

Governmental Funds	Assets & Deferred Outflows of Resources Object Codes 9100-9399 & 9490-9499	Liabilities & Deferred Inflows of Resources Object Codes 9500-9650 & 9690-9699	Revenues Object Codes 8000-8799	Expenditures Object Codes 1000-7499	10% Criterion	5% Criterion for same element	Automatic Major Fund?
General Fund							
01 General Fund	656,278,864	188,332,778	1,268,003,978	1,208,902,665	n/a	n/a	Always
Special Revenue Funds							
08 Student Activity Special Revenue Fund	4,288,250	0	2,982,349	2,929,854			
09 Charter Schools Special Revenue Fund	0	0	0	0			
10 Special Education Pass-Through Fund	0	0	0	0			
11 Adult Education Fund	455,253	45	441,036	434,415			
12 Child Development Fund	42,158,318	16,627,908	63,223,622	48,024,197			
13 Cafeteria Special Revenue Fund	22,271,949	1,086,123	40,101,766	34,727,757			
14 Deferred Maintenance Fund	27,054,923	1,725,670	938,495	4,976,193			
15 Pupil Transportation Equipment Fund	0	0	0	0			
17 Special Reserve Fund for Other Than Capital Outlay Projects	0	0	0	0			
18 School Bus Emissions Reduction Fund	0	0	0	0			
19 Foundation Special Revenue Fund	0	0	0	0			
20 Special Reserve Fund for Postemployment Benefits	0	0	0	0			
Capital Project Funds							
21 Building Fund	313,603,481	13,502,690	15,150,705	56,511,389	Yes	Yes	Yes
25 Capital Facilities Fund	43,660,760	803,500	6,673,739	3,212,043			
30 State School Building Lease-Purchase Fund	995,801	17,457	33,531	233			
35 County School Facilities Fund	870,695	33,212	30,385,593	773,205			
40 Special Reserve Fund for Capital Outlay Projects	13,908,080	886,845	6,002,886	3,904,761			
49 Capital Project Fund for Blended Component Units	11,400,500	1,193,848	9,260,009	7,835,522			
Debt Service Funds							
51 Bond Interest and Redemption Fund	88,183,857	0	144,489,280	141,187,176			
52 Debt Service Fund for Blended Component Units	0	0	0	0			
53 Tax Override Fund	33,297	0	0	0			
56 Debt Service Fund	0	0	0	0			
Permanent Funds							
57 Foundation Permanent Fund	0	0	0	0			
Total Governmental Funds	1,225,164,028	224,210,076	1,587,686,989	1,513,419,410			

Unaudited Actuals
2023-24 Unaudited Actuals
Determination of Major Funds

10% of Total Governmental Funds		122,516,403	22,421,008	158,768,699	151,341,941			
Enterprise Funds		Assets & Deferred Outflows of Resources Object Codes 9100-9499	Liabilities & Deferred Inflows of Resources Object Codes 9500-9699	Revenues Object Codes 8000-8799	Expenses Object Codes 1000-7399	10% Criterion	5% Criterion	Automatic Major Fund?
	61 Cafeteria Enterprise Fund	0	0	0	0			
	62 Charter Schools Enterprise Fund	0	0	0	0			
	63 Other Enterprise Fund	1,910	200	696,861	696,861	Yes		
	Total Enterprise Funds	1,910	200	696,861	696,861			
10% of Total Enterprise Funds		191	20	69,686	69,686			
Total Governmental & Enterprise Funds		1,225,165,938	224,210,276	1,588,383,850	1,514,116,271			
5% of Total Gov'tl & Enterprise Funds		61,258,297	11,210,514	79,419,193	75,705,814			