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#### FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF BRADFORD COUNTY For the Fiscal Year Ended June 30, 2022

or Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400

		PAGE NU	JMBER
INDEX:		Minimum Reporting	ACFR
Exhibit A-1	Management's Discussion and Analysis	1	1
Exhibit B-1	Statement of Net Position	- 2	2
Exhibit B-2	Statement of Activities	3	3
Exhibit C-1	Balance Sheet – Governmental Funds	4	4
Exhibit C-2	Reconciliation of the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position		5
Exhibit C-3	Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental		6
Exhibit C-4	Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund		_
	Balances of Governmental Funds to the Government-wide Statement of Activities	7	7
Exhibit C-5	Statement of Net Position - Proprietary Funds	8	8
Exhibit C-6	Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary	9	9
Exhibit C-7	Statement of Cash Flows - Proprietary Funds	10	10
Exhibit C-8	Statement of Fiduciary Net Position	11	11
Exhibit C-9	Statement of Changes in Fiduciary Net Position	12	12
Exhibit C-10	Combining Statement of Net Position - Major and Nonmajor Component Units	13	13
Exhibit C-11a-d	Combining Statement of Activities – Major and Nonmajor Component Units	14-17	14-17
Exhibit D-1	Notes to Financial Statements	18	18
Exhibit D-1 Exhibit D-2a	Other Required Supplementary Information	19	19
	Notes to Required Supplementary Information	- 20	20
Exhibit D-2b Exhibit E-1	Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund		21
Exhibit E-2a-d	Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and		22-25
	Actual – Major Special Revenue Funds	22-23	26-29
Exhibit F-1a-d	Combining Balance Sheet – Nonmajor Governmental Funds		20-29
Exhibit F-2a-d	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds		30-33
Exhibit G-1	Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Special Revenue Funds		34
Exhibit G-2	Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Debt Service Funds		35
Exhibit G-3	Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Capital Projects Funds		36
Exhibit G-4	Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Permanent Funds		37
Exhibit H-1	Combining Statement of Net Position - Nonmajor Enterprise Funds		38
Exhibit H-2	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Nonmaior Enterprise Funds		39
Exhibit H-3	Combining Statement of Cash Flows – Nonmajor Enterprise Funds		40
Exhibit H-4	Combining Statement of Net Position - Internal Service Funds		41
Exhibit H-5	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds		42
Exhibit H-6	Combining Statement of Cash Flows – Internal Service Funds		43
Exhibit I-1	Combining Statement of Fiduciary Net Position – Investment Trust Funds		44
Exhibit I-2	Combining Statement of Fladelay Ret Position – Investment Trust Funds		45
	Combining Statement of Fiduciary Net Position – Private-Purpose Trust Funds		46
Exhibit I-3	Combining Statement of Plateau Vict Position – Private-Purpose Trust Funds		47
Exhibit I-4	Combining Statement of Fiduciary Net Position – Pension Trust Funds		48
Exhibit I-5	Combining Statement of Fiduciary Net Position – Pension Trust Funds		49
Exhibit I-6	Combining Statement of Changes In Net Position – Pension Trust Funds		50
Exhibit I-7	Combining Statement of Fiduciary Net Position – Custodial Funds		51
Exhibit I-8	Combining Statement of Changes in Net Position – Custodial Funds		52
Exhibit J-1	Combining Statement of Net Position - Nonmajor Component Units		
Exhibit J-2a-d	Combining Statement of Activities - Nonmajor Component Units		53-56

The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2022, 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 12, 2022.

Signature of District School Superintendent

9/13/37 Signature Date

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Bradford County District School Board has prepared the following discussion and analysis to provide an overview of the District's financial activities for the fiscal year ended June 30, 2022. The information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions and should be considered in conjunction with the District's financial statements and notes to financial statements found immediately following the MD&A.

#### FINANCIAL HIGHLIGHTS

Key financial highlights for the 2021-22 fiscal year are as follows:

- As of June 30, 2022, the assets and deferred outflows of resources exceed the liabilities and deferred inflows of resources by \$27,122,870.88.
- In total, net position increased \$3,567,874.93, which represents a 15 percent increase from the 2020-21 fiscal year primarily due to an increase in Special Facilities Revenue related to the construction of a new K-7 school, and additional Federal Education Stabilization Funding.
- General revenues total \$37,700,565.91 or 93 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total \$2,478,058.88, or 7 percent of all revenues.
- Expenses total \$34,132,690.98. Only \$2,478,058.88 of these expenses was offset by program specific revenues.
- At the end of the current fiscal year, the fund balance of the General Fund totals \$4,478,716.79, which is \$936,008.97 more than the prior fiscal year balance. The General Fund unassigned fund balance totals \$2,447,123.14, or 9.5 percent of total General Fund revenues.

#### OVERVIEW OF FINANCIAL STATEMENTS

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

#### **Government-Wide Financial Statements**

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

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

#### **Fund Financial Statements**

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

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

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

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the District's most significant funds. The District's major funds are the General Fund, Special Revenue – Other Federal Programs Fund, Special Revenue – Federal Education Stabilization Funds, and Capital Projects – Public Education Capital Outlay Fund. Data from the other governmental funds are combined into a single, aggregated presentation.

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

**Fiduciary Funds**: Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for the benefit of external parties, such as student activity funds. Fiduciary funds are not reflected in the government-wide statements because the resources are not available to support the District's own

programs. In its fiduciary capacity, the District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

The District uses private-purpose trust funds to account for scholarship funds established by private donors.

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

#### Notes to Financial Statements

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

#### **Other Information**

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position over time may serve as a useful indicator of a government's financial health. The following is a summary of the District's net position as of June 30, 2021, compared to net position as of June 30, 2020:

Net P 03	antion, End of Tear			
	Governmental Activities			
	6/30/2022	6/30/2021		
Current and Other Assets	\$42,469,939.23	\$19,483,468.76		
Capital Assets	39,486,051.42	29,675,334.45		
Total Assets	\$81,955,990.65	49,158,803.21		
Deferred Outflows of Resources	5,862,651.44	7,931,247.00		
Long-Term Liabilities	24,325,133.59	30,171,233.15		
Other Liabilities	24,505,275.23	1,649,092.11		
Total Liabilities	48,830,408.82	31,820,325.26		
Deferred Inflows of Resources	11,865,362.39	1,714,729.00		
Net Position:				
Net Investment in Capital Assets	26,307,988.42	24,883,411.73		
Restricted	6,322,044.40	17,190,406.17		
Unrestricted (Deficit)	(5,507,161.94)	(18,518,821.95)		
Total Net Position	\$27,122,870.88	23,554,995.95		

#### Net Position, End of Year

The largest portion of the District's net position is investment in capital assets (e.g., land; buildings; furniture, fixtures, and equipment), less any related debt still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending.

Although the investment in capital assets is reported net of related debt, the resources used to repay the debt must be provided from other sources, since the capital assets cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The deficit unrestricted net position was the result, in part, of accruing \$1,408,733 in compensated absences payable, \$645,611 in other postemployment benefit obligations, and \$9,092,727 in net pension liability.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2022, and June 30, 2021, are as follows:

	Governmental Activities			
	6/30/2022	6/30/2021		
Program Revenues:				
Charges for Services	\$197,072.20	\$189,489.53		
Operating Grants and Contributions	2,077,677.71	1,684,845.18		
Capital Grants and Contributions	203,308.97	10,220,841.58		
General Revenues:				
Property Taxes, Levied for Operational Purposes	5,152,225.93	4,971,884.23		
Property Taxes, Levied for Capital Projects	1,751,295.13	1,656,558.49		
Grants and Contributions Not Restricted				
to Specific Programs	25,119,365.62	25,992,513.12		
Unrestricted Investment Earnings	11,012.78	3,759.53		
Miscellaneous	3,188,607.57	747,538.95		
otal Revenues	37,700,565.91	45,467,430.61		
unctions/Program Expenses:				
Instruction	15,371,929.79	18,910,904.87		
Student Support Services	1,563,627.62	1,566,013.28		
Instructional Media Services	189,626.49	298,252.05		
Instruction and Curriculum Development Services	777,220.77	1,210,511.93		
Instructional Staff Training Services	385,536.27	252,347.59		
Instruction-Related Technology	681,866.04	78,262.20		
Board	417,629.25	427,673.63		
General Administration	400,168.00	731,259.41		
School Administration	1,702,730.31	2,103,807.71		
Facilities Acquisition and Construction	182,347.99	663,681.78		
Fiscal Services	353,916.51	411,101.60		
Food Services	1,566,472.10	1,760,786.62		
Central Services	357,973.83	399,647.98		
Student Transportation Services	2,021,993.96	2,115,261.12		
Operation of Plant	2,747,186.97	2,729,998.39		
Maintenance of Plant	834,753.65	770,107.89		
Administrative Technology Services	738,817.29	650,832.77		
Community Services	2,391,776.42	1,286,895.33		
Unallocated Interest on Long-Term Debt	7,543.98	21,776.48		
Unallocated Depreciation Expense	1,439,573.74	1,376,213.89		
Total Functions/Program Expenses	34,132,690.98	37,765,336.52		
Change in Net Position	3,567,874.93	7,702,094.09		
Net Position - Beginning	23,554,995.95	14,882,109.86		
Adjustment to Beginning Net Position (1)	_0,00 1,000.00	970,792.00		
Net Position - Beginning, as Restated		15,852,901.86		
		10,002,001.00		

Operating Results for the Fiscal Year Ended

The largest revenue source is the State of Florida (73 percent). Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP funding formula utilizes student enrollment data and is designed to maintain equity in funding across all Florida school districts, taking into consideration the District's funding ability based on the local property tax base.

Instruction expenses represent 56 percent of total governmental expenses in the 2021-22 fiscal year. Instruction expenses decreased by \$3,346,484.94, or 7 percent, primarily due to decreases in salaries expense.

#### FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

#### **Governmental Funds**

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. Specifically, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance that has not been limited to a particular purpose by an external party, the District, or a group or individual delegated authority by the Board to assign resources for particular purposes.

The total fund balances of governmental funds increased by \$130,287.35 during the fiscal year to \$8,933,117 at June 30, 2022. Approximately 27 percent of this amount is unassigned fund balance (\$2,447,123.14). The remainder of the fund balance is non-spendable (\$115,509.11), restricted for particular purposes (\$6,322,044.40), or assigned for a specific purpose (\$48,440.35).

#### Major Governmental Funds

The General Fund is the District's chief operating fund. At the end of the current fiscal year, unassigned fund balance is \$2,447,123.14, while the total fund balance is \$4,478,716.79. As a measure of the General Fund's liquidity, it may be useful to compare the total assigned and unassigned fund balances to General Fund total revenues. The total assigned and unassigned fund balance is 9.5 percent of the total General Fund revenues. Total fund balance increased by \$936,008.97 primarily due to an decrease in salaries and related benefits for instructional and noninstructional staff.

The Special Revenue – Other Fund had total revenues and expenditures of \$2,664,478.23 each and the funding was mainly used for instructional activities. Because grant revenues attributed to the grants accounted for in this fund are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.

The Special Revenue – Federal Education Stabilization Fund had total revenues and expenditures of \$3,226,007.41 each and the funding was mainly used for activities related to the COVID – 19 pandemic. Because grant revenues attributed to the grants accounted for in this fund are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.

The Capital Projects – Public Education Capital Outlay Fund is used to account for State capital outlay funding to be used for Special Facilities Construction and maintenance. As of June 30, 2022, the District had a fund balancetotaling \$(19,762.07).

#### GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2021-22 fiscal year, the District amended its General Fund budget several times, which resulted in an increase in total budgeted expenditures of \$1,079,438, or 3.4 percent. Budget revisions occurred primarily due to additional operating expenses.

Actual revenues and expenditures are in line with final budgeted amounts.

CAPITAL ASSETS AND LONG-TERM DEBT

#### **Capital Assets**

The District's investment in capital assets for its governmental activities as of June 30, 2022, is \$39,486,051.42 (net of accumulated depreciation). This investment in capital assets includes land; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; and audio-visual materials and computer software. The total increase in capital assets for the current fiscal year was 33 percent.

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

#### Long-Term Debt.

At June 30, 2022, the District had no long-term debt outstanding. During the current fiscal year, retirement of debt was \$591,922.72.

Additional information on the District's long-term debt can be found in Notes I.F.6 and III.G.2. to the financial statements.

**REQUESTS FOR INFORMATION** 

This report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning information provided in the MD&A or other required supplementary information, and financial statements and notes thereto, or requests for additionalfinancial information should be addressed to the Finance Director, Bradford County District School Board,501 West Washington Street, Starke, Florida 32091.

## DISTRICT SCHOOL BOARD OF BRADFORD COUNTY STATEMENT OF NET POSITION June 30, 2022

UnitNumber of the set of the				Primary Government			Component Units	
ABAS100100100100100100Berland101100100100100100Lander Norte No.101100100100100100Lander Norte No			Governmental Activities	Business-Type Activities	Total	Major Component Unit	Major Component Unit Name	Total Nonmajor Component Units
Description         Description <thdescription< th=""> <thdescription< th=""></thdescription<></thdescription<>				business-1 ype Activities				
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Ind Asen'sInterfaceInterfaceInterfaceInterfaceInterfaceInterfaceParate of the Mathema Descent		1389		0.00				0.00
Difference         Difference <thdifference< th="">         Difference         Differen</thdifference<>	Total Capital Assets	1	39,486,051.42		39,486,051.42			0.00 0.00
Number Num Number Number Number Number Number Number Number Num	DEFERRED OUTFLOWS OF RESOURCES		81,955,990.05	0.00	81,955,990.05			
Pasie         Pasie         54.53/141         6.50/141         6.50/141         6.00         6.00           Text Inford Ordine of Bource         -         53.52/14         0.00         55.52/14         0.00         0.00           Text Inford Ordine of Bource         -         53.52/14         0.00         55.52/14         0.00         0.00           Text Inford Ordine of Bource         210         4.19.97         0.00         0.00         0.00           Avord Shales ad Boufe         210         2.10         2.10.57.10         0.00         0.00         0.00           Avord Shales ad Boufe         210         1.05.71.0         1.05.27.5         0.00         0.00           Avord Bourse Payle         210         0.00         0.00         0.00         0.00           Avord Bourse Payle         210         0.00         0.00         0.00         0.00         0.00           Avord Bourse Payle         210         0.00								0.00
Lack Ender Control         1900         1900         1900         1900         1900         1900           Lack Named Reserve         -         5.5.5.5.14         0.00         5.5.5.5.14         0.00         0.00           Lack Named Reserve         -         5.5.5.5.14         0.00         0.00         0.00           April Endering Mithoding         2130         24.5.15         0.00         0.00         0.00           April Endering Mithoding         2130         224.5.15         0.00         0.00         0.00           April Endering Mithoding         220         0.00         0.00         0.00         0.00           Caree Note Stypide         220         0.00         0.00         0.00         0.00           Data Endering         210         1.211.71         0.00         0.00         0.00           Carean Endering         211         1.211.71         0.00         0.00         0.00      <			5,436,871.44		5,436,871.44			0.00
Tank Derivation of Lange of Lan			425,780.00					0.00
LNB.TUS         20         0         0         0           CA Dickal Minish         210         224275         24575         0.0         0.0           Paul Dicketon and Winkshap         210         224275         0.0         0.0         0.0           Contain Pauk Dicketon and Winkshap         210         25570         0.00         0.0         0.0           Contain Pauk Dicketon and Winkshap         210         0.0         0.00         0.0         0.0           Contain Stars Dicketon and Winkshap         210         0.0         0.00         0.0         0.0           Depuis Pauk Dicketon and Winkshap         210         0.0         0.00         0.00         0.00           Depuis Pauk Dicketon and Winkshap         210         0.0         0.00         0.00         0.00         0.00           Depuis Pauk Dicketon Andrean         210         1.241714         0.00		1960	5,862,651.44	0.00				0.00
Access States and Bachin         2100         41,1907         41,1907         41,1907         40,1907           Specil Boboscian of Webboling         2200         155,257,55         223,257,5         600         600           Lake Tar Speks         2200         155,257,57         600         600         600           Corrent Note Speks         2200         600         600         600         600           Corrent Note Speks         2200         600         600         600         600           Data Earling Machines         2200         700         600         600         600           Lalgeren Speks         2200         711         600         600         600         600           Construct Contract Speks         2200         711         711         600         600         600         600         600         600         600         600         600         600         600 <t< td=""><td>LIABILITIES</td><td>2125</td><td></td><td></td><td></td><td>0.00</td><td>0.00</td><td>0.00</td></t<>	LIABILITIES	2125				0.00	0.00	0.00
Typed Exaction Availability         210         224,2758         0.00         0.00           Account Pyala         220         55,370         65,620         0.00         0.00           Carm Nos Pysit         220         55,370         0.00         0.00         0.00           Carm Nos Pysit         220         0.00         0.00         0.00         0.00           Carm Nos Pysit         220         0.00         0.00         0.00         0.00           Days Find Age         220         0.00         0.00         0.00         0.00           Days Find Age         220         0.00         0.00         0.00         0.00           Days Find Age         210         0.00         0.00         0.00         0.00           Contract Control National			4,170.97					0.00
Sale Tarsphake         220         0         0.00         0.00         0.00           Den Draybake         220         0         0.00         0.00         0.00           Des Coller Agent         210         0.00         0.00         0.00         0.00           Labard Colleght From Matemate Program         221         0.00         0.00         0.00         0.00           Labard Colleght From Matemate Program         2310         0         0.00         0.00         0.00           Labard Colleght From Matemate Program         2310         0.00         0.00         0.00         0.00           Labard Colleght From Matemate Program	Payroll Deductions and Withholdings	2170	224,527.56		224,527.56	0.00	0.00	0.00
Caucal Note Payle         229         0         0.00         0.00         0.00         0.00           Date Note Apacits         220         0         0.00         0.00         0.00         0.00           Date S Faal Agents         220         0         0.00         0.00         0.00         0.00           Date S Faal Agents         220         0         0.00         0.00         0.00         0.00           Agents Payle         1.00         0.00         0.00         0.00         0.00         0.00           Agents Payle         1.00         1.00         0.00         0.00         0.00         0.00         0.00           Constructs         Constructs         1.00         1.00         1.00         0.00			856,828.09					0.00
Depair Payle         220         0         0.00         0.00         0.00           Date Under Agent         230         0         0.00         0.00         0.00           Date Under Agent         230         0         0.00         0.00         0.00           Date Under Agent         230         0         0.00         0.00         0.00           Deter Descriptionent Begilds         230         0.00         0.00         0.00         0.00           Adgents Payles         230         0.00         0.00         0.00         0.00           Contraction Contrack Payles         230         0.00         0.00         0.00         0.00           Contraction Contrack Payles         220         0.01.214/17.2         0.00         0.00         0.00           Contraction Contrack Payles         220         0.00         0.00         0.00         0.00           Contraction Contraction Payles         230         0.00         0.00         0.00         0.00           Contraction Contraction Payles         230         0.00         0.00         0.00         0.00           Contraction Contraction Payles         230         0.00         0.00         0.00         0.00           C	Current Notes Payable	2250			0.00	0.00	0.00	0.00
Der Ginz Agensies         220         Image and the section of the sec								0.00
Jeasen Lakalay         2115         0         0.00         0.00         0.00           Dele Postsphoren Berden Lakalay         2116         0         0.00         0.00         0.00           Contracts Payabs         2100         1253/124         129/1352         0.00         0.00           Contracts Payabs         Partial Lakalay for Subscript         210         0.00         0.00         0.00           Editated Lakalay for Subscript         210         210         0.00         0.00         0.00           Editated Lakalay for Subscript         210         210         0.00         0.00         0.00           Distribution for         210         210         0.00         0.00         0.00           Distribution for         2105         0.00         0.00         0.00         0.00           Lakalay for Congenatal Abasen         2100         0.00         0.00         0.00         0.00           Lakalay for Congenatal Abasen         2100         0.00         0.00         0.00         0.00           Lakalay for Congenatal Abasen         2100         0.00         0.00         0.00         0.00           Lakalay for Congenatal Abasen         2100         0.00         0.00         0.00	Due to Other Agencies	2230			0.00	0.00	0.00	0.00
Ober Posterphysics Resofts Labely         2116         —         0.00         0.00         0.00           Construct Construct Name         110         1.04.174         1.04.0714         0.00         0.00           Construct Construct Name         210         1.04.174         0.00         0.00         0.00           Estinate Labely for Class Adjustment         221         0.00         0.00         0.00           Estinate Labely for Class Adjustment         220         0.00         0.00         0.00           Estinate Labely for Class Adjustment         220         0.00         0.00         0.00           Instruct Labely for Class Adjustment         210         0.00         0.00         0.00           Previo De Wildo On Yer:         -         0.00         0.00         0.00           State Labely for Loss         2115         0.00         0.00         0.00           Less-Proben Aground Advances         210         1.00.17.12.00         0.00         0.00         0.00           Less-Proben Aground Advances         210         0.00         0.00         0.00         0.00           Less-Proben Aground Advances         210         0.00         0.00         0.00         0.00           Less-Proben Aground Advances <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>								0.00
Contraction Contracts Physike         2140         1.254.17.42         0.00         0.00           Contraction Contracts Physike         2151         0.733.55.7         973.35.7         0.00         0.00           Estimated Linkly Contan Algoment         2210         0.00         0.00         0.00           Dentated Linkly Contan Algoment         2200         0.00         0.00         0.00           Dentated Linkly Contan Algoment         2200         0.00         0.00         0.00           Data Mark Division         2200         0.00         0.00         0.00           Data Mark Division         210         0.00         0.00         0.00           Data Mark Division         210         0.00         0.00         0.00           Data Mark Division         210         0.00         0.00         0.00           Lability for Compensidal Alwares         2100         0.00         0.00         0.00           Lability for Compensidal Alwares         2100         2100         0.00         0.00         0.00           Strendard Linkly for Compensidal Alwares         2100         0.00         0.00         0.00         0.00           Leasing Algomental Alwares         2100         0.00         0.00         0.00<	Other Postemployment Benefits Liability	2116			0.00	0.00	0.00	0.00
Construct Contract Pipels - Residued Revenge         2160         997.35.47         0.00         0.00           Extinuite Using Links - Self Sources - Program         2271         0.00         0.00         0.00           Extinuite Using Links - Self Sources - Program         210         0.00         0.00         0.00           Extinuite Links - Self Sources - Program         2119         2119.2417.2         0.00         0.00           Long-Ten Links - Self Sources - Program         2119         2119.2417.2         0.00         0.00           Long-Ten Links - Self Sources - Program         2119         0.00         0.00         0.00           Nace Program         2119         0.00         0.00         0.00         0.00           Loss Program         210         0.00         0.00         0.00         0.00           Loss Program         2100         0.00         0.00         0.00         0.00           Extempolate         210 <t< td=""><td></td><td></td><td>1.284.171.42</td><td></td><td></td><td></td><td></td><td>0.00</td></t<>			1.284.171.42					0.00
Istinate Liabily of Chims Alpatnett         227         0.00         0.00         0.00         0.00           Classense Revense         210         21,192,241,72         0.00         0.00         0.00           Destinate Liabily for Athring Rebus         210         21,192,241,72         0.00         0.00         0.00           Prior Da Wints         0.00         0.00         0.00         0.00         0.00           Obligation Under Lease         210         0.00         0.00         0.00         0.00           Lability for Command Absences         2130         0.00128         0.00         0.00         0.00           Lability for Command Absences         2130         0.00128         0.00         0.00         0.00           Lability for Command Absences         2130         10.0128         0.00         0.00         0.00           Lability for Command Absences         230         2209         0.00         0.00         0.00           Statisty for Command Absences         230         2370         0.00         0.00         0.00           Statisty for Command Absences         230         2370         0.00         0.00         0.00           Statisty for Command Absences         230         2370 <td< td=""><td>Construction Contracts Payable - Retained Percentage</td><td>2150</td><td></td><td></td><td>937,335.47</td><td>0.00</td><td>0.00</td><td>0.00</td></td<>	Construction Contracts Payable - Retained Percentage	2150			937,335.47	0.00	0.00	0.00
Estimate Liability for Arbinge Rebate         2280         0         0.00         0.00         0.00         0.00           Long-Ident Labilities         2110         1108-21172         1218-21172         0.00         0.00           Defining Labilities         0         0.00         0.00         0.00         0.00           Obliggating Vinder Lease         2115         0         0.00         0.00         0.00           Liability for Composed Alberess         2330         300,512.89         0.00         0.00         0.00           Liability for Composed Alberess         2330         220100         2010         0.00         0.00         0.00           Lease-Persback Apprenents Psyche         2340         0.00         0.00         0.00         0.00           Estimated Liability for Long-persback Colligation         2390         2010         201120         0.00         0.00         0.00           Estimated Liability for Abrings Pache         2390         0.00         0.00         0.00         0.00         0.00           Estimated Liability for Abrings Pache         2390         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <td< td=""><td></td><td>2271</td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></td<>		2271						0.00
Long Terra Labilities:         213         0         0.00         0.00         0.00           Ness Payable         2315         0         0.00         0.00         0.00           Obligation: Lober Lesses         2315         0         0.00         0.00         0.00           Liability for Compensated Massenes         2330         300.12.80         0.00         0.00         0.00           Liability for Compensated Massenes         2300         0         0.00         0.00         0.00           Liase Parebase Agreenes Payable         2340         0         0.00         0.00         0.00           Net Other Tenery Chains         2350         0         0.00         0.00         0.00         0.00           Net Ober Tenery Chains         2350         1.12.00         0.00         0.00         0.00           Net Ober Tenery Chains         2390         0         0.00         0.00         0.00           Derivity Intrunent         2390         0         0.00         0.00         0.00           Derivity Intrunent         2315         0         0.00         0.00         0.00           Derivity Intrunent         2315         0         0.00         0.00         0.00	Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Drain Due Wahn One Yan:		2410	21,198,241.72		21,198,241.72	0.00	0.00	0.00
Obligation Under Lesse         2315         0.00         0.00         0.00           Backs Payabic         230         0.00         0.00         0.00         0.00           Lishify for Compenside Absences         230         300.512.99         0.00         0.00         0.00           Lasse Particles Agreements Payabic         2500         0.00         0.00         0.00           Fermined Lishifty for Long-Term Clinins         250         0.00         0.00         0.00           No Ober Tessentrephysionel Benefic Obligation         2209         0.00         0.00         0.00           No Char Development Benefic Obligation         2309         0.00         0.00         0.00           Devision Engligation Advances         2300         0.00         0.00         0.00           Devisits Instrument         2300         0.00         354,65,89         0.00         0.00         0.00           Devisits Devise Theadrone Payabic         210         0.00         0.00         0.00         0.00           Devisits Devise Theadrone Payabic         210         0.00         0.00         0.00         0.00           Issued Lishity for Advance Payabic         210         0.00         0.00         0.00         0.00	Portion Due Within One Year:							
Book Pyable         220         0         0.00         0.00         0.00           Lability of compensated Alexenes         233         300,512.89         0.00         0.00           Lesse-Parchase Agreements Pyable         2340         0.00         0.00         0.00           Net Other Postemployment Benefits Obligation         2560         22,991.00         0.00         0.00           Net Other Losse Trans         2530         0.00         0.00         0.00         0.00           Net Other Losse Trans         2530         0.00         0.00         0.00         0.00           Detra Losse Trans         2330         0.00         0.00         0.00         0.00           Detra Visit Trans         2300         0.00         0.00         0.00         0.00           Des With Tow Para         230         0.00         0.00         0.00         0.00           Partiand Liability of Compensated Alexenes         2315         0.00         0.00         0.00         0.00           Des With Tower Loss         2330         1.108.220.05         0.00         0.00         0.00           Obligations Under Lesses         2330         1.108.220.05         0.00         0.00         0.00           Lesse-P								0.00
Lese-Parksise Ageements Payable         240         0.00         0.00         0.00           Estimate Libibility for Long-Term Claima         250         2.001         0.00         0.00           Net Revision Libibility         2565         31,123.00         0.00         0.00         0.00           Net Revision Libibility         2565         31,123.00         0.00         0.00         0.00           Derivative Instrument         2500         0.00         0.00         0.00         0.00           Derivative Instrument         2500         0.00         0.00         0.00         0.00           Derivative Instrument         2500         0.00         354,026.09         0.00         0.00         0.00           Provine Der Afric Ge Varie         0.00         0.00         0.00         0.00         0.00           Nots Spayability for Compensated Absences         2310         1.108,220.05         0.00         0.00         0.00           Lasse-Parkbas Aperements Physhel         2340         0.00         0.00         0.00         0.00           Lasse-Parkbas Aperements Physhel         2340         0.00         0.00         0.00         0.00           Lasse-Parkbas Aperements Physhel         2340         0.00	Bonds Payable	2320			0.00	0.00	0.00	0.00
Estimate Liability for Long-Term Chains         2350         0         0.00         0.00         0.00           Net Other Postemphysment Bench Obligation         2360         31,1230         0.00         0.00         0.00           Net Other Postemphysment Bench Obligation         2360         0.00         0.00         0.00         0.00           Intermed Term Labilities         2380         0.00         0.00         0.00         0.00           Derivative Instrument         2390         0.00         0.00         0.00         0.00           Des Within Over Year         354,625.89         0.00         0.00         0.00         0.00           Partian Use Affer One Year         210         0.00         0.00         0.00         0.00           Dask Within Over Year         210         0.00         0.00         0.00         0.00           Dasking To Construct Absences         210         1.005,220,55         0.00         0.00         0.00           Dasking To Construct Absences         220         1.108,220,55         0.00         0.00         0.00         0.00           Leasney Laboliky for Long-Term Claims         2530         1.108,220,55         0.00         0.00         0.00         0.00           Net Oba	Liability for Compensated Absences Lease-Purchase Agreements Pavable		300,512.89					0.00
Ne Tension Labelity         2365         31,122.00         31,123.00         0.00         0.00           Estimated PECO Advance Physics         2380         0.00         0.00         0.00         0.00           Other Long-Term Labelities         2380         0.00         0.00         0.00         0.00           Derivative Instrument         2390         0.00         0.00         0.00         0.00           Estimated Liabelity for Advinge Rebate         2300         0.00         0.00         0.00         0.00           Portion Due After One Year:         -         -         0.00         0.00         0.00           Notes Payable         2310         0.00         0.00         0.00         0.00           Obdity for Compensided Absences         2330         1,108,220.05         0.00         0.00         0.00           Lase-Proclase Agreements Physike         2340         -         0.00         0.00         0.00           Extreme Training         2360         0.2550.00         622,70.00         0.00         0.00         0.00           Extreme Training         2360         0.22,70.00         0.00         0.00         0.00         0.00           Extreme Trainininin         2360         0.22,70.0	Estimated Liability for Long-Term Claims	2350			0.00	0.00	0.00	0.00
Estimated PECO Advance Payable         2270         000         0.00         0.00         0.00           Other Long-Term Liabilities         2280         000         0.00         0.00         0.00           Derivative Instrument         2290         000         0.00         0.00         0.00           Due Within One Year         354.625.89         0.00         354.625.89         0.00         0.00           Due Within One Year         2110         0.00         0.00         0.00         0.00           Portion Due Africe One Vear:          0.00         0.00         0.00         0.00           Bonds Payable         2310         1.108.220.05         0.00         0.00         0.00           Bonds Payable         2320         0.00         0.00         0.00         0.00           Laishiiy for Compensated Absences         2330         1.108.220.05         0.00         0.00         0.00           Net Their Laishiig         2360         622.62.00         622.60.00         0.00         0.00         0.00           Net Their Charge         2360         622.60.00         622.60.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00								0.00
Derivative Instrument         2390         0.00         0.00         0.00         0.00           Estimate Liability for Arbitrge Rebate         2280         0.00         354,626.89         0.00         0.00         0.00           Due Wihn Ose Year         0.00         0.00         0.00         0.00         0.00           Portion Die Aytor One Year         0.00         0.00         0.00         0.00         0.00           Obigations Under Leases         2315         0.00         0.00         0.00         0.00           Books Psyable         2300         1.108,220.05         0.108,220.05         0.00         0.00           Lease-Parchase Agreements Psyable         2340         0.00         0.00         0.00         0.00           Not Dier Postemployment Benefits Obligation         2560         622,600.0         622,600.0         0.00         0.00         0.00           Not Dier Postemployment Benefits Obligation         2561         9,061,603.65         9,061,603.65         0.00         0.00         0.00           Not Pravisite Instrument         2320         13,178,063.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00	Estimated PECO Advance Payable	2370	51,125.00		0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate         2280         00         354,626,89         0.00         0.00         0.00           Portion Due After One Year:         0.00         354,626,89         0.00         0.00         0.00           Notes Psyche         2310         0.00         0.00         0.00         0.00           Obligations: Under Leases         2310         0.00         0.00         0.00         0.00           Liability for Compensated Absences         2330         1.108,220.05         0.00         0.00         0.00           Lease-Purchase Agreements Psyche         2340         0.00         0.00         0.00         0.00           Lease-Purchase Agreements Psyche         2350         0.62,220.00         622,20.00         0.00         0.00           Net Other Destrophyment Benefits Obligation         2360         62,262.00         0.00         0.00         0.00           Net Other Destrophyment Benefits Obligation         2360         9,061,603.65         0.00         0.00         0.00           Derivative Instanted         2390         0.00         0.00         0.00         0.00         0.00           Derivative Instanted         2390         0.00         0.00         0.00         0.00         0.00	Other Long-Term Liabilities Derivative Instrument							0.00
Protin Due Aper One Year:         2310         0.00         0.00         0.00           Obigations Under Less:         2315         0.00         0.00         0.00         0.00           Books Payable         2320         0.00         0.00         0.00         0.00           Lishlify for Compensated Absences         2330         1.108.220.05         0.00         0.00           Less-Parchase Agreements Payable         2340         0.00         0.00         0.00           Less-Parchase Agreements Payable         2350         0.00         0.00         0.00           Net Presion Liability         2355         9.06(.03.65         9.06(.63.65         0.00         0.00           Net Presion Liability         2356         9.06(.63.65         0.00         0.00         0.00           Estimated Teccn Actance Payable         2570         13.178.063.00         0.00         0.00         0.00           Deri Logi _Term Liability         2380         0.00         0.00         0.00         0.00           Deri Logi _Term Liabilities         2329         0.00         0.00         0.00         0.00           Deri Logi _Term Liabilities         242425,135.9         0.00         24357,135.9         0.00         0.00 <t< td=""><td>Estimated Liability for Arbitrage Rebate</td><td></td><td></td><td></td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></t<>	Estimated Liability for Arbitrage Rebate				0.00	0.00	0.00	0.00
Note Payable         2310         0.00         0.00         0.00           Obligations Under Lesse         2315         0.00         0.00         0.00           Bonds Payable         2330         1.108.220.05         0.00         0.00         0.00           Labs/lip for Compensated Absences         2330         1.108.220.05         0.00         0.00         0.00           Lesse-Parchase Agreements Payable         2340         0.00         0.00         0.00         0.00           Estimated Liability for Long-Term Claims         2350         0.00         0.00         0.00         0.00           Net Other Posterphoyment Benefits Obligation         2360         622.620.00         0.00         0.00         0.00           Net Other Posterphoyment Benefits Obligation         2360         622.620.00         0.00         0.00         0.00           Net Other Posterphoyment Benefits         2370         13.178.063.00         0.00         0.00         0.00         0.00           Derivitavite Instrument         2390         0.00         0.00         0.00         0.00         0.00         0.00           Total Liability or Arbitrage Rebate         2230         0.00         23.970.5670         0.00         0.00         0.00         0.00		+	354,626.89	0.00	354,626.89	0.00	0.00	0.00
Bonds Payable         220         0.00         0.00         0.00           Lishility for Compensated Aseness         2330         1,108,220.05         0.00         0.00         0.00           Estimated Liability for Long-Term Claims         2350         0.00         0.00         0.00         0.00           Net Other Postenphoyment Benefits Ohigation         2360         622,620.00         0.00         0.00         0.00           Net Other Postenphoyment Benefits Ohigation         2365         9,061,603.65         0.00         0.00         0.00           Estimated Liability for Arbitrage Rebate         2380         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           Due in More Year         2370,505.70         0.00         23.970,505.70         0.00         0.00         0.00           Total Long-Term Liabilities         243.25,133.59         0.00         24.375,133.59         0.00         0.00         0.00           Total Long-Term Liabilities         24.325,133.59         0.00         24.375,133.59         0.00         0.00	Notes Payable							0.00
Liability for Compenside Absences         2330         1,108,220.05         0.00         0.00           Lease-Purchase Agreements Payable         2340         0.00         0.00         0.00           Estimated Liability for Long-Term Claims         2350         0.00         0.00         0.00           Net Dension Liability         2360         622,620.00         0.00         0.00         0.00           Net Pension Liability         2365         9.061,603.65         9.061,603.65         0.00         0.00         0.00           Detro Long-Term Liabilities         2380         0.00         0.00         0.00         0.00           Detro Long-Term Liabilities         2380         0.00         0.00         0.00         0.00           Detro Long-Term Liabilities         2380         0.00         0.00         0.00         0.00           Data Indivities         2280         0.00         0.00         0.00         0.00         0.00           Data Indivities         2280         0.00         23970,567,70         0.00         0.00         0.00           Total Long-Term Liabilities         24,325,133,59         0.00         0.00         0.00         0.00           Defini More than One Year         24,830,408.82 <td< td=""><td></td><td></td><td>+</td><td>  </td><td></td><td></td><td></td><td>0.00</td></td<>			+					0.00
Estimated Liability for Long-Term Claims         2350         0.00         0.00         0.00           Net Other Postemployment Benefits Obligation         2260         622.620.00         622.620.00         0.00         0.00           Net Ornsion Liability         2365         9.061.603.65         9.061.603.65         0.00         0.00           Estimated IEXCO Advance Payable         2370         13.178.063.00         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           Due in More than One Year         22.970.567.0         0.00         23.970.567.70         0.00         0.00           Total Long-Term Liabilities         24.325,13.59         0.00         24.325,13.59         0.00         0.00           Definities         2610         48.83.0408.82         0.00         0.00         0.00           Deficit Rese in Fair Value of Hedging Derivatives         2610         0.00         0.00         0.00           Deficit Net Carrying Anount of Deht Refunding         2620         0.00         0.00         0.00           Deferrod Resources         11.612.93.39	Liability for Compensated Absences	2330	1,108,220.05		1,108,220.05	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation         2360         622,620.00         0.00         0.00           Net Pension Liability         2365         9.061,603.65         9.061,603.65         0.00         0.00           Other Lability         2370         13,178,063.00         0.00         0.00         0.00           Other Labilities         2380         0.00         0.00         0.00         0.00           Derivative Instrument         2380         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 Year         23,970,506.70         0.00         24,325,135.59         0.00         0.00         0.00           Total Labilities         24,325,135.59         0.00         48,83,408.82         0.00         0.00         0.00           Deferst Net Carrying Amount of Debt Refunding         2620         0.00         0.00         0.00         0.00           Deficit Net Carrying Amount of Debt Refunding         2640         11,612,933.39         0.16,012,933.39         0.00         0.00           Deferst Resources         2630         252,429,00         252,429,00         0.00         0.00								0.00
Estimated PECO Advance Payable         2370         13,178,063.00         13,178,063.00         0.00         0.00           Other Long-Term Liabilities         2380         0.00         0.00         0.00         0.00         0.00           Derivative Instrument         2280         0.00         0.00         0.00         0.00           Estimated Liability for Arbitrage Rebate         2280         0.00         0.00         0.00           Due in More Year         23,970,506.70         0.00         0.00         0.00           Total Long-Term Liabilities         24,325,133.59         0.00         24,325,133.59         0.00         0.00           Derierik Moressa in Fair Value of Hedging Derivatives         2610         0.00         48,83,408.82         0.00         0.00           Deferict Resea in Fair Value of Hedging Derivatives         2610         0.00         0.00         0.00           Defered Revenue         2630         0.00         0.00         0.00         0.00           Defered Revenue         2640         11,612,933.39         11,612,933.39         0.00         0.00           Defered Revenue         2640         11,612,933.39         0.00         0.00         0.00           Other Destemployment Benefits         2650	Net Other Postemployment Benefits Obligation	2360			622,620.00	0.00	0.00	0.00
Other Long-Term Liabilities         2380         0.00         0.00         0.00           Derivative Instrument         2390         0.00         0.00         0.00         0.00           Basimated Liability for Arbitrage Rebate         2280         0.00         0.00         0.00         0.00           Due in More than One Year         23,970.506.70         0.00         23,970.567.70         0.00         0.00           Total Long-Term Liabilities         24,325,133.59         0.00         24,325,133.59         0.00         0.00           Defermed Event         48,830,408.82         0.00         48,830,408.82         0.00         0.00           Defermed Revenue         2610         0.00         0.00         0.00         0.00           Deferred Revenue         2630         0.00         0.00         0.00         0.00           Persone         0.00         0.00         0.00         0.00         0.00         0.00           Persone         2630         1.612,933.39         0.00         0.00         0.00         0.00           Other Postemployment Benefits         2650         252,429.00         252,429.00         0.00         0.00         0.00           Total Deferred Inflows of Resources         11,865								0.00
Estimated Liability for Arbitrage Rebate         2280         0.00         0.00         0.00         0.00           Due in More than One Year         23,970,506.70         0.00         23,970,506.70         0.00         0.00         0.00           Total Long-Term Liabilities         24,325,133.59         0.00         24,225,133.59         0.00         0.00           Total Long-Term Liabilities         48,830,408.82         0.00         48,830,408.82         0.00         0.00           Deficit Net Carrying Amount of Debt Refunding         2600         0.00         0.00         0.00           Deficit Net Carrying Amount of Debt Refunding         2630         0.00         0.00         0.00           Deficit Net Carrying Amount of Debt Refunding         2640         11,612,933.39         0.00         0.00           Other Postemployment Benefits         250         25,249.00         252,429.00         0.00         0.00           Total Deferred Inflows of Resources         11,865,362.39         0.00         11,865,362.39         0.00         0.00           Net Investment in Capital Assets         2770         26,307,988.42         26,307,988.42         0.00         0.00           Restricted For:         Categorial Carryover Programs         2780         1,814,984.29         0.00 </td <td>Other Long-Term Liabilities</td> <td>2380</td> <td>15,170,005.00</td> <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Other Long-Term Liabilities	2380	15,170,005.00		0.00	0.00	0.00	0.00
Due in More than One Year         23,970,506.70         0.00         23,970,506.70         0.00         0.00           Total Long-Term Liabilities         24,325,133.59         0.00         24,325,133.59         0.00         0.00           Total Long-Term Liabilities         24,325,133.59         0.00         24,325,133.59         0.00         0.00           DEFERRED INFLOWS OF RESOURCES         48,830,408.82         0.00         48,830,408.82         0.00         0.00           Deficit Net Carrying Amount of Debt Refunding         2610         0.00         0.00         0.00           Deferord Revenue         2630         0.00         0.00         0.00         0.00           Person         2640         11,612,933.39         0.00         0.00         0.00           Other Postemployment Benefits         2650         252,429.00         252,429.00         0.00         0.00           Other Postemployment Secures         11,865,362.39         0.00         1.865,362.39         0.00         0.00           NET POSTHON         770         26,307,988.42         26,07,988.42         0.00         0.00           Categorical Carryover Pograms         2780         1,814,984.29         0.00         0.00           Food Service         2780								0.00
Total Labilities         48,830,408.82         0.00         48,830,408.82         0.00         0.00           DEFERED INFLOWS OF RESOURCES         2610         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           Deficit Net Carrying Amount of Debt Refunding         2620         0.00         0.00         0.00         0.00           Deficit Net Carrying Amount of Debt Refunding         2630         0.00         0.00         0.00         0.00           Pension         2640         11,612,933.39         0.00         0.00         0.00         0.00           Other Postemployment Benefits         2650         252,429.00         252,429.00         0.00         0.00         0.00           NET POSITION         Total Deferred Inflows of Resources         11,865,362.39         0.00         11,865,362.39         0.00         0.00           NET POSITION         Categorical Carryover Programs         2770         26,307,988.42         26,307,988.42         0.00         0.00           Categorical Carryover Programs         2780         1,814,984.29         1,814,984.29         0.00         0.00           Food Service         2780 </td <td>Due in More than One Year</td> <td>2200</td> <td></td> <td></td> <td>23,970,506.70</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Due in More than One Year	2200			23,970,506.70	0.00	0.00	0.00
DFFERED INFLOWS OF RESOURCES         2610         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           Deficit Net Carrying Amount O Debt Refunding         2620         0.00         0.00         0.00         0.00           Deficit Net Carrying Amount O Debt Refunding         2630         0.00         0.00         0.00         0.00           Persion         2640         11.612.933.39         0.1612.933.39         0.00         0.00         0.00           Other Postemployment Benefits         2650         252.429.00         252.429.00         0.00         0.00           NET POSTIPON         11.865.362.39         0.00         11.865.362.39         0.00         0.00           NET POSTIPON         70         26.307.988.42         26.307.988.42         0.00         0.00           Categorical Carryover Programs         2780         1.814.984.29         0.00         0.00         0.00           Food Service         2780         1.814.984.29         0.00         0.00         0.00           Dedit Service         2780         1.279.830.25         0.00         0.00         0.00           Dedit Se	Total Long-Term Liabilities							0.00
Deficit Net Carrying Amount of Debt Refunding         2620         0.00         0.00         0.00           Defired Revenue         2630         0.00         0.00         0.00         0.00           Pension         2640         11,612,933.39         0.00         0.00         0.00           Other Postemployment Benefits         2650         252,429.00         252,429.00         0.00         0.00           Other Postemployment Benefits         2660         11,865,362.39         0.00         0.00         0.00           NET POSITION         11,865,362.39         0.00         11,865,362.39         0.00         0.00           NET POSITION         770         26,307,988.42         26,607,988.42         0.00         0.00           Categoriaal Carryover Programs         2780         1,814,984.29         1,814,984.29         0.00         0.00           Food Service         2780         1,159,776.86         1,159,776.86         0.00         0.00           Deth Service         2780         2,067,453.00         2,067,453.00         0.00         0.00           Coptical Torjects         2780         1,279,830.25         1,279,830.25         0.00         0.00           Other Purposes         2780         1,279,830.25	DEFERRED INFLOWS OF RESOURCES	1	+0,030,400.82	0.00				
Deferred Revenue         2630         0.00         0.00         0.00           Pension         2640         11,612,933.39         11,612,933.39         0.00         0.00           Other Postemployment Benefits         2650         252,429.00         252,429.00         0.00         0.00           Total Deferred Inflows of Resources         11,865,362.39         0.00         11,865,362.39         0.00         0.00           NET POSITION         Categorical Carryover Programs         2770         26,307,988.42         26,307,988.42         0.00         0.00           Restricted For:         Categorical Carryover Programs         2780         1,814,984.29         0.00         0.00           Food Service         2780         1,159,776.86         1,159,776.86         0.00         0.00           Capital Projects         2780         2,067,453.00         2,067,453.00         0.00         0.00           Other Strice         2780         2,074,53.00         2,067,453.00         0.00         0.00           Capital Projects         2780         1,279,830.25         0.00         0.00         0.00           Other Strice         2780         1,279,830.25         0.00         0.00         0.00           Capital Projects         2								0.00
Pension         2640         11.612.933.39         11.612.933.39         0.00         0.00           Other Postemployment Benefits         2650         252.429.00         252.429.00         0.00         0.00         0.00           Total Deferred Inflows of Resources         11.865,362.39         0.00         11.855,362.39         0.00         0.00           NET POSITION	Deferred Revenue	2630			0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources         11,865,362.39         0.00         11,865,362.39         0.00         0.00           NET POSITION         2770         26,307,988.42         26,307,988.42         0.00         0.00           Restricted For:         2780         1,814,984.29         1,814,984.29         0.00         0.00           Food Service         2780         1,814,984.29         0.00         0.00         0.00           Debt Service         2780         2,067,453.00         0.00         0.00         0.00           Capital Projects         2780         2,067,453.00         0.00         0.00         0.00           Other Surgeories         2780         1,279,830.25         0.00         0.00         0.00           Unservice         2780         2,067,453.00         0.00         0.00         0.00           Unservice         2780         1,279,830.25         0.00         0.00         0.00           Unservice         2780         1,279,830.25         0.00         0.00         0.00           Unserviced         2780         1,279,830.25         0.00         0.00         0.00	Pension	2640						0.00
NET POSITION         2770         26,307,988.42         26,307,988.42         0.00         0.00           Net Investment in Capital Assets         2780         1.814,984.29         0.00         0.00           Exercised For:	Total Deferred Inflows of Resources	2650		0.00				0.00
Restricted For:         1814.984.29         1,814.984.29         0.00         0.00           Categorial Carryover Programs         2780         1,814.984.29         0.00         0.00         0.00           Food Service         2780         1,159,776.86         0.159,776.86         0.00         0.00           Deth Service         2780         2,067,453.00         0.00         0.00         0.00           Captal Projects         2780         2,067,453.00         2,067,453.00         0.00         0.00           Other Purposes         2780         1,279,830.25         1,279,830.25         0.00         0.00           Unserviced         2790         (5,507,161.94)         (5,507,161.94)         0.00         0.00	NET POSITION	2770				0.00		0.00
Categorical Carryover Programs         2780         1.814,984.29         1.814,984.29         0.00         0.00           Food Service         2780         1,159,776.86         0.00         0.00         0.00           Debt Service         2780         0.00<		2770	20,307,988.42		20,507,988.42	0.00	0.00	0.00
Debt Service         2780         0.00         0.00         0.00           Capital Projects         2780         2,067,453.00         2,067,453.00         0.00         0.00           Other Purposes         2780         1,279,830.25         1,279,830.25         0.00         0.00           Unerstricted         2790         (5,507,161.94)         (5,507,161.94)         0.00         0.00	Categorical Carryover Programs							0.00
Capital Projects         2780         2.067.453.00         2.067.453.00         0.00         0.00           Other Purposes         2780         1.279.830.25         1.279.830.25         0.00         0.00           Unrestricted         2790         (5.507.161.94)         (5.507.161.94)         0.00         0.00			1,159,776.86					0.00
Unrestricted 2790 (5,507,161.94) (5,507,161.94) 0.00 0.00	Capital Projects	2780			2,067,453.00	0.00	0.00	0.00
								0.00
				0.00				0.00

#### DISTRICT SCHOOL BOARD OF BRADFORD COUNTY STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2022

				Program Revenues			Net (Expense) Revenue an	d Changes in Net Position	
				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	15,371,929.79	195,013.54			(15,176,916.25)		(15,176,916.25)	
Student Support Services	6100	1,563,627.62				(1,563,627.62)		(1,563,627.62)	
Instructional Media Services	6200	189,626.49				(189,626.49)		(189,626.49)	
Instruction and Curriculum Development Services	6300	777,220.77				(777,220.77)		(777,220.77)	
Instructional Staff Training Services	6400	385,536.27				(385,536.27)		(385,536.27)	
Instruction-Related Technology	6500	681,866.04				(681,866.04)		(681,866.04)	
Board	7100	417,629.25				(417,629.25)		(417,629.25)	
General Administration	7200	400,168.00				(400,168.00)		(400,168.00)	
School Administration	7300	1,702,730.31				(1,702,730.31)		(1,702,730.31)	
Facilities Acquisition and Construction	7400	182,347.99			109,950.47	(72,397.52)		(72,397.52)	
Fiscal Services	7500	353,916.51				(353,916.51)		(353,916.51)	
Food Services	7600	1,566,472.10		2,077,677.71		511,205.61		511,205.61	
Central Services	7700	357,973.83				(357,973.83)		(357,973.83)	
Student Transportation Services	7800	2,021,993.96	2,058.66			(2,019,935.30)		(2,019,935.30)	
Operation of Plant	7900	2,747,186.97				(2,747,186.97)		(2,747,186.97)	
Maintenance of Plant	8100	834,753.65			93,358.50	(741,395.15)		(741,395.15)	
Administrative Technology Services	8200	738,817.29				(738,817.29)		(738,817.29)	
Community Services	9100	2,391,776.42				(2,391,776.42)		(2,391,776.42)	
Interest on Long-Term Debt	9200	7,543.98				(7,543.98)		(7,543.98)	
Unallocated Depreciation/Amortization Expense		1,439,573.74				(1,439,573.74)		(1,439,573.74)	
Total Governmental Activities		34,132,690.98	197,072.20	2,077,677.71	203,308.97	(31,654,632.10)		(31,654,632.10)	
Business-type Activities:									
Self-Insurance Consortium							0.00	0.00	
Daycare Operations							0.00	0.00	
Other Business-Type Activity							0.00	0.00	
Total Business-Type Activities		0.00	0.00	0.00	0.00		0.00	0.00	
Total Primary Government		34,132,690.98	197,072.20	2,077,677.71	203,308.97	(31,654,632.10)	0.00	(31,654,632.10)	
Component Units:					~				
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Total Nonmajor Component Units		0.00	0.00	0.00	0.00				0.00
Total Component Units		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, 2021
Adjustments to Net Position
Net Position, June 30, 2022

5,152,225.93		5,152,225.93	0.00
		0.00	0.00
1,751,295.13		1,751,295.13	0.00
		0.00	0.00
25,119,365.62		25,119,365.62	0.00
11,012.78		11,012.78	0.00
3,188,607.57		3,188,607.57	0.00
		0.00	0.00
		0.00	0.00
		0.00	0.00
35,222,507.03	0.00	35,222,507.03	0.00
3,567,874.93	0.00	3,567,874.93	0.00
23,554,995.95		23,554,995.95	0.00
		0.00	0.00
27,122,870.88	0.00	27,122,870.88	0.00

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490	SBE/COBI Bonds 210
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	110000	100		.20			210
ASSETS Cash and Cash Equivalents	1110	4,881,597.96	0.00	0.00	676,606.25	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	0.00	0.00	0.00	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	33,386.55	0.00	86,204.57	172,172.84	0.00	0.00
Due From Budgetary Funds Due From Insurer	1141 1180	224,076.77 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 Inventory	1114 1150	0.00 75,510.56	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1150	(5,510.56)	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	ļ	5,214,571.84	0.00	86,204.57	848,779.09	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	[	5,214,571.84	0.00	86,204.57	848,779.09	0.00	0.00
AND FUND BALANCES LIABILITIES							
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2110	224,527.56	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	511,327.49	0.00	16,297.63	17,844.69	0.00	0.00
Sales Tax Payable Current Notes Payable	2260 2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230 2161	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	69,906.94 0.00	154,169.83	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	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	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	2190	0.00	0.00	0.00	676,764.57	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	<b></b>	735,855.05	0.00	86,204.57	848,779.09	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues	2610 2630	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	0.00
FUND BALANCES Nonspendable:				l			
Inventory	2711	75,510.56	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 Other Not in Spendable Form	2713 2719	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	75,510.56	0.00	0.00	0.00	0.00	0.00
Restricted for:					0.00		
Economic Stabilization Federal Required Carryover Programs	2721 2722	0.00 0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	1,814,984.29	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 Capital Projects	2725 2726	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2726	92,658.45	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	1,907,642.74	0.00	0.00	0.00	0.00	0.00
Committed to: Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	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 Total Committed Fund Balances	2739 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 Permanent Fund	2743 2744	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	48,440.35	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	48,440.35	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances Total Fund Balances	2750 2700	2,447,123.14 4,478,716.79	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of							
Resources and Fund Balances		5,214,571.84	0.00	86,204.57	848,779.09	0.00	0.00

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

ESE 145

	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	INUINDER	220	230	240	230	250	277
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 Interest Receivable on Investments	1131 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	1141	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer Deposits Receivable	1180 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	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1250	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 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	1710	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
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES							
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2110	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 Accrued Interest Payable	2250 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 Due to Internal Funds	2161 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 Judgments Payable	2116 2130	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	2190	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 DEFERRED INFLOWS OF RESOURCES	ļ!	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources FUND BALANCES	ļ!	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 Other Not in Spendable Form	2713 2719	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:	2721	0.00	0.00		0.00	0.00	0.00
Economic Stabilization Federal Required Carryover Programs	2721 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 Capital Projects	2725 2726	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2726	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	0.00	0.00	0.00	0.00	0.00	0.00
Committed to: Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	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 Total Committed Fund Balances	2739 2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:							
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 Total Assigned Fund Balances	2749 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 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
Resources and Fund Balances	1	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

	A	Capital Outlay Bond Issues	Special Act	Sections 1011.14 &	Public Education	District	Capital Outlay and
	Account Number	(COBI) 310	Bonds 320	1011.15, F.S., Loans 330	Capital Outlay (PECO) 340	Bonds 350	Debt Service 360
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					÷		
ASSETS	- 110	0.00	0.00	0.00	0.404.400.05	0.00	0.00
Cash and Cash Equivalents Investments	1110 1160	0.00	0.00	0.00	2,494,123.25 0.00	0.00	0.00
Taxes Receivable, Net	1100	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	0.00	0.00	0.00	29,507,372.00 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
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 Inventory	1114 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	<u> </u>	0.00	0.00	0.00	32,001,495.25	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	1710	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources	<u> </u>	0.00	0.00	0.00	32,001,495.25	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES							
AND FUND BALANCES							
LIABILITIES Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2125	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	292,378.43	0.00	0.00
Sales Tax Payable Current Notes Payable	2260 2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2230	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 2162	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds Due to Fiscal Agent	2162	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 Construction Contracts Payable - Retained Percentage	2140 2150	0.00 0.00	0.00	0.00	1,284,171.42 937,335.47	0.00	0.00
Matured Bonds Payable	2150	0.00	0.00	0.00	937,335.47	0.00	0.00
Matured Interest Payable	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 DEFERRED INFLOWS OF RESOURCES	───	0.00	0.00	0.00	2,513,885.32	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	29,507,372.00	0.00	0.00
Total Deferred Inflows of Resources FUND BALANCES	<b></b>	0.00	0.00	0.00	29,507,372.00	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	0.00	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	2723 2724	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy Debt Service	2724	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	(19,762.07)	0.00	0.00
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 Committed to:	2720	0.00	0.00	0.00	(19,762.07)	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 Assigned to:	2730	0.00	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	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 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 Fund Balances	2700	0.00	0.00	0.00	(19,762.07)	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	32,001,495.25	0.00	0.00
Resources and Fund Balances	ــــــــــــــــــــــــــــــــــــــ	0.00	0.00	0.00	32,001,493.23	0.00	0.00

	Account Number	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	4,130,624.89
Investments	1160 1120	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net Accounts Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	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	372,341.81
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 Inventory	1114 1150	0.00	0.00	0.00 0.00	0.00	0.00	0.00 39,998.55
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	4,542,965.25
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		0.00	0.00	0.00	0.00	0.00	4,542,965.25
AND FUND BALANCES							
LIABILITIES							
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00	0.00	0.00	0.00	0.00 4,170.97
Payroll Deductions and Withholdings	2110	0.00	0.00	0.00	0.00	0.00	4,170.97
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	18,979.85
Sales Tax Payable Current Notes Payable	2260 2250	0.00	0.00 0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2230	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 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 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	0.00	0.00	0.00	0.00	0.00	45,573.50
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	68,724.32
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	78.65
Total Deferred Inflows of Resources FUND BALANCES		0.00	0.00	0.00	0.00	0.00	78.65
Nonspendable:							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	39,998.55
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	2719	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	39,998.55
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	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	2,087,215.07
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	2,346,948.66
Restricted for Total Restricted Fund Balances	2729 2720	0.00	0.00	0.00	0.00	0.00	<u>0.00</u> 4,434,163.73
Committed to:	2720	0.00	0.00	0.00	0.00	0.00	-,,105.75
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: 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 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 Fund Balances Total Liabilities, Deferred Inflows of	2700	0.00	0.00	0.00	0.00	0.00	4,474,162.28
Resources and Fund Balances		0.00	0.00	0.00	0.00	0.00	4,542,965.25

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

ESE 145

		Total
	Account	Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Cash and Cash Equivalents	1110	12,182,952.3
nvestments	1160	12,182,952.5
Faxes Receivable, Net	1120	0.0
Accounts Receivable, Net	1120	0.0
Interest Receivable on Investments	1170	0.0
Due From Other Agencies	1220	30,171,477.7
Due From Budgetary Funds	1141	224,076.7
Due From Insurer	1180	0.0
Deposits Receivable	1210	0.0
Due From Internal Funds	1142	0.0
Cash with Fiscal/Service Agents	1114	0.0
nventory	1150	115,509.1
Prepaid Items	1230	0.0
Long-Term Investments	1460	0.0
Fotal Assets		42,694,016.0
DEFERRED OUTFLOWS OF RESOURCES	1010	
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.0
Fotal Deferred Outflows of Resources		0.0
Fotal Assets and Deferred Outflows of Resources		42,694,016.0
LIABILITIES, DEFERRED INFLOWS OF RESOURCES		
AND FUND BALANCES LIABILITIES		
	2125	0.0
Cash Overdraft Accrued Salaries and Benefits	2125	0.0
	2110 2170	4,170.9
Payroll Deductions and Withholdings Accounts Payable	2170	856,828.0
Sales Tax Payable	2120	856,828.0
Current Notes Payable	2250	0.0
Accrued Interest Payable	2230	0.0
Deposits Payable	2220	0.0
Due to Other Agencies	2220	0.0
Due to Budgetary Funds	2161	224,076.
Due to Internal Funds	2162	224,070.
Due to Fiscal Agent	2240	0.0
Pension Liability	2115	0.0
Other Postemployment Benefits Liability	2116	0.0
udgments Payable	2130	0.0
Construction Contracts Payable	2140	1,284,171.4
Construction Contracts Payable - Retained Percentage	2150	937,335.4
Matured Bonds Payable	2180	0.0
Matured Interest Payable	2190	0.0
Unearned Revenue	2410	722,338.
Unavailable Revenue	2410	0.0
Fotal Liabilities		4,253,448.
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.0
Deferred Revenues	2630	29,507,450.
Fotal Deferred Inflows of Resources		29,507,450.
FUND BALANCES		
Nonspendable:	2711	115 500
Inventory	2711	115,509.
Prepaid Amounts Permanent Fund Principal	2712 2713	0.0
Other Not in Spendable Form	2719	0.0
	2719	115,509.
		115,509.
Total Nonspendable Fund Balances	2/10	
Total Nonspendable Fund Balances Restricted for:		0.0
Total Nonspendable Fund Balances Restricted for: Economic Stabilization	2721	
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs	2721 2722	0. 0. 1.814.984.
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs	2721 2722 2723	0. 1,814,984.
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy	2721 2722 2723 2724	0.1 1,814,984.2 0.1
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service	2721 2722 2723 2724 2725	0. 1,814,984. 0. 0.
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects	2721 2722 2723 2724 2725 2726	0.1 1,814,984.2 0.1 0.1 2,067,453.1
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service	2721 2722 2723 2724 2725	0.1 1,814,984. 0.1 0.1 2,067,453. 2,439,607.
Total Nonspendable Fund Balances Restricted for: Economic Stabilization Federal Required Carryover Programs State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for	2721 2722 2723 2724 2725 2726 2729	0. 1,814,984. 0. 2,067,453. 2,439,607. 0.
Total Nonspendable Fund Balances         Restricted for:         Economic Stabilization         Federal Required Carryover Programs         State Required Carryover Programs         Local Sales Tax and Other Tax Levy         Debt Service         Capital Projects         Restricted for         Restricted for         Restricted for         Restricted Fund Balances	2721 2722 2723 2724 2725 2726 2726 2729 2729	0.1 1,814,984. 0.1 0.1 2,067,453. 2,439,607. 0.1
Total Nonspendable Fund Balances         Restricted for:         Economic Stabilization         Federal Required Carryover Programs         State Required Carryover Programs         Local Sales Tax and Other Tax Levy         Debt Service         Capital Projects         Restricted for         Restricted for         Restricted for         Restricted Fund Balances	2721 2722 2723 2724 2725 2726 2729 2729 2729 2729 2720 2731	0. 1,814,984. 0. 2,067,453. 2,439,607. 0. 6,322,044. 0.
Total Nonspendable Fund Balances         Restricted for:         Economic Stabilization         Federal Required Carryover Programs         State Required Carryover Programs         Local Sales Tax and Other Tax Levy         Debt Service         Capital Projects         Restricted for         Restricted for         Total Restricted Fund Balances         Committed to:         Economic Stabilization         Contractual Agreements	2721 2722 2723 2724 2725 2726 2729 2729 2729 2729 2720 2731 2731	0. 1,814,984. 0. 2,067,453. 2,439,607. 0. 6,322,044. 0.
Total Nonspendable Fund Balances         Restricted for:         Economic Stabilization         Federal Required Carryover Programs         State Required Carryover Programs         Local Sales Tax and Other Tax Levy         Debt Service         Capital Projects         Restricted for         Total Restricted Fund Balances         Committed to:         Economic Stabilization         Contractual Agreements         Committed for	2721 2722 2723 2724 2725 2726 2729 2729 2729 2729 2720 2731 2731 2732 2739	0. 1,814,984. 0. 0. 2,067,453. 2,439,607. 0. 6,322,044. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0
Total Nonspendable Fund Balances         Restricted for:         Economic Stabilization         Federal Required Carryover Programs         State Required Carryover Programs         Local Sales Tax and Other Tax Levy         Debt Service         Capital Projects         Restricted for         Total Restricted Fund Balances         Committed to:         Economic Stabilization         Contractual Agreements         Committed for         Committed for	2721 2722 2723 2724 2725 2726 2729 2729 2729 2720 2731 2732 2733 2739 2739	0. 1,814,984. 0. 0. 2,067,453. 2,439,607. 0. 6,322,044. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0
Total Nonspendable Fund Balances         Restricted for:         Economic Stabilization         Federal Required Carryover Programs         State Required Carryover Programs         Local Sales Tax and Other Tax Levy         Debt Service         Capital Projects         Restricted for         Restricted for         Total Restricted Fund Balances         Committed ro:         Economic Stabilization         Contractual Agreements         Committed for         Total Committed Fund Balances	2721 2722 2723 2724 2725 2726 2729 2729 2729 2729 2720 2731 2731 2732 2739	0. 1,814,984. 0. 0. 2,067,453. 2,439,607. 0. 6,322,044. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0
Total Nonspendable Fund Balances         Restricted for:         Economic Stabilization         Federal Required Carryover Programs         State Required Carryover Programs         Local Sales Tax and Other Tax Levy         Debt Service         Capital Projects         Restricted for         Total Restricted Fund Balances         Committed to:         Economic Stabilization         Contractual Agreements         Committed for         Total Committed for         Contractual Agreements         Committed for         Total Committed for         State Committed Fund Balances         State Committed for         State Committed Fund Balances         State Committed Fund Balances         State Committed Fund Balances	2721 2722 2723 2724 2725 2726 2729 2729 2729 2720 2731 2732 2733 2739 2739	0. 1,814,984. 0. 0.0 2,067,453. 2,439,607. 0. 0. 6,322,044. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0
Total Nonspendable Fund Balances         Restricted for:         Economic Stabilization         Federal Required Carryover Programs         State Required Carryover Programs         Local Sales Tax and Other Tax Levy         Debt Service         Capital Projects         Restricted for         Restricted for         Total Restricted Fund Balances         Committed to:         Committed for         Committed for         Committed for         Total Committed for         State Committed for         State Committed for         State Committed Fund Balances         State Reservice Stabilization         Committed for         State Committed Fund Balances         State Reservice State S	2721 2722 2723 2724 2725 2726 2729 2729 2729 2729 2720 2731 2732 2739 2739 2739 2739 2730	0. 1,814,984. 0. 0. 2,067,453. 2,439,607. 0. 6,322,044. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0
Total Nonspendable Fund Balances         Restricted for:         Economic Stabilization         Federal Required Carryover Programs         State Required Carryover Programs         Local Sales Tax and Other Tax Levy         Debt Service         Capital Projects         Restricted for         Total Restricted Fund Balances         Committed to:         Economic Stabilization         Contractual Agreements         Committed for         Total Committed for         Total Committed Fund Balances         Assigned to:         Special Revenue         Debt Service	2721 2722 2723 2724 2725 2726 2729 2729 2729 2729 2720 2731 2732 2739 2739 2739 2739 2739 2739 2730	0. 1,814,984. 0. 0. 2,067,453. 2,439,607. 0. 6,322,044. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0
Total Nonspendable Fund Balances         Restricted for:         Economic Stabilization         Federal Required Carryover Programs         State Required Carryover Programs         Local Sales Tax and Other Tax Levy         Debt Service         Capital Projects         Restricted for         Restricted for         Total Restricted for         Committed to:         Economic Stabilization         Contractual Agreements         Committed for         Total Committed Fund Balances         Assigned to:         Special Revenue         Debt Service	2721 2722 2723 2724 2725 2726 2729 2729 2729 2729 2729 2729 2731 2732 2739 2739 2739 2739 2739 2739 2739	0. 1.814,984. 0. 0.0 0.0 0. 0. 0. 0. 0. 0.
Total Nonspendable Fund Balances         Restricted for:         Economic Stabilization         Federal Required Carryover Programs         State Required Carryover Programs         Local Sales Tax and Other Tax Levy         Debt Service         Capital Projects         Restricted for         Restricted for         Total Restricted Fund Balances         Committed to:         Contractual Agreements         Committed for         Total Restricted for         Stasigned to:         Special Revenue         Debt Service         Committed to:         Committed for         Committed for         Total Restricted for         Special Revenue         Debt Service         Capital Projects         Precise         Projects         Prescient Fund	2721 2722 2723 2724 2725 2726 2729 2729 2729 2729 2720 2731 2731 2732 2739 2739 2739 2739 2739 2739 2739	0. 1.814.984. 0. 0. 2.067,453. 2.439,607. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0
Total Nonspendable Fund Balances         Restricted for:         Economic Stabilization         Federal Required Carryover Programs         State Required Carryover Programs         Local Sales Tax and Other Tax Levy         Debt Service         Capital Projects         Restricted for         Total Restricted Fund Balances         Committed to:         Economic Stabilization         Contractual Agreements         Committed for         Total Committed Fund Balances         Assigned to:         Special Revenue         Debt Service         Capital Projects	2721 2722 2723 2724 2725 2726 2729 2729 2729 2720 2731 2732 2733 2739 2739 2730 2739 2730 2741 2742 2743 2744 2749	0. 1,814.984. 0. 0. 2,067,453. 2,439,607. 0. 6,322,044. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0
Total Nonspendable Fund Balances         Restricted for:         Economic Stabilization         Federal Required Carryover Programs         Local Sales Tax and Other Tax Levy         Debt Service         Capital Projects         Restricted for         Restricted for         Total Restricted for         Contractual Agreements         Committed for         Total Committed Fund Balances         Committed for         Contractual Agreements         Committed for         Total Committed Fund Balances         State Revenue         Debt Service         Capital Projects         Restricted for         Special Revenue         Debt Service         Capital Projects         Permanent Fund         Assigned for         Assigned for	2721 2722 2723 2724 2725 2726 2729 2729 2729 2729 2720 2731 2732 2739 2739 2739 2739 2739 2739 2739	0. 1.814,984. 0.0 2,067,453. 2,439,607. 0.0 6,322,044. 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Total Nonspendable Fund Balances         Restricted for:         Economic Stabilization         Federal Required Carryover Programs         State Required Carryover Programs         Local Sales Tax and Other Tax Levy         Debt Service         Capital Projects         Restricted for         Restricted for         Conomic Stabilization         Contractual Agreements         Committed for         Total Restricted Fund Balances         Committed for         Committed for         Total Restricted Fund Balances         Committed for         Contractual Agreements         Committed for         Total Restricted Fund Balances         Assigned to:         Special Revenue         Debt Service         Capital Projects         Permanent Fund         Assigned for         Assigned for         Assigned for         Assigned for         Total Assigned Fund Balances	2721 2722 2723 2724 2725 2726 2729 2729 2729 2729 2729 2720 2731 2732 2739 2739 2739 2739 2739 2730 2741 2742 2743 2744 2744 2749 2740	0. 1.814.984. 0. 0.0 2.067.453. 2.439.607. 0.0 0. 0. 0. 0. 0. 0. 0. 0.
Total Nonspendable Fund Balances         Restricted for:         Economic Stabilization         Federal Required Carryover Programs         Local Sales Tax and Other Tax Levy         Debt Service         Capital Projects         Restricted for         Restricted for         Restricted for         Contractual Agreements         Committed for         Total Restricted for         Contractual Agreements         Committed for         Total Committed Fund Balances         Swigned to:         Special Revenue         Debt Service         Capital Projects         Restricted for         Restricted for         Committed for         Committed Fund Balances         Swigned to:         Special Revenue         Debt Service         Capital Projects         Permanent Fund         Assigned for         Assigned for	2721 2722 2723 2724 2725 2726 2729 2729 2729 2729 2720 2731 2732 2739 2739 2739 2739 2739 2739 2739	0. 1,814.984. 0. 0. 2,067,453. 2,439,607. 0. 6,322,044. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0

#### DISTRICT SCHOOL BOARD OF BRADFORD COUNTY RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION For the Fiscal Year Ended June 30, 2022

For the Fiscal Year Ended June 30, 2022		
Total Fund Balances - Governmental Funds		\$ 8,933,117.00
Amounts reported for governmental activities in the statement of net position are di	fferent because:	
Capital assets, net of accumulated depreciation, used in governmental activities are financial resources and, therefore, are not reported as assets in the governmental fu		39,486,051.42
A portion of State Capital funding is not available to pay for current period expend and, therefore, is reported as unavailable revenue in the governmental funds.	litures	9,031,547.00
The Deferred Outflows of Resources and Deferred Inflows of Resources related to other postemployment benefits (OPEB) are applicable to future periods and, therefore reported in the governmental funds. Deferred Outflows Related to OPEB Deferred Outflows Related to Pensions Deferred Inflows Related to OPEB Deferred Inflows Related to Pensions	1	 (6,002,710.95)
Long-term liabilities are not due and payable in the fiscal year and, therefore, are r liabilities in the governmental funds. Long-term liabilities at year end consist of: Compensated Absences Payable Special PECO Advance Payable Net Pension Liability Total OPEB Liability	not reported as \$ (1,408,732.94) (13,178,063.00) (9,092,726.65) (645,611.00)	 (24,325,133.59)
Total Net Position - Governmental Activities		\$ 27,122,870.88

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490
REVENUES						
Federal Direct Federal Through State and Local	3100 3200	84,181.72 308,674.19	0.00	239,913.87 2,424,564.36	0.00 3,226,007.41	0.00
State Sources	3200	18,836,024.07	0.00	2,424,304.30	5,220,007.41	0.00
Local Sources:	5500	10,050,024.07	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	5,152,225.93	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 1,361,243.09	0.00	0.00	0.00	0.00
Total Local Sources	3400	6,513,469.02	0.00	0.00	0.00	0.00
Total Revenues		25,742,349.00	0.00	2,664,478.23	3,226,007.41	0.00
EXPENDITURES Current:						
Instruction	5000	12,358,909.82	0.00	2,007,639.20	2,188,228.66	0.00
Student Support Services	6100	1,256,261.82	0.00	204,828.68	228,953.12	0.00
Instructional Media Services	6200	191,842.74	0.00	6,192.13	6,889.62	0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400	503,591.98 172,022.66	0.00	203,527.05 197,168.72	144,582.74 39,493.89	0.00
Instruction-Related Technology	6500	681,866.04	0.00	0.00	0.00	0.00
Board	7100	434,135.25	0.00	0.00	0.00	0.00
General Administration	7200	325,098.76	0.00	11,576.76	86,038.48	0.00
School Administration	7300	1,811,264.53	0.00	0.00	47,473.78	0.00
Facilities Acquisition and Construction Fiscal Services	7410 7500	49,342.13 374,333.39	0.00	0.00	3,366.80 7,966.12	0.00
Food Services	7600	0.00	0.00	0.00	61,737.43	0.00
Central Services	7700	373,761.71	0.00	0.00	7,966.12	0.00
Student Transportation Services	7800	1,805,182.47	0.00	5,801.80	91,045.18	0.00
Operation of Plant	7900	2,672,745.45	0.00	0.00	131,812.52	0.00
Maintenance of Plant Administrative Technology Services	8100 8200	850,310.88 762,318.58	0.00	0.00	27,923.77 13,940.71	0.00
Community Services	9100	437,506.22	0.00	0.00	2,657.04	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
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	94,710.32	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 24,395.14	0.00	0.00 27,743.89	0.00 41,221.11	0.00
Total Expenditures	9300	25,084,889.57	0.00	2,664,478,23	3,226,007.41	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		657,459.43	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds Promium on Sala 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
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 Sale of Capital Assets	3720 3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3730	12,774.99	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
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	265,774.55 0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	7700	278,549.54	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	+ +	0.00 936.008.97	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800	4,301,256.45	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	(758,548.63)	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	4,478,716.79	0.00	0.00	0.00	0.00

For t	the	Fiscal	Year	Ended	June	30, 2022	

	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	0.00	0.00	0.00	0.00
Local Sources:	5500	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	3413, 3421,	0.00	0.00	0.00	0.00	0.00
Capital Projects Local Sales Taxes	3423 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	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00 0.00
Total Revenues	5400	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 Instruction and Curriculum Development Services	6200 6300	0.00	0.00 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 School Administration	7200 7300	0.00	0.00 0.00	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 Student Transportation Services	7700 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 Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00	0.00
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	730 791	0.00	0.00	0.00	0.00	0.00
Other Debt Service Capital Outlay:	/91	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	9300	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		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
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893	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
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 Proceeds from Special Facility Construction Account	3760 3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794	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
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In Transfers Out	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out 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						
Net Change in Fund Balances	+ +	0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
Fund Balances, July 1, 2021	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, 2022	2700	0.00	0.00	0.00	0.00	0.00

For	the	Fiscal	Year	Ended	June	30,	2022

		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	INUIIDEI	290	277	510	520	550
Federal Direct Federal Through State and Local	3100	0.00	0.00	0.00	0.00	0.00
State Sources	3200 3300	0.00	0.00	0.00	0.00	0.00
Local Sources:	5500	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	3412, 3421,	0.00	0.00	0.00	0.00	0.00
Debt Service	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 Instructional Staff Training Services	6300 6400	0.00 0.00	0.00	0.00	0.00	0.00
Instructional Start Training Services	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 Facilities Acquisition and Construction	7300 7410	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
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 Operation of Plant	7800 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 Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00	0.00
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	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay Total Expenditures	9300	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	2710	0.00	0.00	0.00	0.00	0.00
Issuance of Bonds Premium on Sale of Bonds	3710 3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893	0.00 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 Proceeds from Special Facility Construction Account	3760 3770	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
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	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00 0.00	0.00	0.00
SPECIAL ITEMS			5.00		0.00	
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Not Change in Fund Palanees	+ +	0.00	0.00	0.00	0.00	0.00 0.00
Net Change in Fund Balances Fund Balances, July 1, 2021	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, 2022	2700	0.00	0.00	0.00	0.00	0.00

For the Fiscal Year Ended June	30, 2022
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	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
REVENUES	3100	0.00	0.05	0.07	0.07	0.77
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:	2200	0100	0.00	0100	0100	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	3413, 3421,					
Capital Projects Local Sales Taxes	3423 3418, 3419	0.00	0.00	0.00	0.00	0.00 0.00
Charges for Service - Food Service	3418, 3419 345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		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 Instructional Media Services	6100 6200	0.00	0.00	0.00	0.00	0.00 0.00
Instructional Vietna 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 Facilities Acquisition and Construction	7300 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	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 8200	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	,100	0.00	0.00	0.00	0.00	0.00
Redemption of Principal	710	584,692.53	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees Other Debt Service	730 791	0.00	0.00	0.00 0.00	0.00	0.00
Capital Outlay:	/91	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	11,131,843.05	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay Total Expenditures	9300	0.00 11,716,535.58	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(11,716,535.58)	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	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	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	3770	8,978,063.00	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 892	0.00	0.00	0.00 0.00	0.00	0.00 0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00 8,978,063.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00		
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
N.4 Change in Frend Dalaman	+	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2021	2800	(2,738,472.58) 11,450,087.51	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2800 2891	(8,731,377.00)	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	(19,762.07)	0.00	0.00	0.00	0.00

For	the	Fiscal	Year	Ended	June	30, 2022

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Funds 000	Other Governmental Funds	Total Governmental Funds
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	324,095.59
Federal Through State and Local State Sources	3200 3300	0.00	0.00	0.00	2,050,260.71 230,725.97	8,009,506.67 19,066,750.04
Local Sources:	3300	0.00	0.00	0.00	230,725.97	19,066,750.04
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	5,152,225.93
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	3413, 3421,	0.00	0.00	0.00	1 751 205 12	1.751.005.10
Capital Projects Local Sales Taxes	3423 3418, 3419	0.00	0.00	0.00 0.00	1,751,295.13 0.00	1,751,295.13
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	2,022,674.47	3,383,917.56
Total Local Sources	3400	0.00	0.00	0.00	3,773,969.60	10,287,438.62
Total Revenues EXPENDITURES	+ +	0.00	0.00	0.00	6,054,956.28	37,687,790.92
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	16,554,777.68
Student Support Services Instructional Media Services	6100 6200	0.00	0.00	0.00 0.00	0.00	1,690,043.62 204,924.49
Instructional Media Services	6300	0.00	0.00	0.00	0.00	851,701.77
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	408,685.27
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	681,866.04
Board	7100	0.00	0.00	0.00	0.00	434,135.25
General Administration	7200 7300	0.00	0.00	0.00 0.00	0.00	422,714.00 1,858,738.31
School Administration Facilities Acquisition and Construction	7300	0.00	0.00	0.00	0.00	52,708.93
Fiscal Services	7500	0.00	0.00	0.00	0.00	382,299.51
Food Services	7600	0.00	0.00	0.00	1,572,774.67	1,634,512.10
Central Services	7700	0.00	0.00	0.00	0.00	381,727.83
Student Transportation Services	7800	0.00	0.00	0.00	0.00	1,902,029.45
Operation of Plant Maintenance of Plant	7900 8100	0.00	0.00	0.00 0.00	0.00 0.00	2,804,557.97 878,234.65
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	776,259.29
Community Services	9100	0.00	0.00	0.00	1,977,984.16	2,418,147.42
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	8,358.22	593,050.75
Interest Dues and Fees	720 730	0.00	0.00	0.00 0.00	6,290.64 125.31	6,290.64 125.31
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
Capital Outlay:	171	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	290,897.77	11,517,451.14
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 93,360.14
Total Expenditures	9300	0.00	0.00	0.00	3,856,430.77	46,548,341.56
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	2,198,525.51	(8,860,550.64)
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710 3791	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	891	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
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	0.00
Sale of Capital Assets Loss Recoveries	3730 3740	0.00	0.00	0.00	0.00	12,774.99
Proceeds of Forward Supply Contract	3740	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	8,978,063.00
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
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	265,774.55
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	(265,774.55) (265,774.55)	(265,774.55) 8,990,837.99
SPECIAL ITEMS						
EXTRAORDINARY ITEMS	+	0.00	0.00	0.00	0.00	0.00
Not Change in Fund Belances	+	0.00 0.00	0.00	0.00 0.00	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2021	2800	0.00	0.00	0.00	1,932,750.96 1,349,209.72	130,287.35 17,100,553.68
Adjustments to Fund Balances	2891	0.00	0.00	0.00	1,192,201.60	(8,297,724.03)

#### DISTRICT SCHOOL BOARD OF BRADFORD 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, 2022

Net Change in Fund Balances - Governmental Funds	\$ 130,287.35
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 cost of those assets is allocated over their estimated useful lives as a depreciation expense. This is the amount of capital outlays in excess of depreciation expense in the current fiscal year.	9,810,716.97
	9,810,710.97
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(8,978,063.00)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded repayments in the	
current period.	591,922.72
Expenses in the statement of activities that do not require the use of current	2 012 010 20
financial resources are not reported in the governmental funds.	2,013,010.89
Change in Net Position of Governmental Activities	 3,567,874.93

#### DISTRICT SCHOOL BOARD OF BRADFORD COUNTY STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS June 30, 2022

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Custodial Funds 89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	29,521.13	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132			0.00	
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				0.00
Total Assets		0.00	29,521.13	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Pension	1940			0.00	
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	1,000.00	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	1,000.00	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	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	28,521.13	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	28,521.13	0.00	0.00

#### DISTRICT SCHOOL BOARD OF BRADFORD COUNTY STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS For the Fiscal Year Ended June 30, 2022

		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	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	1,000.00	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	1,000.00	0.00	0.00
Change In Net Position		0.00	(1,000.00)	0.00	0.00
Net position-beginning	2885	0.00	29,521.13	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	28,521.13	0.00	0.00

## I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Bradford County School District. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant on fees charged to external customers for support. Likewise, the primary government is reported separately from certain 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 Bradford County School District's (District) governmental activities and for each segment of the business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense associated with the District's transportation department is allocated to the student transportation services function, while remaining depreciation expense is not readily associated with a particular function and is reported as unallocated.

### **B. Reporting Entity**

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

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

#### C. Basis of Presentation: Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

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

## D. Basis of Presentation: Fund Financial Statements

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

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 Other Fund</u> to account for certain Federal grant program resources.
- <u>Special Revenue Federal Education Stabilization Fund</u> to account for certain Federal grant program resources provided through the state of emergency relief to school districts to address the impact of COVID-19 on elementary and secondary schools.
- <u>Capital Projects Public Education Capital Outlay Fund</u> to account for the financial resources generated by the Public Education Capital Outlay and Debt Service Trust Fund to be used for facilities maintenance.

Additionally, the District reports the following Fiduciary fund types:

• <u>Private-Purpose Trust Fund</u> – to account for resources of the Foster Shi – Mary Anne Smith and Marissa Sellars Scholarship Trust Fund.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at fiscal year-end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service fund(s)) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in and out. While reported in fund financial statements. Transfers between the funds included in government-wide financial statements. Transfers between the funds included in governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included in business-type activities column.

#### E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such

as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

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

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

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

#### 1. Cash and Cash Equivalents

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

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

### 2. Investments

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

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

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

## 3. Inventories and Prepaid Items

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

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 cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

## 4. Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$750. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at acquisition value at the date of donation.

Capital assets of the primary government, excluding land and construction in progress, are depreciated using the straight-line method over the following estimated useful lives:

<u>Description</u>	Estimated Useful Lives
Improvements Other Than Buildings	10 - 40 years
Buildings and Fixed Equipment	10 - 50 years
Furniture, Fixtures, and Equipment	3 - 15 years
Motor Vehicles	5 - 10 years
Audio Visual Materials and Computer Software	7 years

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

## 5. Pensions

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

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

## 6. Long-Term Liabilities

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

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

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

## 7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The District has two items that qualify for reporting in this category. The deferred outflows of resources related to pensions and OPEB are discussed in subsequent notes.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category. The deferred inflows of resources related to pensions and OPEB are discussed in subsequent notes.

#### 8. Net Position Flow Assumption

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

#### 9. Fund Balance Flow Assumptions

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

#### 10. Fund Balance Policies

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

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. The District reported no committed fund balances at June 30, 2022.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board has by resolution authorized the finance director to assign fund balance. The Board may also assign a fund balance as it does when it is appropriating a fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Also, the District has established a stabilization arrangement per Board Policy 7.01 which provides for a minimum fund balance of at least 4 percent of the current year's annual General Fund reoccurring expenditure budget to be reserved for contingency purposes if feasible.

#### G. Revenues and Expenditures/Expenses

#### 1. Program Revenues

Amounts reported as program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues

rather than program revenues. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

#### 2. State Revenue Sources

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

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

The District received an allocation from the State under the School Hardening Grant program. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the FDOE. Accordingly, the District recognizes the allocation of these funds as unearned revenue until such time as an encumbrance authorization is received.

Pursuant to Section 1013.64, Florida Statutes, the District received special allocation(s) in the 2020-21 and 2021-22 fiscal years for specific construction needs through the Public Education Capital Outlay and Debt Service Trust Fund - Special Facility Construction Account. As a condition for receiving these funds, other construction funding must be pledged for the project, including the capital outlay millage levied pursuant to Section 1011.71(2), Florida Statutes, for the total amount of 3 fiscal years' maximum millage. The District is required to budget no more than the value of 1 mill per year to the project until the District's participation requirement is satisfied.

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

## 3. District Property Taxes

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

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

The Board adopted the 2022 tax levy on September 13, 2021. 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 Bradford County Tax Collector at fiscal year-end but not yet remitted to the District.

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

## 4. Federal Revenue Sources

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred. The FDOE may require adjustments to subsequent fiscal period expenditures and related revenues based upon an audit of the District's compliance with applicable Federal awards requirements. Normally, such adjustments are treated as reductions of expenditures and related revenues in the fiscal year when the adjustments are made.

#### 5. Compensated Absences

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

## **II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS**

## A. Cash Deposits with Financial Institutions

<u>Custodial Credit Risk</u>. In the case of deposits, this is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover deposits or will not be able to

recover collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk. All bank balances of the District are fully insured or collateralized as required by Chapter 280, Florida Statutes.

#### **B.** Investments

The District's investments at June 30, 2022, are reported as follows:

Investments	Maturities	Fair Value
SBA:		
Florida PRIME (1)	50 days	\$ 101,093.20

(1) These investments are reported as cash equivalents for financial statement reporting purposes.

#### Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

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

For Florida PRIME, with regard to redemption gates, Section 218.409(8)(a), Florida Statutes, states, "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the board [State Board of Administration] can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days." As of June 30, 2021, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of

#### Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Section 218.415(17), Florida Statutes, limits investments to the Local Government Surplus Funds Trust Fund [Florida PRIME], or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Section 280.02, Florida Statutes; and direct obligations of the United States Treasury. The District's investment policy 7.20 limits investments to bids from qualified public depositories, as defined in Section 280.02, Florida Statutes; financial deposit instruments insured by the Federal Deposit Insurance Corporation (FDIC); time deposits; securities of the United States Government; State managed cooperative plans; and other forms of investments as authorized by

Section 218.415, Florida Statutes.

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

#### C. Changes in Capital Assets

Changes in capital assets are presented in the following table:

Construction in Progress	1,960,476.53	11,365,203.78	233,630.73	13,092,049.58
Total Capital Assets Not Being Depreciated	3,256,101.89	11,365,203.78	233,630.73	14,387,674.94
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	4,709,246.58	115,132.41	-	4,824,378.99
Buildings and Fixed Equipment	51,521,523.93	118,228.32	-	51,639,752.25
Furniture, Fixtures, and Equipment	3,787,156.56	115,968.44	205,114.36	3,698,010.64
Motor Vehicles	4,965,614.68	292,254.00	-	5,257,868.68
Audio Visual Materials and				
Computer Software	293,345.78	-	-	293,345.78
Total Capital Assets Being Depreciated	65,276,887.53	641,583.17	205,114.36	65,713,356.34
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	2,886,353.31	154,301.30	-	3,040,654.61
Buildings and Fixed Equipment	29,470,073.96	1,016,839.29	-	30,486,913.25
Furniture, Fixtures, and Equipment	1,961,831.52	188,148.39	-	2,149,979.91
Motor Vehicles	3,091,186.20	294,241.36	-	3,385,427.56
Audio Visual Materials and				
Computer Software	70,008.73	16,924.91		86,933.64
Total Accumulated Depreciation	37,479,453.72	1,670,455.25		39,149,908.97
Total Capital Assets Being Depreciated, Net	27,797,433.81	(1,028,872.08)	205,114.36	26,563,447.37
Governmental Activities Capital Assets, Net	\$ 31,053,535.70	\$ 10,336,331.70	\$ 438,745.09	\$ 40,951,122.31

Depreciation expense was charged to functions as follows:

Function	Amount
GOVERNMENTAL ACTIVITIES	
Student Transportation Services	\$ 294,241.36
Unallocated	1,376,213.89
Total Depreciation Expense – Governmental Activities	\$ 1,670,455.25

#### **D.** Retirement Plans

### 1. FRS – Defined Benefit Pension Plans

#### **General Information about the FRS**

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

Essentially all regular employees of the District are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing multiple-employer defined benefit plans and other nonintegrated programs. A comprehensive annual 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 \$3,698,044 for the fiscal year ended June 30, 2021.

#### FRS Pension Plan

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

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

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Employees enrolled in the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision;

however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

The DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

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

Class, Initial Enrollment, and Retirement Age/Years of Service	Percent Value
Regular Members Initially Enrolled Before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more years of service	1.68
Regular Members Initially Enrolled On or After July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 or more years of service	1.68
Elected County Officers	3.00
Senior Management Service	2.00
Special Risk	3.00

As provided in Section 121.101, Florida Statutes, if the member was initially enrolled in the Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member was initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at

retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

<u>Contributions</u>. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2020-21 fiscal year were as follows:

	Percent of Gross Salary		
<u>Class</u>	Employee Employer		
FRS, Regular	3.00	10.82	
FRS, Elected County Officers	3.00	51.42	
DROP – Applicable to Members from All of the Above Classes	0.00	18.34	
FRS, Reemployed Retiree	(2)	(2)	

(1) Employer rates include 1.66 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.06 percent for administrative costs of the Investment Plan.

(2) Contribution rates are dependent upon retirement class in which reemployed.

The District's contributions to the Plan totaled \$1,584,622 for the fiscal year ended June 30, 2022.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.** At June 30, 2022, the District reported a liability of \$2,909,482 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The District's proportionate share of the net pension liability was based on the District's 2020-21 fiscal year contributions relative to the total 2020-21 fiscal year contributions of all participating members. At June 30, 2021, the District's proportionate share was .038516473 percent, which was an decrease of.00000016223 from its proportionate share measured as of June 30, 2020.

For the fiscal year ended June 30, 2022, the District recognized the Plan pension expense of \$242,132. 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			
Differences Between Expected and				
Actual Experience	\$	498,690.00	\$	-
Change of Assumptions		1,990,812.00		-
Net Difference Between Projected and Actual Earnings on FRS Pension Plan Investments		-		10,150,451.00
Changes in Proportion and Differences Between District FRS Contributions and Proportionate				
Share of Contributions		140,000.00		567,818.00
District FRS Contributions Subsequent to				
the Measurement Date		1,584,622.00		-
Total	\$	4,214,124.00	\$	10,718,269.00

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$1,584,622, 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:

Fiscal Year Ending June 30	Amount
2022	\$ (1,353,467)
2023	(2,059,931)
2024	(1,957,631)
2025	(2,698,251)
2026	30,037
Thereafter	(49,523)
Total	\$ (8,088,766)

<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
Investment Rate of Return	6.80 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, 2021, valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

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

Asset Class	Target <u>Allocation (1)</u>	Annual Arithmetic <u>Return</u>	Compound Annual (Geometric) <u>Return</u>	Standard Deviation
Cash	1.0%	2.1%	2.1%	1.1%
Fixed Income	20.0%	3.8%	3.7%	3.3%
Global Equity	54.2%	8.2%	6.7%	17.8%
Real Estate (Property)	10.3%	7.1%	6.2%	13.8%
Private Equity	10.8%	11.7%	8.5%	26.4%
Strategic Investments	3.7%	5.7%	5.4%	8.4%
Total	100%	-		
Assumed inflation - Mean			2.4%	1.2%

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

<u>Discount Rate</u>. The discount rate used to measure the total pension liability was 6.8 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 2020 valuation was updated from 6.9 percent to 6.8 percent.

<u>Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the</u> <u>Discount Rate</u>. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.8 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 (5.8 percent) or 1 percentage point higher (7.8 percent) than the current rate:

	Decrease	Discount Rate	Increase
	(5.8%)	(6.8%)	(7.8%)
District's Proportionate Share of the Net Pension Liability	\$ 13,011,397	\$ 2,909,482	\$ (5,534,587)

<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 Comprehensive Annual Financial Report.

# HIS Pension Plan

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

<u>Benefits Provided</u>. For the fiscal year ended June 30, 2022, 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, 2022, the contribution rate was 1.66 percent of payroll pursuant to Section 112.363, Florida Statutes. The District contributed 100 percent of its statutorily required contributions for the current and preceding 3 years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The District's contributions to the HIS Plan totaled \$295,866 for the fiscal year ended June 30, 2022.

<u>Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows</u> of <u>Resources Related to Pensions</u>. At June 30, 2022, the District reported a net pension liability of \$6,183,245 for its proportionate share of the HIS Plan's net pension liability. The current portion of the net pension liability is the District's proportionate share of benefit payments expected to be paid within 1 year, net of the District's proportionate share of the HIS Plan's fiduciary net position available to pay that amount. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020, and update procedures were used to determine the net pension liability as of June 30, 2021. The District's proportionate share of the net pension liability was based on the District's 2020-21 fiscal year contributions relative to the total 2020-21 fiscal year contributions of all participating members. At June 30, 2021, the District's proportionate share was .0050407559 percent, which was a decrease of .0054385739 from its proportionate share measured as of June 30, 2020.

For the fiscal year ended June 30, 2021, the District recognized the HIS Plan pension expense of \$291,278.23. 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				eferred Inflows of Resources
Differences Between Expected and						
Actual Experience	\$	206,907.00	\$	2,590.00		
Change of Assumptions		485,865.00		254,765.00		
Net Difference Between Projected and Actual						
Earnings on HIS Pension Plan Investments		6,446.00		-		
Changes in Proportion and Differences Between						
District HIS Contributions and Proportionate						
Share of Contributions		227,664.00		637,310.00		
District HIS Contributions Subsequent to						
the Measurement Date		295,866.00		-		
Total	\$	1,222,748.00	\$	894,665.00		

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling \$295,866, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2022	\$	(251,116)
2023		(123,303)
2024		286,928
2025		65,208
2026		100,147
Thereafter		(45,648)
Total	\$	32,216
	-	

<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	2.21 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 Projection Scale BB tables.

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

<u>Discount Rate</u>. The discount rate used to measure the total pension liability was 2.16 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 2.21 percent to 2.16 percent.

<u>Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the</u> <u>Discount Rate</u>. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 2.21 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 (1.21 percent) or 1 percentage point higher (3.21 percent) than the current rate:

		1%		Current	1%
	_	Decrease (1.16%)	Dis	count Rate (2.16%)	Increase (3.16%)
District's Proportionate Share of the Net Pension Liability	\$	7,148,430	\$	6,183,245	\$ 5,392,492

<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 Comprehensive Annual Financial Report.

# 2. FRS – Defined Contribution Pension Plan

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

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. District employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Retirement benefits are based upon the value of the member's account upon retirement. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of Investment Plan members. Allocations to the Investment Plan member accounts during the 2020-21 fiscal year were as follows:

<u>Class</u>	Percent of Gross <u>Compensation</u>
FRS, Regular	6.30
FRS, Elected County Officers	11.34
FRS, Senior Management Service	7.67

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, 2021, 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 \$464,610.27 for the fiscal year ended June 30, 2022.

# E. Other Postemployment Benefit Obligations

<u>Plan Description</u>. The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District that provides OPEB for all employees who satisfy the District's retirement eligibility provisions. Pursuant to Section 112.0801, Florida Statutes, former employees who retire from the District are eligible to participate in the District's health and hospitalization plan for medical, prescription drug coverage. Retirees and their eligible dependents shall be offered the same health and hospitalization insurance coverage as is offered to active employees at a premium cost of no more than the premium cost applicable to active employees. The District subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because retiree healthcare costs are generally greater than active employee healthcare costs. The OPEB Plan contribution requirements and benefit terms of the District and the OPEB Plan members are established and may be amended through recommendations of the Insurance Committee and action from the Board. No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75.

<u>Benefits Provided</u>. The OPEB Plan provides healthcare insurance benefits for retirees and their dependents. The OPEB Plan only provides an implicit subsidy as described above.

<u>Employees Covered by Benefit Terms</u>. At June 30, 2021, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	17
Active Employees	233
Total	250

<u>Total OPEB Liability</u>. The District's total OPEB liability of \$645,611 was measured as of June 30, 2022, and was determined by an actuarial valuation as of June 30, 2021, and update procedures were used to determine the total OPEB liability as of June 30, 2022.

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

Salary Increases	3.0 percent, average, including inflation
Discount Rate	1.92 percent
Healthcare Cost Trend Rates	Starting at 8.0 percent as of 10/1/2021, followed by 6.00% in the following year, then gradually decreasing to an ultimate rate of 3.75 percent.
Aging Factors	3.5% per year for ages under 65.
Expenses	Administrative expenses are included in the per capita health costs.

The discount rate was based on the daily rate of Fidelity's 20-Year Municipal General Obligation AA Index closest to but not later than the measurement date.

Demographic assumptions employed in the actuarial valuation were the same as those employed in the July 1, 2021, actuarial valuation of the FRS Defined Benefit Pension Plan. These demographic assumptions were developed by FRS from an actuarial experience study, and therefore are appropriate for use in the OPEB Plan actuarial valuation. These include assumed rates of future termination, mortality, disability, and retirement. In addition, salary increase assumptions (for development of the pattern of the normal cost increases) were the same as those used in the July 1, 2021, actuarial valuation of the FRS Defined Benefit Pension Plan. Assumptions used in valuation of benefits for participants of the FRS Investment Plan are the same as for similarly situated participants of the FRS Defined Benefit Pension Plan.

## Changes in the Total OPEB Liability.

	 Amount
Balance at June 30, 2021	\$ 435,814.00
Changes for the year:	
Service Cost	29,417.00
Interest	12,233.00
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	-
Changes of Assumptions or Other Inputs	192,428.00
Benefit Payments	 (24,281.00)
Net Changes	 209,797.00
Balance at June 30, 2022	\$ 645,611.00

The changes of assumptions or other inputs was based on the following:

- The discount rate increased/decreased from 2.7 percent to 1.92.
- The medical claims costs and premiums were updated based on actual claims experience and premium information provided for the valuation.

<u>Sensitivity of the Total OPEB Liability to Changes in the Discount Rate</u>. The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (.92 percent) or 1 percentage point higher (2.92 percent) than the current rate:

	D	1% Decrease 0.92%		Current Discount Rate 1.92%		1% ncrease 2.92%
Total OPEB Liability	\$	748,596	\$	645,611	\$	560,668

<u>Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates</u>. The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (3.75 percent decreasing to 2.75 percent) or 1 percentage point higher (3.75 percent increasing to 4.75 percent) than the current healthcare cost trend rates:

	Cost Trend						
	1%	1% Decrease Rates		Decrease Rates 1% Increase		Increase	
Total OPEB Liability	\$	532,039	\$	645,611	\$	795,567	

<u>OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to</u> <u>OPEB</u>. For the fiscal year ended June 30, 2021, the District recognized OPEB expense of \$59,321. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources			
Differences Between Expected and Actual Experience Changes of Assumptions or Other Inputs Benefits Paid Subsequent to the	\$	174,687.00 228,102.00	\$	241,878.00 10,551.00
Measurement Date		22,991.00		-
Total	\$	425,780.00	\$	252,429.00

The deferred outflows of resources related to OPEB resulting from benefits paid subsequent to the measurement date, totaling \$22,991, will be recognized as a reduction of the total OPEB liability in the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30	 Amount			
2023	\$ 17,671			
2024	17,671			
2025	17,671			
2026	17,671			
2027	17,671			
Thereafter	 62,005			
Total	\$ 150,360			

**F.** <u>Encumbrances</u>. 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 fiscal year's appropriations are likewise encumbered.

		Special		-	
		Revenue -	Capital		
		Federal	Projects -		
	Special	Education	Public	Nonmajor	Total
	Revenue -	Stabilization	Education	Governmental	Governmental
General	Other	Fund	Capital Outlay	Funds	Funds
\$ 49,384.41	\$-	\$283,381.66	\$ 15,660,354.34	\$-	\$ 15,993,120.41

The following is a schedule of encumbrances at June 30, 2022:

# G. Risk Management Programs

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Bradford County District School Board is a member of the North East Florida Education Consortium (Consortium) under which several district school boards have established a combined limited self-insurance program for property protection, general liability, automobile liability, workers' compensation, money and securities, employee fidelity and faithful performance, boiler and machinery, and other coverage deemed necessary by the members of the Consortium. Section 1001.42(12)(k), Florida Statutes, provides the authority for the District to enter into such a risk management program. The Consortium is self-sustaining through member assessments (premiums), and purchases coverage through commercial companies for claims in excess of specified amounts. The Board of Directors for the Consortium is composed of superintendents of all participating districts. The Putnam County District School Board serves as fiscal agent for the Consortium.

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

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

# H. Long-Term Liabilities

# 1. Special Public Education Capital Outlay Advance Payable

The liability at June 30, 2022, of \$13,178,063 represents the amount of the Public Education Capital Outlay Special Facilities allocation expected to be replaced by other District capital outlay sources that are committed under Section 1013.64, Florida Statutes, for funding specific construction needs. The liability is expected to be retired by the close of the 2022-23 fiscal year.

# 2. Changes in Long-Term Liabilities

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

Description	 Beginning Balance	 Additions	 Deductions	 Ending Balance	 Due In Dne Year
GOVERNMENTAL ACTIVITIES					
Notes Payable	\$ 591,922.72	\$ -	\$ 591,922.72	\$ -	\$ -
Special PECO Advance Payable	\$ 4,200,000.00	\$ 8,978,063.00	\$ -	\$ 13,178,063.00	\$ -
Compensated Absences Payable	1,602,448.43	148,121.06	341,836.55	1,408,732.94	300,512.89
Net Pension Liability	23,341,048.00	4,776,073.00	19,024,394.35	9,092,726.65	31,123.00
Total OPEB Liability	 435,814.00	234,078.00	24,281.00	645,611.00	23,180.00
Total Governmental Activities	\$ 30,171,233.15	\$ 14,136,335.06	\$ 19,982,434.62	\$ 24,325,133.59	\$ 354,815.89

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

# I. Fund Balance Reporting

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

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

## J. Interfund Receivables and Payables

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

Major:			
General	\$	224,076.77	\$ -
Special Revenue:			
Other		-	69,906.94
Special Revenue:			
Federal Education Stabilization Fund	k		154,169.83
Capital Projects:			
Public Education Capital Outlay		-	-
Bond Construction		-	-
Other Governmental Funds			 -
Total	\$	224,076.77	\$ 224,076.77

The interfund receivables and payables represent temporary loans between funds to cover expenditures incurred prior to reimbursement from outside parties. All balances are expected to be repaid within 1 year.

# K. Revenues and Expenditures/Expenses

# 1. Schedule of State Revenue Sources

The following is a schedule of the District's State revenue sources for the 2021-22 fiscal year:

Source	Amount
Florida Education Finance Program	\$ 14,344,877.00
Categorical Educational Program - Class Size Reduction	2,753,234.00
Voluntary Prekindergarten Program	464,977.05
Gross Receipts Tax (Public Education Capital Outlay)	8,978,063.00
Workforce Development Program	1,011,583.00
Motor Vehicle License Tax (Capital Outlay and Debt Service)	111,612.68
Miscellaneous	5,008,841.69
Total	\$ 32,673,188.42

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

# 2. Property Taxes

The following is a summary of millages and taxes levied on the 2021 tax roll for the 2021-22 fiscal year:

	Millages	<b>Taxes</b> Levied
General Fund		
Nonvoted School Tax:		
Required Local Effort	3.665	\$ 4,176,788.47
Basic Discretionary Local Effort	0.748	852,452.33
Capital Projects - Local Capital Improvement Fund		
Nonvoted Tax:		
Local Capital Improvements	1.500	1,709,463.22
Total	5.913	\$ 6,738,704.01

# L. Interfund Transfers

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

	Interfund				
Funds	Transfers In Transfers				
Major:					
General	\$ 265,774.55				
Capital Projects:					
Public Education Capital Outlay	-	-			
Nonmajor Governmental		265,774.55			
Total	\$ 265,774.55	\$ 265,774.55			

The purpose of the interfund transfer from various funds were to offset eligible expenditures for property and casualty insurance premiums and maintenance salary expenditures made in the General Fund.

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

		2021	2020		2019	2018		2017
Total OPEB Liability								
Service Cost	\$	29,417	\$ 28,083	\$	35,189	\$ 22,220	\$	21,744
Interest		12,233	11,024		18,510	12,755		12,558
Changes of Benefit Terms								
Differences Between Expected and								
Actual Experience		-	(285,812)		200,417	35,731		
Changes of Assumptions or Other Inputs		192,428	18,650		47,873	(16,283)		
Benefit Payments		(24,281)	 (23,180)		(55,417)	 (39,315)		(28,093)
Net Change in Total OPEB Liability		209,797	 (251,235)		246,572	 15,108		6,209
Total OPEB Liability - Beginning		435,814	 687,049		440,477	 425,369		419,160
Total OPEB Liability - Ending	\$	645,611	\$ 435,814	\$	687,049	\$ 440,477	\$	425,369
Covered-Employee Payroll	\$ 9	9,124,509	\$ 7,294,840	\$ 8	8,233,919	\$ 7,537,002	\$8,	119,946.00
Total OPEB Liability as a Percentage of Covered-Employee Payroll		7.08%	5.97%		8.34%	5.84%		5.24%

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

Fiscal Year Ending June 30	District's Proportion of the FRS Net Pension Liability	District's Proportionate Share of the FRS Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the FRS Net Pension Liability as a Percentage of its Covered Payroll	FRS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2013	0.046930855%	\$ 8,078,889.00	\$ 17,483,205.00	46.21%	88.54%
2014	0.049527012%	3,021,876.00	18,035,898.00	16.75%	96.09%
2015	0.045879542%	5,925,958.00	17,131,378.00	34.59%	92.00%
2016	0.040252070%	10,164,219.00	16,808,831.00	60.47%	84.88%
2017	0.040652209%	12,024,651.00	17,255,405.00	69.69%	83.89%
2018	0.040239841%	12,120,449.00	17,406,667.00	69.63%	84.26%
2019	0.041421830%	14,265,101.00	19,063,456.00	74.83%	82.61%
2020	0.038532696%	16,700,638.00	19,076,969.00	87.54%	78.85%

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

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

Fiscal Year Ending June 30	Contractually Required FRS Contribution	FRS Contributions in Relation to the Contractually Required Contribution	FRS Contribution Deficiency (Excess)	District's Covered Payroll	FRS Contributions as a Percentage of Covered Payroll
2014	\$ 1,084,852	\$ (1,084,852)	\$-	\$ 18,035,898	6.01%
2015	1,118,582	(1,118,582)	-	17,131,378	6.53%
2016	981,663	(981,663)	-	16,808,831	5.84%
2017	1,058,277	(1,058,277)	-	17,255,405	6.13%
2018	1,146,803	(1,146,803)	-	17,406,667	6.59%
2019	1,284,376	(1,284,376)	-	19,063,456	6.74%
2020	1,280,271	(1,280,271)	-	19,076,969	6.71%
2021	1,467,311	(1,467,311)	-	18,112,556	8.10%

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

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

Fiscal Year Ending June 30	District's Proportion of the HIS Net Pension Liability	Propo of t	District's rtionate Share he HIS Net sion Liability	Cov	District's /ered Payroll	Proportionate Share of the HIS Net Pension Liability as a Percentage of its Covered Payroll	HIS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2013	0.060181348%	\$	5,239,578	\$	17,483,205	0.299692076	1.78%
2014	0.060703629%		5,675,937		18,035,898	0.314702212	0.99%
2015	0.056550537%		5,767,265		17,131,378	33.66%	0.50%
2016	0.053289282%		6,210,645		16,808,831	36.95%	0.97%
2017	0.053978399%		5,771,619		17,255,405	33.45%	1.64%
2018	0.053068290%		5,616,807		17,406,667	32.27%	2.15%
2019	0.564872570%		6,320,359		19,063,456	33.15%	2.63%
2020	0.054385738%		6,640,410		19,076,969	34.81%	3.00%

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

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

Fiscal Year Ending June 30	ontractually Required Contribution	Relation to the Contractually Required Contribution	De	HIS Contribution ficiency (Excess)	C	District's overed Payroll	HIS Contributions as a Percentage of Covered Payroll
2014	\$ 207,950	\$ (207,950)	\$	-	\$	18,035,898	1.15%
2015	216,171	(216,171)		-		17,131,378	1.26%
2016	273,142	(273,142)		-		16,808,831	1.62%
2017	285,669	(285,669)		-		17,255,405	1.66%
2018	287,791	(287,791)		-		17,406,667	1.65%
2019	313,668	(313,668)		-		19,063,456	1.65%
2020	313,400	(313,400)		-		19,076,969	1.64%
2021	296,296	(296,296)		-		18,112,556	1.64%

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

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

# 1. Budgetary Basis of Accounting

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

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by State law and SBE rules.
- Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, student transportation services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report.
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds. (A description of any differences in the basis of accounting used to prepare the budgets should be included, if applicable. For example: "except that no budget appropriation is made for capital leases in the year of inception.")
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations.

# 2. Schedule of Changes in the District's Total Other Postemployment Benefits Liability and Related Ratios

No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits. The June 30, 2022, total OPEB liability increased/decreased from the prior fiscal year as a result of changes to assumptions as discussed below:

• The discount rate was changed from 2.7 percent as of the beginning of the measurement period to 1.92 percent as of June 30, 2021.

• The medical claims cost and premiums were updated based on actual premium information provided for the valuation.

## 3. Schedule of Net Pension Liability and Schedule of Contributions – Florida Retirement System Pension Plan

*Changes of Assumptions.* In 2021, the long-term expected rate of return was decreased from 6.9 percent to 6.8 percent.

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

*Changes of Assumptions.* In 2021, the municipal bond rate used to determine total pension liability was decreased from 2.21 percent to 2.16 percent, and the mortality assumption was updated.

DISTRICT SCHOOL BOARD OF BRADFORD COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND For the Fiscal Year Ended June 30, 2022

	T	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	70,378.00 184,365.75	84,181.72 352,489.19	84,181.72 308,674.19	0.00 (43,815.00)	
State Sources	3300	18,537,740.44	19,116,268.56	18,836,024.07	(280,244.49)	
Local Sources:				.,		
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	5,029,240.00	5,152,225.93	5,152,225.93	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			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 Impact Fees	345X 3496			0.00	0.00	
Other Local Revenue	3490	542,823.23	1,475,623.77	1,361,243.09	(114,380.68)	
Total Local Sources	3400	5,572,063.23	6,627,849.70	6,513,469.02	(114,380.68)	
Total Revenues		24,364,547.42	26,180,789.17	25,742,349.00	(438,440.17)	
EXPENDITURES						
Current: Instruction	5000	14,637,513.53	14,368,039.32	12,358,909.82	2,009,129.50	
Student Support Services	6100	1,438,018.82	1,545,124.30	1.256.261.82	288,862.48	
Instructional Media Services	6200	196,592.60	205,066.29	191,842.74	13,223.55	
Instruction and Curriculum Development Services	6300	476,382.38	544,451.22	503,591.98	40,859.24	
Instructional Staff Training Services	6400	224,447.63	322,985.59	172,022.66	150,962.93	
Instruction-Related Technology Board	6500 7100	125,676.00 481,079.82	752,955.77 479,040.56	681,866.04 434,135.25	71,089.73 44,905.31	
General Administration	7200	328,888.53	347,184.02	325,098.76	22,085.26	
School Administration	7300	1,806,850.93	1,882,823.55	1,811,264.53	71,559.02	
Facilities Acquisition and Construction	7410	49,342.13	50,013.13	49,342.13	671.00	
Fiscal Services	7500	364,487.97	378,141.46	374,333.39	3,808.07	
Food Services Central Services	7600 7700	535,029.16	409,069.78	0.00 373,761.71	0.00 35,308.07	
Student Transportation Services	7800	1,875,611.63	1,991,160.85	1,805,182.47	185,978.38	
Operation of Plant	7900	2,962,998.20	2,960,585.11	2,672,745.45	287,839.66	
Maintenance of Plant	8100	913,180.94	951,919.48	850,310.88	101,608.60	
Administrative Technology Services	8200	523,668.97	819,226.37	762,318.58	56,907.79	
Community Services Debt Service: (Function 9200)	9100	505,785.47	492,811.17	437,506.22	55,304.95	
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: Facilities Acquisition and Construction	7420			0.00	0.00	
Other Capital Outlay	9300		24,395.14	24,395.14	0.00	
Total Expenditures		27,445,554.71	28,524,993.11	25,084,889.57	3,440,103.54	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(3,081,007.29)	(2,344,203.94)	657,459.43	3,001,663.37	
OTHER FINANCING SOURCES (USES) Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds	3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements	3793			0.00	0.00	
Discount on Lease-Purchase Agreements	893 3720			0.00	0.00	
Loans Sale of Capital Assets	3720			0.00	0.00	
Loss Recoveries	3740		35,994.25	12,774.99	(23,219.26)	
Proceeds of Forward Supply Contract	3760			0.00	0.00	
Face Value of Refunding Bonds	3715			0.00	0.00	
Premium on Refunding Bonds Discount on Refunding Bonds	3792 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		065 774 55	0.00	0.00	
Transfers In Transfers Out	3600 9700		265,774.55	265,774.55 0.00	0.00	
Total Other Financing Sources (Uses)	2700	0.00	301,768.80	278,549.54	(23,219.26)	
SPECIAL ITEMS			,			
EXTRAORDINARY ITEMS				0.00	0.00	
				0.00	0.00	
				0.00		
Net Change in Fund Balances		(3,081,007.29)	(2,042,435.14)	936,008.97	2,978,444.11	
Net Change in Fund Balances Fund Balances, July 1, 2021 Adjustments to Fund Balances	2800 2891	(3,081,007.29)	(2,042,435.14)		2,978,444.11 4,301,256.45 (758,548.63)	

### DISTRICT SCHOOL BOARD OF BRADFORD COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL MAJOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2022

		Budgeted Amo	ounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES	2100		250,000,00	220 012 87	(10.00(.12)
Federal Direct Federal Through State and Local	3100 3200	1,580,394.00	250,000.00 3,087,693.38	239,913.87 2,424,564.36	(10,086.13) (663,129.02)
State Sources	3300	1,500,574.00	5,007,075.50	0.00	0.00
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,			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	0.00	0.00	0.00	0.00
Total Revenues	5400	0.00 1,580,394.00	0.00 3,337,693.38	2,664,478.23	(673,215.15)
EXPENDITURES		1,500,554.00	5,557,075.56	2,004,470.25	(075,215.15)
Current:					
Instruction	5000	2,150,603.78	2,444,388.30	2,007,639.20	436,749.10
Student Support Services	6100	245,304.04	215,872.39	204,828.68	11,043.71
Instructional Media Services	6200	0.000.000	17,316.00	6,192.13	11,123.87
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400	265,953.50 218,729.71	262,762.04 328,147.99	203,527.05 197,168.72	59,234.99 130,979,27
Instructional Staff Training Services	6500	210,/29./1	320,147.99	0.00	0.00
Board	7100			0.00	0.00
General Administration	7200	14,647.53	15,530.19	11,576.76	3,953.43
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 Central Services	7600 7700			0.00	0.00
Student Transportation Services	7800	4,494.47	28,720.61	5,801.80	22,918.81
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
Debt Service: (Function 9200)	710			0.00	0.00
Redemption of Principal Interest	710 720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420 9300		27 742 00	0.00 27,743.89	0.00
Other Capital Outlay Total Expenditures	9300	2,899,733.03	27,743.89 3,340,481.41	2,664,478.23	676,003.18
Excess (Deficiency) of Revenues Over (Under) Expenditures		(1.319.339.03)	(2,788.03)	0.00	2,788.03
OTHER FINANCING SOURCES (USES)		(1,51),55)105)	(2,700105)	0.00	2,700105
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 Premium on Lease-Purchase Agreements	3750 3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds 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
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00
SPECIAL ITEMS	1 1	0.00	0.00	0.00	5.00
				0.00	0.00
EXTRAORDINARY ITEMS					
N. CI. I. D. I. D. I.		(1 010 000 00)	(8 800 08)	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2021	2800	(1,319,339.03)	(2,788.03)	0.00	2,788.03
	2000				
Adjustments to Fund Balances	2891			0.00	0.00

### DISTRICT SCHOOL BOARD OF BRADFORD 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, 2022

			Variance with		
	Account Number	Budgeted Amo Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					· ····································
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200		13,191,633.63	3,226,007.41	(9,965,626.22)
State Sources Local Sources:	3300			0.00	0.00
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,				
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 Impact Fees	345X 3496			0.00	0.00
Other Local Revenue	5490			0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	13,191,633.63	3,226,007.41	(9,965,626.22)
EXPENDITURES					
Current: Instruction	5000	3,130,895.06	5,541,958.14	2,188,228.66	3,353,729.48
Student Support Services	6100	318,515.42	970,718.56	228,953.12	741,765.44
Instructional Media Services	6200		129,097.62	6,889.62	122,208.00
Instruction and Curriculum Development Services	6300	114,312.86	467,453.62	144,582.74	322,870.88
Instructional Staff Training Services	6400	41,844.00	658,246.78	39,493.89	618,752.89
Instruction-Related Technology Board	6500 7100		1,260,994.40	0.00	1,260,994.40
Board General Administration	7200	142,447.46	571,802.64	86,038.48	485,764.16
School Administration	7300	97,240.18	154,994.41	47,473.78	107,520.63
Facilities Acquisition and Construction	7410		2,195,282.97	3,366.80	2,191,916.17
Fiscal Services	7500		7,966.12	7,966.12	0.00
Food Services	7600		71,694.90	61,737.43	9,957.47
Central Services Student Transportation Services	7700 7800		39,459.70 174,768.26	7,966.12 91,045.18	31,493.58 83,723.08
Operation of Plant	7900	211,680.49	594,974.62	131,812.52	463,162.10
Maintenance of Plant	8100	30,015.62	65,817.79	27,923.77	37,894.02
Administrative Technology Services	8200		103,961.15	13,940.71	90,020.44
Community Services	9100	28,500.00	70,592.52	2,657.04	67,935.48
Debt Service: (Function 9200) Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
Capital Outlay:	7420		04 710 22	04 710 22	0.00
Facilities Acquisition and Construction Other Capital Outlay	7420 9300		94,710.32 41,221.11	94,710.32 41,221.11	0.00
Total Expenditures	,500	4,115,451.09	13,215,715.63	3,226,007.41	9,989,708.22
Excess (Deficiency) of Revenues Over (Under) Expenditures		(4,115,451.09)	(24,082.00)	0.00	24,082.00
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			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets Loss Recoveries	3730 3740			0.00 0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	 		0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	0.00	0.00
				0.00	0.00
EXTRAORDINARY ITEMS			(8.1.0-7.7-1)	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2021	2800	(4,115,451.09)	(24,082.00)	0.00	24,082.00 0.00
Adjustments to Fund Balances	2800			0.00	0.00
Adjustments to Fund Balances				0.00	0.00

# DISTRICT SCHOOL BOARD OF BRADFORD COUNTY COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS June 30, 2022

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS ash and Cash Equivalents nvestments axes Receivable, Net cocounts Receivable, Net	Account Number	Food Services 410	Special Rever Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
SSETS Cash and Cash Equivalents nvestments Caxes Receivable, Net	Number				
SSETS Cash and Cash Equivalents nvestments Caxes Receivable, Net		410	420	490	Funds
SSETS Cash and Cash Equivalents nvestments Caxes Receivable, Net					
Cash and Cash Equivalents nvestments Caxes Receivable, Net					
nvestments 'axes Receivable, Net	1110	947,089.23	0.00	1,187,171.80	2,134,261.03
	1160	0.00	0.00	0.00	0.00
counts Receivable, Net	1120	0.00	0.00	0.00	0.00
	1131	0.00	0.00	0.00	0.00
nterest Receivable on Investments	1170 1220	0.00	0.00	0.00	0.00
Due From Other Agencies Due From Budgetary Funds	11220	216,864.50 0.00	0.00	0.00	216,864.50
Due From Insurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
nventory	1150	39,998.55	0.00	0.00	39,998.55
repaid Items .ong-Term Investments	1230 1460	0.00 0.00	0.00	0.00	0.00
Total Assets	1400	1,203,952.28	0.00	1,187,171.80	2,391,124.08
DEFERRED OUTFLOWS OF RESOURCES		1,200,902.20	0100	1,10,,171100	2,571,12100
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
Cotal Assets and Deferred Outflows of Resources		1,203,952.28	0.00	1,187,171.80	2,391,124.08
JABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES JABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	4,170.97	0.00	0.00	4,170.97
ayroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	5.90	0.00	0.00	5.90
ales 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
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116 2130	0.00	0.00	0.00	0.00
udgments Payable Construction Contracts Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2140	0.00	0.00	0.00	0.00
Aatured Bonds Payable	2180	0.00	0.00	0.00	0.00
Natured Interest Payable	2190	0.00	0.00	0.00	0.00
Jnearned Revenues	2410	0.00	0.00	0.00	0.00
Jnavailable Revenues	2410	0.00	0.00	0.00	0.00
Total Liabilities		4,176.87	0.00	0.00	4,176.87
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deferred Revenues	2610	0.00	0.00	0.00	0.00
fotal Deferred Inflows of Resources	2030	0.00	0.00	0.00	0.00
TUND BALANCES	İ İ				
lonspendable:					
Inventory	2711	39,998.55	0.00	0.00	39,998.55
Prepaid Amounts	2712	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
Total Nonspendable Fund Balances	2719	39,998.55	0.00	0.00	39,998.55
Restricted for:	2710	57,770.55	0.00	0.00	57,776.55
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 Conital Projects	2725	0.00 0.00	0.00 0.00	0.00	0.00
Capital Projects Restricted for	2726 2729	0.00 1,159,776.86	0.00	0.00 1,187,171.80	0.00 2,346,948.66
Restricted for	2729	1,159,776.86	0.00	1,18/,1/1.80	2,346,948.66
Total Restricted Fund Balances	2720	1,159,776.86	0.00	1,187,171.80	2,346,948.66
Committed to:	1	, , , , , , , , , , , , , , , , , , , ,		, , , , , , , , , , , , , , , , , , , ,	, .,
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
Committed for Total Committed Fund Balances	2739 2730	0.00	0.00	0.00	0.00
Issigned to:	2750	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	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
Lotal Assigned Fund Balances	2740	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2750	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances		1 100 775 41	0.00		
	2700	1,199,775.41	0.00	1,187,171.80	2,386,947.21

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

# DISTRICT SCHOOL BOARD OF BRADFORD COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS

June 30, 2022

	1	Capital Project						
		Capital Outlay Bond Issues	Special Act	Sections 1011.14 &	Public Education	District	Capital Outlay and	
	Account	(COBI)	Bonds	1011.15, F.S., Loans	Capital Outlay (PECO)	Bonds	Debt Service	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	310	320	330	340	350	360	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	442,972.19	
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 Due From Other Agencies	1170 1220	0.00	0.00	0.00	0.00	0.00	0.00 109,903.81	
Due From Other Agencies Due From Budgetary Funds	1220	0.00	0.00	0.00	0.00	0.00	0.00	
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 Long-Term Investments	1230 1460	0.00	0.00	0.00	0.00	0.00	0.00	
Total Assets	1400	0.00	0.00	0.00	0.00	0.00	552,876.00	
DEFERRED OUTFLOWS OF RESOURCES	ł	0.00	0.00	0.00	0.00	0.00	332,070.00	
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	t	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	552,876.00	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES	Γ							
AND FUND BALANCES							l l	
LIABILITIES Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	
Accrued Salaries and Benefits	2125 2110	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	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 2230	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	
Due to Internal Funds	2161 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	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 Revenues	2190	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	1	1						
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	78.65	
Total Deferred Inflows of Resources FUND BALANCES	<b> </b>	0.00	0.00	0.00	0.00	0.00	78.65	
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	2719	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	
Economic Stabilization Federal Required Carryover Programs	2721	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	552,797.35	
Restricted for	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	0.00 552,797.35	
Total Restricted Fund Balances Committed to:	2720	0.00	0.00	0.00	0.00	0.00	332,191.33	
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:	2741	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	0.00	0.00	0.00	0.00	0.00	0.00	
Permanent Fund	2743	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	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	552,797.35	
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	0.00	0.00	552,876.00	
Resources and Fund Balances	L	0.00	0.00	0.00	0.00	0.00	332,876.00	

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

#### DISTRICT SCHOOL BOARD OF BRADFORD COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2022

Ι						
		Nonvoted Capital	Voted Capital	Other	ARRA Economic	Total Nonmajor
	Account	Improvement Fund	Improvement Fund	Capital Projects	Stimulus Capital Projects	Capital Projects
	Number	370	380	390	399	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	1,515,698.67	0.00	37,693.00	0.00	1,996,363.86
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	45,573.50	0.00	155,477.31
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	11142	0.00	0.00	0.00	0.00	0.00
Inventory	1114	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1250	0.00	0.00	0.00	0.00	0.00
Total Assets	1400	1,515,698.67	0.00	83,266.50	0.00	2,151,841.17
DEFERRED OUTFLOWS OF RESOURCES		1,515,698.67	0.00	83,200.30	0.00	2,131,641.17
	1010	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
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		1,515,698.67	0.00	83,266.50	0.00	2,151,841.17
LIABILITIES, DEFERRED INFLOWS OF RESOURCES						
AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	18,973.95	0.00	0.00	0.00	18,973.95
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	45,573.50	0.00	45,573.50
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		18,973.95	0.00	45,573.50	0.00	64,547.45
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	78.65
Total Deferred Inflows of Resources	2000	0.00	0.00	0.00	0.00	78.65
FUND BALANCES		0.00	0100	0.00	0100	70105
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2712	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2713	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2719	0.00	0.00	0.00	0.00	0.00
Restricted for:	2/10	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2721	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2723	0.00	0.00	0.00	0.00	0.00
Debt Service	2724	0.00	0.00	0.00	0.00	0.00
Capital Projects	2725	1,496,724.72	0.00	37,693.00	0.00	2,087,215.07
Restricted for	2720	1,490,724.72	0.00	0.00	0.00	2,087,213.07
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
	2729	1,496,724.72	0.00		0.00	2,087,215.07
Total Restricted Fund Balances	2720	1,496,724.72	0.00	37,693.00	0.00	2,08/,215.0/
Committed to:	2721	0.00				0.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	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
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
	2743	0.00	0.00	0.00	0.00	0.00
Capital Projects		0.00	0.00	0.00	0.00	0.00
	2744	0.00				0.00
Capital Projects	2744 2749	0.00	0.00	0.00	0.00	0.00
Capital Projects Permanent Fund			0.00 0.00	0.00	0.00	0.00
Capital Projects Permanent Fund Assigned for	2749	0.00				
Capital Projects Permanent Fund Assigned for Assigned for	2749 2749	0.00 0.00	0.00	0.00	0.00	0.00
Capital Projects Permanent Fund Assigned for Assigned for Total Assigned Fund Balances	2749 2749 2740	0.00 0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
Capital Projects Permanent Fund Assigned for Total Assigned Fund Balances Total Unassigned Fund Balances	2749 2749 2740 2750	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00

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

#### DISTRICT SCHOOL BOARD OF BRADFORD COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2022

		Permanent	Total Nonmajor
	Account Number	Funds 000	Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS			
Cash and Cash Equivalents	1110	0.00	4,130,624.89
Investments	1160	0.00	0.00
Taxes Receivable, Net Accounts Receivable, Net	1120 1131	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00
Due From Other Agencies	1220	0.00	372,341.81
Due From Budgetary Funds Due From Insurer	1141 1180	0.00 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 Inventory	1114 1150	0.00 0.00	0.00 39,998.55
Prepaid Items	1230	0.00	0.00
Long-Term Investments	1460	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	4,542,965.25
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES		0.00	4,542,965.25
AND FUND BALANCES			
LIABILITIES			
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00 4.170.97
Payroll Deductions and Withholdings	2110 2170	0.00	4,170.97
Accounts Payable	2120	0.00	18,979.85
Sales Tax Payable Current Notes Payable	2260 2250	0.00	0.00 0.00
Accrued Interest Payable	2250	0.00	0.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies	2230	0.00	0.00
Due to Budgetary Funds Due to Internal Funds	2161 2162	0.00 0.00	0.00
Due to Fiscal Agent	2102	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 Unearned Revenues	2190 2410	0.00	0.00 45,573.50
Unavailable Revenues	2410	0.00	45,575.50
Total Liabilities		0.00	68,724.32
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Deferred Revenues	2610 2630	0.00	78.65
Total Deferred Inflows of Resources		0.00	78.65
FUND BALANCES			
Nonspendable: Inventory	2711	0.00	39,998.55
Prepaid Amounts	2712	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00
Other Not in Spendable Form Total Nonspendable Fund Balances	2719 2710	0.00	0.00 39,998.55
Restricted for:	2,10	0.00	5,5,0,00
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722 2723	0.00	0.00 0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy	2723	0.00	0.00
Debt Service	2725	0.00	0.00
Capital Projects	2726	0.00	2,087,215.07
Restricted for	2729 2729	0.00 0.00	2,346,948.66 0.00
Total Restricted Fund Balances	2720	0.00	4,434,163.73
Committed to:			
Economic Stabilization Contractual Agreements	2731 2732	0.00	0.00 0.00
Committed for	2732	0.00	0.00
Committed for	2739	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00
Assigned to: Special Revenue	2741	0.00	0.00
Debt Service	2742	0.00	0.00
Capital Projects	2743	0.00	0.00
Permanent Fund	2744 2749	0.00	0.00
Assigned for	2749 2749	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	0.00	4,474,162.28
Resources and Fund Balances		0.00	4,542,965.25

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

# DISTRICT SCHOOL BOARD OF BRADFORD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2022

	Special Revenue 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	0.00	0.00	0.00		
Federal Through State and Local	3200 3300	2,050,260.71 27,417.00	0.00 0.00	0.00	2,050,260.71 27,417.00		
State Sources Local Sources:	3300	27,417.00	0.00	0.00	27,417.00		
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	0.00	0.00	0.00	0.00		
Impact Fees	3496	0.00	0.00	0.00	0.00		
Other Local Revenue	2400	887.33	0.00	2,021,787.14	2,022,674.47 2,022,674.47		
Total Local Sources Total Revenues	3400	887.33 2,078,565.04	0.00 0.00	2,021,787.14 2,021,787.14	4,100,352.18		
EXPENDITURES	+ +	2,078,303.04	0.00	2,021,707.14	4,100,552.18		
Current:							
Instruction	5000	0.00	0.00	0.00	0.00		
Student Support Services	6100	0.00	0.00	0.00	0.00		
Instructional Media Services	6200	0.00	0.00	0.00	0.00		
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00		
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00		
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00		
Board	7100	0.00	0.00	0.00	0.00		
General Administration	7200	0.00	0.00	0.00	0.00		
School Administration	7300	0.00	0.00	0.00	0.00		
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00		
Fiscal Services	7500	0.00	0.00	0.00	0.00		
Food Services	7600	1,572,774.67	0.00	0.00	1,572,774.67		
Central Services	7700	0.00	0.00	0.00	0.00		
Student Transportation Services Operation of Plant	7800 7900	0.00	0.00 0.00	0.00	0.00		
Maintenance of Plant	8100	0.00	0.00	0.00	0.00		
Administrative Technology Services	8200	0.00	0.00	0.00	0.00		
Community Services	9100	0.00	0.00	1,977,984.16	1,977,984.16		
Debt Service: (Function 9200)				-,	-,-,,-,-		
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	0.00	0.00	0.00	0.00		
Total Expenditures	-	1,572,774.67	0.00	1,977,984.16	3,550,758.83		
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)	-	505,790.37	0.00	43,802.98	549,593.35		
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 Refunding Lease-Purchase Agreements	892 3755	0.00	0.00 0.00	0.00	0.00		
Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00		
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00		
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00		
Transfers In	3600	0.00	0.00	0.00	0.00		
Transfers Out	9700	0.00	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00		
SPECIAL ITEMS							
		0.00	0.00	0.00	0.00		
EXTRAORDINARY ITEMS	1 T						
		0.00	0.00	0.00	0.00		
Net Change in Fund Balances		505,790.37	0.00	43,802.98	549,593.35		
Fund Balances, July 1, 2021	2800	710,875.31	0.00	0.00	710,875.31		
Adjustments to Fund Balances	2891	(16,890.27)	0.00	1,143,368.82	1,126,478.55		
Fund Balances, June 30, 2022	2700	1,199,775.41	0.00	1,187,171.80	2,386,947.21		

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

DISTRICT SCHOOL BOARD OF BRADFORD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2022

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EXPLOSITURS boundant         Constant         Constant<		3400					0.00
ChroneChron			0.00	0.00	0.00	0.00	0.00
innecion50000.000.000.000.000.000.00innecional Main Services6.000.000.000.000.000.000.00innecional Main Services6.000.000.000.000.000.000.000.00innecional Main Services6.000							
Subci Support Services         6410         0.00         0.00         0.00         0.00         0.00         0.00           Instructional Lorriching Services         6400         0.00         0.00         0.00         0.00         0.00           Instructional Lorriching Services         6400         0.00         0.00         0.00         0.00         0.00         0.00           Read         7700         0.00 <t< td=""><td></td><td>5000</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></t<>		5000	0.00	0.00	0.00	0.00	0.00
Instructional Devolution Services         6400         0.00         0.00         0.00         0.00         0.00           Instruction All Technology         6400         0.00							
Instructional Surf Training Services         6600         600							0.00
Instance-Relat Celonisky         650         0.00         0.							0.00
Based         Tool         0.00         <							
General Advantantation         7300         0.00         0.00         0.00         0.00           Facilites Acquitition and Contraction         7410         0.00         0.00         0.00         0.00           Facilites Acquitition and Contraction         7410         0.00							
Facilitar Acquaitan and Constraint         7410         0.00							0.00
Fact Service         7500         0.00         0.00         0.00         0.00         0.00           Central Services         7700         0.00         0.00         0.00         0.00         0.00           Central Services         7700         0.00         0.00         0.00         0.00         0.00         0.00           Operation of Platt         7900         0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Food Services         7900         0.00         0.00         0.00         0.00         0.00           Staket Transportation Services         7800         0.00							
Central Services         7900         0.00         0.00         0.00         0.00           Staden Transportation Services         7800         0.00         0.00         0.00         0.00           Operation 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         9700         0.00         0.00         0.00         0.00         0.00           Community Services         9700         0.00         0.00         0.00         0.00         0.00           Rederigins of Frinsipal         710         0.00 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>							
SudedT Insportation Services         7900         0.00         0.00         0.00         0.00         0.00           Maintency of Plant         8100         0.00         0.00         0.00         0.00         0.00           Maintency of Plant         8100         0.00         <							
Operation of Plant         9700         0.00         0.00         0.00         0.00         0.00           Administance of Plant         8100         0.00							0.00
Administrive Technology Services         \$200         0.00         0.00         0.00         0.00         0.00           Derk Services (Function 9200)         -		7900	0.00	0.00	0.00	0.00	0.00
Community Services         9100         0.00         0.00         0.00         0.00         0.00           Redemption of Principal         710         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
Det/Service: (Function (200)							
Redemption of Principal         710         0.0		9100	0.00	0.00	0.00	0.00	0.00
Intersit         720         0.00         0.00         0.00         0.00         0.00           Other Debt Service         791         0.00 <td></td> <td>710</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>		710	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:	A A	720	0.00	0.00	0.00	0.00	0.00
Capital Contruction         7420         0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>							0.00
facilities Acquisition and Construction         7420         0.00         0.00         0.00         0.00         0.00           Chatter School Capital Jurgy Sales Tax         7440         0.00 <td< td=""><td></td><td>791</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></td<>		791	0.00	0.00	0.00	0.00	0.00
Charts School Local Capital Unity Stars X         7440         0.00         0.00         0.00         0.00         0.00           Other School Capital Outily Stars X         9300         0.00		7420	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax         7440         0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>							0.00
Total Expenditures         0.00         0.00         0.00         0.00         0.00           Detres Opficiency of Revenues Over (Under) Expenditures         0.00         0.0		7440	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Inder) Expenditures         0.00         0.00         0.00         0.00         0.00         0.00           OTHER FINANCING SOURCES (USES)         3710         0.00		9300					0.00
OTHER PINAXCING SOURCES (USES)         - <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>							
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	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 </td <td>. ,</td> <td>3710</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	. ,	3710	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           Loans         3720         0.00         0.00         0.00         0.00         0.00         0.00           Sale of Capital Asets         3730         0.00         0.00         0.00         0.00         0.00           Loss Recoveries         3740         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           Proceeds of Forward Supply Contract         3760         0.00			0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements         3793         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         0.00           Sale of Capital Assets         3730         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           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 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
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           Proceeds from Special Facility Construction Account         3770         0.00         0.00         0.00         0.00           Proceeds from Special Facility Construction Account         3770         0.00         0.00         0.00         0.00           Premium on Refunding Bonds         3715         0.00         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         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.							
Sale of Capital Assets         3730         0.00         0.00         0.00         0.00         0.00           Loss Recovries         3740         0.00	*						0.00
Proceeds of Forward Supply Contract         3760         0.00	Sale of Capital Assets	3730	0.00	0.00	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         0.00         0.00         0.00           Premium on Refunding Bonds         3792         0.00         0.00         0.00         0.00         0.00           Discount on Refunding Bonds         892         0.00         0.00         0.00         0.00         0.00           Refunding Lease-Purchase Agreements         3755         0.00         0.00         0.00         0.00         0.00           Premium on Refunding Lease-Purchase Agreements         3794         0.00         0.00         0.00         0.00         0.00           Premium 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
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           Discount 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           Discount on Refunding Lease-Purchase Agreements         894         0.00         0.00         0.00         0.00           Payments to Refunding Escrow Agent (Function 9299)         760         0.00         0.00         0.00         0.00         0.00           Transfers In         3600         0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
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           Payments to Refunding Lease-Purchase Agreements         894         0.00         0.00         0.00         0.00           Payments to Refunding Lease-Purchase Agreements         894         0.00         0.00         0.00         0.00           Payments to Refunding Lease-Purchase Agreements         894         0.00         0.00         0.00         0.00         0.00           Payments to Refunding Lease-Purchase Agreements         894         0.00         0							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           Discourt on Refunding Lease-Purchase Agreements         894         0.00         0.00         0.00         0.00         0.00           Payments to Refunding Escrow Agent (Function 9299)         760         0.00         0.00         0.00         0.00         0.00           Transfers In         3600         0.00         0.00         0.00         0.00         0.00           Transfers Out         9700         0.00         0.00         0.00         0.00         0.00           SPECIAL ITEMS         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           Net Change in Fund Balances         0.00         0.00         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         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         0.0	Refunding Lease-Purchase Agreements						0.00
Payments to Refunding Escrow Agent (Function 9299)         760         0.00 <t< td=""><td>5</td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>	5						0.00
Transfers In         3600         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           Total Other Financing Sources (Uses)         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           EXTRAORDINARY ITEMS         0.00         0.00         0.00         0.00         0.00         0.00         0.00           Extraord in Fund Balances         0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Transfers Out         9700         0.00							
Total Other Financing Sources (Uses)         0.00	Transfers Out						0.00
Image: Constraint of the system         Image: Consystem         Image: Constraint of the syst	Total Other Financing Sources (Uses)						0.00
Image: New Change in Fund Balances         0.00			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, 2021         2800         0.00         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	EXTRAORDINARY ITEMS		0.00			0.00	0.00
Adjustments to Fund Balances         2891         0.00         0.00         0.00         0.00         0.00	Net Change in Fund Balances						0.00
	Fund Balances, July 1, 2021						0.00
	Adjustments to Fund Balances Fund Balances, June 30, 2022	2891 2700	0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00

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

# DISTRICT SCHOOL BOARD OF BRADFORD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2022

[	Capital Projects Funds							
		Capital Outlay and	Nonvoted Capital	Voted Capital	Other	ARRA Economic		
	Account	Debt Service	Improvement Fund	Improvement Fund	Capital Projects	Stimulus Capital Projects		
DEVENUES	Number	360	370	380	390	399		
REVENUES Federal Direct	3100	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		
State Sources	3300	109,950.47	0.00	0.00	93,358.50	0.00		
Local Sources:		,			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,							
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,							
Debt Service	3423	0.00	0.00	0.00	0.00	0.00		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,							
Capital Projects	3423	0.00	1,751,295.13	0.00	0.00	0.00		
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X	0.00	0.00	0.00	0.00	0.00		
Impact Fees	3496	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	1,751,295.13	0.00	0.00	0.00		
Total Revenues		109,950.47	1,751,295.13	0.00	93,358.50	0.00		
EXPENDITURES	1	· · · ·	, , ,		,			
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	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		
General Administration	7200	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	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		
Debt Service: (Function 9200)	710	0.00	0.250.22	0.00	0.00	0.00		
Redemption of Principal Interest	710 720	0.00	8,358.22 6,290.64	0.00	0.00	0.00		
Dues and Fees	730	125.31	0.00	0.00	0.00	0.00		
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00		
Capital Outlay:	171	0.00	0.00	0100	0100	0.00		
Facilities Acquisition and Construction	7420	0.00	262,857.77	0.00	28,040.00	0.00		
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00		
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00		
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00		
Total Expenditures		125.31	277,506.63	0.00	28,040.00	0.00		
Excess (Deficiency) of Revenues Over (Under) Expenditures		109,825.16	1,473,788.50	0.00	65,318.50	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 Proceeds of Lease-Purchase Agreements	891 3750	0.00	0.00	0.00	0.00	0.00		
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750	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	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		
Payments to Refunding Escrow Agent (Function 9299)	894 760	0.00	0.00	0.00	0.00	0.00		
Transfers In	3600	0.00	0.00	0.00	0.00	0.00		
Transfers Out	9700	0.00	(265,774.55)	0.00	0.00	0.00		
Total Other Financing Sources (Uses)	2,00	0.00	(265,774.55)	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		109,825.16	1,208,013.95	0.00	65,318.50	0.00		
Fund Balances, July 1, 2021	2800	442,972.19	222,987.72	0.00	(27,625.50)	0.00		
Adjustments to Fund Balances	2891	0.00	65,723.05	0.00	0.00	0.00		
Fund Balances, June 30, 2022	2700	552,797.35	1,496,724.72	0.00	37,693.00	0.00		

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

### DISTRICT SCHOOL BOARD OF BRADFORD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2022

Lacal Sources: 3411, 3421, Openetry Taxes Levied, Tax Redemptions and Excess Fees for 3413, 3421, Property Taxes Levied, Tax Redemptions and Excess Fees for 3413, 3421, Property Taxes Levied, Tax Redemptions and Excess Fees for 3413, 3421, Charge for Service - Food Service 3423, Local Alses Taxes 3418, 3419		Account Number	Total Nonmajor Capital Projects Funds
Federal Through State and Local     3200       Lord Source:     3300       Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service:     3412, 3421, 3423       Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service:     3412, 3421, 3423       Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service:     3413, 3421, 3423       Input Fees     3413, 3421, 3423       Local Sales Taxes     3418, 3419       Charge for Service - Food Service     345X       Impact Fees     3400       Other Local Revenue     1.054, 66       Current:     1.054, 66       Instruction and Curriculum Development Services     6300       Instruction and Curriculum Development Services     6400       Instructional Stuff Training Services     6400       Instruction and Construction     7100       General Administration     7200       School Administration     7200       School Administration     700       Contral Revenue     7600       Fead Services     7600       Food Services     7600       Control Transportation Services     7600       Control Transportation Services     7600       Food Services     7600       Control Structure     7800       Operation of Plant     7900       Mainistration		3100	0.0
State Sources       3300       203.33         Property Taxes Levied, Tax Redemptions and Excess Fees for       3411, 421, 7         Operational Purposes       3423         Property Taxes Levied, Tax Redemptions and Excess Fees for       3412, 4421, 7         Capital Projects       3423         Property Taxes Levied, Tax Redemptions and Excess Fees for       3413, 4411         Capital Projects       3443         Impact Fees       3496         Other Local Revenue       -         Total Local Sources       3400         Instruction       5000         Stude Revenue       -         Total Local Sources       6100         Instruction       5000         Stude Main Services       6400         Instruction and Carriculum Development Services       6300         Instruction and Carriculum Development Services       6300         Instruction and Construction       7100         Fead Hard       7000         Student Transportation Services       7600         Central Services       7600         Contral Services       7600         Contral Services       7600         Contral Services       7800         Operation of Phent       7900			0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes 3423 Property Taxes Levied, Tax Redemptions and Excess Fees for 3412, 3421, Capital Projects. Capital Projects. Capital Projects. Capital Projects. Capital Projects. Capital Projects. Capital Projects. Capital Projects. Carbon Call Revenue Total Local Sources 1000 1, 751, 21 Total Local Sources Carbon Call Revenue Carbon Carbon Call Revenue Carbon Carbon Call Revenue Carbon Carbon Carbon Call Instruction Acdini Services 7500 Central Services 7500 Central Services 7500 Central Services 7500 Carbon Carbon Carbon Carbon Carbon Carbon Call Redemption of Principal 710 Redemption of Principal 710 Redemption of Principal 710 710 710 710 710 710 710 710			203,308.9
Operational Purposes         3423           Property Taxes Levied, Tax Redemptions and Excess Fees for At13, 3421, Capital Projets         3423           Property Taxes Levied, Tax Redemptions and Excess Fees for Applial Projets         3423           Local Sales Taxes         3418, 3441           Charges for Service - Food Service         345X           Inguest Fees         3496           Other Local Revenue         1           Total Local Sources         3400           Total Local Sources         3400           Student Support Services         6100           Instruction         5000           Student Support Services         6100           Instruction and Carriculum Development Services         6400           Instruction and Triming Services         6400           Instruction and Construction         7110           Fiscal Services         7600           Central Administration         7200           School Administration         7300           Food Services         7600           Community Services         8100           Administrative Technology Services         8200           Operation of Plant         7900           Student Support Services         720           Central Services <td< td=""><td>Local Sources:</td><td></td><td></td></td<>	Local Sources:		
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service         3412, 3421, 3423           Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects         3413, 3421, 3423           Local Sales Taxes         3418, 3419           Charges for Service - Food Service         3455, 3423           Impact Fees         3446           Other Local Revenue			
Den Service     3413.       Property Taxes Levich, Tax Redemptions and Excess Fees for     3413.3421.       Capital Projects     3413.3421.       Local Sales Taxes     3418.3419.       Charges for Service - Food Service     3455.       Inpact Fees     3400       Other Local Revenue     1.751.21       Total Local Sources     3400       Total Local Sources     3400       Student Support Services     6100       Instruction and Curriculum Development Services     6500       Instruction and Curriculum Development Services     6500       Instruction and Curriculum Development Services     6500       Instructional Staff Training Services     7000       School Administration     7200       School Administration     7200       School Administration     7700       Fiscal Services     7600       Corntral Services     7700       Student Transportation Services     7800       Operation of Plant     7800       Operation of Plant     7101       Administrative Technology Services     8200       Community Services     730       Other Service:     731       Other Service:     731       Other Capital Outlay     730       Deal Service:     731       Other Capital			0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects         3413, 3421, 3423         1,751,22           Carginal Projects         3418, 3419			0.0
Capital Projects         3423         1,751,22           Load Sales Traves         3418, 3419			0.0
Charges for Service - Food Service     345X       Impact Fees     3496       Other Local Revenue			1,751,295.1
Impart Fess     3496       Other Local Revenue	Local Sales Taxes	3418, 3419	0.0
Other Local Revenue         1           Total Local Sources         3400           Total Local Sources         1,751,22           Charl Revenues         1,954,61           EXPENDITURES         1,954,61           Unrent:         5000           Instructional Media Services         6100           Instructional Curriculum Development Services         6300           Instructional Curriculum Development Services         6300           Instructional Staff Training Services         6400           Instructional Staff Training Services         6300           School Administration         7200           School Administration         7200           School Administration         7500           Food Services         7500           Food Services         7600           Central Services         7700           Student Transportation Services         7800           Operation of Plant         7900           Maintenance of Plant         710           Community Services         8100           Administrative Technology Services         8200           Community Service         720           Community Service         720           Chatter School Cocal Capital Unity Services <t< td=""><td></td><td></td><td>0.0</td></t<>			0.0
Total Local Sources     3400     1,751,21       Crafal Revenues     1,954,60       EXPENDITURES     1,954,60       Darrent:     5000       Instruction     5000       Student Support Services     6,100       Instruction and Curriculum Development Services     6,400       Instruction and Infit Training Services     6,400       Instruction and Infit Training Services     6,400       Instruction and Curriculum Development Services     6,400       Instruction and Curriculum Development Services     6,400       Instruction and Curriculum Development Services     6,400       School Administration     7,100       General Administration     7,300       Facilities Acquisition and Construction     7,410       Fiscal Services     7,600       Contral Services     7,600       Contral Transportation Services     7,800       Operation of Plant     7,800       Maintistrative Technology Services     8,200       Community Services     9,100       Ober Service:     7,210       Coparal of Plant     7,100       Redemption of Principal     7,10       Interest     7,20       Des and Fees     7,30       Charter School Capital Outaly Sales Tax     7,440       Other Capital Outaly Constructi		3496	0.0
Total Revenues     1,954.66       EXPENDITURES     5000       Instruction     5000       Instructional Media Services     6100       Instructional Curriculum Development Services     6300       Instruction-Related Technology     6500       Board     7100       General Administration     7200       School Administration     7200       School Administration     7300       Facilities Acquisition and Construction     7410       Fiscal Services     7500       Food Services     7600       Contral Services     7700       Student Tansportation Services     7700       Maintenance of Plant     7900       Maintenance of Plant     710       Administrative Technology Services     8200       Commanity Services     9100       Ober Service: (Function 9200)     Redemption of Principal       Theres     720       Charter School Capital Outlay:     720       Facilities Acquisition and Construction     7420       Charter School Capital Outlay:     7440       Charter School Capital Outlay Sales Tax     7440       Charter School Capital Outlay Sales Tax     7440       Charter School Capital Outlay Sales Tax     7440       Orber Debt Service:     3770       Premium o		2400	0.0
XPENDTURES         5000           Current:         Instruction           Instruction         5000           Student Support Services         6100           Instructional Addia Services         6200           Instruction and Curriculum Development Services         6400           Instruction Addia Technology         6500           Board         7100           General Administration         7200           School Administration         7300           Facilities Acquisition and Construction         7410           Fiscal Services         7500           Food Services         7600           Central Services         7700           Student Transportation Services         7800           Operation of Plant         7900           Maintenance of Plant         8100           Administrative Technology Services         8200           Community Services         9100           Debt Service:         (Function 2200)           Redemption of Principal         710           Therest         720         6.22           Dues and Fees         730         11           Capital Outlay         9300         200.83           Charter School Capital Apital Improvement		3400	
Current:         5000           Instructional Media Services         6100           Instructional Curriculum Development Services         6300           Instructional Curriculum Development Services         6400           Instructional Staff Training Services         6400           Instructional Staff Training Services         6400           Instructional Staff Training Services         6500           Board         7100           General Administration         7200           School Administration         7300           Facilities Acquisition and Construction         7410           Fiscal Services         7500           Food Services         7600           Central Services         7600           Operation of Plant         7900           Maintenance of Plant         8100           Administrative Technology Services         8200           Community Services         9100           Deb Service:         (Fauction 9200)           Redemption of Principal         710         8.3           Interest         720         6.62           Other Debt Service         791         12           Cupital Outlay         730         12           Cupital Cupital Service         73			1,954,004.
Student Support Services     6100       Instructional Media Services     6200       Instruction and Curriculum Development Services     6300       Instruction and Staff Training Services     6400       Instruction and Curriculum Development Services     6500       Board     7100       General Administration     7200       School Administration     7300       Facilities Acquisition and Construction     7411       Fiscal Services     7500       Food Services     7600       Contral Services     7700       Student Transportation Services     7800       Operation of Plant     7900       Maintenance of Plant     8100       Administrative Technology Services     8200       Community Services     9100       Debt Service:     7730       Thetrest     7720       Coparation of Pincipal     710       Redemption of Principal     710       Interest     7720       Dues and Fees     730       Charter School Local Capital Improvement     7430       Charter School Local Capital Improvement     7430       Charter School Local Capital Improvement     7440       Other Capital Outlay     9300       Contal Expenditures     3750       State of Bonds     3711<			
Instruction and Curriculum Development Services     6200       Instructional Staff Training Services     6400       Instructional Staff Training Services     6400       Instructional Staff Training Services     6400       General Administration     7200       School Administration     7200       Facilities Acquisition and Construction     7410       Fiscal Services     7600       Control Services     7600       Control Services     7600       Operation of Plant     7900       Maintenance of Plant     7900       Maintenance of Plant     710       Administrative Technology Services     8200       Community Services     9100       Debt Service: (Function 9200)     Redemption of Principal       Redemption of Principal     710     8,33       Interest     720     6,22       Dues and Fees     730     12       Capital Outlay:     7420     290,81       Charter School Local Capital Improvement     7430     12       Charter School Local Capital Improvement     7430     14       Other Capital Outlay views     300.61     3750       Fold Expenditures     3750     3750       Discount on Sale of Bonds     3710     3750       Premium on Sale of Bonds     3710 <td>Instruction</td> <td>5000</td> <td>0.0</td>	Instruction	5000	0.0
Instruction and Curriculum Development Services       6300         Instruction-Related Technology       6500         Board       7100         General Administration       7200         School Administration       7700         Central Services       7600         Contral Services       7700         Student Transportation Services       7800         Operation of Plant       7900         Maintenance of Plant       8100         Administrative Technology Services       8200         Community Services       9100         Debt Service: (Function 9200)       Redemption of Principal         Redemption of Principal       710       8.33         Interest       720       6.22         Dues and Fees       730       12         Charter School Local Capital Improvement       7430       20.88         Charter School Local Capital Improvement       7440       20.48         Charter School Local Capital Improvement       7440       20.48	Student Support Services	6100	0.0
Instructional Staff Training Services     6400       Instruction-Related Technology     6500       Board     7100       General Administration     7200       School Administration     7300       Facilities Acquisition and Construction     7410       Fiscal Services     7600       Construction     7410       Fiscal Services     7600       Construction     7410       Student Transportation Services     7700       Student Transportation Services     8200       Community Services     8200       Community Services     9100       Polt Service: (Function 9200)			0.
Instruction-Related Technology 6500 Board 7100 General Administration 7200 School Administration 7200 School Administration 7200 Facilities Acquisition and Construction 7410 Facilities Acquisition and Construction 7410 Facilities Acquisition and Construction 7410 Food Services 7600 Contral Services 7600 Contral Services 7700 Student Transportation Services 7700 Student Transportation Services 7700 Community Services 7700 Community Services 9700 Community Services 99100 Community Services 7720 Community Services 7730 Community Service 773 Community Service 773 Community Service 773 Community Service 7730			0.0
Board     7100       General Administration     7200       School Administration     7300       Facilities Acquisition and Construction     7410       Fiscal Services     7500       Food Services     7600       Central Services     7600       Studen Transportation Services     7800       Operation of Plant     7900       Maintenance of Plant     7900       Administrative Technology Services     8200       Community Services     9100       Debt Service: (Function 9200)     Redemption of Principal       Redemption of Principal     710       Interest     720       Other Debt Service     791       Charter School Local Capital Improvement     7420       Parial Outlay     9300       Charter School Local Capital Improvement     7430       Charter School Local Capital Improvement     7440       Other Capital Outlay Sales Tax     7440       Other Capital Outlay     9300       Staces (Deficiency) of Revenues Over (Under) Expenditures     1.648,92       Theremium On Sale of Bonds     3791       Discount on Lease-Purchase Agreements     3750       Premium on Sale of Bonds     3710       Premium on Sale of Bonds     3710       Premium on Sale of Bonds     3710 <t< td=""><td></td><td></td><td>0.</td></t<>			0.
General Administration       7200         School Administration       7300         Facilities Acquisition and Construction       7410         Fiscal Services       7500         Food Services       7600         Central Services       7700         Student Transportation Services       7800         Operation of Plant       7900         Maintenance of Plant       8100         Administrative Technology Services       8200         Community Services       9100         Debt Service: (Function 9200)       8,23         Redemption of Principal       710       8,33         Interest       720       6,22         Dues and Fees       730       11         Charter School Local Capital Improvement       7430       200,83         Charter School Local Capital Improvement       7430       200,83         Charter School Capital Outlay Sales Tax       7440       204,892         Other Debt Service       9300       305,65       305,65         Exaces (Deficiency) of Revenues Over (Under) Expenditures       1,648,92       310,66         Stauance of Bonds       3710       3750       971         Discount on Sale of Bonds       3730       3750       9750 <td></td> <td></td> <td>0.</td>			0.
School Administration       7300         Facilities Acquisition and Construction       7410         Fiscal Services       7500         Food Services       7600         Central Services       7600         Operation of Plant       7900         Maintenance of Plant       8100         Administrative Technology Services       8200         Community Services       9100         Debt Service: (Function 9200)       Redemption of Principal         Redemption of Principal       710       8.33         Interest       720       6.22         Dues and Fees       730       12         Charter School Local Capital Improvement       7430       6.24         Charter School Local Capital Improvement       7440       00         Coher Capital Outlay Sales Tax       7440       00         Other Capital Outlay       9300       305,67       325,67         States Of Bonds       3791       10       536,67         States Of Bonds       3791       10       548,97         Discount on Sale of Bonds       3791       10       505,67         States Of Deficiency of Revenues Over (Under) Expenditures       305,67       3710       305,67         Stace of Bon			0.
Facilities Acquisition and Construction       7410         Fiscal Services       7500         Food Services       7600         Central Services       7700         Student Transportation Services       7800         Operation of Plant       7900         Maintenance of Plant       8100         Administrative Technology Services       8200         Community Services       9100         Debt Service: (Function 9200)       720         Redemption of Principal       710       8.33         Interest       720       6.22         Dues and Fees       730       11         Cohter Debt Service:       791       2         Capital Outlay:       7440       290.83         Charter School Capital Improvement       7430       7440         Other Debt Service       791       2         Crapital Outlay       9300       9300       10         Other Capital Outlay       9300       9300       10         Crapital Outlay       9300       10       1648.92         Other Capital Outlay       9300       10       1648.92         Other Debt Services       3710       1648.92         Discount on Sale of Bonds       89			0.
Fiscal Services     7500       Food Services     7600       Contral Services     7700       Student Transportation Services     7800       Operation of Plant     7900       Maintenance of Plant     8100       Administrative Technology Services     8200       Community Services     9100       Deb Service: (Function 9200)     833       Interest     720     6,21       Dues and Fees     730     11       Capital Outlay:     7     7440       Facilities Acquisition and Construction     7420     290,81       Charter School Local Capital Improvement     7430     7440       Other Capital Outlay Sales Tax     7440     00       Other Capital Outlay     9300     305,65       Excess (Deficiency) of Revenues Over (Under) Expenditures     1,648,92       DTHER FINANCING SOURCES (USES)     3710     979       Status of Bonds     3791     10       Discount on Sale of Bonds     3793     10       Premium on Sale of Bonds     3710     970       Oreceeds of Lease-Purchase Agreements     3730     12       Obiscount on Sale of Bonds     3710     970       Discount on Sale of Bonds     3710     970       Oreceeds for Drivard Supply Contract     3760 </td <td></td> <td></td> <td>0.</td>			0.
Central Services       7700         Student Transportation Services       7800         Operation of Plant       7900         Maintenance of Plant       8100         Administrative Technology Services       8200         Community Services       9100         Debt Service: (Function 9200)       710         Redemption of Principal       710         Interest       720         Dues and Fees       730         Sprint Outlay:       7420         Facilities Acquisition and Construction       7420         Charter School Capital Outlay Sales Tax       7440         Other Capital Outlay       9300         Gotter Capital Outlay       9300         Other Capital Outlay       9300         Stacess (Deficiency) of Revenues Over (Under) Expenditures       305,6'         Scacess (Deficiency) of Revenues Over (Under) Expenditures       1,648,9'         DTHER FINANCING SOURCES (USES)       3710         Susance of Bonds       3791         Discount on Sale of Bonds       3791         Premium on Rale of Bonds       3730         Onese-Purchase Agreements       3730         Joscout on Lease-Purchase Agreements       3730         Joscout on Lease-Purchase Agreements       3730 </td <td></td> <td></td> <td>0.</td>			0.
Student Transportation Services       7800         Operation of Plant       7900         Maintenance of Plant       8100         Administrative Technology Services       8200         Community Services       9100         Debt Service: (Function 9200)       710         Redemption of Principal       710       8,33         Interest       720       6,22         Dues and Fees       7310       11         Control Fees       791       290,83         Charter School Cacital Outlay:       7420       290,83         Charter School Cacital Outlay Sales Tax       7440       7440         Other Debt Outlay       9300       700       701         States School Capital Outlay Sales Tax       7440       305,67         States School Capital Outlay       9300       700       701         Orieal Expenditures       1,648,92       791       700         States Cheficiney) of Revenues Over (Under) Expenditures       1,648,92       791       700         Discount on Sale of Bonds       3791       700       700       700       700       700       700       700       700       700       700       700       700       700       700       700       7	Food Services	7600	0.0
Operation of Plant       7900         Maintenance of Plant       8100         Administrative Technology Services       8200         Community Services       9100         Debt Service: (Function 9200)       8.33         Redemption of Principal       710       8.33         Interest       720       6.22         Dues and Fees       730       12         Other Debt Service       791       290,89         Charter School Capital Outlay:       7440       290,89         Charter School Capital Outlay Sales Tax       7440       0         Other Capital Outlay       9300       305,67       25,67         Scress (Deficiency) of Revenues Over (Under) Expenditures       1,648,97       316,67         Scress (Deficiency) of Revenues Over (Under) Expenditures       1,648,97       37110         Premium on Sale of Bonds       3791       3791       50         Discount on Sale of Bonds       3791       50       3740       370         Premium on Lase-Purchase Agreements       3730       3730       30       3730       30       3730       3730       3730       3730       3740       3740       3740       3740       3740       3740       3740       3740       3740		_	0.
Maintenance of Plant     8100       Administrative Technology Services     8200       Community Services     9100       Debt Service: (Function 9200)     700       Redemption of Principal     710       Interest     720       Dues and Fees     730       Other Debt Service     791       Capital Outlay:     720       Facilities Acquisition and Construction     7420       Charter School Local Capital Improvement     7430       Charter School Capital Outlay Sales Tax     7440       Other Capital Outlay alses Tax     7440       Other Capital Outlay Sales Tax     71648,92       Dirtler FINANCING SOURCES (USES)     3310       ssuance of Bonds     3710       Premium on Sale of Bonds     3791       Discout on Sale of Bonds     391       Proceeds of Lease-Purchase Agreements     3730       Discout on Lease-Purchase Agreements     3730       Jase of Capital Assets     3730       Loss Recoveries     3740       Proceeds for Special Facility Construction Account     3770       Yace Value of Refunding Bonds </td <td></td> <td></td> <td>0.0</td>			0.0
Administrative Technology Services     8200       Community Services     9100       Deb Service: (Function 9200)     710       Redemption of Principal     710       Interest     720       Dues and Fees     730       Other Debt Service     791       Capital Outlay:     740       Facilities Acquisition and Construction     7420       Charter School Local Capital Improvement     7430       Charter School Local Capital Improvement     7440       Other Debt Service     305,67       Sccess (Deficiency) of Revenues Over (Under) Expenditures     305,67       Sccess (Deficiency) of Revenues Over (Under) Expenditures     1,648,92       OTHER FINANCING SOURCES (USES)     3710       Suance of Bonds     3791       Discount on Sale of Bonds     3791       Discount on Lease-Purchase Agreements     3730       Oass Accorries     3740       Proceeds of Capital Assets     3770       Oase Structure     3760       Preceds of Rom Special Facility Construction Account     3770       Orace Value of Refunding Bonds     3792       Discount on Lease-Purchase Agreements     3750       Operational Supply Contract     3760       Preceds from Special Facility Construction Account     3770       Orace Value of Refunding Bonds			0.
Community Services     9100       Debt Service: (Function 9200)     710       Redemption of Principal     710       Interest     720       Dues and Fees     730       Other Debt Service     791       Zapital Outlay:     7420       Facilities Acquisition and Construction     7420       Charter School Local Capital Improvement     7430       Charter School Capital Outlay Sales Tax     7440       Other Capital Outlay     9300       Fotal Expenditures     305,6'       Excess (Deficiency) of Revenues Over (Under) Expenditures     1,648,9'       Suance of Bonds     3710       Premium on Sale of Bonds     3791       Discount on Sale of Bonds     891       Proceeds of Lease-Purchase Agreements     3750       Premium on Lease-Purchase Agreements     3770       Sale of Capital Assets     3730       Jose of Forward Supply Contract     3760       Proceeds of Forward Supply Contract     3770       Preceds of Refunding Bonds     3792       Discount on Refunding Bonds     3792       Discount on Refunding Bonds     3792       Premium on Refunding Bonds     3792       Premium on Refunding Bonds     3792       Discount on Refunding Bonds     3794       Discount on Refunding Lease-Purchase Ag			0.
Debt Service:       (Function 9200)         Redemption of Principal       710         Interest       720         Interest       720         Other Debt Service       730         Capital Outlay:       7420         Facilities Acquisition and Construction       7420         Charter School Local Capital Improvement       7430         Charter School Local Capital Outlay Sales Tax       7440         Other Capital Outlay       9300         Total Expenditures       305,6'         Excess (Deficiency) of Revenues Over (Under) Expenditures       1,648,9'         OrtHER FINANCING SOURCES (USES)       ssuance of Bonds         Susance of Bonds       3710         Premium on Sale of Bonds       891         Proceeds of Lease-Purchase Agreements       3730         Discount on Lease-Purchase Agreements       3730         Loans       3730         Loans       3710         Proceeds of Forward Supply Contract       3760         Proceeds of Forward Supply Contract </td <td></td> <td></td> <td>0.0</td>			0.0
Redemption of Principal7108,3;Interest7206,2;Dues and Fees7301;Other Debt Service7911;Capital Outlay:7420290,8;Charter School Local Capital Improvement74301;Charter School Local Capital Improvement74400;Other Capital Outlay Sales Tax74400;Other Capital Outlay Sales Tax74400;Other Capital Outlay Sales Tax74400;Other Capital Outlay93001;Total Expenditures1,648,9;Other Sources (USES)3710Sisuance of Bonds3791Discourt on Sale of Bonds3791Discourt on Sale of Bonds3793Premium on Lease-Purchase Agreements3730Discourt on Lease-Purchase Agreements3730Loans3720Sale of Capital Assets3730Loans3710Preceeds of Forward Supply Contract3760Proceeds of Forward Supply Contract3760Preceds of Formage Agreements3792Discourt on Refunding Bonds3715Premium on Refunding Bonds3792Premium on Refunding Bonds3794Premium on Refunding Escrow Agent (Function 9299)760Fransfers In3600Transfers In3600Transfers In3600Transfers In3600Transfers In3600Transfers In3600Transfers In3600Transfers In3600 <td></td> <td>5100</td> <td>0.</td>		5100	0.
Interest7206,2'Dues and Fees7301'Other Debt Service7912Capital Outlay:7420290,8'Facilities Acquisition and Construction7420290,8'Charter School Capital Improvement74302Charter School Capital Outlay Sales Tax74400Other Capital Outlay Sales Tax74400Other Capital Outlay Sales Tax74400Other Capital Outlay of Revenues Over (Under) Expenditures305,6'Excess (Deficiency) of Revenues Over (Under) Expenditures1,648,9'OTHER FINANCING SOURCES (USES)sisuance of Bondssisuance of Bonds3710Premium on Sale of Bonds891Proceeds of Lease-Purchase Agreements3770Preenium on Lease-Purchase Agreements3730Discount on Lease-Purchase Agreements3730Losans3740Proceeds of Forward Supply Contract3760Proceeds of Forward Supply Contract3770Face Value of Refunding Bonds3792Discount on Refunding Bonds3794Premium on Refunding Bonds3794Premium on Refunding Lease-Purchase Agreements3794Premium on Refunding Lease-Purchase Agreements3794Discount on Refunding Lease-Purchase Agreements3794Premium on Refunding Bonds3792Discount on Refunding Lease-Purchase Agreements894Payments to Refunding Lease-Purchase Agreements894Payments to Refunding Lease-Purchase Agreements894P		710	8,358.
Other Debt Service     791       Capital Outlay:     7420     290,89       Facilities Acquisition and Construction     7420     290,89       Charter School Local Capital Improvement     7430     7440       Other Capital Outlay Sales Tax     7440     7440       Other Capital Outlay Sales Tax     7440     305,6'       Excess (Deficiency) of Revenues Over (Under) Expenditures     1,648,9'       OTHER FINANCING SOURCES (USES)     3710       ssuance of Bonds     3791       Discount on Sale of Bonds     3791       Discount on Sale of Bonds     3793       Premium on Lease-Purchase Agreements     3730       Discount on Lease-Purchase Agreements     893       Loans     3710       Sale of Capital Assets     3730       Loss Recoveries     3740       Proceeds of Forward Supply Contract     3760       Premium on Refunding Bonds     3715       Premium on Refunding Bonds     3792       Discount on Refunding Bonds     3794       Discount on Refunding Bonds     894       Payments to Refunding Lease-Purchase Agreements     3755       Premium on Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894	Interest	720	6,290.
Capital Outlay:     7420     290,89       Charter School Local Capital Improvement     7430     7430       Charter School Capital Outlay Sales Tax     7440     7430       Other Capital Outlay Sales Tax     7440     300,67       Other Capital Outlay     9300     305,67       Excess (Deficiency) of Revenues Over (Under) Expenditures     1,648,92       OTHER FINANCING SOURCES (USES)     3710       Sasuance of Bonds     3711       Premium on Sale of Bonds     891       Proceeds of Lease-Purchase Agreements     3750       Premium on Lease-Purchase Agreements     3733       Discount on Lease-Purchase Agreements     3730       Loass Recoveries     3740       Proceeds of Forward Supply Contract     3760       Proceeds from Special Facility Construction Account     3770       Face Value of Refunding Bonds     3715       Premium on Refunding Bonds     3792       Discount on Refunding Bonds     892       Refunding Lease-Purchase Agreements     3755       Premium on Refunding Lease-Purchase Agreements     3794       Discount on Refunding Lease-Purchase Agreements     3794       Discount on Refunding Lease-Purchase Agreements     3794       Discount on Refunding Lease-Purchase Agreements     3794       Discount on Refunding Lease-Purchase Agreements     3			125.
Facilities Acquisition and Construction     7420     290,89       Charter School Local Capital Improvement     7430     7440       Charter School Capital Outlay Sales Tax     7440     7440       Other Capital Outlay Sales Tax     7440     305,6'       Cotal Expenditures     305,6'     305,6'       States Obficiency) of Revenues Over (Under) Expenditures     1,648,9'       OTHER FINANCING SOURCES (USES)     ssuance of Bonds     3710       Premium on Sale of Bonds     891     9'       Proceeds of Lease-Purchase Agreements     3770     9'       Precount on Lease-Purchase Agreements     3740     9'       Proceeds of Forward Supply Contract     3760     9'       Proceeds from Special Facility Construction Account     3770     9'       Preaium on Refunding Bonds     3792     9'       Discount on Refunding Bonds     892     8'       Premium on Refunding Bonds     3794     9'       Preavents to Refunding Lease-Purchase Agreements     3794     9'       Preavents to Refunding Bonds     892     8'       Premium on Refunding Bonds     894     9'       Payments to Refunding Lease-Purchase Agreements     3794     9'       Discount on Refunding Lease-Purchase Agreements     894     9'       Payments to Refunding Lease-Purchase Agreem		791	0.
Charter School Local Capital Improvement     7430       Charter School Capital Outlay Sales Tax     7440       Other Capital Outlay Sales Tax     7440       Other Capital Outlay     9300       Fortal Expenditures     305.6       Excess (Deficiency) of Revenues Over (Under) Expenditures     1.648,9       Orthal Expenditures     1.648,9       Other Capital Outlay     701       Premium on Sale of Bonds     3710       Premium on Sale of Bonds     891       Proceeds of Lease-Purchase Agreements     3750       Premium on Lease-Purchase Agreements     3730       Joiscount on Lease-Purchase Agreements     893       Joans     3740       Proceeds of Forward Supply Contract     3760       Preemium on Refunding Bonds     3715       Premium on Refunding Bonds     3792       Discount on Refunding Bonds     3792       Discount on Refunding Bonds     892       Refunding Lease-Purchase Agreements     3794       Discount on Refunding Lease-Purchase Agreements     894       Payments to Refunding Escrow Agent (Function 929)     760       Iransfers In     3600       Iransfers In		7420	200.007
Charter School Capital Outlay Sales Tax     7440       Other Capital Outlay     9300       Fotal Expenditures     305,6'       Excess (Deficiency) of Revenues Over (Under) Expenditures     1,648,9'       OTHER FINANCING SOURCES (USES)     3710       ssuance of Bonds     3791       Discount on Sale of Bonds     891       Premium on Sale of Bonds     891       Proceeds of Lease-Purchase Agreements     3730       Discount on Lease-Purchase Agreements     893       Loans     3720       Sale of Capital Assets     3730       Loss Recoveries     3740       Proceeds from Special Facility Construction Account     3770       Free Thium on Refunding Bonds     3792       Discount on Refunding Bonds     3792       Discount on Refunding Bonds     3792       Discount on Refunding Bonds     3792       Discount on Refunding Bonds     892       Refunding Lease-Purchase Agreements     3794       Discount on Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements			290,897.
Other Capital Outlay     9300       Total Expenditures     305.6'       Excess (Deficiency) of Revenues Over (Under) Expenditures     1,648,9'       OTHER FINANCING SOURCES (USES)     1       issuance of Bonds     3710       Premium on Sale of Bonds     3791       Discount on Sale of Bonds     891       Proceeds of Lease-Purchase Agreements     3750       Premium on Lease-Purchase Agreements     3730       Sale of Capital Assets     3730       Loans     3740       Proceeds of Forward Supply Contract     3760       Preceeds from Special Facility Construction Account     3770       Face Value of Refunding Bonds     3792       Discount on Refunding Bonds     3792       Discount on Refunding Bonds     3792       Discount on Refunding Lease-Purchase Agreements     3794       Discount on Refunding Lease-Purchase Agreements     3794       Premium on Refunding Lease-Purchase Agreements     3794       Discount on Refunding Lease-Purchase Agreements     3794       Discount on Refunding Lease-Purchase Agreements     3794       Discount on Refunding Lease-Purchase Agreements     894       Payments to Refunding Escrow Agent (Function 9299)     760       Transfers Out     9700     (265,7'       SPECIAL ITEMS     265,7'       EXTRAORDINARY			0.0
Fotal Expenditures     305,6'       Excess (Deficiency) of Revenues Over (Under) Expenditures     1,648,9'       OTHER FINANCING SOURCES (USES)     3710       Premium on Sale of Bonds     3711       Premium on Sale of Bonds     3791       Discount on Sale of Bonds     891       Proceeds of Lease-Purchase Agreements     3750       Premium on Lease-Purchase Agreements     3793       Discount on Lease-Purchase Agreements     3730       Loans     3740       Sale of Capital Assets     3730       Loss Recoveries     3740       Proceeds for Special Facility Construction Account     3770       Face Value of Refunding Bonds     3792       Discount on Refunding Bonds     3792       Discount on Refunding Bonds     892       Refunding Lease-Purchase Agreements     3755       Premium on Refunding Lease-Purchase Agreements     3794       Discount on Refunding Escrow Agent (Function 9299)     760       Fransfers In     3600       Fransfer			0.
Excess (Deficiency) of Revenues Over (Under) Expenditures     1,648,93       OTHER FINANCING SOURCES (USES)     3710       issuance of Bonds     3711       Discount on Sale of Bonds     891       Premium on Sale of Bonds     891       Discount on Sale of Bonds     891       Premium on Lease-Purchase Agreements     3730       Discout on Lease-Purchase Agreements     893       Loans     3720       Sale of Capital Assets     3730       Loss Recoveries     3740       Proceeds for Special Facility Construction Account     3770       race Value of Refunding Bonds     3715       Premium on Refunding Bonds     3792       Discout on Refunding Bonds     892       Refunding Lease-Purchase Agreements     3755       Premium on Refunding Bonds     894       Payments to Refunding Escrow Agent (Function 9299)     760       Iransfers In     3600       Ira			305,671.
Premium on Sale of Bonds     3791       Discount on Sale of Bonds     891       Proceeds of Lease-Purchase Agreements     3750       Premium on Lease-Purchase Agreements     3793       Discount on Lease-Purchase Agreements     893       Loans     3720       Sale of Capital Assets     3730       Loss Recoveries     3740       Proceeds of Forward Supply Contract     3760       Proceeds from Special Facility Construction Account     3770       Frace Value of Refunding Bonds     3792       Discount on Refunding Bonds     3792       Discount on Refunding Bonds     3792       Discount on Refunding Bonds     3794       Discount on Refunding Bonds     892       Refunding Lease-Purchase Agreements     3755       Premium on Refunding Lease-Purchase Agreements     3794       Discount on Refunding Escrow Agent (Function 9299)     760       Irransfers In     3600       Irransfers Nut     9700       (265,7)     (265,7)       SPECIAL ITEMS     265,7       EXTRAORDINARY ITEMS     1,383,11	Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		1,648,932.
Discount on Sale of Bonds     891       Proceeds of Lease-Purchase Agreements     3750       Premium on Lease-Purchase Agreements     3793       Discount on Lease-Purchase Agreements     893       Loans     3720       Sale of Capital Assets     3730       Loss Recoveries     3740       Proceeds of Forward Supply Contract     3760       Proceeds of Forward Supply Contract     3770       Face Value of Refunding Bonds     3715       Premium on Refunding Bonds     3792       Discount on Refunding Bonds     892       Refunding Lease-Purchase Agreements     3755       Premium on Refunding Lease-Purchase Agreements     3794       Discount on Refunding Lease-Purchase Agreements     894       Payments to Refunding Escrow Agent (Function 9299)     760       Transfers In     3600       Transfers Out     9700       Cast,7'     Gettal TEMS       EXTRAORDINARY ITEMS     (265,7'       Net Change in Fund Balances     1,383,1'			0.
Proceeds of Lease-Purchase Agreements     3750       Premium on Lease-Purchase Agreements     3793       Discount on Lease-Purchase Agreements     893       coans     3720       Sale of Capital Assets     3730       coss Recoveries     3740       Proceeds of Forward Supply Contract     3760       Proceeds from Special Facility Construction Account     3770       "ace Value of Refunding Bonds     3715       Premium on Refunding Bonds     3755       Premium on Refunding Bonds     892       Refunding Lease-Purchase Agreements     3794       Discount on Refunding Escrow Agent (Function 9299)     760       Fransfers In     3600       Transfers Out     9700       Castor (Uses)     (265,7)       PRECIAL ITEMS     1,383,11		_	0.
Premium on Lease-Purchase Agreements     3793       Discount on Lease-Purchase Agreements     893       Loans     3720       Sale of Capital Assets     3730       Loss Recoveries     3740       Proceeds from Special Facility Construction Account     3770       Preceeds from Special Facility Construction Account     3710       Preceeds from Special Facility Construction Account     3770       Preceeds from Special Facility Construction Account     3715       Premium on Refunding Bonds     3715       Premium on Refunding Bonds     3792       Discount on Refunding Lease-Purchase Agreements     3755       Premium on Refunding Lease-Purchase Agreements     3794       Discourt on Refunding Lease-Purchase Agreements     894       Payments to Refunding Escrow Agent (Function 9299)     760       Fransfers Out     9700     (265,7)       SPECIAL ITEMS     262,71     265,75       EXTRAORDINARY ITEMS     1,383,12			0.
Discount on Lease-Purchase Agreements     893       _oans     3720       Sale of Capital Assets     3730       _ooss Recoveries     3740       Proceeds of Forward Supply Contract     3760       Proceeds from Special Facility Construction Account     3770       Frace Value of Refunding Bonds     3715       Premium on Refunding Bonds     892       Refunding Lease-Purchase Agreements     3755       Premium on Refunding Escrow Agent (Function 9299)     760       Fransfers In     3600       Fransfers Sout     9700       Cast, Cluses     (265,7)       SPECIAL ITEMS     375       EXTRAORDINARY ITEMS     1,383,11	× ·		0.
Joans     3720       Jale of Capital Assets     3730       Joss Recoveries     3740       Proceeds of Forward Supply Contract     3760       Proceeds from Special Facility Construction Account     3770       'ace Value of Refunding Bonds     3715       Premium on Refunding Bonds     3792       Discourt on Refunding Bonds     892       Refunding Lease-Purchase Agreements     3755       Premium on Refunding Lease-Purchase Agreements     3794       Discourt on Refunding Lease-Purchase Agreements     894       ayments to Refunding Lease-Purchase Agreements     894       Transfers In     3600       Transfers Out     9700       (265,7'     (265,7')       SPECIAL ITEMS     (265,7')       SEXTRAORDINARY ITEMS     1,383,1';			0.
Sale of Capital Assets     3730       .oss Recoveries     3740       Proceeds of Forward Supply Contract     3760       Proceeds from Special Facility Construction Account     3770       Face Value of Refunding Bonds     3715       Premium on Refunding Bonds     3792       Discount on Refunding Bonds     892       Refunding Lease-Purchase Agreements     3755       Premium on Refunding Lease-Purchase Agreements     3794       Discount on Refunding Escrow Agent (Function 9299)     760       Transfers In Transfers Out     9700       (265,7')     (265,7')       SPECIAL ITEMS     2XTRAORDINARY ITEMS       Net Change in Fund Balances     1,383,1';			0.
Proceeds of Forward Supply Contract     3760       Proceeds from Special Facility Construction Account     3770       Free Value of Refunding Bonds     3715       Premium on Refunding Bonds     3792       Discout on Refunding Bonds     892       Refunding Lease-Purchase Agreements     3755       Premium on Refunding Lease-Purchase Agreements     894       Discout on Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements <td< td=""><td>Sale of Capital Assets</td><td></td><td>0.</td></td<>	Sale of Capital Assets		0.
Proceeds from Special Facility Construction Account     3770       'ace Value of Refunding Bonds     3715       Premium on Refunding Bonds     3792       Discount on Refunding Bonds     892       Refunding Lease-Purchase Agreements     3755       Premium on Refunding Lease-Purchase Agreements     3794       Discount on Refunding Lease-Purchase Agreements     894       Payments to Refunding Lease-Purchase Agreements     894       'ayments to Refunding Lease-Purchase Agreements     9700       'ctal Other Financing Sources (Uses)			0.
Face Value of Refunding Bonds     3715       Premium on Refunding Bonds     3792       Discount on Refunding Bonds     892       Refunding Lease-Purchase Agreements     3755       Premium on Refunding Lease-Purchase Agreements     3794       Discount on Refunding Lease-Purchase Agreements     3794       Discount on Refunding Lease-Purchase Agreements     894       Payments to Refunding Escrow Agent (Function 9299)     760       Fransfers In     3600       Transfers Out     9700       (265,7')     Cotal Other Financing Sources (Uses)       SEXTRAORDINARY ITEMS     1,383,1:			0.
Premium on Refunding Bonds     3792       Discount on Refunding Bonds     892       Refunding Lease-Purchase Agreements     3755       Premium on Refunding Lease-Purchase Agreements     3794       Discount on Refunding Lease-Purchase Agreements     894       Payments to Refunding Excrow Agent (Function 9299)     760       Transfers In     3600       Fransfers Out     9700       Oral Other Financing Sources (Uses)     (265,7'       SPECIAL ITEMS     2XTRAORDINARY ITEMS       Net Change in Fund Balances     1,383,1:			0.
Discount on Refunding Bonds     892       Refunding Lease-Purchase Agreements     3755       Premium on Refunding Lease-Purchase Agreements     3794       Discount on Refunding Lease-Purchase Agreements     894       Payments to Refunding Escrow Agent (Function 9299)     760       Fransfers In     3600       Fransfers Out     9700       Cotal Other Financing Sources (Uses)     (265,7'       SPECIAL ITEMS     2       SXTRAORDINARY ITEMS     1,383,1'			0.
Refunding Lease-Purchase Agreements     3755       Premium on Refunding Lease-Purchase Agreements     3794       Discount on Refunding Lease-Purchase Agreements     894       ayments to Refunding Escrow Agent (Function 9299)     760       Fransfers In     3600       Transfers Out     9700       Cotal Other Financing Sources (Uses)     (265,7'       PECIAL ITEMS     2       XTRAORDINARY ITEMS     1,383,1'			0.
Premium on Refunding Lease-Purchase Agreements     3794       Discount on Refunding Lease-Purchase Agreements     894       Payments to Refunding Escrow Agent (Function 9299)     760       Fransfers In     3600       Transfers Out     9700       (265,7')     500       SPECIAL ITEMS     23000       EXTRAORDINARY ITEMS     1,383,11			0.
Payments to Refunding Escrow Agent (Function 9299)     760       Transfers In     3600       Fransfers Out     9700       (265,7'     (265,7')       SPECIAL ITEMS     (265,7')       EXTRAORDINARY ITEMS     1,383,1'			0.
Transfers In     3600       Transfers Out     9700       Cotal Other Financing Sources (Uses)     (265,7'       SPECIAL ITEMS     2265,7'       EXTRAORDINARY ITEMS     1,383,1'       Net Change in Fund Balances     1,383,1'	Discount on Refunding Lease-Purchase Agreements		0.
Fransfers Out     9700     (265,7'       Fotal Other Financing Sources (Uses)     (265,7'       SPECIAL ITEMS     2000       EXTRAORDINARY ITEMS     1,383,1'       Net Change in Fund Balances     1,383,1'			0.
Fotal Other Financing Sources (Uses)     (265,7'       SPECIAL ITEMS     225,7'       EXTRAORDINARY ITEMS     1,383,1'       Net Change in Fund Balances     1,383,1'			0.
SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances 1,383,1:		9700	(265,774.
Net Change in Fund Balances 1,383,1:			(203,774.
	EXTRAORDINARY ITEMS		0.
	Net Change in Fund Balances	1 1	1,383,157.
		2800	638,334.
Adjustments to Fund Balances         2891         65,72           Fund Balances, June 30, 2022         2700         2,087,2	Adjustments to Fund Balances	2891	65,723.

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

# DISTRICT SCHOOL BOARD OF BRADFORD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2022

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
REVENUES	2100	0.00	0.00
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00 2,050,260.71
State Sources	3300	0.00	230,725.97
Local Sources:			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	0.00	0.00
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 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	1,751,295.13
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service Impact Fees	345X 3496	0.00	0.00
Other Local Revenue	5490	0.00	2,022,674.47
Total Local Sources	3400	0.00	3,773,969.60
Total Revenues		0.00	6,054,956.28
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	6500	0.00	0.00
Board General Administration	7100 7200	0.00 0.00	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	1,572,774.67
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	1,977,984.16
Debt Service: (Function 9200)			
Redemption of Principal	710 720	0.00	8,358.22
Interest Dues and Fees	720	0.00	6,290.64 125.31
Other Debt Service	791	0.00	0.00
Capital Outlay:			
Facilities Acquisition and Construction	7420	0.00	290,897.77
Charter School Local Capital Improvement	7430 9300	0.00	0.00
Other Capital Outlay Total Expenditures	9300	0.00	0.00 3,856,430.77
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	2,198,525.51
OTHER FINANCING SOURCES (USES)			<i>. </i>
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
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 3760	0.00	0.00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00
Transfers In	3600	0.00	0.00
Transfers Out	9700	0.00	(265,774.55)
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	(265,774.55)
EXTRAORDINARY ITEMS		0.00	0.00
Nat Changa in Fund Belange		0.00	0.00 1,932,750.96
Net Change in Fund Balances Fund Balances, July 1, 2021	2800	0.00	1,932,750.96
Adjustments to Fund Balances	2800	0.00	1,192,201.60
Fund Balances, June 30, 2022	2700	0.00	4,474,162.28

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

				Private-Purpose Trust Fund	
	Account	Smith Scholarship Fund	Sellars Scholarship Fund	Name	Total Private-Purpose Trus
	Number	821	823	85X	Funds
ASSETS					
Cash and Cash Equivalents	1110	14,696.80	14,824.33	0.00	29,521.13
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		14,696.80	14,824.33	0.00	29,521.13
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 Pavable	2120	0.00	1,000.00	0.00	1,000.00
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	1,000.00	0.00	1,000.00
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	14,696.80	13,824.33	0.00	28,521.13
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position	2700	14.696.80	13,824.33	0.00	28,521.13

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

#### DISTRICT SCHOOL BOARD OF BRADFORD COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PRIVATE-PURPOSE TRUST FUNDS For the Fiscal Year Ended June 30, 2022

				Private-Purpose Trust Fund	
	Account	Smith Scholarship Fund	Sellars Scholarship Fund	Name	Total Private-Purpose Trust
	Number	821	823	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	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	1,000.00	0.00	1,000.00
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	1,000.00	0.00	1,000.00
Change In Net Position		0.00	(1,000.00)	0.00	(1,000.00)
Net position-beginning	2885	14,696.80	14,824.33	0.00	29,521.13
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	14,696.80	13,824.33	0.00	28,521.13

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

### FLORIDA DEPARTMENT OF EDUCATION REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348) DISTRICT SCHOOL BOARD OF BRADFORD COUNTY For the Fiscal Year Ended June 30, 2022

Email completed form to: OFFRSubmissions@fldoe.org

or Mail completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400

### PAGE NUMBER FDOE

Exhibit K-1	Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund
Exhibit K-2	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Food Services
Exhibit K-3	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Other Federal Programs
Exhibit K-4	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Federal Education Stabilization Fund
Exhibit K-5	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous
Exhibit K-6	Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Debt Service Funds
Exhibit K-7	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Capital Projects Funds
Exhibit K-8	Statement of Revenues, Expenditures and Changes in Fund Balance - Permanent Funds
Exhibit K-9	Combining Statement of Revenues, Expenses and Changes in Fund Net Position - Enterprise Funds
Exhibit K-10	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds
Exhibit K-11	Combining Statement of Changes in Assets, Liabilities and Fiduciary Net Position - School Internal Funds
Exhibit K-12	Schedule of Long-Term Liabilities
Exhibit K-13	Schedule of Categorical Programs – Report of Expenditures and Available Funds
Exhibit K-14	Schedule of Selected Subobject Expenditures, Categorical Flexible Spending – General Fund Expenditures and Other Data Collection
Exhibit K-15	Supplemental Schedule - Voluntary Prekindergarten (VPK) Program, General Fund Expenditures
Exhibit K-16	Schedule 3, School Program Cost Report, General/Special Revenue Funds (Illustration only)
Exhibit K-17	Schedule 4, District Aggregate Program Cost Report, General/Special Revenue Funds (Illustration only)
Exhibit K-18	Schedule 5, Supplementary Schedule of Expenditures of Federal Awards

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2022, 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 12, 2022.

. Signature of District School Superintendent

P

9/13/22-Signature Date

INDEX:

### **DISTRICT SCHOOL BOARD OF BRADFORD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND** For the Fiscal Year Ended June 30, 2022

For the Fiscal Year Ended June 30, 2022	Account	Fund 100
REVENUES	Number	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	84,181.72
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	84,181.72
Federal Through State and Local: Medicaid	2202	04 516 76
National Forest Funds	3202 3255	94,516.76
		120 742 42
Federal Through Local	3280	129,743.43
Miscellaneous Federal Through State	3299	84,414.00
Total Federal Through State and Local State:	3200	308,674.19
Florida Education Finance Program (FEFP)	3310	14,344,877.00
Workforce Development	3315	966,583.00
Workforce Development Workforce Development Capitalization Incentive Grant	3316	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Workforce Education Performance Incentives	3317	45,000.00
Adults with Disabilities	3318	10,000.00
CO&DS Withheld for Administrative Expenditure	3323	1,662.21
Diagnostic and Learning Resources Centers	3335	1,002.21
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00
State Forest Funds	3342	223,230.00
State Forest Funds State License Tax	3342	16,715.61
District Discretionary Lottery Funds	3343	10,/13.01
Categorical Programs:	3344	
Class Size Reduction Operating Funds	3355	2,753,234.00
Florida School Recognition Funds	3361	2,700,20 1100
Voluntary Prekindergarten Program	3371	195,007.90
Preschool Projects	3372	282,783.71
Other State:	3372	202,705.71
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	6,910.64
Total State	3300	18,836,024.07
Local:		- 0,00 0,0
District School Taxes	3411	5,152,225.93
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	59,987.00
Interest on Investments	3431	11,012.78
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	100.00
Interest Income - Leases	3445	
Student Fees:		
Adult General Education Course Fees	3461	2,720.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	160,233.14
Continuing Workforce Education Course Fees	3463	17,040.00
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	14,930.40
Other Student Fees	3469	90.00
Other Fees:		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	2,058.66
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	59,100.43
Receipt of Federal Indirect Cost Rate	3494	71,281.34
Other Miscellaneous Local Sources	3495	558,258.43
Refunds of Prior Year's Expenditures	3497	404,016.85
Collections for Lost, Damaged and Sold Textbooks	3498	414.06
Receipt of Food Service Indirect Costs	3499	
Total Local	3400	6,513,469.02
Total Revenues	3000	25,742,349.00

	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:									
Instruction	5000	8,748,762.45	2,688,289.53	194,685.34	6,824.49	309,393.80	12,642.17	398,312.04	12,358,909.82
Student Support Services	6100	864,440.54	256,868.83	125,617.29		2,669.86	170.30	6,495.00	1,256,261.82
Instructional Media Services	6200	130,951.44	45,011.11	5,117.00		1,602.54	9,160.65		191,842.74
Instruction and Curriculum Development Services	6300	404,378.77	92,133.87	2,598.70		3,605.64		875.00	503,591.9
Instructional Staff Training Services	6400	113,833.20	29,634.84	23,679.34		1,311.23		3,564.05	172,022.6
Instruction-Related Technology	6500			2,988.20			678,877.84		681,866.04
Board	7100	153,098.21	98,264.91	160,788.41		88.00		21,895.72	434,135.2
General Administration	7200	189,214.52	87,322.24	34,163.16		1,775.47	1,019.37	11,604.00	325,098.7
School Administration	7300	1,401,229.25	390,552.73	1,814.06		13,111.98	2,577.91	1,978.60	1,811,264.5
Facilities Acquisition and Construction	7410					72.00	49,270.13		49,342.1
Fiscal Services	7500	255,340.77	66,961.57	49,889.17		696.69	968.03	477.16	374,333.3
Food Services	7600								0.0
Central Services	7700	212,567.04	58,936.42	73,687.08		23,391.38	409.52	4,770.27	373,761.7
Student Transportation Services	7800	948,534.26	339,567.09	96,928.85	272,747.48	126,225.51	3,813.81	17,365.47	1,805,182.4
Operation of Plant	7900	422,961.81	183,608.42	1,123,007.64	820,109.46	82,995.67	2,990.44	37,072.01	2,672,745.4
Maintenance of Plant	8100	385,812.64	109,204.27	314,059.25	4,101.08	32,271.53	1,340.40	3,521.71	850,310.8
Administrative Technology Services	8200	334,192.97	91,540.00	329,840.58		1,389.53	5,355.50		762,318.5
Community Services	9100	241,931.08	98,469.46	1,169.77		49,194.46	75.99	46,665.46	437,506.2
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.0
Other Capital Outlay	9300						24,395.14		24,395.14
Debt Service: (Function 9200)									
Redemption of Principal	710								0.0
Interest	720								0.0
Fotal Expenditures		14,807,248.95	4,636,365.29	2,540,033.84	1,103,782.51	649,795.29	793,067.20	554,596.49	25,084,889.5
Excess (Deficiency) of Revenues Over Expenditures									657,459.4

ESE 348

### DISTRICT SCHOOL BOARD OF BRADFORD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

# DISTRICT SCHOOL BOARD OF BRADFORD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND **CHANGES IN FUND BALANCE - GENERAL FUND (Continued)** For the Fiscal Year Ended June 30, 2022

For the Fiscal Year Ended June 30, 2022		Fund 100
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries		12 774 00
Loss Recoveries Transfers In:	3740	12,774.99
From Debt Service Funds	3620	
From Capital Projects Funds	3630	265,774.55
From Special Revenue Funds	3640	,
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	265,774.55
Transfers Out: (Function 9700)		,
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		278,549.54
Net Change In Fund Balance		936,008.97
Fund Balance, July 1, 2021	2800	4,301,256.45
Adjustments to Fund Balance	2891	(758,548.63)
Ending Fund Balance:		
Nonspendable Fund Balance	2710	75,510.56
Restricted Fund Balance	2720	1,808,307.29
Committed Fund Balance	2730	
Assigned Fund Balance	2740	48,440.35
Unassigned Fund Balance	2750	2,546,458.59
Total Fund Balances, June 30, 2022	2700	4,478,716.79

ESE 348

FUNDS - FOOD SERVICES		FDOE Page Fund 41
For the Fiscal Year Ended June 30, 2022 REVENUES	Account	runa 41
Federal :	Number	
Miscellaneous Federal Direct	3199	
Federal Through State and Local:	5177	
School Lunch Reimbursement	3261	1,572,346.3
School Breakfast Reimbursement	3262	468,331.4
Afterschool Snack Reimbursement	3263	9,583.0
Child Care Food Program	3264	
USDA-Donated Commodities	3265	
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,050,260.7
State:		
School Breakfast Supplement	3337	12,821.0
School Lunch Supplement	3338	14,596.0
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	27,417.0
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	
Student and Adult á la Carte Fees	3454	
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	887.3
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	887.3
Total Revenues	3000	2,078,565.0

p4

## DISTRICT SCHOOL BOARD OF BRADFORD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued) For the Fiscal Year Ended June 30, 2022

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	572,911.71
Employee Benefits	200	164,897.18
Purchased Services	300	15,864.24
Energy Services	400	3,843.24
Materials and Supplies	500	765,428.55
Capital Outlay	600	1,537.96
Other	700	48,291.79
Other Capital Outlay (Function 9300)	600	
Total Expenditures		1,572,774.67
Excess (Deficiency) of Revenues Over Expenditures		505,790.37
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		505,790.37
Fund Balance, July 1, 2021	2800	710,875.31
Adjustments to Fund Balance	2891	(16,890.27)
Ending Fund Balance:		
Nonspendable Fund Balance	2710	39,998.55
Restricted Fund Balance	2720	1,159,776.86
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2022	2700	1,199,775.41

# DISTRICT SCHOOL BOARD OF BRADFORD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2022

For the Fiscal Year Ended June 30, 2022		Fund 420
REVENUES	Account Number	
Federal Direct:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	239,913.87
Total Federal Direct	3100	239,913.87
Federal Through State and Local:		
Career and Technical Education	3201	122,779.58
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	901,105.93
Workforce Innovation and Opportunity Act:		,
Adult General Education	3221	92,410.39
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	1,180,441.20
Teacher and Principal Training and Recruiting - Title II, Part A	3225	127,827.26
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,424,564.36
State:		, ,
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	2,664,478.23

ESE 348

DISTRICT SCHOOL BOARD OF BRADFORD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued

	Account	100	200	300	400	500	600	700	Fund 42
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:		Salaries	Denema	Bervices	Services	and Suppries	Ounay	outr	
Instruction	5000	1,111,755.82	305,569.18	158,583.03		121,287.07	20,421.27	290,022.83	2,007,639.2
Student Support Services	6100	125,662.08	40,739.91	25,497.01		12,543.45	386.23		204,828.6
Instructional Media Services	6200	4,674.92	357.60				1,159.61		6,192.1
Instruction and Curriculum Development Services	6300	165,236.79	33,444.35	2,000.00		645.91		2,200.00	203,527.0
Instructional Staff Training Services	6400	80,107.12	15,785.82	91,325.17		3,221.46		6,729.15	197,168.7
Instruction-Related Technology	6500								0.0
Board	7100								0.0
General Administration	7200			634.00		1,500.00		9,442.76	11,576.7
School Administration	7300								0.0
Facilities Acquisition and Construction	7410								0.0
Fiscal Services	7500								0.0
Food Services	7600								0.0
Central Services	7700								0.0
Student Transportation Services	7800	4,552.34	769.46		480.00				5,801.8
Operation of Plant	7900	1,002101	707.10		100.00				0.0
Maintenance of Plant	8100								0.0
Administrative Technology Services	8200								0.0
Community Services	9100								0.0
Capital Outlay:	9100								0.0
Facilities Acquisition and Construction	7420								0.0
Other Capital Outlay	9300						27,743.89		27,743.8
Total Expenditures	· · · · · · · · · · · · · · · · · · ·	1,491,989.07	396,666.32	278,039.21	480.00	139,197.89	49,711.00	308,394.74	2,664,478.2
Excess (Deficiency) of Revenues over Expenditures									0.0
OTHER FINANCING SOURCES (USES)	Account								
and CHANGES IN FUND BALANCES	Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund									
From Permanent Funds	3650								
	3650								
From Internal Service Funds									
From Internal Service Funds From Enterprise Funds	3660								
From Enterprise Funds Total Transfers In	3660 3670	0.00							
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3660 3670 3690 3600	0.00							
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund	3660 3670 3690 3600 910	0.00							
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds	3660 3670 3690 3600 910 920	0.00							
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund	3660 3670 3690 3600 910 920 930	0.00							
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds	3660 3670 3690 3600 910 920	0.00							
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3660 3670 3690 3600 910 920 930	0.00							
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund	3660 3670 3690 910 920 930 950	0.00							
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3660 3670 3690 910 920 930 950 960	0.00							
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds	3660 3670 3690 910 920 930 950 950 960 970	0.00							
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds	3660 3670 3690 910 920 930 950 950 960 970 990								
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out	3660 3670 3690 910 920 930 950 950 960 970 990	0.00							
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses)	3660 3670 3690 910 920 930 950 950 960 970 990	0.00							
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2021 Adjustments to Fund Balance	3660 3670 3690 910 920 930 950 950 960 970 990 9700	0.00							
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2021 Adjustments to Fund Balance Ending Fund Balance:	3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891	0.00							
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Out Cotal Total Financing Sources (Uses) Net Change in Fund Balance Fund Balance Jending Fund Balance Ending Fund Balance Ending Fund Balance: Nonspendable Fund Balance	3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891           2710	0.00							
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2021 Adjustments to Fund Balance Ending Fund Balance:	3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891	0.00							
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Out Cotal Total Financing Sources (Uses) Net Change in Fund Balance Fund Balance Jending Fund Balance Ending Fund Balance Ending Fund Balance: Nonspendable Fund Balance	3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891           2710	0.00							
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, Uses Nonspendable Fund Balance Restricted Fund Balance Restricted Fund Balance	3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891           2710           2720	0.00							
From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Dertmanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2021 Adjustments to Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance Committed Fund Balance	3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891           2710           2720           2730	0.00							

### DISTRICT SCHOOL BOARD OF BRADFORD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND AMERICAN RESCUE PLAN (ARP) RELIEF FUND

For the Fiscal Year Ended June 30, 2022								DOE Page 8
REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Other CRRSA Act Relief Fund (Including GEER II) <b>444</b>	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
Federal Direct: Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local:								
Education Stabilization Funds - K-12	3271	282252.68	134146.69	1718903.75		1061892.36		3,197,195.48
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273		28811.93					28,811.93
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	282,252.68	162,958.62	1,718,903.75	0.00	1,061,892.36	0.00	3,226,007.41
Local:								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	282,252.68	162,958.62	1,718,903.75	0.00	1,061,892.36	0.00	3,226,007.41

ESE 348

Exhibit K-4

DISTRICT SCHOOL BOARD OF BRADFORD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) For the Fiscal Vere Field une 30. 2022

EVDENDITUDEC	Account	100	200	300 Durahasa d	400	500 Matariala	600 Consistel	700	Tat-1
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:		Salaries	Denems	Bervices	Bervices	and Suppries	Ounay	Onici	
Instruction	5000	14,456.28	2,656.25				9,981.10	220,623.00	247,716
Student Support Services	6100								0
Instructional Media Services	6200								0.
Instruction and Curriculum Development Services	6300								0
Instructional Staff Training Services	6400	15,840.00	1,553.77	5,652.03					23,045.
Instruction-Related Technology	6500	15,640.00	1,000.17	5,052.05					23,045
Board	7100								0
	7200								0
General Administration School Administration	7200								
Facilities Acquisition and Construction	7410								0
Fiscal Services	7500								0
Food Services	7600								(
Central Services	7700								0
Student Transportation Services	7800								0
Operation of Plant	7900						2,583.14		2,583
Maintenance of Plant	8100								(
Administrative Technology Services	8200								0
Community Services	9100								0
Capital Outlay:									
Facilities Acquisition and Construction	7420								0
Other Capital Outlay	9300						8,907.11		8,907
Fotal Expenditures		30,296.28	4,210.02	5,652.03	0.00	0.00	21,471.35	220,623.00	282,252
Excess (Deficiency) of Revenues over Expenditures									0
OTHER FINANCING SOURCES (USES)	Account								
and CHANGES IN FUND BALANCES	Number								
oans	3720								
ale of Capital Assets	3730								
loss Recoveries	3740								
Fransfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund									
F	3650								
From Permanent Funds	3650 3660								
	3660								
From Internal Service Funds	3660 3670								
From Internal Service Funds From Enterprise Funds	3660 3670 3690	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In	3660 3670	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3660 3670 3690 3600	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In <i>Transfers Out: (Function 9700)</i> To the General Fund	3660 3670 3690 3600 910	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In <i>Transfers Out: (Function 9700)</i> To the General Fund To Debt Service Funds	3660 3670 3690 3600 910 920	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In <i>Transfers Out: (Function 9700)</i> To the General Fund To Debt Service Funds To Capital Projects Funds	3660 3670 3690 3600 910 920 930	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In <i>Transfers Out: (Function 9700)</i> To the General Fund To Debt Service Funds To Capital Projects Funds Interfund	3660 3670 3690 3600 910 920 930 950	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3660 3670 3690 910 920 930 950 960	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Tansfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds	3660 3670 3690 910 920 930 950 950 960 970	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds	3660 3670 3690 910 920 930 950 950 960 970 990								
From Internal Service Funds From Enterprise Funds Total Transfers In Tansfers Dut: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out	3660 3670 3690 910 920 930 950 950 960 970	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Tansfers Dut: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Transfers Out	3660 3670 3690 910 920 930 950 950 960 970 990	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Tansfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Transfers Out Cotal Other Financing Sources (Uses) Extended Extend	3660 3670 3690 910 920 930 950 950 960 970 990 970	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Transfers Out Cotal Other Financing Sources (Uses) Cotal Balance und Balance, July 1, 2021	3660 3670 3690 910 920 930 950 950 960 970 990 9700 9700	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Tansfers In Tansfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Co Interprise Funds Co Internal Service (Uses) Co Internal Service (	3660 3670 3690 910 920 930 950 960 970 990 970	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Tansfers In Tansfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Transfers Out Cotal Other Financing Sources (Uses) Ket Change in Fund Balance und Balance, July 1, 2021 Adjustments to Fund Balance inding Fund Balance:	3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Tansfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Other Financing Sources (Uses) iet Change in Fund Balance und Balance July 1, 2021 djustments to Fund Balance Nonspendable Fund Balance	3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891           2710	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Tansfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Transfers Out Cotal Other Financing Sources (Uses) Cotal Other Financing Sources (Uses) Cotal Other Financing Sources (Uses) Cotal Malance, July 1, 2021 Cotange fund Balance Nonspendable Fund Balance Restricted Fund Balance	3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Tansfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out total Other Financing Sources (Uses) et Change in Fund Balance und Balance, July 1, 2021 djustments to Fund Balance Maing Fund Balance: Nonspendable Fund Balance Restricted Fund Balance	3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891           2710	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Tansfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Cotal Other Financing Sources (Uses) Cotal Other Financing Sources (Uses) Cotal Balance Und Balance Inding Fund Balance Nonspendable Fund Balance Committed Fund Balance	3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891           2710           2720	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In <i>Transfers Out: (Function 9700)</i> To the General Fund To Debt Service Funds To Capital Projects Funds	3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891           2710           2720           2730	0.00							

### DISTRICT SCHOOL BOARD OF BRADFORD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER) For the Fiscal Year Ended June 30, 2022

For the Fiscal Year Ended June 30, 2022		107							
EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	16,605.82	4,236.03			12,089.99	1,548.39	59,698.05	94,178.28
Student Support Services	6100			3,432.00					3,432.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	49,483.90	13,137.46						62,621.36
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100					137.95	689.03		826.98
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						1,900.00		1,900.00
Total Expenditures		66,089.72	17,373.49	3,432.00	0.00	12,227.94	4,137.42	59,698.05	162,958.62
									0.00
Excess (Deficiency) of Revenues over Expenditures									
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
OTHER FINANCING SOURCES (USES)									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Number								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loans	Number 3720								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loans Sale of Capital Assets	Number 3720 3730								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries	Number 3720 3730								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In:	Number           3720           3730           3740								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund	Number           3720           3730           3740           3610								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds	Number           3720           3730           3740           3610           3620								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds	Number           3720           3730           3740           3610           3620           3630								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund	Number           3720           3730           3740           3610           3620           3630           3650								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	Number           3720           3730           3740           3610           3620           3630           3650           3660								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	Number           3720           3730           3740           3610           3620           3630           3650           3660           3670								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds	Number           3720           3730           3740           3610           3620           3630           3650           3660           3670           3690								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In	Number           3720           3730           3740           3610           3620           3630           3650           3660           3670           3690								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700)	Number           3720           3730           3740           3610           3620           3650           3650           3660           3670           3690           3600								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Loans         Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Capital Projects Funds         Interfund         From Permanent Funds         From Internal Service Funds         From Internal Service Funds         Toron Transfers In         Total Transfers In         Transfers Out: (Function 9700)         To the General Fund	Number           3720           3730           3740           3610           3620           3630           3650           3660           3660           3690           3600           910								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Loans         Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Capital Projects Funds         Interfund         From Permanent Funds         From Internal Service Funds         From Internal Service Funds         Total Transfers In         Transfers In         Transfers In         Transfers In         Total Cansel Fund         To the General Fund         To Debt Service Funds	Number           3720           3730           3740           3610           3620           3630           3650           3660           3670           3690           3600           910           920								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Loans         Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Capital Projects Funds         Interfund         From Internal Service Funds         From Internal Service Funds         Total Transfers In:         Total Transfers In         Transfers Out: (Function 9700)         To the General Fund         To Debt Service Funds         To Capital Projects Funds	Number           3720           3730           3740           3610           3620           3630           3650           3660           3670           3690           3600           910           920           930								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES           Loans           Sale of Capital Assets           Loss Recoveries           Transfers In:           From General Fund           From Capital Projects Funds           Interfund           From Internal Service Funds           From Internal Service Funds           Total Transfers In           Total Transfers In           Totansfers In           To the General Fund           To beb Service Funds           To the General Fund           To Deb Service Funds           Interfund	Number           3720           3730           3740           3610           3620           3630           3650           3660           3670           3690           3600           910           920           930           950								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Loans         Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Debt Service Funds         From Capital Projects Funds         Interfund         From Internal Service Funds         From Internal Service Funds         Total Transfers In         Transfers Out: (Function 9700)         To bed Service Funds         To Debt Service Funds         To Capital Projects Funds         Interfund         To Capital Projects Funds         To Debt Service Funds         To Capital Fund         To Capital Funds         To Capital Fund         To Capital Funds         To Performanter Funds	Number           3720           3730           3740           3610           3620           3630           3650           3660           3660           3660           3660           3690           3600           910           920           930           950           960								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Loans         Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Capital Projects Funds         Interfund         From Netmanent Funds         From Internal Service Funds         Total Transfers In         Total Transfers In         To Laptal Projects Funds         To Debt Service Funds         To Debt Service Funds         To Debt Service Funds         To Capital Projects Funds         Interfund         To Debt Service Funds         To Laptal Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         Interfund         To Permanent Funds         Interfund	Number           3720           3730           3740           3610           3620           3630           3650           3660           3660           3660           3660           3690           3600           910           920           930           950           960           970								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Loans         Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Capital Projects Funds         Interfund         From Internal Service Funds         From Internal Service Funds         From Internal Service Funds         Total Transfers In         Total Transfers In         Total Transfers In         To beth Service Funds         To beth Service Funds         To beth Service Funds         To Logital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Debt Service Funds         To Debt Service Funds         To Deprimanent Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Enterprise Funds         To Enterprise Funds         To Enterprise Funds         To Enterprise Funds	Number           3720           3730           3730           3740           3610           3610           3620           3630           3650           3660           3660           3670           3690           3600           910           920           930           950           960           970           990								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Loans         Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Capital Projects Funds         Interfund         From Permanent Funds         From Internal Service Funds         From Internal Service Funds         Toron Permanent Funds         From Internal Service Funds         Total Transfers In         Total Transfers In         To the General Fund         To Debt Service Funds         To Lotten Fund         To Debt Service Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Interting Funds         <	Number           3720           3730           3730           3740           3610           3610           3620           3630           3650           3660           3660           3670           3690           3600           910           920           930           950           960           970           990	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Loans         Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Capital Projects Funds         Interfund         From Internal Service Funds         From Internal Service Funds         From Internal Service Funds         Total Transfers In         Total Transfers In         Total Transfers In         To beth Service Funds         To beth Service Funds         To beth Service Funds         To Logital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Debt Service Funds         To Debt Service Funds         To Deprimanent Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Enterprise Funds         To Enterprise Funds         To Enterprise Funds         To Enterprise Funds	Number           3720           3730           3730           3740           3610           3610           3620           3630           3650           3660           3660           3670           3690           3600           910           920           930           950           960           970           990	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Loans         Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Capital Projects Funds         Interfund         From Permanent Funds         From Internal Service Funds         Total Transfers In         To the General Fund         To abely Service Funds         Total Transfers In         To the General Fund         To Debt Service Funds         To Debt Service Funds         To abely Service Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internaffers Out         <	Number           3720           3730           3740           3610           3620           3630           3650           3660           3670           3690           3600           910           920           930           950           970           990           9700           2800	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Loans         Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Capital Projects Funds         Interfund         From Permanent Funds         From Internal Service Funds         From Internal Service Funds         Toron Service Funds         From Internal Service Funds         To the General Fund         To the General Fund         To Debt Service Funds         To Debt Service Funds         To Debt Service Funds         To Debt Service Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds	Number           3720           3730           3730           3740           3610           3620           3630           3650           3660           3660           3660           3660           3660           910           920           930           950           970           990           9700           9700	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Loans         Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Capital Projects Funds         Interfund         From Permanent Funds         From Interprise Funds         Total Transfers In         Total Transfers In         To Debt Service Funds         Total Transfers In         Total Transfers In         To Debt Service Funds         To Debt Service Funds         To Laptal Projects Funds         To Lapta Projects Funds         To Lapta Service Funds         To Debt Service Funds         To Debt Service Funds         To Capital Projects Funds         Interfund         To Permanent Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Interprise Funds         To Internal Service Funds	Number           3720           3730           3740           3610           3620           3630           3650           3660           3670           3690           3600           910           920           930           950           970           990           9700           2800	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES           Loans           Sale of Capital Assets           Loss Recoveries           Transfers In:           From General Fund           From Capital Projects Funds           Interfund           From Debt Service Funds           From Capital Projects Funds           From Internal Service Funds           From Internal Service Funds           From Internal Service Funds           Total Transfers In           Total Transfers In           To Debt Service Funds           To Capital Projects Funds           To Capital Projects Funds           To Capital Projects Funds           To Capital Projects Funds           To Capital Projects Funds           To Permanent Funds           To Permanent Funds           To Internal Service Funds           To Internal Service Funds           To Internal Service Funds           To Internal Service Funds           To Internal Service Funds           Total Transfers Out           Total Transfers Out           Total Other Financing Sources (Uses)           Ket Change in Fund Balance           Fund Balance, July 1, 2021           Adjustments to Fund Balance	Number           3720           3730           3730           3740           3610           3620           3630           3650           3650           3660           3670           3690           3600           910           920           930           950           960           970           990           2800           2891	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Number           3720           3730           3730           3740           3610           3610           3620           3630           3650           3660           3660           3690           3600           910           920           930           950           960           970           990           2800           2891           2710	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES           Loans           Sale of Capital Assets           Loss Recoveries           Transfers In:           From General Fund           From Capital Projects Funds           Interfund           From Capital Projects Funds           From Capital Projects Funds           From Debt Service Funds           From Internal Service Funds           From Internal Service Funds           Total Transfers In           Transfers Source (Funds)           Total Transfers In           Transfers In           To bebt Service Funds           To Logital Projects Funds           To Debt Service Funds           To Debt Service Funds           To Capital Projects Funds           To Capital Projects Funds           To Capital Projects Funds           To Internal Service Funds           To Internal Service Funds           To Internal Service Funds           To Internal Service Funds           To Internal Service Funds           To Internal Service Funds           To Internal Service Funds           To Internal Service Funds           To Internal Service Funds           Total Other Financing Sources (Uses)	Number           3720           3730           3730           3740           3610           3610           3620           3630           3650           3660           3690           3600           910           920           930           950           960           970           990           2800           2891           2710           2720	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Loans         Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Capital Projects Funds         Interfund         From Capital Projects Funds         From Capital Projects Funds         Interfund         From Internal Service Funds         From Internal Service Funds         Total Transfers In         Transfers In         To the General Fund         To Debt Service Funds         To the General Fund         To Debt Service Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Permanent Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Balance (Sees)         Net Change in Fund Balance         Fund Balance, July 1, 2021	Number           3720           3730           3740           3610           3640           3650           3660           3660           3660           3660           3660           3690           910           920           930           950           970           990           9700           2800           2891           2710           2730	0.00							

For the Fiscal Year Ended June 30, 2022	FORD BALANCE - SPI	ECIAL REVENUE FUNDS - ELEI	ALL TAKT AND SECONDARY	SCHOOL EMERGENCY RELIEF I					FDOE Page 11 Fund 443
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:									
Instruction	5000	659,113.21	161,843.52	144,923.70		16,941.36		383,094.55	1,365,916.34
Student Support Services	6100	137,456.36	38,626.26	617.67		432.02			177,132.31
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	13,609.66	3,593.15						17,202.81
Instructional Staff Training Services	6400							11,000.00	11,000.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	18,632.13	4,584.72					20,881.96	44,098.81
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900	63,839.97	15,634.22			1			79,474.19
Maintenance of Plant	8100					1	10,000.00		10,000.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:	9100								0.00
Facilities Acquisition and Construction	7420						14,079.29		14,079.29
Other Capital Outlay	9300								0.00
Total Expenditures		892,651.33	224,281.87	145,541.37	0.00	17,373.38	24,079.29	414,976.51	1,718,903.75
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)	Account				******				
and CHANGES IN FUND BALANCES	Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3630								
Intertunu	3650								
Intertund From Permanent Funds									
From Permanent Funds	3650								
From Permanent Funds From Internal Service Funds	3650 3660								
From Permanent Funds From Internal Service Funds From Enterprise Funds	3650 3660 3670 3690	0.00							
From Permanent Funds From Internal Service Funds	3650 3660 3670	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3650 3660 3670 3690	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3650 3660 3670 3690 3600	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund	3650 3660 3670 3690 3600 910	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds	3650 3660 3670 3690 3600 910 920	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3650 3660 3670 3690 3690 910 920 930	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund	3650 3660 3670 3690 3690 910 920 920 930 950	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3650 3660 3670 3690 3690 910 920 930 930 950 960	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds	3650 3660 3670 3690 910 920 930 950 960 970	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out	3650 3660 3670 3690 3600 910 920 930 950 950 960 970 990								
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses)	3650 3660 3670 3690 3600 910 920 930 950 950 960 970 990	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3650 3660 3670 3690 3600 910 920 930 950 950 960 970 990	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Total Chernal Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2021	3650 3660 3670 3690 910 920 930 950 950 950 960 970 9700 2800	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3650 3660 3670 3690 910 920 930 950 950 950 960 970 990 9700	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2021 Adjustments to Fund Balance	3650 3660 3670 3690 910 920 930 950 950 950 960 970 9700 2800	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Transfers In Transfers Out (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2021 Adjustments to Fund Balance Ending Fund Balance:	3650 3660 3670 3690 910 920 930 930 950 950 960 970 990 9700 2800 2891	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Ending Fund Balance: Nonspendable Fund Balance Restricted Fund Balance	3650           3660           3670           3690           3600           910           920           930           950           960           970           9700           2800           2801           2710           2720	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Total Transfers In To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Ending Fund Balance: Nonspendable Fund Balance	3650           3660           3670           3690           3600           910           920           930           950           960           970           9700           2800           2891           2710	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Fransfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance Committed Fund Balance	3650           3660           3670           3690           3690           910           920           930           950           960           970           970           970           2800           2891           2710           2730	0.00							

# DISTRICT SCHOOL BOARD OF BRADFORD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) For the Fiscal Year Ended June 30, 2022

### DISTRICT SCHOOL BOARD OF BRADFORD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II) For the Fiscal Year Ended June 30, 2022

Exhibit K-4
FDOE Page 12
Fund 444

For the Fiscal Year Ended June 30, 2022									Fund 444
EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased	400 Energy	500 Materials	600 Capital Outlay	700 Other	Totals
Current:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100	1	1			1			0.00
	8100								0.00
Administrative Technology Services Community Services	9100								0.00
Capital Outlay:	9100								0.00
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.00	0.00	0.00	0.00	) 0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)	Account				******				0.00
and CHANGES IN FUND BALANCES	Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)	5000	0.00	-						
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)	5700	0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2021	2800	0.00							
Adjustments to Fund Balance	2800								
Ending Fund Balance:									
Nonspendable Fund Balance Restricted Fund Balance	2710 2720		-						
Committed Fund Balance	2720	1	1						
	2730		1						
Assigned Fund Balance Unassigned Fund Balance									
Linassigned Fund Balance									
	2750		-						
Total Fund Balances, June 30, 2022		0.00							

For the Fiscal Year Ended June 30, 2022		ECIAL REVENUE FUNDS - ELEME							FDOE Page 1 Fund 44
EXPENDITURES	Account	100	200 Employee	300 Pumbacad	400 Enorgy	500 Matariala	600 Consistel	700	Totals
EATENDITOKES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:									
Instruction	5000	415,486.19	45,450.22	9,310.33		3,866.64	1,257.98	5,046.05	480,417.4
Student Support Services	6100	44,950.00	3,438.81						48,388.8
Instructional Media Services	6200	6,400.00	489.62						6,889.6
Instruction and Curriculum Development Services	6300	57,836.34	6,922.23						64,758.5
Instructional Staff Training Services	6400	4,550.00	348.09	550.00					5,448.0
Instruction-Related Technology	6500								0.0
Board	7100								0.0
General Administration	7200	1,850.00	141.53					39,948.14	41,939.6
School Administration	7300	44,100.00	3,373.78						47,473.7
Facilities Acquisition and Construction	7410						3,366.80		3,366.8
Fiscal Services	7500	7,400.00	566.12						7,966.1
Food Services	7600	57,350.00	4,387.43						61,737.4
Central Services	7700	7,400.00	566.12						7,966.1
Student Transportation Services	7800	75,164.08	6,003.60		9,877.50				91,045.1
Operation of Plant	7900	44,400.00	3,255.19	2,100.00					49,755.1
Maintenance of Plant	8100	16,650.00	1,273.77						17,923.7
Administrative Technology Services	8200	12,950.00	990.71						13,940.7
Community Services	9100	1,700.00	130.06						1,830.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						80,631.03		80,631.0
Other Capital Outlay	9300						30,414.00		30,414.0
Total Expenditures		798,186.61	77,337.28	11,960.33	9,877.50	3,866.64	115,669.81	44,994.19	1,061,892.3
Excess (Deficiency) of Revenues over Expenditures									0.0
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720	1							
Sale of Capital Assets	3730								
Loss Recoveries	3730 3740								
Loss Recoveries Transfers In:	3740								
Loss Recoveries Transfers In: From General Fund	3740 3610								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds	3740 3610 3620								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds	3740 3610 3620 3630								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund	3740 3610 3620 3630 3650								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	3740 3610 3620 3630 3650 3660								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	3740 3610 3620 3630 3650 3660 3670								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds	3740 3610 3620 3630 3650 3660 3660 3670 3690								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In	3740 3610 3620 3630 3650 3660 3670	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700)	3740 3610 3620 3650 3660 3660 3660 3600	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund	3740 3610 3620 3650 3660 3660 3660 3660 3660 910								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds	3740 3610 3620 3650 3660 3660 3660 3690 3600 910 920								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3740 3610 3620 3650 3650 3660 3660 3660 3600 910 920 930								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Permanent Funds From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund	3740 3610 3620 3630 3650 3660 3660 3660 3690 3690 3600 910 920 930 950								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Permanent Funds	3740 3610 3620 3650 3650 3660 3660 3690 3690 910 920 930 950 960								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds	3740 3610 3620 3650 3660 3660 3660 3600 910 920 930 950 960 970								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds Trom Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	3740 3610 3620 3650 3660 3660 3660 3600 910 920 920 950 960 970 990								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Interprise Funds Transfers In Transfers Out: Clause Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds	3740 3610 3620 3650 3660 3660 3660 3600 910 920 930 950 960 970								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	3740 3610 3620 3650 3660 3660 3660 3600 910 920 920 950 960 970 990	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Capital Projects Funds Interfund From Internal Service Funds Total Transfers In Transfers In To Debt Service Funds Interfund To Debt Service Funds Interfund To Debt Service Funds Interfund To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses)	3740 3610 3620 3650 3660 3660 3670 3660 910 920 930 950 950 950 970 970								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2021	3740 3610 3620 3650 3660 3660 3660 3660 910 920 930 950 950 950 950 950 9700 9700 9700	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out: Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3740 3610 3620 3650 3660 3660 3670 3660 910 920 930 950 950 950 970 970	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Applies Funds From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds To Lapter Service Funds To Lapter Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Out Total Debt Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Ending Fund Balance:	3740 3610 3620 3650 3660 3660 3660 3600 910 920 930 950 960 970 990 9700 2800 2891	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Lapta Projects Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance: Nonspendable Fund Balance	3740 3610 3620 3650 3660 3660 3660 3600 910 920 930 950 960 970 970 9700 2800 2891 2710	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Action Provide Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Out Consent Surger (Uses) Net Change in Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance	3740 3610 3620 3650 3660 3660 3660 910 920 930 950 960 970 970 9700 2800 2891 2710 2720	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Interprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Capital Projects Funds To Capital Projects Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Service Funds Restricted Fund Balance	3740 3610 3620 3650 3660 3660 3660 910 920 930 950 950 950 950 970 970 970 970 970 2800 2891 2710 2720 2730	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Action Debt Service Funds Interfund From Internal Service Funds Trom Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds Total Transfers Out Total Transfers Out Change in Fund Balance Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance	3740 3610 3620 3650 3660 3660 3660 910 920 930 950 960 970 970 970 920 930 950 960 970 970 920 970 920 920 920 920 920 920 920 92	0.00							

# DISTRICT SCHOOL BOARD OF BRADFORD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) For the Fiscal Vace field une 30, 2022

DISTRICT SCHOOL BOARD OF BRADFORD COUNTY									Exhibit K-4
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND B For the Fiscal Year Ended June 30, 2022	BALANCE - SPI	ECIAL REVENUE FUNDS - OTH	IER ARP ACT RELIEF FUND						FDOE Page 14 Fund 446
EXPENDITURES	Account	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	Totals
EALENDITURES	Number	Salaries	Employee Benefits	Services	Services	and Supplies	Outlay	Other	Totals
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	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)	Account								
and CHANGES IN FUND BALANCES	Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds									
From Enterprise Funds	3670								
Total Transfers In	3670	0.00							
Transfers Out: (Function 9700)	3670 3690 3600	0.00							
Transfers Out: (Function 9700) To the General Fund	3670 3690 3600 910	0.00							
Transfers Out: (Function 9700)	3670 3690 3600 910 920	0.00							
Transfers Out: (Function 9700) To the General Fund	3670 3690 3600 910	0.00							
Transfers Out: (Function 9700) To the General Fund To Debt Service Funds	3670 3690 3600 910 920	0.00							
Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3670 3690 3600 910 920 930	0.00							
Transfers Out:       (Function 9700)         To the General Fund	3670 3690 3600 910 920 930 950	0.00							
Transfers Out:       (Function 9700)         To the General Fund	3670 3690 3600 910 920 930 950 950 960	0.00							
Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds	3670 3690 3600 910 920 930 950 950 960 970	0.00							
Transfers Out:       (Function 9700)         To the General Fund	3670 3690 910 920 930 950 950 960 970 990								
Transfers Out:       (Function 9700)         To the General Fund       To Debt Service Funds         To Debt Service Funds       Interfund         To Permanent Funds       To         To Internal Service Funds       To         To Enterprise Funds       To         To Interfund       To         To Interfunds       To         Total Transfers Out       Total Other Financing Sources (Uses)	3670 3690 910 920 930 950 950 960 970 990	0.00							
Transfers Out:       (Function 9700)         To the General Fund	3670 3690 910 920 930 950 950 960 970 990	0.00							
Transfers Out:       (Function 9700)         To the General Fund	3670 3690 910 920 930 950 950 950 970 970 9700	0.00							
Transfers Out:       (Function 9700)         To the General Fund	3670 3690 910 920 930 950 950 960 970 970 970 9700	0.00							
Transfers Out:       (Function 9700)         To the General Fund	3670 3690 910 920 930 950 950 960 970 970 970 9700	0.00							
Transfers Out:       (Function 9700)         To the General Fund	3670 3690 910 920 930 950 950 960 970 970 9700 2800 2891	0.00							
Transfers Out:       (Function 9700)         To the General Fund       To Debt Service Funds         To Debt Service Funds       Interfund         To To Permanent Funds       To Internal Service Funds         To Internal Service Funds       To Enterprise Funds         To Enterprise Funds       Total Transfers Out         Total Transfers Out       Total Other Financing Sources (Uses)         Net Change in Fund Balance       Fund Balance, July 1, 2021         Fund Balance       Ending Fund Balance         Ending Fund Balance       Ending Fund Balance	3670 3690 910 920 930 950 950 960 970 990 9700 2800 2891 2710	0.00							
Transfers Out:       (Function 9700)         To the General Fund       To Debt Service Funds         To Debt Service Funds       Interfund         To Formanent Funds       To         To Internal Service Funds       To         To Enterprise Funds       To         To Internal Service Funds       To         Total Transfers Out       Total Other Financing Sources (Uses)         Net Change in Fund Balance       Fund Balance, July 1, 2021         Adjustments to Fund Balance       Ending Fund Balance         Ending Fund Balance       Ending Fund Balance         Rending Fund Balance       Ending Fund Balance         Restricted Fund Balance       Ending Fund Balance	3670 3690 910 920 930 950 950 960 970 990 9700 2800 2800 2891 2710 2720	0.00							
Transfers Out:       (Function 9700)         To the General Fund	3670 3690 910 920 930 950 950 960 970 970 9700 2800 2891 2710 2720 2730	0.00							

# DISTRICT SCHOOL BOARD OF BRADFORD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND For the Fiscal Year Ended June 30, 2022

p15 DISTRICT SCHOOL BOARD OF BRADFORD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS For the Fiscal Year Ended June 30, 2022

2700

1,187,171.80

For the Fiscal Year Ended June 30, 2022									Fund 4
REVENUES	Account Number								
Federal Through State and Local:	Number								
Federal Through Local	3280								
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200	0.00							
State:		0.00							
Other Miscellaneous State Revenues	3399								
Interest on Investments	3431								
Gain on Sale of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495	2,021,787.14							
Total Local	3400	2,021,787.14							
otal Revenues	3000	2,021,787.14 100	200	300	400	500	600	700	
EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
urrent:		Guidres	Delicitio	bernets	burnes	and Suppres	Outlay	out	
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100							1,977,984.16	1,977,984.16
'apital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	1,977,984.16	1,977,984.16
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	Account				<u>x</u>				43,802.98
and CHANGES IN FUND BALANCES	Number								
loss Recoveries	3740								
Fransfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3000								
From Enterprise Funds	3670								
	3670 3690	0.00							
Total Transfers In	3670	0.00							
Total Transfers In iransfers Out: (Function 9700)	3670 3690	0.00							
Total Transfers In	3670 3690 3600	0.00							
Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds	3670 3690 3600 910	0.00							
Total Transfers In ransfers Ott: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds	3670 3690 3600 910 920	0.00							
Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds	3670 3690 3600 910 920 930	0.00							
Total Transfers In ransfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3670 3690 3600 910 920 930 950	0.00							
Tetal Transfers In transfers Ott: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds	3670 3690 910 920 930 950 960	0.00							
Total Transfers In Transfers Ott: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds	3670 3690 910 920 930 950 960 970	0.00							
Total Transfers In transfers Ott: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Laterfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out	3670 3690 910 920 930 950 960 970 990								
Total Transfers In aranfers Ott: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out otal Other Financing Sources (Uses)	3670 3690 910 920 930 950 960 970 990	0.00							
Total Transfers In transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Total Transfers Out odul Other Financing Sources (Uses) iet Change in Fund Balance	3670 3690 910 920 930 950 960 970 990 9700	0.00 0.00 43,802.98							
Total Transfers In anafers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Permanent Funds To Enterprise Funds To Enterprise Funds Total Transfers Out otal Other Financing Sources (Uses) et Change in Fund Balance and Balance, July 1, 2021	3670 3690 910 920 930 950 950 960 970 970 970 970	0.00 0.00 43,802.98 0.00							
Total Transfers In Tansfers Ott: (Function 9700) To General Fund To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Other Financing Sources (Uses) et Change in Fund Balance und Balance, Judy 1, 2021 djustments Is Fund Balance	3670 3690 910 920 930 950 960 970 990 9700	0.00 0.00 43,802.98							
Tetal Transfers In transfers Out: (Function 9700) To General Fund To Debt Service Funds To Debt Service Funds To Debt Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out of Other Service Surves (Uses) (et Change in Fund Balance and Balance, Judy 1, 2021 digustments to Fund Balance funding Fund Balance	3670 3690 910 920 930 950 950 960 970 970 970 970 2800 2891	0.00 0.00 43,802.98 0.00							
Total Transfers In ansfer Nut: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out otal Other Financing Sources (Uses) et Change in Fund Balance ind Balance, July 1, 2021 djustments Is Fund Balance Mongre Fund Balance: Nonspendable Fund Balance	3670 3690 910 920 930 950 950 960 970 970 970 970	0.00 0.00 43,802.98 0.00							
Total Transfers In Tansfers Ott: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Detransfers Out To Internal Service Funds To Enterprise Funds Total Transfers Out atal Other Financing Sources (Uses) et Change in Fund Balance time Balance, 2014 djustments to Fund Balance Restricted Fund Balance	3670 3690 3600 910 920 930 950 950 950 950 970 970 970 970 970 970 2800 2891 2210	0,00 0,00 43,802.98 0,00 1,143,368.82							
Total Transfers In Total Transfers (IN Total Fund To Corenal Fund To Debt Service Funds To Debt Service Funds Interfund To Derrannent Funds To Internal Service Funds To Internal Service Funds Total Transfers Out of Other Funding Sources (Uses) et Change in Fund Balance anding Fund Balance Monspendible Fund Balance Restricted Fund Balance Committed Fund Balance Comm	3670 3690 3600 910 920 930 950 950 970 970 970 970 970 2800 2891 2710 2710 2730	0,00 0,00 43,802.98 0,00 1,143,368.82							
Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund	3670 3690 3600 910 920 930 950 950 950 970 970 970 970 970 2891 2891 2710 2720	0,00 0,00 43,802.98 0,00 1,143,368.82							

Total Fund Balances, June 30, 2022

r the Fiscal Year Ended June 30, 2022 REVENUES	Account	SBE/COBI Bonds	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds	Other Debt Service	ARRA Economic Stimulus Debt Service	Funds 2 Totals
ral:	Number	210	220	230	240	250	290	299	Totals
scellaneous Federal Direct	3199								0.0
fiscellaneous Federal Through State	3299								0.0
re: CO&DS Withheld for SBE/COBI Bonds	3322								0.0
SBE/COBI Bond Interest	3326								0.0
ales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.0
Other Miscellaneous State Revenues	3399								0.0
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
District Debt Service Taxes	3412								0.0
County Local Sales Tax	3418								0.0
School District Local Sales Tax	3419								0.0
Tax Redemptions	3421								0.0
ayment in Lieu of Taxes	3422								0.0
Excess Fees	3423 3431								0.0
Bain on Sale of Investments	3431 3432								0.0
let Increase (Decrease) in Fair Value of Investments	3433								0.0
iffs, Grants and Bequests	3440								0.0
Other Miscellaneous Local Sources	3495								0.0
mpact Fees	3496								0.0
Refunds of Prior Year's Expenditures	3497								0.0
Total Local Sources tal Revenues	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
EXPENDITURES	3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
bt Service (Function 9200)									
Redemption of Principal	710								0.0
Interest	720								0.0
Dues and Fees Other Debt Service	730 791								0.0
tal Expenditures	/91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
cess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
uance of Bonds	3710								0.0
emium on Sale of Bonds	3791								0.0
Discount on Sale of Bonds (Function 9299)	891								0.0
ceeds of Lease-Purchase Agreements	3750								0.0
mium on Lease-Purchase Agreements	3793 893								0.0
Discount on Lease-Purchase Agreements (Function 9299)	3720								0.0
acceeds of Forward Supply Contract	3760								0.0
ce Value of Refunding Bonds	3715								0.0
emium on Refunding Bonds	3792								0.0
Discount on Refunding Bonds (Function 9299)	892								0.0
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.0
funding Lease-Purchase Agreements	3755								0.0
mium on Refunding Lease-Purchase Agreements	3794 894								0.0
Discount on Refunding Lease-Purchase Agmnts (Function 9299) hayments to Refunded Lease-Purchase Escrow Agent (Function 9299)	894 762								0.0
insfers In:									0.1
From General Fund	3610								0.0
From Capital Projects Funds	3630								0.0
rom Special Revenue Funds	3640								0.0
nterfund	3650 3660								0.0
From Permanent Funds From Internal Service Funds	3660 3670								0.0
from Enterprise Funds	3670								0.0
otal Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
insfers Out: (Function 9700)									
'o General Fund	910								0.0
o Capital Projects Funds o Special Revenue Funds	930 940								0.0
o Special Revenue Funds nterfund	940 950								0.
o Permanent Funds	950								0.
o Internal Service Funds	970								0.0
o Enterprise Funds	990								0.0
otal Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
al Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
ad Balance, July 1, 2021	2800								0.0
ustments to Fund Balances ling Fund Balance:	2891	<u>├</u>							0.
	2710								0.0
ionspendable Fund Balance		1							
onspendable Fund Balance estricted Fund Balance	2720								0.
	2720 2730								
estricted Fund Balance									0.0 0.0 0.0 0.0

DISTRICT SCHOOL BOARD OF BRADFORD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS For the Fiscal Year Ended June 30, 2022

Exhibit K-7
FDOE Page 17
Funds 300

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370 380	t Fund Other Capital Projects <b>390</b>	ARRA Economic Stimulus Capital Projects 399	Totals
Federal:											
Miscellaneous Federal Direct	3199										0.0
Miscellaneous Federal Through State State:	3299										0.0
CO&DS Distributed	3321						109,151.7				109,151.7
Interest on Undistributed CO&DS	3321						798.6				798.6
Sales Tax Distributed CO&DS	3325						/98.60				/98.6
	3341										0.0
State Through Local	3380								93,358,5		93,358,5
Public Education Capital Outlay (PECO)									93,358.5	,	
Classrooms First Program	3392										0.0
SMART Schools Small County Assistance Program	3395										0.0
Class Size Reduction Capital Outlay	3396										0.0
Charter School Capital Outlay Funding	3397										0.0
Other Miscellaneous State Revenues	3399										0.0
Total State Sources Local:	3300	0.00	0.00	0.00	0.00	0	00 109,950.4	0.00	0.00 93,358.5	0.00	203,308.9
	3413							1,751,295.13			1,751,295.1
District Local Capital Improvement Tax County Local Sales Tax	3413							1,751,295.13			1,751,295.1
School District Local Sales Tax	3419										0.0
Tax Redemptions	3421										0.0
Payment in Lieu of Taxes	3422										0.0
Excess Fees	3423										0.0
Interest on Investments	3431										0.0
Gain on Sale of Investments	3432										0.0
Net Increase (Decrease) in Fair Value of Investments	3433										0.0
Gifts, Grants and Bequests	3440										0.0
Other Miscellaneous Local Sources	3495										0.0
Impact Fees	3496										0.0
Refunds of Prior Year's Expenditures	3497										0.0
Total Local Sources	3400	0.00	0.00	0.00	0.00	0	.00 0.00	1,751,295.13	0.00 0.0	0.00	1,751,295.1
Total Revenues	3000	0.00	0.00	0.00	0.00	0	00 109,950.4	1,751,295.13	0.00 93,358.5	0.00	1,954,604.1
EXPENDITURES											
Capital Outlay: (Function 7400)											
Library Books	610										0.0
Audiovisual Materials	620										0.0
Buildings and Fixed Equipment	630				11,131,843.05						11,131,843.0
Furniture, Fixtures and Equipment	640							22,608.30			22,608.3
Motor Vehicles (Including Buses)	650										0.0
Land	660										0.0
Improvements Other Than Buildings	670							25,165.35	4,522.0		29,687.3
Remodeling and Renovations	680							215,084.12	23,518.0	)	238,602.1
Computer Software	690										0.0
Charter School Local Capital Improvement	793										0.0
Charter School Capital Outlay Sales Tax	795										0.0
Debt Service: (Function 9200)											
Redemption of Principal	710				584,692.53			8,358.22			593,050.7
Interest	720							6,290.64			6,290.6
Dues and Fees	730						125.3				125.3
Other Debt Service	791										0.0
Total Expenditures		0.00	0.00	0.00	11,716,535.58	0	00 125.3	277,506.63	0.00 28,040.0	0.00	12,022,207.5
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	(11,716,535.58	0	00 109,825.10	1,473,788.50	0.00 65,318.5	0.00	(10,067,603.4

ESE 348

DISTRICT SCHOOL	BOARD OF BRADFORD COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued) For the Ficeal Year Ended lune 30, 2022

For the Fiscal Year Ended June 30, 2022							-	-				Funds 300
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Capital Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770				8,978,063.00							8,978,063.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.0	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(265,774.5	5)			(265,774.55)
To Debt Service Funds	920											0.00
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00		0.00				0.0		(265,774.55)
Total Other Financing Sources (Uses)		0.00	0.00	0.00		0.00				0.0		8,712,288.45
Net Change in Fund Balances		0.00	0.00	0.00		0.00				65,318.5		(1,355,314.97)
Fund Balance, July 1, 2021	2800				11,450,087.51		442,972.19			(27,625.5)	0)	12,088,421.92
Adjustments to Fund Balances	2891				(8,731,377.00)			65,723.0	5			(8,665,653.95)
Ending Fund Balance: Nonspendable Fund Balance	2710											0.00
	2710				(10.7/0.07)		500 000 00	1 407 224 2		37.693.0		2,067,453.00
Restricted Fund Balance	2720				(19,762.07)		552,797.35	1,496,724.7	2	37,693.0	J	
Committed Fund Balance	2730				+		1					0.00
Assigned Fund Balance	2740				+		1					0.00
Unassigned Fund Balance	2750									AC		0.00
Total Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	(19,762.07)	0.00	552,797.35	1,496,724.7	2 0.00	37,693.0	0.00	2,067,453.00

ESE 348

Exhibit K-7 FDOE Page 18 Funds 300

DISTRICT SCHOOL BOARD OF BRADFORD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS For the Fiscal Year Ended June 30, 2022

For the Fiscal Teal Ended June 30, 2022									Fulla OOC
REVENUES	Account Number								
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
	3400								
Local Sources Total Revenues	3000	0.00							
1 otal Revenues		100	200	300	400	500	600	700	
EXPENDITURES	Account Number		Employee	Purchased	Energy	Materials	Capital		Totals
Comment.		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:	5000								0.00
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
	710								0.00
Debt Service: (Function 9200)									0.00
Debt Service: (Function 9200) Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures	710 720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES)	710 720 Account	0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	710 720 Account Number	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets	710 720 Account Number 3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries	710 720 Account Number	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In:	710 720 Account Number 3730 3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures COTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund	710 720 Account Number 3730 3740 3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds	710 720 Account Number 3730 3740 3610 3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From General Fund From Capital Projects Funds From Capital Projects Funds	710 720 Account Number 3730 3740 3610 3620 3630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Contemporation of Principal and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Projects Funds From Special Revenue Funds	710 720 Account Number 3730 3740 3610 3620 3630 3630 3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Projects Funds From Special Revenue Funds From Internal Service Funds	710 720 Account Number 3730 3740 3610 3620 3630 3630 3640 3670		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures COTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoverise Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Species Funds From Species Funds From Species Funds From Internal Service Funds From Internal Service Funds From Internal Service Funds From Internal Service Funds	710 720 Account Number 3730 3740 3610 3620 3630 3640 3660 36690		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Trom Special Revenue Funds Trom Special Revenue Funds Trom Special Revenue Funds Trom Internal Service Funds Trom Special Revenue Funds Trom Special Revenue Funds Trom Internal Service Funds Trom Internal Service Funds Trom Internal Service Funds Trom Special Revenue Funds Trom Internal Service Funds Trom Internal Service Funds	710 720 Account Number 3730 3740 3610 3620 3630 3630 3640 3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Transfers In: Transf	710 720 720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3600		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In: Total Transfers In: Total Transfers In: From General Fund Total Transfers In:	710 720 720 Account Number 3730 3740 3610 3620 3630 3630 3640 3670 3690 3600 910		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoverise Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds	710 720 Account Number 3730 3740 3610 3620 3630 3640 3640 3660 3660 3660 910 920		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures COTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoverise Transfers In: From General Fund From Debt Service Funds From Zapital Projects Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds Transfers In Transfers In Transfers In Transfers In To General Fund To Debt Service Funds To Capital Projects Funds	710 720 Account Number 3730 3740 3610 3620 3630 3640 3660 3660 3660 910 920 930		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From General Fund From Special Revenue Funds From Internal Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In Transfers In Transfers In Transfers In To Debt Service Funds To Debt Service Funds To Capital Projects Funds	710 720 720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 930		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Internal Service Funds From Enterprise Funds Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Prode Service Funds To Special Revenue Funds To Capital Prode Service Funds To Capital Prode Service Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds	710 720 720 Account Number 3730 3740 3610 3620 3630 3640 3660 3660 3690 3600 910 920 930 940 970		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In Totaler Sin To General Fund To Debt Service Funds To General Fund To Debt Service Funds To Special Revenue Funds To General Fund To Debt Service Funds To Special Revenue Funds To General Fund To Debt Service Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds	710 720 720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 930		0.00	0.00	0.00		0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Internal Service Funds From Enterprise Funds Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Prode Service Funds To Special Revenue Funds To Capital Prode Service Funds To Capital Prode Service Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds	710 720 720 Account Number 3730 3740 3610 3620 3630 3640 3660 3660 3690 3600 910 920 930 940 970		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In Totaler Sin To General Fund To Debt Service Funds To General Fund To Debt Service Funds To Special Revenue Funds To General Fund To Debt Service Funds To Special Revenue Funds To General Fund To Debt Service Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds	710 720 720 Account Number 3730 3740 3610 3620 3630 3630 3630 3640 3670 3690 3690 3690 3600 910 920 930 940 970 990			0.00	0.00			0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From General Fund From Special Revenue Funds From Special Revenue Funds Total Transfers In Transfers In Transfers In Transfers In Transfers In To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds To Externation To Special Revenue Funds To Internal Service Funds To Appenda Fund To Internal Service Funds To Appenda Fund To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Appenda Fund To Internal Service Funds To Appenda Fund To Internal Service Funds To Appenda Fund To Internal Service Funds To Appenda Fund To Ap	710 720 720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 920 930 940 970 9700			0.00	0.00	0.00	.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoverise Transfers In: From General Fund From Debt Service Funds From Debt Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Special Revenue Funds To Debt Service Funds To Debt Service Funds To Septial Fund To Internal Service Funds To al Transfers Out Total Other Financing Sources (Uses)	710 720 720 Account Number 3730 3740 3610 3620 3630 3630 3630 3640 3670 3690 3690 3690 3600 910 920 930 940 970 990	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Debt Service Funds From Internal Service Funds Total Transfers In: Total respect Inds To General Fund To Debt Service Funds To Special Revenue Funds To Internal Service Funds To Special Revenue Funds To Internal Service Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds Total Transfers Out Total Change in Fund Balance	710 720 720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 920 930 940 970 9700	0.00		0.00	0.00		0.00	0.00	0.00
Debt Service: (Function 9200)         Redemption of Principal         Interest         Total Expenditures         Excess (Deficiency) of Revenues Over Expenditures         OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Capital Projects Funds         From Capital Projects Funds         From Enterprise Funds         Total Transfers In:         To General Fund         To Debt Service Funds         To Special Revenue Funds         To Internal Service Funds	710           720           720           Account           Number           3730           3740           3610           3620           3630           3640           3660           910           920           930           940           970           990           9700           2800           2891	0.00		0.00	0.00	0.00		0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Experime Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Endim Fund Balance Total There Funds Balance Total There Funds Balance Total Fund Balance Total Funds Total Experime Funds Total Experime Funds Total Experime Funds Total Experime Funds Total Experime Funds Total Experime Funds Total Experime Funds Total Experime Funds Total Experime Funds Total Experime Fun	710           720           720           Account Number           3730           3740           3610           3620           3630           3640           3670           3690           3600           910           920           930           940           970           990           2800           2891           2710	0.00		0.00				0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) TO General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Laptient Pund To Debt Service Funds To Enterprise Funds To Enterprise Funds To Laptient Pund To Debt Service Funds To Enterprise Funds To Laptient Pund To Enterprise Funds To Laptient Punds To Internal Service Funds To Enterprise Funds To Hamacing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance	710           720           720           Account           Number           3730           3740           3610           3620           3630           3640           3660           3690           3600           910           920           930           940           970           990           9700           2800           2891           2710           2720	0.00		0.00	0.00			0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Experime Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Endim Fund Balance Total There Funds Balance Total There Funds Balance Total Fund Balance Total Funds Total Experime Funds Total Experime Funds Total Experime Funds Total Experime Funds Total Experime Funds Total Experime Funds Total Experime Funds Total Experime Funds Total Experime Funds Total Experime Fun	710           720           720           Account           Number           3730           3740           3610           3620           3630           3640           3670           3690           910           920           930           940           970           2800           2891           2710           2720           2730	0.00		0.00				0.00	0.00
Debt Service: (Function 9200)         Redemption of Principal         Interest         Total Expenditures         Excess (Deficiency) of Revenues Over Expenditures         OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Capital Projects Funds         From Special Revenue Funds         From Internal Service Funds         From Enterprise Funds         Total Transfers In         Transfers Fund         To Capital Revenue Funds         From Enterprise Funds         Total Transfers In         Total Transfers In         To Debt Service Funds         To Lobit Service Funds         To Capital Projects Funds         To Capital Projects Funds         To Special Revenue Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         Total Transfers Out         Total Other Financing Sources (Uses)         Net Change in Fund Balance         Fund Balance, July 1, 2021         Adjustments to Fund Balance         Ending Fund Balance:         Nonspendable	710           720           720           Account           Number           3730           3740           3610           3620           3630           3640           3660           3690           3600           910           920           930           940           970           990           9700           2800           2891           2710           2720	0.00		0.00	0.00			0.00	0.00
Debt Service: (Function 9200)         Redemption of Principal         Interest         Total Expenditures         Excess (Deficiency) of Revenues Over Expenditures         OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Capital Projects Funds         From Debt Service Funds         From Internal Service Funds         From Internal Service Funds         Total Transfers In         Total Service Funds         To General Fund         To General Fund         To Special Revenue Funds         To General Fund         To Capital Projects Funds         To Capital Projects Funds         To Logeth Service Funds         To Special Revenue Funds         To Internal Service Funds         To Special Revenue Funds         To Internal Service Funds         To Internal Serv	710           720           720           Account           Number           3730           3740           3610           3620           3630           3640           3670           3690           910           920           930           940           970           2800           2891           2710           2720           2730	0.00		0.00				0.00	0.00

Total Fund Balances, June 30, 2022

2700

0.00

DISTRICT SCHOOL BOARD OF BRADFORD COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2022

INCOME OR (LOSS)	Account	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	Totals
INCOME OR (LOSS)	Number	911	912	913	914	915	921	922	Totais
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								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)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and									
CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950						ļ		0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	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, 2021	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2022	2780								0.00

### DISTRICT SCHOOL BOARD OF BRADFORD COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2022

2896

2780

INCOME OR (LOSS)	Account Number	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Totals
OPERATING REVENUES	Number	711	712	713	714	715	731	791	
	3481								0.00
Charges for Services Charges for Sales	3481								0.00
Premium Revenue	3482								0.00
	3484 3489								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 OPERATING EXPENSES (Function 9900)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Other Depreciation and Amortization Expense	700								0.00
	/80	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)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								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 and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	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, 2021	2880								0.00

Exhibit K-10 FDOE Page 21 Funds 700

0.00

0.00

Adjustments to Net Position

Net Position, June 30, 2022

# DISTRICT SCHOOL BOARD OF BRADFORD COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION SCHOOL INTERNAL FUNDS

June 30, 2022

ASSETS	Account Number	Beginning Balance July 1, 2021	Additions	Deductions	Ending Balance June 30, 2022
Cash	1110				0.00
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	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
Internal Accounts Payable	2290				0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

ESE 348

Exhibit K-11

Fund 891

## DISTRICT SCHOOL BOARD OF BRADFORD COUNTY

# SCHEDULE OF LONG-TERM LIABILITIES June 30, 2022

	Account Number	Governmental Activities Total Balance [1] June 30, 2022	Business-Type Activities Total Balance [1] June 30, 2022	Total	Governmental Activities - Debt Principal Payments 2021-22	Governmental Activities - Principal Due Within One Year 2022-23	Governmental Activities - Debt Interest Payments 2021-22	Governmental Activities - Interest Due Within One Year 2022-23
Notes Payable	2310			0.00	591,922.72		1,128.03	
Obligations Under Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00				
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	1,408,732.94		1,408,732.94				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	645,611.00		645,611.00				
Net Pension Liability	2365	9,092,726.65		9,092,726.65				
Estimated PECO Advance Payable	2370	13,178,063.00		13,178,063.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		24,325,133.59	0.00	24,325,133.59	591,922.72	0.00	1,128.03	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2022, including discounts and premiums.

ESE 348

Exhibit K-12 FDOE Page 23 Fund 601

## DISTRICT SCHOOL BOARD OF BRADFORD COUNTY SCHEDULE OF CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS

For the Fiscal Year Ended June 30, 2022							FDOE Page 24
CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2021	Returned To FDOE	Revenues 2021-22	Expenditures 2021-22	Flexibility [1] 2021-22	Unexpended June 30, 2022
Class Size Reduction Operating Funds (3355)	94740			2,753,234.00	2,753,234.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	614,210.71		100,711.00	685,201.67		29,720.04
Florida School Recognition Funds (3361)	92040						0.00
Instructional Materials (FEFP Earmark) [2]	90880	0.00		270,731.00	109,589.29		161,141.71
Library Media (FEFP Earmark) [2]	90881	7,409.65		15,340.00	9,529.95		13,219.70
Mental Health Assistance (FEFP Earmark)	90280	121,009.21		212,276.00	174,716.83		158,568.38
Preschool Projects (3372)	97950	150,435.30		282,783.71	288,797.04		144,421.97
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	152,189.53		229,305.00	167,973.59		213,520.94
Safe Schools (FEFP Earmark) [4]	90803	48,339.71		402,640.00	409,749.96		41,229.75
Student Transportation (FEFP Earmark)	90830			675,773.00	675,773.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	1,820,252.23		884,452.00	1,651,542.43		1,053,161.80
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	0.00		52,316.00	52,316.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00		191,767.90	191,767.90		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	0.00		3,240.00	3,240.00		0.00

Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.
 Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
 Expenditures for designated low-performing elementary schools should be included in expenditures.

[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

ESE 348

## DISTRICT SCHOOL BOARD OF BRADFORD COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2022

			1			I DOL I uge 25
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:	2					
Public Utility Services Other than Energy - All Functions	380	182,022.13				182,022.13
Public Utility Services Other than Energy - Functions 7900 & 8100	380	180,870.13				180,870.13
Natural Gas - All Functions	411	9,582.78				9,582.78
Natural Gas - <i>Functions 7900 &amp; 8100</i>	411	9,582.78				9,582.78
Bottled Gas - All Functions	421	915.33	3,700.24			4,615.57
Bottled Gas - Functions 7900 & 8100	421					0.00
Electricity - All Functions	430	810,189.34				810,189.34
Electricity - Functions 7900 & 8100	430	810,189.34				810,189.34
Heating Oil - All Functions	440					0.00
Heating Oil - Functions 7900 & 8100	440					0.00
Gasoline - All Functions	450	115,821.18	143.00	480.00	9,877.50	126,321.68
Gasoline - <i>Functions 7900 &amp; 8100</i>	450	4,396.42				4,396.42
Diesel Fuel - All Functions	460	167,273.88				167,273.88
Diesel Fuel - <i>Functions 7900 &amp; 8100</i>	460	42.00				42.00
Other Energy Services - All Functions	490					0.00
Other Energy Services - Functions 7900 & 8100	490					0.00
Subtotal - Functions 7900 & 8100		1,005,080.67	0.00	0.00	0.00	1,005,080.67
Total - All Functions		1,285,804.64	3,843.24	480.00	9,877.50	1,300,005.38
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	109,786.37		480.00	9,877.50	120,143.87
Diesel Fuel	460	158,633.50				158,633.50
Oil and Grease	540	9,450.76				9,450.76
Total		277,870.63		480.00	9,877.50	288,228.13

		General Fund	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stablilization Fund	Capital Projects Funds	
	Subobject	100	420	440	3XX	Total
EXPENDITURES FOR SCHOOL BUSES						
AND SCHOOL BUS REPLACEMENTS:						
Buses	651					0.00

Exhibit K-14

FDOE Page 25

## DISTRICT SCHOOL BOARD OF BRADFORD COUNTY

## SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2022

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures: Technology-Related Professional and Technical Services	319					0.00
Technology-Related Repairs and Maintenance	359	2,988.20				2,988.20
Technology-Related Rentals	369	61,468.13	140,637.75	144,923.70		347,029.58
Telephone and Other Data Communication Services	379	62,782.75	344.52			63,127.27
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5X9	26,041.74	2,466.61	878.12		29,386.47
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	684,796.08	19,763.89	2,059.54		706,619.51
Technology-Related Noncapitalized Fixtures and Equipment	649	6,345.05				6,345.05
Noncapitalized Software	692					0.00
Miscellaneous Technology-Related	799					0.00
Total		844,421.95	163,212.77	147,861.36	0.00	1,155,496.08

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Capitalized Expenditures: Capitalized Computer Hardware and Technology-Related						
Infrastructure	643	8,906.00	23,217.89	8,907.11		41,031.00
Technology-Related Capitalized Fixtures and Equipment	648	5,415.67		26,414.00		31,829.67
Capitalized Software	691					0.00
Total		14,321.67	23,217.89	35,321.11	0.00	72,860.67

\* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

ESE 348

Exhibit K-14 FDOE Page 26

## DISTRICT SCHOOL BOARD OF BRADFORD COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2022						FDOE Page 27
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Professional and Technical Services:						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
Other Purchased Services:						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

Exhibit K-14

		Special Revenue Food Services
	Subobject	410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	88,450.35
Food	570	676,978.20
Donated Foods	580	

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	5,521,317.18	233,395.55	584,543.71	6,339,256.44
Basic Programs 101, 102 and 103 (Function 5100)	140			6,471.89	6,471.89
Basic Programs 101, 102 and 103 (Function 5100)	750	261,107.77			261,107.77
Total Basic Program Salaries		5,782,424.95	233,395.55	591,015.60	6,606,836.10
Other Programs 130 (ESOL) (Function 5100)	120	19,886.91	637.23		20,524.14
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	940.47			940.47
Total Other Program Salaries		20,827.38	637.23	0.00	21,464.61
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	1,295,314.52	64,711.73	27,650.00	1,387,676.25
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	27,560.78	13,056.98	5,046.05	45,663.81
Total ESE Program Salaries		1,322,875.30	77,768.71	32,696.05	1,433,340.06
Career Program 300 (Function 5300)	120	791,651.16	32,297.05	19,750.00	843,698.21
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	48,034.85		14,455.00	62,489.85
Total Career Program Salaries		839,686.01	32,297.05	34,205.00	906,188.06
TOTAL		7,965,813.64	344,098.54	657,916.65	8,967,828.83

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Textbooks (Function 5000)	520	142,024.85	9,044.51	16,941.36	168,010.72

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	8,502,363.00	1,841,729.00	981,582.00	11,325,674.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	4,231,689.00	1,076,742.00	698,900.00	6,007,331.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	618,514.00	159,310.00	82,925.00	860,749.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	607,504.00	150,964.00	67,554.00	826,022.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	517,837.00	1,857.00	26,130.00	545,824.00

DISTRICT SCHOOL BOARD OF BRADFORD COUNTY CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECT For the Fiscal Year Ended June 30, 2022	TION					Exhibit K-14 FDOE Page 28	
CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals	
. Instruction:		-					
Basic	5100					0.00	
Exceptional	5200					0.00	
Career Education	5300					0.00	
Adult General	5400					0.00	
Prekindergarten	5500					0.00	
Other Instruction	5900					0.00	
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	
II. School Safety:						0.00	
fotal Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00	
CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals	
Basic	5100					0.00	
Exceptional	5200					0.00	
Career Education	5300					0.00	
Adult General	5400					0.00	
Prekindergarten	5500					0.00	
Other Instruction	5900					0.00	
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	
I. School Safety:						0.00	
Fotal Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00	
· · ·				•	1		
<b>DISTRIBUTIONS TO CHARTER SCHOOLS</b> (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:				()			
General Fund	100						
Special Revenue Funds - Food Services	410						
Special Revenue Funds - Other Federal Programs	420						
Special Revenue Funds - Federal Education Stabilization Fund	440						
Capital Projects Funds	3XX						
Total Charter School Distributions		0.00	0.00	0.00	0.00	0.00	
LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount					
Expenditures:	Account Number						
General Fund	5900						
Special Revenue Funds - Other Federal Programs	5900						
Special Revenue Funds - Federal Education Stabilization Fund	5900						
Fotal	5900	0.00					
			- 	1	1		
MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting		Unexpended June 30, 2021	Earnings 2021-22	Expenditures 2021-22	Unexpended June 30, 2022		
Earnings, Expenditures and Carryforward Amounts: Expenditure Program or Activity:			94,516.76	94,516.76			
Exceptional Student Education				94,516.76			
School Nurses and Health Care Services				74,010.70			
Occupational Therapy, Physical Therapy and Other Therapy Services							
ESE Professional and Technical Services							
ESE Professional and Technical Services Gifted Student Education					1		
Staff Training and Curriculum Development							
Staff Training and Curriculum Development Medicaid Administration and Billing Services							
Student Services							
Consultants							
Other Total Expanditures				94,516.76			
Total Expenditures				94,316./6	l		
GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount					
Palanas Shoat Amount June 20, 2022							
Balance Sheet Amount, June 30, 2022							
Balance Sheet Amount, June 30, 2022 Total Assets and Deferred Outflows of Resources	100	5,214,571.84					

VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM For the Fiscal Year Ended June 30, 2022								Su	Exhibit K-1 FDOE Page 2 pplemental Schedule - Fund 10
		100	200	300	400	500	600	700	ppremental Schedule - Fund 10
VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:									
Prekindergarten	5500	32,177.72	9,949.01			198.53			42,325.26
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300	37,268.70	11,309.47			532.26			49,110.43
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900		216.15			5,136.26	68.00	2,824.93	8,245.34
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100	173,435.62	74,192.47	458.07		45,135.09	75.99	38,545.24	331,842.48
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		242,882.04	95,667.10	458.07	0.0	51,002.14	143.99	41,370.17	431,523.51

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

ESE 348

# DISTRICT SCHOOL BOARD OF BRADFORD COUNTY VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM For the Fiscal Year Ended June 30, 2022

# DISTRICT SCHOOL BOARD OF BRADFORD COUNTY, FLORIDA

# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR FISCAL YEAR ENDED JUNE 30, 2022

Exhibit K-18

DOE Page 32

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Pass - Through Entity Identifying Number	Total Expenditures	
Clustered				
Child Nutrition Cluster: United States Department of Agriculture: Florida Department of Agriculture and Consumer Services: School Breakfast Program	10.553	22002	\$ 482,927.41	
National School Lunch Program Summer Food Service Program for Children	10.555 10.559	22001, 22003 21006, 21007, 22006, 22007	1,594,750.30 18,673.74	
Total Child Nutrition Cluster			2,096,351.45	
Student Financial Assistance Cluster: United States Department of Education: Federal Pell Grant Program	84.063	N/A	239,913.87	
Special Education Cluster: United States Department of Education: Florida Department of Education				
Special Education - Grants to States	84.027	263	874,996.14	
Special Education - Grants to States (ARP) Special Education - Preschool Grants	84.027U 84.173	263 267	42,982.63 26,109.79	
Special Education - Preschool Grants (ARP)	84.173U	267	5,153.61	
Total Special Education Cluster			949,242.17	
Child Care and Development Fund Cluster United States Department of Health and Human Services: Early Learning Coalition of North Florida: Child Care and Development Block Grant	COVID-19, 93.575	None	28,811.93	
Not Clustered				
United States Department of Defense: Army Junior Reserve Officers Training Corps	12.UNK	N/A	84,181.72	
United States Department of Education:				
Education Stabilization Fund: Higher Education Emergency Relief Fund - Student Aid Portion Florida Department of Education:	84.425 COVID-19, 84.425E	N/A	220,623.00	
COVID-19 - Governor's Emergency Education Relief Fund	COVID-19, 84.425C	123	89,536.54	
COVID-19 - Elementary and Secondary Education Relief Fund	COVID-19, 84.425D	124	106,239.83	
CRRSA - ESSER II Fund	COVID-19, 84.425D	124	1,718,903.75	
American Rescue Plan - ESSER Total Education Stabilization Fund	COVID-19, 84.425U 84.425	121	<u>1,013,756.12</u> 3,149,059.24	
Florida Department of Education:				
Adult Education - Basic Grants to States	CFDA 8	191	92,410.39	
Title I Grants to Local Educational Agencies	84.010	212	1,005,535.31	
Career and Technical Education - Basic Grants to States Education for Homeless Children and Youth	84.048 84.196	161 127	122,779.58	
Rural Achievement Program	84.358	110	- 62,449.19	
Supporting Effective Instruction State Grants:	84.367	224	127,827.26	
Student Support and Academic Enrichment	84.424	241	112,456.70	
Total United States Department of Education			4,672,517.67	
United States Department of Health and Human Services: University of South Florida:				
Temporary Assistance for Needy Families	93.558	None	129,743.43	
Total Expenditures of Federal Awards			\$ 8,200,762.24	

The notes below are an integral part of this Schedule.

Notes: (1)	Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the
	Federal award activity of the Bradford County District School Board under programs of the Federal Government for
	the fiscal year ended June 30, 2022. The information in this Schedule is presented in accordance with the
	requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost
	Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a
	selected portion of the operations of the District, it is not intended to and does not present the financial position,
	changes in net position, or cash flows of the District.
(2)	Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
(3)	Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the
	Uniform Guidance.
(4)	Noncash Assistance – National School Lunch Program. Includes \$1,612,718.51 of donated food used during the
	fiscal year. Donated foods are valued at fair value as determined at the time of donation.