00
Accounts Payable	2120					0.00
Sales Tax Payable	2260					0.00
Current Notes Payable	2250					0.00
Accrued Interest Payable	2210					0.00
Deposits Payable	2220					0.00
Due to Other Agencies	2230					0.00
Due to Fiscal Agent	2240					0.00
Pension Liability	2115					0.00
Other Postemployment Benefits Liability	2116					0.00
Judgments Payable	2130					0.00
Construction Contracts Payable	2140					0.00
Construction Contracts Payable - Retained Percentage	2150					0.00
Estimated Unpaid Claims - Self-Insurance Program	2271					0.00
Estimated Liability for Claims Adjustment	2272					0.00
Estimated Liability for Arbitrage Rebate	2280					0.00
Unearned Revenues	2410					0.00
<i>Long-Term Liabilities</i>						
<i>Portion Due Within One Year:</i>						
Notes Payable	2310					0.00
Obligations Under Leases and SBITA	2315					0.00
Bonds Payable	2320					0.00
Liability for Compensated Absences	2330					0.00
Lease-Purchase Agreements Payable	2340					0.00
Estimated Liability for Long-Term Claims	2350					0.00
Net Other Postemployment Benefits Obligation	2360					0.00
Net Pension Liability	2365					0.00
Estimated PECO Advance Payable	2370					0.00
Other Long-Term Liabilities	2380					0.00
Derivative Instrument	2390					0.00
Estimated Liability for Arbitrage Rebate	2280					0.00
Due in More than One Year			0.00			0.00
<i>Portion Due After One Year:</i>						
Notes Payable	2310					0.00
Obligations Under Capital Leases/SBITA	2315					0.00
Bonds Payable	2320					0.00
Liability for Compensated Absences	2330					0.00
Lease-Purchase Agreements Payable	2340					0.00
Estimated Liability for Long-Term Claims	2350					0.00
Net Other Postemployment Benefits Obligation	2360					0.00
Net Pension Liability	2365					0.00
Estimated PECO Advance Payable	2370					0.00
Other Long-Term Liabilities	2380					0.00
Derivative Instrument	2390					0.00
Estimated Liability for Arbitrage Rebate	2280					0.00
Due in More than One Year			0.00			0.00
Total Long-Term Liabilities			0.00			0.00
Total Liabilities						
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610					0.00
Deficit Net Carrying Amount of Debt Refunding	2620					0.00
Deferred Revenue	2630					0.00
Pension	2640					0.00
Other Postemployment Benefits	2650					0.00
Total Deferred Inflows of Resources			0.00			0.00
NET POSITION						
Net Investment in Capital Assets	2770					0.00
<i>Restricted For:</i>						
Categorical Carryover Programs	2780					0.00
Food Service	2780					0.00
Debt Service	2780					0.00
Capital Projects	2780					0.00
Other Purposes	2780					0.00
Unrestricted	2790					0.00
Total Net Position			0.00			0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY
 ENTRY FORM
 COMPONENT UNITS STATEMENTS OF NET POS
 June 30, 2024

	Account Number	Major Component Units			Total Component Units
		Major Component Unit Name	Major Component Unit Name	Total Major Component Units	
ASSETS					
Cash and Cash Equivalents	1110			0.00	0.00
Investments	1160			0.00	0.00
Taxes Receivable, Net	1120			0.00	0.00
Accounts Receivable, Net	1131			0.00	0.00
Interest Receivable on Investments	1170			0.00	0.00
Due from Other Agencies	1220			0.00	0.00
Due from Insurer	1180			0.00	0.00
Deposits Receivable	1210			0.00	0.00
Internal Balances				0.00	0.00
Cash with Fiscal/Service Agents	1114			0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420			0.00	0.00
Leases Receivable	1425			0.00	0.00
Inventory	1130			0.00	0.00
Prepaid Items	1230			0.00	0.00
Long-Term Investments	1460			0.00	0.00
Prepaid Insurance Costs	1430			0.00	0.00
Other Postemployment Benefits Asset	1410			0.00	0.00
Pension Asset	1415			0.00	0.00
Capital assets:					
Land	1310			0.00	0.00
Land Improvements - Nondepreciable	1315			0.00	0.00
Construction in Progress	1360			0.00	0.00
Nondepreciable Capital Assets			0.00		
Improvements Other Than Buildings	1320			0.00	0.00
Less Accumulated Depreciation	1329			0.00	0.00
Buildings and Fixed Equipment	1330			0.00	0.00
Less Accumulated Depreciation	1339			0.00	0.00
Furniture, Fixtures and Equipment	1340			0.00	0.00
Less Accumulated Depreciation	1349			0.00	0.00
Motor Vehicles	1350			0.00	0.00
Less Accumulated Depreciation	1359			0.00	0.00
Property Under Leases and SBITA	1370			0.00	0.00
Less Accumulated Amortization	1379			0.00	0.00
Audiovisual Materials	1381			0.00	0.00
Less Accumulated Depreciation	1388			0.00	0.00
Computer Software	1382			0.00	0.00
Less Accumulated Amortization	1389			0.00	0.00
Depreciable Capital Assets, Net			0.00		
Total Capital Assets			0.00		
Total Assets					
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00
Net Carrying Amount of Debt Refunding	1920			0.00	0.00
Pension	1940			0.00	0.00
Other Postemployment Benefits	1950			0.00	0.00
Asset Retirement Obligation	1960			0.00	0.00
Total Deferred Outflows of Resources			0.00		
LIABILITIES					
Cash Overdraft	2125			0.00	0.00
Accrued Salaries and Benefits	2110			0.00	0.00
Payroll Deductions and Withholdings	2170			0.00	0.00
Accounts Payable	2120			0.00	0.00
Sales Tax Payable	2260			0.00	0.00
Current Notes Payable	2230			0.00	0.00
Accrued Interest Payable	2210			0.00	0.00
Deposits Payable	2220			0.00	0.00
Due to Other Agencies	2230			0.00	0.00
Due to Fiscal Agent	2240			0.00	0.00
Pension Liability	2115			0.00	0.00
Other Postemployment Benefits Liability	2116			0.00	0.00
Judgments Payable	2130			0.00	0.00
Construction Contracts Payable	2140			0.00	0.00
Construction Contracts Payable - Retained Percentage	2150			0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271			0.00	0.00
Estimated Liability for Claims Adjustment	2272			0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00
Unearned Revenues	2410			0.00	0.00
Long-Term Liabilities					
Portion Due Within One Year:					
Notes Payable	2310			0.00	0.00
Obligations Under Leases and SBITA	2315			0.00	0.00
Bonds Payable	2320			0.00	0.00
Liability for Compensated Absences	2330			0.00	0.00
Lease-Purchase Agreements Payable	2340			0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00	0.00
Net Other Postemployment Benefits Obligation	2360			0.00	0.00
Net Pension Liability	2365			0.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00
Other Long-Term Liabilities	2390			0.00	0.00
Derivative Instrument	2280			0.00	0.00
Estimated Liability for Arbitrage Rebate			0.00		
Due Within One Year			0.00		
Portion Due After One Year:					
Notes Payable	2310			0.00	0.00
Obligations Under Capital Leases/SBITA	2315			0.00	0.00
Bonds Payable	2320			0.00	0.00
Liability for Compensated Absences	2330			0.00	0.00
Lease-Purchase Agreements Payable	2340			0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00	0.00
Net Other Postemployment Benefits Obligation	2360			0.00	0.00
Net Pension Liability	2365			0.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00
Other Long-Term Liabilities	2380			0.00	0.00
Derivative Instrument	2390			0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00
Due in More than One Year			0.00		
Total Long-Term Liabilities			0.00		
Total Liabilities					
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620			0.00	0.00
Deferred Revenue	2630			0.00	0.00
Pension	2640			0.00	0.00
Other Postemployment Benefits	2650			0.00	0.00
Total Deferred Inflows of Resources			0.00		
NET POSITION					
Net Investment in Capital Assets	2770			0.00	0.00
Restricted For:					
Categorical Carryover Programs	2780			0.00	0.00
Food Service	2780			0.00	0.00
Debt Service	2780			0.00	0.00
Capital Projects	2780			0.00	0.00
Other Purposes	2780			0.00	0.00
Unrestricted	2790			0.00	0.00
Total Net Position			0.00		

