ANNUAL FINANCIAL REPORT



BAY DISTRICT SCHOOLS

Fiscal Year 2021-2022

FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF <u>BAY</u> COUNTY For the Fiscal Year Ended June 30, <u>2022</u> OFFRSubmissions@fldoe.org 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

<u>Minimum</u>

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FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)
DISTRICT SCHOOL BOARD OF <u>BAY</u> COUNTY
For the Fiscal Year Ended June 30, <u>2022</u>

Email completed form to:
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Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
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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 8, 2022.

Signature of District School Superintendent

Signature Date

ESE 145

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MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management of the District School Board of Bay County has prepared the following discussion and analysis to (a) assist the reader in focusing on significant financial issues, (b) provide an overview and analysis of the District's financial activities, (c) identify changes in the District's financial position, (d) identify material deviations from the approved budget, and (e) highlight significant issues in individual funds.

Because the information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events and conditions, it should be considered in conjunction with the District's financial statements found on pages 2-80.

FINANCIAL HIGHLIGHTS

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

- The District's total net position increased by \$30,428,172 (or 11.08%). The increase is mainly due to the changes in pension liabilities. This change includes all Governmental Funds (General, Debt Service, Capital Projects and Special Revenue Funds).
- During the current year, General Fund expenditures exceeded revenues by \$1,897,246.72. Expenditures decreased by \$8,372,049.79 (or 3.40%). This may be compared to last year's results in which General Fund revenues exceeded expenditures by \$20,702684.98.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$25,941,724.35 or 10.92 percent of the general fund expenditures, compared to the previous year's unreserved fund balance of \$25,377,520.07 or 10.32 percent of the general fund expenditures.

NON-FINANCIAL EVENTS

For the first time in several years, the District didn't have any shut downs related to Hurricane Michael or from Covid-19.

The District continues to recover from Hurricane Michael through several construction projects. Oscar Patterson Academy is one of the schools that was closed after Hurricane Michael and has gone through extensive renovations. It is scheduled to reopen in August 2023.

The District opened a new elementary school, A Gary Walsingham Academy, to aid in the increase of students in Panama City Beach.

Sites for new schools are being planned as well as additions to existing facilities in order to handle the projected growth in students.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components:

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

In addition, this report presents certain required supplementary information, which includes management's discussion and analysis.

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 positions and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the Primary Government presented on the accrual basis of accounting. The statement of net positions provides information about the government's financial position, its assets and liabilities, using an economic resources measurement focus. The difference between the assets and liabilities, the net assets, is a measure of the financial health of the District. The statement of activities presents information about the change in the District's net assets, the results of operations, during the fiscal year. An increase or decrease in net assets is an indication of whether the District's financial health is improving or deteriorating.

The government-wide statements present the District's activities in two categories:

- Governmental activities This represents most of the District's services including its educational programs: basic, vocational, adult, and exceptional education. Support functions such as transportation and administration are also included. Local property taxes and the state's education finance program provide most of the resources that support these activities.
- Component units The District presents six separate legal entities in this report including the five charter schools and Bay Education Foundation. Although legally separate organizations, the component units are included in this report because they meet the criteria for inclusion provided by generally accepted accounting principles.

Over a period of time, changes in the District's net assets are an indication of improving or deteriorating financial condition. This information should be evaluated in conjunction with other non-financial factors, such as changes in the District's property tax base, student enrollment, and the condition of the District's capital assets including its school buildings and administrative facilities.

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 entity-wide perspective contained in the government-wide statements.

All of the District's funds may be classified within one of three broad categories:

- Governmental Funds Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental funds utilize a spendable financial resources measurement focus rather than the economic resources measurement focus found in the government-wide financial statements. This financial resource measurement focus allows the governmental fund statements to provide information on near-term inflows and outflows of spendable resources as well as balances of spendable resources available at the end of the fiscal year. Consequently, the governmental fund statements provide a detailed short-term view that may be used to evaluate the District's near-term financing requirements. This short-term view is useful when compared to the long-term view presented as governmental activities in the government-wide financial statements. To facilitate this comparison, both the governmental balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation of governmental funds to governmental Proprietary Funds Proprietary funds may be established to account for activities in which a fee is charged for services. One type of proprietary fund is maintained.
- Internal service funds are used to report activities that provide goods and services to support the District's other programs and functions through user charges.
- 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.

Government-Wide Financial Analysis

As noted earlier, net positions may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceed liabilities by \$305,191,960 at the close of the most recent fiscal year.

District School Board of Bay County, Florida's Net Assets													
	Govern Activ		Business-T Activities		Total								
	June 30, 2022	June 30, 2021	June 30, 2022 J	une 30, 2021	June 30, 2022	June 30, 2021							
Current and Other Assets	\$ 220,790,019	\$ 256,000,243	\$ 4,078,835 \$	4,078,835	\$ 224,868,854	\$ 260,079,078							
Deferred Outflows of Resources	52,418,538	50,624,348	393,461	393,461	52,811,999	51,017,809							
Capital Assets	353,114,328	323,243,200	14,916	17,426	353,129,244	323,260,626							
Total Assets	626,322,885	629,867,791	4,487,212	4,489,722	630,810,097	634,357,513							
Long-Term Liabilities	198,823,556	307,330,143	773,990	1,438,267	199,597,546	308,768,410							
Deferred Inflows of Resources	87,201,632	16,805,641	702,788	136,878	87,904,420	16,942,519							
Other Liabilities	35,105,737	30,995,275	358,805	184,604	35,464,542	31,179,879							
Total Liabilities	321,130,925	355,131,059	1,835,583	1,759,749	322,966,508	356,890,808							
Net Assets:													
Restricted	325,678,136	328,015,523	22,248	30,179	325,700,384	328,045,702							
Unrestricted	(20,486,176.00)	(53,278,791)	2,629,381	2,699,794	(17,856,795)	(50,578,997)							
Total Net Assets	\$ 305,191,960	\$ 274,736,732	\$ 2,651,629 \$	2,729,973	\$ 307,843,589	\$ 277,466,705							

By far the largest portion of the District's net positions reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The district uses these capital assets to educate the students of Bay County, Florida; consequently, these assets are not available for future spending. Although the District's assets are reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The key elements of the increase in the District's net assets for the year ending June 30, 2022, and June 30 2021, are as follows:

		Govern	mental <i>i</i> ties	ł		Business-T Activitie		2	Total			
		June 30, 2022		June 30, 2021		June 30, 2022		June 30, 2021	_	June 30, 2022	_	June 30
Revenues:												
Program Revenues												
Charge for Services	\$	5,524,375.79	\$	3,650,798.25	\$	1,981,712.25	\$	2,240,616.92	\$	7,506,088.04	\$	5,8
Operating Grants and Contributions	\$	12,007,158.71	\$	7,649,793.78					\$	12,007,158.71	\$	7,6
Capital Grants and Contributions	\$	927,552.84	\$	850,967.61					\$	927,552.84	\$	8
General Revenués:									\$	-	\$	
Property Taxes	\$	88,454,593.29	\$	81,645,630.88					\$	88,454,593.29	\$	81,6
Property Taxes, Levied for Capital	\$	30,522,633,93	\$	27,404,188.19					\$	30,522,633.93	\$	27,4
Local Sales Taxes	\$	31,871,764.55	\$	26,109,097,10					\$	31,871,764.55	\$	26,1
Florida Education Finance Program	ŝ	84,733,601.00	ŝ	80,726,458.00					\$	84,733,601.00	\$	80,72
Other contributions not restricted to	•		•						\$	-	\$	
specific programs	\$	123,371,299.33	\$	171,451,191.87					\$	123,371,299.33	\$	171,45
Unrestricted Interest Earnings	\$	426,239.38	Š	269,258.01	\$	10,613.22	\$	8,322.84	\$	436,852.60	\$	27
Miscellaneous	ŝ	(313,169,43)		(3,846,945.04)	•		÷	,	\$	(313, 169.43)	\$	(3,84
Special Items:	•		•						Ŝ	-	Ŝ	••••
Impairment of Buildings and Equipment	\$	-	\$	-					\$	-	\$	
	<u> </u>						_		_		_	
Total Revenues	\$	377,526,049.39	\$	395,910,438.65	\$	1,992,325.47	\$	2,248,939.76	\$	379,518,374.86	\$	398,15
Expenses:												
Instruction	\$	164,053,222.48	\$	171,439,190.16					\$	164,053,222.48	\$	171,4
Pupil Personnel Services	\$	16,393,496.42	\$	18,083,228.01					\$	16,393,496.42	\$	18,08
Instructional Media Services	\$	2,654,175.75	\$	2,398,095.05					\$	2,654,175.75	\$	2,3
Instruction and Curriculum Development	\$	6,447,062.51	\$	7,404,544.80					\$	6,447,062.51	\$	7,40
Instructional Staff Training Services	\$	2,819,791.83	\$	3,569,545.64					\$	2,819,791.83	\$	3,5
Instructional Related to Technology	\$	1,196,293.17	\$	177,941.49					\$	1,196,293.17	\$	17
Board of Education	\$	932,811,33	\$	1,090,905.77					\$	932,811.33	\$	1,0
General Administration	\$	2.229.225.81	\$	3,698,252.96					\$	2,229,225.81	\$	3,69
School Administration	\$	14,128,355.07	Ŝ	14,744,743,79					\$	14,128,355.07	\$	14,74
Facilities Acquisition & Construction	\$	4,382,130.98	Ŝ	5,534,635.26					\$	4,382,130,98	\$	5.5
Fiscal Services	\$	1.906.881.96	\$	1,954,807.32					\$	1,906,881.96	\$	1,9
Food Services	Ŝ	10, 198, 100, 54	Ŝ	8,996,797.70					\$	10,198,100.54	\$	8,9
Central Services	ŝ	35,315,695.93	ŝ	29.551,255.08					Ŝ	35,315,695.93	Ŝ	29,5
Pupil Transportation Services	ŝ	9.638.285.37	ŝ	8,747,945.04					Ŝ	9.638.285.37	Ś	8.7
Operation of Plant	\$	17,667,074.24	ŝ	19,392,802.47					Ŝ	17,667,074.24	Ŝ	19,3
Maintenance of Plant	\$	5,075,927.68	Ŝ	5,484,729.71					Ŝ	5,075,927,68	Ŝ	5,4
Administrative Technology Services	\$	3,427,341.27	ŝ	3,861,338.23					ŝ	3,427,341.27	ŝ	3.8
Community Services	ŝ	4,178,179.78	ŝ	2.698.208.18					ŝ	4,178,179,78	ŝ	2,6
Interest on Long-Term Debt	ŝ	3,016,735.96	ŝ	3.939.527.39					ŝ	3.016.735.96	ŝ	3.9
Depreciation - Unallocated	Š	23,057,566.06	Š	21,464,579.48					٠	0,010,100.00	٠	0,0
Beacon Learning Center	<u>\$</u>		<u>\$</u>		\$	1,411,765.27	\$	1,988,063.89	\$	1,411,765.27	\$	1,98
Total Expenses	\$	328,718,354.17	\$	334,233,073.53	\$	1,411,765.27	\$	1,988,063.89	\$	307,072,553.38	\$	314,75
Increase in Net Assets	- <u>-</u>		·		<u> </u>		Ť	.,,	÷	,,	÷	
Before Transfers	\$	48,807,695.22	\$	61,677,365.12	\$	580,560.20	\$	260,875.87	\$	72,445,821.48	\$	83,4
Transfers	\$	-	\$		\$		\$	-	\$		\$	
Increase in Net Assets	\$	48,807,695.22	\$	61,677,365.12	\$	580,560.20	\$	260,875.87	\$	72,445,821.48	\$	83,4
Net Assets, Beginning	\$	274,736,732.39	\$	238,072,782.02	\$	2,729,973.19	\$	2,469,097.32	<u> </u>	277,466,705.58	\$	240,5
	-D	214.130.132.39	-D					2.403.USL 3Z	- D	211,400,700,00	-D	240.0
Adjustment to Net Position (1)	\$	(18,352,467.29)		(25,013,414.75)			Ť		\$	(18,352,467.29)	\$	(25,01

The decrease in revenues of \$18,384,389.26 or 4.87 percent due mainly to the receipt of FEMA funds (including the Restart Grant) related to Hurricane Michael in 2021.

Instructional expenses represent 49.91% of total governmental expenses in the 2021-22 fiscal year. Instructional expenses decreased by \$7,369,193 or 4.30%, from the previous year due mainly to lower FTE/Staff and an increase in unfilled positions.

Governmental Funds Budgetary Highlights

The District's budgets are prepared and amendments made according to Florida law. The most significant budgeted fund is the General Fund.

In the General Fund actual revenues and other financing sources were \$2,306,601.86, more than the final budgeted amounts, while actual expenditures were \$69,294,633.40 less than the final budgeted amounts. Positive budget variances occurred in several functions, including instruction, Student Support Services, Facilities Acquisition and Construction, and Operations of the Plant. The ending fund balance exceeded the estimated fund balance contained in the final amended budget by \$71,381,340.78 due to revenue associated with the hurricane that has not been appropriated yet, loss of employees and the establishment of several reserve accounts designed to help the District offset expected revenue shortfalls.

Capital Assets and Debt Administration

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2022 amount to \$353,114,327.54 (net of accumulated depreciation). This investment in capital assets includes land, improvements other than building, buildings and fixed equipment, furniture, fixtures, and equipment, motor vehicles, construction in progress, and computer software.

Additional information on the District's capital assets can be found in note 4 to the financial statements.

Debt Administration

At June 30, 2022 the District had long-term debt outstanding of \$198,823,555.80. This amount was comprised of \$11,921,838 of compensated absences, \$14,517,452 in Estimated Insurance claims payable, \$1,053,000 in Sales Tax Revenue Anticipation Notes, \$5,000,000 in Community Disaster Loan, \$3,734,389 in OPEB liabilities, \$111,863,576 of certificates of participation, Notes, \$297,154.93 in Obligations under capital lease and \$64,953,598.00 in Pension Liability.

Additional information on the District's long-term debt can be found in note 5-9 to the financial statements.

Request for Information

This financial report is designed to provide a general overview of the Bay District School Board's finances. Questions concerning any of the information provided in the report or requests for additional financial information should be addressed to the Finance Officer, Bay District School Board, 1311 Balboa Avenue, Panama City, FL 32401.

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

	Primary Government				L			nponent Units				
	Account Number	Governmental Activities	Business-Type Activities	Total	Bay Haven Churter Schools	Palm Bay Education Group	Chautanqua Learn and Serve Charter	University Academy	Rising Leaders Academy Inc.	Total Nonmajor Component Units		
ASSETS Cash and Cash Equivalents	1110	48,453,273,57	1,941,300,13	50.394,573.70	17.688,031.44	2.540,407 99	553,933,55	2.003.055 50	891.052.11	1,105,372.10		
Investments	1160	137.935.999.28	2.748.281.32	140,684,280.60	0.00	0.00	0.08	0.00	0.00	1,259,670.78		
Taxes Receivable, Net Accougts Receivable, Net	1120	227,462.26	33,380.00	0.00	0.00	0.00		404.964.66	352,384.16	24,131.75		
Interest Receivable on Investments Due From Other Agencies	1170	11.937,764.06	125.00	0.00 11,937,889.06	733.321.22	0.00	9.09	0.00	0.00	0.00		
Due From Insurer	1180	11,257,164,86	12530	0.00	0.00	00,0	0.00	0,00	0.00	0.00		
Deposits Receivable	1210			0.00	0.00	45,220,70 0.00	0.00			0.00		
Cash with Fiscal/Service Agents	1114	17.749,368.25		17,749,368.25	0.00	0.00	0.00 80.0			0.00		
Section 1011.13, F.S. Loan Proceeds Leases Receivable	1425			0.00	0.00	0.00	0,00	0.00	9,00	0.00		
Inventory Prepaid Items	1150	1,185.155.72 3,300,995.95		1.185,155.72	10,452.20 134,141.42	746.00	0.00			0.00		
Long-Term Investments	1460			0.00	0,60	0.00	0,96	0.00	0.00	0.00		
Prepaid Insurance Costs Other Postemployment Benefits Asset	1430			0.00	0.00 0.00	0.00	0.00		0.00	0.00		
Pension Asset Capital Assets	1415			0.00	0,00	0.00	0,00	0.00	0.00	0.00		
Land	1310	20,138,937.58		20,138,937.58	0.00	0.00	0.00	0.00	0.00	0.00		
Land Improvements - Nondepreciable Construction in Progress	1315	79,907,153.94		79.907.153.94	0.09 59.553.59	0.00	0.00	00.0		\$1.0 0.00		
Nondepreciable Capital Assets	1220	100,046,091.52	0.00	100,046.091.52	59,553.59	0.00	0.00	0.00		0.00		
Improvements Other Than Buildings Less Accumulated Depreciation	1320 1329	21,302,917.06 (10,178.643.67)		21,302,917.06 (10,178,643.67)	0,00	0.00	0.00		9.00	0.00		
Buildings and Fixed Equipment Less Accumulated Depreciation	1330	<u>696,212,233,43</u> (471,161,478,28)		696,212,233.43 (471,161,478.28)	0.00	0.00	0.00	0.00		0.00		
Furniture, Fixtures and Equipment	1340	36,085,484.53	172.868.60	36,258,353.13	0.00	0.00	0,00	0.00	9,00	0.00		
Less Accumulated Depreciation Motor Vehicles	1349	(23,650,499,71) 16,238,794,20	(157,952.12) 16,367.00	(23,808,451.83) 16,255,161.20	0.00	0.00	0.00	0.00		0.00		
Less Accumulated Depreciation	1359	(12,151,631,95)	(16,367.00)	(12,167,998.95)	0,60	0.00	(0,00)	0.00	0.00	0.00		
Property Under Leases Less Accumulated Amortization	1370	4,640.925.27 (4.344.166.32)		4.640,925.27 (4,344,166.32)	0.00 0.00	0.00	0.00	0.00		0.00		
Audiovisual Materials Less Accumulated Depreciation	1381 1388			0.00	0,00	0.00	0.00	0.00	0.00	0.00		
Computer Software	1382	9,129,708.76		9,129,708.76	0.00	0.00	0.00	0.00	0.00	0.00		
Less Accumulated Amortization Depreciable Capital Assets, Net	1389	(9,055,407.30) 253,068,236.02	14,916,48	(9,055,407.30) 253,083,152.50	0.00	0.00	1.00	0.00		0.00		
Total Capital Assets		353,114,327.54	14,916,48	353,129,244.02	59,553.59	0.00	0.00	0.00	0.00	0.00		
Total Assets DEFERRED OUTFLOWS OF RESOURCES	+	573,904,346.63	4,738,002.93	578,642,349.56	18,656.012.85	3.985,860.69	682,610.72	2.465,598.99	1.252,436.27	2,389,174.63		
Accumulated Decrease in Fair Value of Hedging Derivatives Net Carrying Amount of Debt Refunding	1910	2 412 20(00		0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Pension	1940	2.442,296,00 49,426,156,00	403,621 (0)	49,829,777.00	0.00	00.0	00.6 00.0	0.90	0.06	0.00		
Other Postemployment Benefits Asset Retirement Obligation	1950	550,086.00	4,492.00	554,578.00	0.00	0.00	0.00 0 00	0.00	0.00	0.00		
Total Deferred Outflows of Resources	1,7.00	52,418,538,00	408.113.00	52.826,651.00	0.00	0.00	0.00	0.00	0.00	0.00		
LIABILITIES Cash Overdraft	2125			0.00	00,0	0,00	0,00	0.00	0.00	0.00		
Accrued Salaries and Benefits	2110			0,00	6,00	171.039.65	9.00	308,919,82	0.00	0.00		
Payroll Deductions and Withholdings Accounts Payable	2170 2120	<u>1,401,911.29</u> 6,991,271,63	1,758.04 90,468.54	1,403,669.33	0.00	622,627.69	9.00 66,078.03	0.00 89,678.53	58,273.20	0.00		
Sales Tax Payable Current Notes Payable	2260			0.00	0.00	0.00	(0,00)	0.00	0.00	0.60		
Accrued Interest Payable	2210			0.00	0.00	0.00	0,00 0.00	0.00	94.60	0.00		
Deposits Payable Due to Other Agencies	2220	232,212.90	_ · _ · _ ·	232,212.90	11,443.40	0.00	0.00	9,005.00	0.00	230,694.95		
Due to Fiscal Agent	2240			0.00	0.00	0.00	0.00	0.00	0.00	0,60		
Pension Liability Other Postemployment Benefits Liability	2115 2116			0.00	0(0) 00.0	0.00	0.00	0.00	0.00	0.00		
Matured Bonds Payable Matured Interest Payable	2180	8,764,500.00		8,704,500.00 1,798,411.64	0.00	0.00	0.00	0.60	0.00 9.00	0,00		
Construction Contracts Payable - Retained Percentage	2150	1.305.902.91		1,305,902.91	0.00	90.0	0.00	0.00	0.00	0.00		
Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2271 2272	14.517.452.58		14,517,452,58	0.00	0.00	0.00 0.00	0.06	0.00	0.00		
Estimated Liability for Arbitrage Rebate Uncarned Revenues	2280 2410			0.00	0.00	0.00	0.00	9.00	9.00	0.60		
Long-Term Liabilities;	2410	154,973.39	266,578,00	420,651.39	326,751.65	90.00	0.00	0.00	0.00	0.00		
Portion Due Within One Year: Notes Payable	2310	1.053,960.00		1,053,000.00	0.00	0.00	0.00	0.60	9.00	0.00		
Obligations Under Leases	2315	297,154.93		297,154.93	0.00	0.00	9.09	0.00	0.00	0.00		
Bonds Payable Liability for Compensated Absences	2320	2,438,557.79		2,438,557.79	0,90	00.0	0.00	00.0	00.6 00.0	0.00		
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2340	9.589,896.88		9,589,896.88	0.00	0.00	0.00	0.00	0.00	0.00		
Net Other Postemployment Benefits Obligation	2350 2360	10,165.60		<u> </u>	0.00	000	0,00	0.00	0.00	0.00		
Net Pension Liability Estimated PECO Advance Payable	2365 2370	176,807.00		176,807.00	0,00	0.90	08.6 00.0 00.0	0.00	0.00	9.00		
Other Long-Term Liabilities	2380			0.00	0.00	0.00	0.00	0.00	1).00	0.00 0.00		
Derivative Instrument Estimated Liability for Arbitrage Rebate	2390 2280	<u> </u>		0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Due Within One Year Portion Due After One Year:	[13,565,581.60	0.00	13,565,581.60	0.00	0.00	0.00	0.00	0.00	0.00		
Notes Payable	2310	5.000.000.32		5,000,000.32	9,00	0.00	0.00	0.00	0.00	0.00		
Obligations Under Leases Bonds Payable	2315			0.00	0.00	00.0 00.0	0,00	0.00	(0,04)	0.00		
Liability for Compensated Absences	2330	9,483,280,21	213,073,96	9,696,354.17	0.09	0.00	0.00	0.00	0.00	<u>0.00</u> 0.00		
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Chinas	2340 2350	102.273.679.67	- <u> </u>	102.273,679.67	0,60	0,90	0.00	0.00	0.09	0.00		
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365	3,724,223,00	30,495.00 530,421.00	3,754,718.00	0,60	0.00	9.00	0.00	0,00	0.90		
Estimated PECO Advance Payable	2370	04.70.771.00	5,0,421,00	0.00	0,00	0.90	0.0	0.00	0.00	0.00		
Other Long-Term Liabilities Derivative Instrument	2380 2390	<u> </u>		0.00	0.00	0.00	(1.10) (1.00)	0.00	0.96	0.00		
Estimated Liability for Arbitrage Relate Due in More than One Year	2280	196 367 074	the one	9.00	0.90	00 (0	0.00	0.00	0.00	0.00		
Total Long-Term Liabilities		185,257,974.20 198,823,555.80	773,989,96 773,989,96	186,031,964,16 199,597,545,76	0,00	00.0	0.00	0.00	0.00	0.00		
Total Liabilities DEFERRED INFLOWS OF RESOURCES		233.929.292.14	1,132,794.54	235,062,086.68	457.244.64	1.825,342.10	66,078.03	407.603.35	58,367.80	230,694.95		
Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00	0,00	0.00	0.00	0.00	0.00		
Deficit Net Carrying Amount of Debt Refinding Deferred Revenue	2620 2630	1,140,540,17		0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Pension Other Postemployment Benefits	2640 2650	83.971.644.00 2.089.448.(x)	685,725,00	84,657,369.00	0,60	0.00	0.00	0.60	9.00	0.90		
Total Deferred Inflows of Resources	2030	2,089,448.(x) 87.201,632.17	17.063.00 702.788.00	2,106,511.00 87,904,420,17	0.00	0.00	0.00	0.00 00.0	90 () 00.00	0.00		
NET POSITION	2770	244,900,596,38		244,900,596.38	0.00							
					0.69	0180	(0.90	0.00	0,00	0.00		
Net Investment in Capital Assets Restricted For:					1							
Net Investment in Capital Assets Restricted For: Categorical Carryover Programs Field Service	2780	5,851,940.30		5,851,940.30	0.09	0.00	0.00	0.00	<u>9.00</u>	0.00		
Net Investment in Capital Assets Restricted For; Categorical Carryover Programs Fund Service Debt Service Debt Service	2780 2780 2780	6.335.28		0.00 6.335,28	0.00	0.90 0.90	0.09	0.00	0,00	0.00		
Net bryestment in Capital Assets Restricted For: Categorical Carryover Programs Fyod Service	2780	0.00	3,316,333,39	0.00	0.00	0.00	0.09	0.00	0,00	0.00		

The rotes to financial statements are an integral part of this statement, ESE 145

88,454,593.29

30,522,633.93

31,871,764.55

208,104,900.33

359,077,575.27

49,388,255.42

277,466,705.58

(18,352,467.29)

308,502,493.71

436,852.60

(313,377.93)

208.50

0.00

0.00

10,613.22

10,613.22

580,560.20

2,729,973.19

3,310,533.39

0.00

11.075,296.40

0.00

0.00

27,374.43

16,049.39

17,530.71

0.00

634,659.97

1.047,304.09

47,628,972.00

2.224.857.18

27.566,473.28

(3.404.967.18)

26,386,363.28

34.810,757.01

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

				Program Revenues		Net (Expense) Revenue and 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	164.053,222.48				(164,053,222.48)		(164,053,222.48)			
Student Support Services	6100	16,393,496.42				(16,393,496,42)		(16,393,496,42)			
Instructional Media Services	6200	2,654,175.75	2,115,064.91			(539,110.84)		(539,110,84)			
Instruction and Curriculum Development Services	6300	6.447,062.51				(6,447,062,51)	MANA AND AND AND AND AND AND AND AND AND	(6,447,062,51)			
Instructional Staff Training Services	6400	2.819,791.83				(2,819,791.83)		(2,819,791.83)			
Instruction-Related Technology	6500	1,196,293.17				(1,196,293,17)		(1,196,293.17)			
Board	7100	932,811.33				(932,811.33)		(932.811.33)			
General Administration	7200	2,229,225,81				(2,229,225.81)	//////////////////////////////////////	(2,229,225.81)			
School Administration	7300	14.128,355.07				(14,128,355.07)	*****	(14,128,355.07)			
Facilities Acquisition and Construction	7400	4,382,130.98	57.244.81		927,552,84	(3,397,333.33)	*****	(3,397,333,33)			
Fiscal Services	7500	1,906,881.96				(1,906,881.96)	///////////////////////////////////////	(1,906,881,96)			
Food Services	7600	10,198,100,54	576,009.01	12.007.158.71		2,385,067,18	///////////////////////////////////////	2,385,067.18			
Central Services	7700	35.315,695.93				(35,315,695.93)	///////////////////////////////////////	(35,315,695,93)			
Student Transportation Services	7800	9,638,285,37	315,945,63			(9,322,339.74)	*****	(9,322,339.74)			
Operation of Plant	7900	17.667.074.24				(17,667,074.24)		(17,667,074.24)			
Maintenance of Plant	8100	5.075,927.68				(5,075,927.68)	*****	(5.075.927.68)			
Administrative Technology Services	8200	3,427,341.27				(3,427,341.27)		(3,427,341,27)			
Community Services	9100	4,178,179.78	2,460,111,43		·	(1,718,068,35)		(1.718.068.35)			
Interest on Long-Term Debt	9200	3,016,735.96				(3,016,735,96)		(3,016,735,96)			
Unallocated Depreciation/Amortization Expense		23.057,566.06		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	mmmm	(23,057,566.06)	*****	(23,057,566.06)			
Total Governmental Activities		328,718,354.17	5,524,375,79	12.007,158,71	927,552.84	(310,259,266.83)		(310,259,266.83)			
Business-type Activities:					21,002.01	(310,239,200.03)		(510,257,200.05)			
Self-Insurance Consortium	1 1					///////////////////////////////////////	0.00	0.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Daycare Operations	1 1						0.00	0.00			
Other Business-Type Activity		1,411,765,27	1,981,712,25				569,946.98	569,946.98			
Total Business-Type Activities		1,411,765,27	1,981,712.25	0.00	0,00		569,946.98	569,946.98			
Total Primary Government		330,130,119.44	7,506,088,04	12,007,158,71	927,552.84	(310,259,266.83)	569,946,98	(309,689,319,85)			
Component Units:	1		1,500,000,0	12,007,100.71	721,332.04	(510,259,200.8.7)		(307,037,517.05)			
Bay Haven Charter Schools		29,233,691,91	1,503,078,73	1,193,120.95	1.844,915,20				(24,692,577.03		
Palm Bay Education Group	1	8,383,261,46	0.00	0.00	0.00	///////////////////////////////////////			(8,383,261,46)		
Chautauqua Learn and Serve Charter	1	1,514,989.87	0.00	0.00	0.00	///////////////////////////////////////			(1,514,989,87		
University Academy	1	6,986,741,78	0.00	0.00	0.00	///////////////////////////////////////	*****		(6,986,741.78		
Rising Leaders Academy Inc.	1 1	2,928,995.13	0.00	0.00	0.00	///////////////////////////////////////			(2,928,995.13		
Total Nonmajor Component Units	1 1	897,549,55	0.00	0.00	0.00				(897,549.55		
Total Component Units	<u> </u>	49,945,229.70	1,503,078,73	1.193.120.95	1.844.915.20	+++++++++++A	******	///////////////////////////////////////	(45,404,114.82)		

88,454,593.29

30.522,633.93

31,871,764.55

208,104,900.33

359,066,962.05

48,807,695.22

274,736,732.39

(18.352.467.29)

305,191,960.32

426,239,38

(313,377.93)

208.50

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

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

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	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS						
Cash and Cash Equivalents	1110	24,777,616.31	0.00	0.00	236.164.97	0.00
Investments	1160	59.020.364.60	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 Interest Receivable on Investments	1131	394.86	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	7,125,481,14	0.00	0.00	1.606,402.43	0.00
Due From Budgetary Funds	1141	2.514,166.18	0.00	0.00	1,121,476.17	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	1114	0.00	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150	922,768.87	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		94,360,791.96	0.00	0.00	2,964,043.57	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
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		94.360,791.96	0.00	0.00	2,964,043.57	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
Payroll Deductions and Withholdings	2110	1,282,805.33	0.00	0.00	0.00	0.00
Accounts Payable	2170	4.513.157.20	0.00	0.00	51,441.11 585,150.55	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies Due to Budgetary Funds	2230	(905.81)	0.00	0.00	14,245.59	0.00
Due to Internal Funds	2161	308,783.91	0.00	0.00	2,190.637.40	0.00
Due to Fiscal Agent	2102	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	590.044.09	0.00	0.00	0.00	0.00
Matured Bonds Payable Matured Interest Payable	2180	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2190	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		6.693.884.72	0.00	0.00	2,964,043.57	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	2630	1.057,149.08	0.00	0.00	0.00	0.00
Fund BALANCES Nonspendable:	·	1,057,149.08	0.00	0.00	0.00	0.00
Inventory	2711	922,768.87	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances Restricted for:	2710	922.768.87	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	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	5,851,940.30	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
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects Restricted for Special Revenue	2726	0.00	0.00	0.00	0.00	0.00
Restricted for Internal Funds	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2729	5.851,940.30	0.00	0.00	0.00	0.00
Committed to: 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 Total Committed Fund Balances	2739	0.00	0.00	0.00	0.00	0.00
Assigned to: Special Revenue	2730	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00
Assigned for Encumbrances	2749	17,513,923.70				
Assigned for Encumbrances Assigned for Hurricane Repairs and Carryover Projects	2749	36,379,400.94	0.00	0.00	0.00	0.00
Assigned for Encumbrances Assigned for Hurricane Repairs and Carryover Projects Total Assigned Fund Balances	2749 2740	36,379,400.94 53,893,324.64	0.00	0.00	0.00	0.00
Assigned for Encumbrances Assigned for Hurricane Repairs and Carryover Projects	2749	36,379,400.94	0.00	0.00	0.00	0.00

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

	Account	SBE/COBI Bonds	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	210	220	230	240	250
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	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
Interest Receivable on Investments	1170	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
Due From Budgetary Funds Due From Insurer	1141	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 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	1460	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
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	ļ	0.00	0.00	0.00	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
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210 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 Due to Fiscal Agent	2162 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 Construction Contracts Payable - Retained Percentage	2140	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 Revenue	2410 2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities	2410	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00
FUND BALANCES				0.00	0.00	0.00
Nonspendable:						
Inventory Prepaid Amounts	2711 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	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances Restricted for:	2710	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	2722	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
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for Special Revenue	2729	0.00	0.00	0.00	0.00	0.00
Restricted for Internal Funds Total Restricted Fund Balances	2729 2720	0.00	0.00	0.00	0.00	0.00
Committed to:	2720	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements Committed for	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739 2739	0.90	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 Debt Service	2741 2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2742	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbrances	2749	0.00	0.00	0.00	0.00	0.00
Assigned for Hurricane Repairs and Carryover Projects Total Assigned Fund Balances	2749 2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00				
the state and Fund Datances	I	0.00	0.00	0.00	0.00	0.00

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS	1110	6,244.61	0.00	0.00	0.00	0.00
Cash and Cash Equivalents Investments	1110	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 Due From Budgetary Funds	1220	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1141	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	1114	10.503,002.31	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1230	0.00	0.00	0.00	0.00	0.00
Total Assets	1.00	10,509,246.92	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES	1 1					
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	ł	10.509,246.92	0.00	0.00	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
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	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
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 Judgments Payable	2116 2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2150	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	8,704,500.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	1,798,411.64	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	10,502,911.64	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES	1 1	10,502,711.04		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
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources FUND BALANCES		0.00	0.00	0.00	0.00	0.00
Nonspendable: Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2711	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	2719	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
Restricted for:	1 2721	0.00			0.00	c •••
Economic Stabilization 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	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	6,335.28	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for Special Revenue Restricted for Internal Funds	2729 2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2729	6,335.28	0.00	0.00	0.00	0.00
Committed to: 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 Assigned to: Special Revenue	2730	0.00	0.00	0.00	0.00	0.00
Debt Service	2741	0.00	0.00	0.00	0.00	0.00
Capital Projects	2742	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbrances	2749	0.00	0.00	0.00	0.00	0.00
Assigned for Hurricane Repairs and Carryover Projects	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances Total Fund Balances	2750 2700	6.335.28	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of	2700	0.333.28		0.00	0.00	0.00
Resources and Fund Balances	1	10.509,246.92	0.00	0.00	0.00	0.00

	Account	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service	Nonvoted Capital Improvement Fund	Voted Capital Improvement Fund
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	340	350	360	370	380
ASSETS			0.00		0.00	0.00
Cash and Cash Equivalents	1110	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	0.00	0.00	0.00
Due From Budgetary Funds Due From Insurer	1141	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	1114	0.00	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives Total Deferred Outflows of Resources	1910	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
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	2125	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	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable Accrued Interest Payable	2250 2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2210	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 Due to Fiscal Agent	2162 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 Matured Bonds Payable	2150 2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2180	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	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
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	0.00
Total Deferred Inflows of Resources FUND BALANCES	-	0.00	0.00	0.00	0.00	0.00
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 Other Not in Spendable Form	2713	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2719 2710	0.00	0.00	0.00	0.00	0.00
Restricted for:		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 State Required Carryover Programs	2722 2723	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	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for Special Revenue Restricted for Internal Funds	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2729 2720	0.00	0.00	0.00	0.00	0.00
Committed to:			0.00	0.00	0.00	0.00
Economic Stabilization	2731	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
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	2741	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbrances Assigned for Hurricane Repairs and Carryover Projects	2749 2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2749	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	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
<u></u>	· .	0.00	0.00	0.00	0.00	0.00

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

	Account	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Permanent Fund	Other Governmental	Total Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS	Number	390	399	000	Funds	Funds
ASSETS Cash and Cash Equivalents	1110	3.043,757.61	0.00	0.00	14.488.076.88	42,551,860.38
Investments	1160	41.580,120.33	0.00	0.00	13,165,791.70	113,766,276.63
Taxes Receivable. Net Accounts Receivable. Net	1120	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1131	0.00	0.00	0.00	227.067.40	227,462.26
Due From Other Agencies	1220	7,473.67	0.00	0.00	2.660,662.90	11,400,020.14
Due From Budgetary Funds	1141	0.00	0.00	0.00	296,307.74	3,931,950.09
Due From Insurer Deposits Receivable	1180 1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	7.246.365.94	0.00	0.00	0.00	17,749,368.25
Inventory	1150	0.00	0.00	0.00	262,386.85	1,185,155.72
Prepaid Items Long-Term Investments	1230 1460	0.00	0.00	0.00	0.00	0.00
Total Assets	1400	51,877,717.55	0.00	0.00	0.00 31,100,293.47	0.00 190,812,093.47
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910	9.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1710	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		51.877,717.55	0.00	0.00	31,100,293,47	190,812,093.47
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES Cash Overdraft	2125	0.00				
Accrued Salaries and Benefits	2125	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	66.969.52	0.00
Accounts Payable	2120	540,954.67	0.00	0.00	1.023,982.06	6,663,244,48
Sales Tax Payable Current Notes Payable	2260	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2250 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	218,873.12	232,212.90
Due to Budgetary Funds	2161	0.00	0.00	0.00	1.370,091.57	3,869.512.88
Due to Internal Funds Due to Fiscal Agent	2162 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 Construction Contracts Payable - Retained Percentage	2140 2150	0.00 498,005.14	0.00	0.00	0.00	0.00
Matured Bonds Payable	2130	498,003,14	0.00	0.00	217,853.68	1,305,902,91 8,704,500.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	1,798,411.64
Unearned Revenue	2410	0.00	0.00	0.00	0.09	122,568.92
Unavailable Revenue Total Liabilities	2410	0.00	0.00	0.00	31,504.47	31,504.47
DEFERRED INFLOWS OF RESOURCES		1.030,939.01	0.00	0.00	2.929,274.42	24,129,074.16
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	\$3,391.09	1,140,540.17
Total Deferred Inflows of Resources FUND BALANCES		0.00	0.00	0.00	83,391.09	1,140,540.17
Nonspendable: Inventory	2711	0.00				
Prepaid Amounts	2711	0.00	0.00	0.00	134.0\$8.05	1,056.856.92
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances Restricted for:	2710	0.00	0.00	0.00	134,088.05	1,056,856.92
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy	2723 2724	0.00	0.00	0.00	0.00	5,851,940.30
Debt Service	2724	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	50,838,757.74	0.00	0.00	19.123,860.86	<u>6,335.28</u> 69,962.618.60
Restricted for Special Revenue	2729	0.00	0.00	0.00	4.956,645.80	4,956,645.80
Restricted for Internal Funds Total Restricted Fund Balances	2729 2720	0.00	0.00	0.00	3.873,033.25	3.873.033.25
Committed to: Economic Stabilization			0.00	0.00	27.953,539,91	84,650,573.23
Contractual Agreements	2731 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 Assigned to:	2730	0.00	0.00	0.00	0.00	0.00
Special Revenue Debt Service	2741	0.00	0.00	0.00	0.00	0.00
Capital Projects	2742 2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2743	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbrances	2749	0.00	0.00	0.00	0.00	17,513,923.70
Assigned for Hurricane Repairs and Carryover Projects Total Assigned Fund Balances	2749	0.00	0.00	0.00	0.00	36,379,400.94
Total Unassigned Fund Balances	2740	0.00	0.00	0.00	0.00	53,893,324.64
Total Fund Balances	2700	50,838,757.74	0.00	0.00	28.087,627.96	25.941.724.35
Total Liabilities, Deferred Inflows of Resources and Fund Balances						
resources and Fund Datanets		51.877,717.55	0.00	0.00	31,100,293.47	190,812,093.47

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

Total Fund Balances - Governmental F	unds		165,542,479.14
Amounts reported for governmental act	tivities in the statement of net posi	tion are different because:	
Capital assets, net of accumulated dep	preciation, used in governmental ac	ctivities are not	
financial resources and, therefore, are	not reported as assets in the gover	mmental funds.	353,114,327.54
Internal service funds are used by ma	nagement to charge the costs of cer	rtain activities,	
such as insurance, to individual funds	. The assets and liabilities of the ir	aternal service funds	
are included in governmental activitie			18,689,010.97
The deferred loss on debt refunding is	s not expensed in the government-	wide statements but is	
reported as deferred outflows of resource			2,442,296.00
Notes Pay Compensa Net Pensio Estimated	s in the governmental funds.	(111,863,576.55) (6,053,000.32) (11,894,782.53) (64,776,791.00) (297,154.93) 0.00 (3,724,223.00)	(198,609,528.33)
Deferred (Deferred I			(35,986,625.00)
Total Net Position - Governmental Acti	vities		305,191,960.32

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

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	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440
REVENUES Federal Direct	2100	14(120 7(0.00	0.00	
Federal Through State and Local	3100 3200	446,438.76 23,440,807.56	0.00	0.00	25.861,186.73
State Sources	3300	117,713.353.13	0.00	0.00	0.00
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	88,353.885.63	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
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421,				
Local Sales Taxes	<u>3423</u> 3418, 3419	0.00	0.00	0.00	0.0
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.0
Impact Fees	3496	0.00	0.00	0.00	0.0
Other Local Revenue		7,326,215.56	0.00	0.00	0.0
Total Local Sources Total Revenues	3400	<u>95,680,101.19</u> 237,280,700.64	0.00	0.00	0.0
EXPENDITURES		237,280,700.04	0.00	0.00	25,861,186.73
Current:					
Instruction Student Support Services	5000 6100	143,667,351.84 12.999,392.27	0.00	0.00	14,262,788.8
Instructional Media Services	6200	2,346,415.74	0.00	0.00	2.816.713.20
Instruction and Curriculum Development Services	6300	3,357,578.72	0.00	0.00	689,389.0
Instructional Staff Training Services	6400	1,284,241.45	0.00	0.00	516,637.10
Instruction-Related Technology Board	6500 7100	202,259,17 930,628,33	0.00	0.00	962,765.14
General Administration	7200	1,153,291.07	0.00	0.00	
School Administration	7300	14,327,352.88	0.00	0.00	836,721.31
Facilities Acquisition and Construction	7410	4.053,610.34	0.00	0.00	21,332.50
Fiscal Services	7500	1,851.030.09	0.00	0.00	58,443.50
Central Services	7600	<u>63,336.18</u> 2,177,516.69	0.00	0.00	33,911.48
Student Transportation Services	7800	8,032,023.42	0.00	0.00	582,959.14
Operation of Plant	7900	16.449,093.40	0.00	0.00	1.510,925.2
Maintenance of Plant	8100	5,153.601.69	0.00	0.00	165.597.2:
Administrative Technology Services Community Services	<u>8200</u> 9100	3,553,639.40	0.00	0.00	68,764.50
Debt Service: (Function 9200)	3100	1,749,520,13	0.00	0.00	1.593,101.18
Redemption of Principal	710	209,241.07	0.00	0.00	0.00
Interest	720	8,631.41	0.00	0.00	0.00
Dues and Fees Other Debt Service	730	0.00	0.00	0.00	0.00
Capital Outlay:		0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	13,557,687.15	0.00	0.00	733,984.30
Charter School Local Capital Improvement Charter School Capital Outlay Sales Tax	7430	0.00	0.00	0.00	0.00
Other Capital Outlay Sales Tax	7440 9300	477,113,93	0.00	0.00	0.00
Total Expenditures	9300	237,604,556.39	0.00	0.00	<u>50,407.69</u> 25,861,186,73
Excess (Deficiency) of Revenues Over (Under) Expenditures		(323,855,75)	0.00	0.00	23,801,180.72
OTHER FINANCING SOURCES (USES)					
Premium on Sale of Bonds	3710	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
Sale of Capital Assets	3720	162,603.59	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 Premium on Refunding Bonds	3715 3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements ayments to Refunding Escrow Agent (Function 9299)	894 760	0.00	0.00	0.00	0.00
ransfers In	3600	4,174,993.93	0.00	0.00	0.00
ransfers Out	9700	(5,910,988.49)	0.00	0.00	0.00
otal Other Financing Sources (Uses) PECIAL ITEMS		(1,573,390.97)	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
Vet Change in Fund Balances und Balances, July 1, 2021		(1,897,246.72)	0.00	0.00	0.00
djustments to Fund Balances	2800	88.507,004.88	0.00	0.00	0.00
und Balances, June 30, 2022	2891 2700	0.00 86,609,758.16	0.00	0.00	0.00

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

	Account Number	Miscellaneous Special Revenue 490	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230
REVENUES					
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3412, 3421,	0.00	0.00	0.00	0.00
Debt Service	3412, 3421, 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 Impact Fees	345X 3496	0.00	0.00	0.00	0.00
Other Local Revenue	3490	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current: Instruction	6000	0.00	0.00		0.00
Student Support Services	5000 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 General Administration	7100	0.00	0.00	0.00	0.00
School Administration	7200	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	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant Maintenance of Plant	7900 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	0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710	0.00	0.00	0.00	0.00
Interest Dues and Fees	720	0.00	0.00	0.00	0.00
Other Debt Service	730 791	0.00	0.00	0.00	0.00
Capital Outlay:	191		0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00
Other Capital Outlay Total Expenditures	9300	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)		0.00		0.00	0.00
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 Premium on Lease-Purchase Agreements	3750 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 Proceeds from Special Facility Construction Account	3760	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3770	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	. 0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894	0.00	0.00	0.00	0.00
Transfers In	760 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
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00
Not Change in Fred Balance		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
Adjustments to Fund Balances	2800	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00

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

	Account Number	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299
REVENUES			-		
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 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 Other Local Revenue	3496	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	149.60	0.00
Total Revenues		0.00	0.00	149.60	0.00
EXPENDITURES 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 Instruction and Curriculum Development Services	6200 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 School Administration	7200	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	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services Operation of Plant	7900	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	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal	710	0.00	0.00	9,730,500.00	0.00
Interest	720	0.00	0.00	3.652,045.12	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
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	_0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	<u>13,382,545.12</u> (13,382,395.52)	0.00
OTHER FINANCING SOURCES (USES)		0.00	0.00	(15,562,575.52)	0.00
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 Proceeds of Lease-Purchase Agreements	<u>891</u> 3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3750	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 Loss Recoveries	3730 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 Discount on Refunding Bonds	3792 892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	13,382,343.12	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	13,382,545.12	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	149.60	0.00
Net Change in Fund Balances Fund Balances, July 1, 2021 Adjustments to Fund Balances	2800 2891	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 PRIVOIES to the financial statements are an integral part of this statement. ESE 145

		Capital Outlay Bond Issues	Special Act	Sections 1011.14 &	Public Education
	Account Number	(COBI) 	Bonds 320	1011.15, F.S., Loans 330	Capital Outlay (PECO) 340
REVENUES Endern Direct	2100	0.00	0.00	0.00	0.00
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 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 Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES Current:					
Instruction	5000	0.00	0.00	0.00	0.00
Student Support Services	6100	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
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 General Administration	7100	0.00	0.00	0.00	0.00
General Administration School Administration	7200	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 Central Services	7600	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services Community Services	8200 9100	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	,		0.00		
Redemption of Principal	710	0.00	0.00	0.00	0.00
Interest Dues and Fees	720	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 Charter School Local Capital Improvement	7420	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7430	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.0Ò
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 Proceeds of Lease-Purchase Agreements	891 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 Sale of Capital Assets	3720	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 Face Value of Refunding Bonds	3770 3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3713	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	. 0.00	0.00
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In Transfers Out	3600	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	9700	0.00	0.00	0,00	0.00
SPECIAL ITEMS					
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00
Net Change in Fund Balances	<u> </u>	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00

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

	Account Number	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
REVENUES					380
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 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 Impact Fees	345X	0.00	0.00	0.00	0.00
Other Local Revenue	3496	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues EXPENDITURES		0.00	0.00	0.00	0.00
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 Instruction and Curriculum Development Services	6200 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 General Administration	7100 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 Food Services	7500	0.00	0.00	0.00	0.00
Central Services	7600	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant Administrative Technology Services	8100 8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal Interest	710 720	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
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00
Other Capital Outlay Total Expenditures	9300	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				0.00	0.00
Issuance of Bonds Premium on Sale of Bonds	3710	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	3791 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 Loans	893 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 Proceeds from Special Facility Construction Account	3760	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	<u>892</u> · 3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 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) SPECIAL ITEMS		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021 Adjustments to Fund Balances	2800 2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00

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

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Funds 000	Other Governmental Funds
REVENUES					
Federal DirectFederal Through State and Local	3100 3200	0.00	0.00	0.00	838,150.08 28.130,915.24
State Sources	3300	883.661.03	0.00	0.00	3,720,593.84
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	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
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	30,487,883.19
Local Sales Taxes	3418, 3419	31,871,764.55	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	576,009.0
Impact Fees Other Local Revenue	3496	4,199,358.74	0.00	0.00	5,035,532.23
Total Local Sources	3400	36,071,123.29	0.00	0.00	36,099,424.4
Total Revenues		36,954,784.32	0.00	0.00	68,789,083.5
EXPENDITURES Current:					
Instruction	5000	0.00	0.00	0.00	14,317,164.8
Student Support Services	6100	0.00	0.00	0.00	1.526,601.6
Instructional Media Services	6200	0.00	0.00	0.00	90,891.93
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400	0.00	0.00	0.00	2,866,389.6
Instruction-Related Technology	6500	0.00	0.00	0.00	1,021,504.9
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	432,381.08
School Administration Facilities Acquisition and Construction	7300	0.00 312,371.40	0.00	0.00	14,991.03
Fiscal Services	7500	0.00	0.00	0.00	0.0
Food Services	7600	0.00	0.00	0.00	10,108,627.7
Central Services	7700	0.00	0.00	0.00	2,714.70
Student Transportation Services Operation of Plant	7800	0.00	0.00	0.00	13,754.70
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	0.00	838,150.08
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	1,057.20
Other Debt Service	791	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	34,911,631.90	0.00	0.00	15,639,463.18
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	55.972.93	0.00	0.00	0.00
Other Capital Outlay Total Expenditures	9300	0.00	0.00	0.00	267,972.90
Excess (Deficiency) of Revenues Over (Under) Expenditures		35,279,976.23	0.00	0.00	47,172,934.58
OTHER FINANCING SOURCES (USES)			0.00	0.00	21,010,149.01
Issuance of Bonds	3710	. 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
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 Loans	893	0.00	0.00	0.00	0.00
Sale of Capital Assets	3720 3730	0.00	0.00	0.00	208.50
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 Face Value of Refunding Bonds	3770	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3715 3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 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	5,910,988.49	0.00	0.00	0.00
Fransfers Out Fotal Other Financing Sources (Uses)	9700	(3,402.601.13)	0.00	0.00	(17,943,816.92
SPECIAL ITEMS		2,508,387.36	0.00	0.00	(17,943,608.42
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00
Net Change in Fund Balances		4,183,195,45	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800	46.655,562.29	0.00	0.00	3,672,540.59
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
fund Balances, June 30, 2022	2700	50,838,757.74	0.00	0.00	28,087,627.90

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

		Total
	Account	Governmental
REVENUES	Number	Funds
Federal Direct	3100	1,284,588.8
Federal Through State and Local	3200	77,432,909.5
State Sources	3300	122,317,608.0
Local Sources:		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	
Operational Purposes	3423	88,353,885.6
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	
Debt Service	3423	0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	20 402 002 1
Capital Projects Local Sales Taxes	3423	30,487,883.1
Charges for Service - Food Service	3418, 3419 345X	<u>31,871,764.5</u> 576,009.0
Impact Fees	3496	570,009.0
Other Local Revenue		16,561,256.1
Total Local Sources	3400	167,850,798.5
Total Revenues		368,885,904.88
EXPENDITURES		
Current:		
Instruction	5000	172,247,305.50
Student Support Services	6100	17,342,707.20
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	2,656,767.38
Instructional Staff Training Services	6300	2,822,383.40
Instruction-Related Technology	6500	2,822,383.40
Board	7100	932,811.3
General Administration	7200	2,231,817,44
School Administration	7300	15,179,065.22
Facilities Acquisition and Construction	7410	4,387,314.24
Fiscal Services	7500	1,909,473.59
Food Services	7600	10,205,875.43
Central Services	7700	2,269,188.69
Student Transportation Services	7800	8,628,737.26
Operation of Plant	7900	17,960,018.65
Maintenance of Plant	8100	5,319,198.94
Administrative Technology Services	8200	3,622,403.90
Community Services Debt Service: (Function 9200)	9100	4,180,771.41
Redemption of Principal	710	9,939,741.07
Interest	720	3,660,676.53
Dues and Fees	730	1.057.20
Other Debt Service	791	0.00
Capital Outlay:		
Facilities Acquisition and Construction	7420	64,842,766.53
Charter School Local Capital Improvement	7430	0.00
Charter School Capital Outlay Sales Tax	7440	55,972.93
Other Capital Outlay	9300	795,494.58
Total Expenditures		359,301,199.05
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		9,584,705.83
Issuance of Bonds	3710	0.00
Premium on Sale of Bonds	3791	0.00
Discount on Sale of Bonds	891	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00
Premium on Lease-Purchase Agreements	3793	0.00
Discount on Lease-Purchase Agreements	893	0.00
Loans	3720	162,603.59
Sale of Capital Assets	3730	208.50
Loss Recoveries	3740	0.00
Proceeds of Forward Supply Contract Proceeds from Special Excility Construction Account	3760	0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770	0.00
Premium on Refunding Bonds	3715 3792	0.00
Discount on Refunding Bonds	892	0.00
Refunding Lease-Purchase Agreements	3755	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00
Transfers In	3600	23,468,527.54
Transfers Out	9700	(27,257,406.54
Total Other Financing Sources (Uses) SPECIAL ITEMS		(3,626,066.91
EXTRAORDINARY ITEMS		0.00
Net Change in Fund Balances	-	0.00
	2800	<u>5,958,638.92</u> 159,583,840.22
Fund Balances July 1 2021		139.385.840.22
Fund Balances, July 1, 2021 Adjustments to Fund Balances	2891	0.00

DISTRICT SCHOOL BOARD OF BAY 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		5,958,638.92
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays 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 depreciation expense in excess of capital outlays in the current period.		
Capital Outlay		54,284,093.29
Depreciation		(24,751,929.06)
GASB 87 requires that an loan proceds for the amount of the entire lease. This is portion of new leases for		
this fiscal year.		(162,603.59)
Some expenses reported in the statement of activities do not require the use of current financial resources		
and, therefore, are not reported as expenditures in the governmental funds.		644,997.77
Expenses in the statement of activities that do not require the use of current		
financial resources are not reported in the governmental funds.		9,939,741.07
In the statement of activities, the cost of compensated absences is measured by the amounts earned during		
the fiscal year, while in the governmental funds, expenditures are recognized based on the amounts actually		
paid for compensated absences. This is the net amount of compensated absences earned in excess of the		
amount paid in the fiscal year.		257,240.27
Governmental funds report District pension contributions as expenditures. However, in the statement of		
activities, the cost of pension benefits earned net of employee contributions is reported as a pension		
expense.		11,676,201.00
Governmental funds report other postemployment benefits (OPEB) contributions as expenditures. However,		
in the statement of activities, the cost of OPEB earned, net of employee contributions, as determined by an		
actuarial valuation, is reported as OPEB expense.		
Increase in OPEB	1,048,277.00	
Decrease in Deferred Outflows of Resources - OPEB	(182,863.00)	
Decrease in Deferred Inflows of Resources - OPEB	(809,815.00)	
		55,599.00
Certain funds due from other agencies are not available and, therefore, not recognized as revenue in the		
governmental fund statements. However, these funds are recognized as revenue under the full accrual basis		(0.000,400,00)
of accounting in the statement of activities.		(8,239,482.99)
Internal service funds are used by management to charge the cost of certain activities,		
such as insurance, to individual funds. The net revenue of internal service		
funds is reported with governmental activities.		(854,800.46)
		(001,000.40)
Change in Net Position of Governmental Activities		48,807,695,22
		···

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

DISTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF NET POSITION PROPRIETARY FUNDS June 30, 2022

	· · · · · · · · · · · · · · · · · · ·	r			Busing	ss-Type Activities - Enterpris	e Funds				Governmental
		Self-Insurance	Self-histrance	Self-Insurance	Self-Insurance	ARRA	Other	Other	Other		Activities -
	Account Number	Consortium 911	Consortium 912	Consortiun 913	Consortium 914	Consortium 915	921	922	Enterprise Funds	Totals	Internal Service Funds
ASSETS	INTERNET	911	912	913	714	715			110105	Totais	1005
Current assets:											
Cash and Cash Equivalents	1110	0.00	6.00	0.00	0,00	00.0 00.0	0,90	0.00	1,941.360.13	1,941,300.13	5.901,413.19 24.169,722.65
hivestments Accounts Receivable, Net	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,748,281.32 33,380,00	2,748,281.32 33,380.00	24.169.722.65
Interest Receivable on Investments	1170	0.09	0.00	(0,08)	0,00	0.00	0.00	(0.00	(),00	0.00	0.00
Due From Other Agencies	1220	0.00	0,90	0,IKI	0.00	0.09	0.00	0.00	125.00	125.00	537,743.92
Due From Insurer	1180	0,00	0.00	9.00	0,00	0.00	0.00	0.00	0.00	0,00	0.00
Due From Budgetary Funds Deposits Receivable	1141	0.00 0.00	6.00 6.00	(),(K) (),(K)	0,00	0.00	0.00	0.00	0.00	0.00	6.60 0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0,00	0.00	0.00	0.00		0.00	0.90
Inventory	1150	0,00	0.00	0.00	0.00	0,00	0,60	0.00	0,00	0.00	0.60
Prepaid Items	1230	0,60	6,60	0,00	0,00	0,00	0.09	00.0	9,00	0.00	3,300,995.95
Total carrest assets	_	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,723,086.45	4,723,086.45	33,909,875.71
Noncurrent assets: Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.0	Ð.(K)	0.00	0.00	0,00	0.00	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0,00	0.00
Long-Term Investments	1460	0.00	0.00	().(K)	0.00	0.00	0.00	(1,01)	0.60	0.00	0.00
Prepaid Insurance Costs	1430	0,00	0.00	0.00	0.00	0.09	0.00	0.00		0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.0	0.00	00,0	0.00	0,00	0.00	0.00	0.00	0.00
Pension Asset Capital Assets:	1415	0.00	0.00	0.00	0,00	0.00	0.00	00.6	0.00	0.00	0.60
1 and	1310	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	00,0	0.00	00.6	0.00	0,00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0,00	0,00	0,00	0.00	0.00	0.60	00.0	0.00	0.00	0.00
Nondepreciable Capital Assets	1320	0.00 0.00	0.00	9.00 (1.18)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings Accumulated Depreciation	1320	0.00	0.00	0.00	0.00	0.00	0,00	9.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0,90	0.00	0.08	0.00	0.00	0.00		0.00	0.00
Accumulated Depreciation	1339	0.00	0.60	(1,00)	0,00	0.00	0,00	0.00	0,00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0,00	00,0	Ú,Ú		172,868.60	0,60
Accumulated Depreciation	1349	0.00 0.00	0.00 6.00	0.00	0.00	00.6 00.0	0.00	0.00		(157,952.12)	0,00
Motor Vehicles Accumulated Depreciation	1350	0.00	0.00 0.(a)	(1,18)	0.00	0.00	0.00	(1.00		16,367.00 (16,367.00)	0,00
Property Under Leases	1370	0.00	0.00	0,00	0.00	0.00	0.09	0.00	0.00	0.00	0.00
Accumulated Amortization	1379	0,0	0,00	0010	0.00	(1,(1)	00.0	0.00		0.00	0.00
Computer Software	1382	0,00	0,60	0.00	00,0	0,00	0.00	0.00	0,01	0.00	0.60
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	().(M)	0.00	0.00	0.00
Depreciable Capital Assets, Net Total Capital Assets	1	0,00	0.00	0.00	0.00	0.00	0.00	0.00	14,916,48	14,916,48 14,916,48	0.00
Total noncernet assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,916,48	14,916,48	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00		4,738,002.93	33,909,875.71
DEFERRED OUTFLOWS OF RESOURCES											
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.0	0.00	(2,06)	6.00	0.0	0.00	Ú.(II)	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding Pension	1920	0.00	0.00 ().00	0.00 0.00	0.00	0.00	0.00	0.00	403,621,00	0.00 403,621.00	0.00
Other Postemployment Benefits	1940	8,00 0.00	0.00	0.00	0.00	0.00	0.00	0.00		403,621.00	1.34,540.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,92.00	0.00
Total Deferred Outflows of Resources		0.00	(1.00	(1.00	0.00	0.00	0.00	0.00	408,113.00	408,113.00	136,037.00
LIABILITIES											
Current liabilities:	2125	0.00	0.00	(H),(H)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash Overdraft Accrued Salaries and Benetits	2110	0.00	0.00	0.(K) 0.(K)	0.00	0.00	0.00	9.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0,00	0.90	0.00	1,758304	1,758.04	695.33
Accounts Payable	2120	0.00	0.60	0.00	00,0	0.00	0,00	0U.D	28,031.33	28,031.33	390.464.36
Sales Tax Payable	2260	0.00	0.00	0.(8)	0.00	0.00	0.00	0,00	0,60	0.00	0.00
Accrued Interest Payable Deposits Payable	2230	90.0 90.0	68.0 06.0	0.00	0.00	0.09	0.00	0.00	0.00	0,00	0,00
Due to Other Agencies	2220	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0,00	0.00	0.00	0,00		62,437.21	0.00
Pension Liability	2115	00.6	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	9.00
Other Postemployment Benefits Liability	2116	0.00	0.60	0.00	0.00	0,08	0.00	0.00	0.00	0.00	0.00
Judgments Payable Estimated Unpaid Claims - Self-Insurance Program	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-insurance Program Estimated Liability for Claims Adjustment	2271	0.00	0.00	U.00	0.00	0.03	0.00	0.00	0.00 0.00	0.00	14,517,452,58
Total current liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00		92,226.58	14,908,612.27
Long-term liabilities:											
Uncarned Revenues	2410	9.00	0.00	0.00	0.00	0.00	0.00	0.00	266,578.00	266,578.00	0.00
Obligations Under Leases Liability for Compensated Absences	2315	0.00	0.00	0.00	0,00 0.00	(1.00 (1.00	0.00	0.00	0.00 213.073.96	0.00	0.90
Estimated Liability for Long-Term Claims	2350	0.00	9.00	0.00	0.00	0.00		0.00		213,073.96	27,055.47
Net Other Postemployment Benefits Obligation	2,160	0.00	0.00	(0,00	0,00	9.00	0.00	(8),0	30,495.00	30,495.00	10.165.00
Net Pension Liability	2165	0.09	0.00	0.00	0,00	0.00	9.00	00.0	\$30,421,00	530,421,00	176,807.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.60
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,040,567.96 1,132,794.54	1,040,567.96	214,027.47 15,122,639.74
DEFERRED INFLOWS OF RESOURCES	1	0.302	0.10	0,00	10,00	0.00	5.00	0.00	1,122,124.24	1,434,794,34	13,122,039.74
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.90	0.00	0.00	0.00	0.00	0.00	41,00	0.00	0.00
Deficit Net Carrying Amount of Debt Refinding	2620	0.00	(0,60	0.00	0.00	(1,(8)	0.00	U (X)	U.(X)	0.(K)	0.00
Deterned Revenues	2630	0.90	0.00	0.00	0.00	0.00	0.00	0.09		0.00	6,69
Pension Other Postemployment Benefits	2640	6.60 6.60	103.G 100.C	0.46	0.00	<u>++</u> 00 0,00	0.00	0.00 U.fi0	685,725,00 17,063,00	685,725.00 17,063.00	228,575.80
Total Deferred Inflows of Resources	2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	702,788.00	702,788.00	234,262.00
NET POSITION	1					3.00		5.00			
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2780	0.00	0.00	0.00	00,0	0.00	0.00	0.00	0.60	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,310,533,39	3,310,533,39	18,689,010.97
Total Net Position	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,310,533.39	3,310,533.39	18,689,010.97

The notes to financial statements are an integral part of this statement, ESE: 145 The Notes to the financial statements are an integral part of this statement. ESE 145

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

		Business-Type Activities - Enterprise Funds											
		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA			Other		Governmental Activities -		
	Account	Consortium	Consortium	Consortium	Consortium	Consortian	Other	Other	Enterprise		Internal Service		
	Number	911	912	913	914	915	921	922	Funals	Totals	Funds		
OPERATING REVENUES													
Charges for Services	3481	0.00	0,(K)	0.00	0.00	0,00	0.00	0.00	1.981.712.25	1,981,712.25	3,775,822,15		
Charges for Sales	3482	0.00	0.00	0,00	00,0	0.00	0,00	0.60	0.00	0.00	0.00		
Premium Revenue	3484	0.00	0.00	0.00	0.041	0.00	0.00	0.60	0.00	0.00	24,460,961,35		
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.160	0.00	0.00	0.00	0.00	7,205.00		
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0,00	1.981.712.25	1.981.712.25	28,243,988.50		
OPERATING EXPENSES									10010,12125	1,701,112,25	20,245,700.50		
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	742,164,82	742,164,82	283,452,44		
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121,932.76	121,932.76	65,710,31		
Purchased Services	300	0.00	0.00	0.00	0.00	0,00	0.00	0.00	458,295,59	458,295.59	9,477,104.95		
Energy Services	400	0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.00	436,293.39	9,477,104.93		
Materials and Supplies	500	0.00	0.00	0.00	0.130	0.00	0.00	0.00	2.295.23	2,295.23	3,209.21		
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	749.34	749.34	10,286,50		
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,349,65	81,349.65	23.095.398.46		
Depreciation and Amortization Expense	780	().(8)	9.00	0.00	0.00	0.00	0.00	0.00	4.977.88	4,977.88	23,095,398,46		
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,411,765.27	1.411.765.27	32,935,161,87		
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	569.946.98	569,946.98			
NONOPERATING REVENUES (EXPENSES)				1,00	0.00	0.00	0.00	0.00		509,946.98	(4,691,173.37)		
Investment Income	3430	0,00	0.00	0.00	0.00	0.00	0.00	0.00	10,613,22	10,613.22	45,571,25		
Gifts, Grants and Boquests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,013.22	45.571.25		
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Loss Recoveries	3740	0.00	0.(8)	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00		
Gain on Disposition of Assets	3780	0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.613.22		0.00		
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00		10,613.22	45,571.25		
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	580,560.20	580,560.20	(4,645,602,12		
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,(K)	3,788,879.00		
SPECIAL ITEMS			0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.00	0.00		
		0.00	0.00	0.00	0.00	0.10	0.00	0.00					
EXTRAORDINARY ITEMS		1700	(7,5%)	0.00	100	0,10	0.00	0.00	0.00	0.00	0.(8)		
		0.00	0.00	0.00	0.00	0.10	0.00	0					
Change In Net Position		0.00	0.00	0.00	0.00	0,10	0.00	0.00	0,00	0.00	(K)		
Net Position, July 1, 2021	2880	0.00	0.00	0.00	0.00		0.00	0.00	580,560.20	580,560.20	(856,723.12		
Adjustments to Net Position	2896	0.00	0.00	0.00		0.00	0.00	0,00	2,729,973.19	2,729,973.19	19.545,734.09		
Net Position, June 30, 2022	2780	0.00	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	2/00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	3,310,533.39	3,310,533.39	18,689,010.97		

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

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DISTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF CASH FLOWS PROPRIETARV FUNDS

For the Fiscal Year Ended June 30, 2022

				Business	-Type Activities - Enterprise	Funds			1	Governmental	
	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	ARRA Consortium	Oiher	Other	Other Enterprise		Activities - Internal Service	
CASH FLOWS FROM OPERATING ACTIVITIES	<u>911</u>	912	913	914	915	921	922	Funds	Totals	Funds	
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2 171 064 26	2 12 4 0 50 25	10 ADV 844	
Receipts from interfund services provided	0,00	0.00	0.00	0.00	0.00	0.00	0.00	2,174,050,75	2,174,050.75	28,579,719	
Payments to suppliers	0.00	0.00	0,00	0,00	0,00	0,00	0.00	(548,314,32)	(548,314.32)	(37,163,846	
Payments to employees	0.60	0.00	0,00	0,00	0.00	0.00	0,00	(976,952.95)	(976,952,95)	(375,651	
Payments for interfund services used	0.09	0.00	0.00	0,00	0.00	0.00	0.00	10,904.48	10,904.48	11,316	
Other receipts (payments) Net cash provided (used) by operating activities	0.00	0.60	0,00	0.00	0.00	0.00	0.00	0.00	0.00		
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0,00	659,687.96	659,687.96	(8,948,461	
Subsidies from operating grants	0.00	0.(8)	0.00	0.00	0.00	0,00	0.00				
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0,00	0.00	3,788,879	
Transfers to other funds	0.00	0,00	0,00	0,00	0,00	0.00	0.00	0.00	0.00	<u>, /68,879</u>	
Net cash provided (used) by noncapital financing activities	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,788,879	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			1								
Proceeds from capital debt											
Capital contributions	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.09	0.00	0	
Proceeds from disposition of capital assets	0.00	0.00	0.00		0.00	0.00	0.0ki	0.00	0.00	0	
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0	
Principal paid on capital debt	0.00	0,00	0,40	0,00	0.00	0.00	0.00	(2,468,16)	(2,468.16) 0.00	0	
Interest paid on capital debt	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0	
Net cash provided (used) by capital and related financing activities	0.00	0,00	0.00	0,00	0.00	0.00	0.00	(2,468.16)	(2,468.16)		
CASH FLOWS FROM INVESTING ACTIVITIES			· · · · · · · · · · · · · · · · · · ·								
Proceeds from sales and maturities of investments Interest and dividends received	0,00	0.00	0.00	0.(R)	0.00	0,00	(1,04)	0.00	0.00	0.	
Purchase of investments	0,00	0.00	0,00	0,00	0.00	9,00	0.00	10,613.22	10,613.22	45,571.	
Net cash provided (used) by investing activities	0,00	0,00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.	
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0,00	0.00	0.00	0.00	10,613.22 667,833.02	10,613.22 667,833.02	45,571.	
Cash and cash equivalents - July 1, 2021	9,00	0,(%)	0.00	0.00	0.00	0.00	0.00	4.021.748.43	4,021,748.43	(5,114,011, 35,185,147,	
Cash and cash equivalents - June 30, 2022	0.00	0.00	0,00	0.00	0.00	0.00	0.00	4,689,581,45	4,021,748.43	30,071,135.	
Reconciliation of operating income (loss) to net cash provided								4007,501.45	4,007,501.45		
(used) by operating activities:											
Operating income (loss)	0,00	0.00	0,00	0,00	0,00	0.00	0.00	569,946.98	569,946.98	(4,691,173.	
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			1								
Depreciation/Amortization expense	0.00	0.00	0.00	0,00	0.00	8 AN					
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.40	4,977.88	4,977.88	0,	
Change in assets and liabilities:		0,00	0,00	0.00	0.00	0,00	0.00	0.00	0.00	0,	
(Increase) decrease in accounts receivable	0,00	0.00	0.00	0.00	0,00	0.00	n oo	65,051.50	65,051.50	0,	
(Increase) decrease in interest receivable	0,00	(),(X)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.	
(Increase) decrease in due from insurer	0,00	0.00	0,00	0,00	0.00	0.00	0.00	0.00	0.00	802,162.	
(Increase) decrease in deposits receivable	0,00	0.00	0,00	0.00	0.00	0.00	19,00	0,00	0,00	0.	
(Increase) decrease in due from other funds (Increase) decrease in due from other agencies	0.00	0.00	0,00	0.00	0,60	0.(8)	0.00	184.91	184.91	11,316.	
(Increase) decrease in inventory	0.00	0,00	0.00	0,00	0.60	0,00	0.00	10,062.50	10,062,50	(466,431.	
(Increase) decrease in prepaid items	0.00	0,00	0,00	0,00	0.00	0.00	0,00	0,00	0.00	0.	
(Increase) decrease in pension	0.00	0,00	0.00	0.00	0.60	0.00	0.00	(16,149.(K))	0.00	(460,440,	
Increase (decrease) in salaries and benefits payable	0.00	0,00	0,00	0.00	0,00	0.00	0,00	1,497.00	1,497.00	(5,383 499.	
Increase (decrease) in payroll tax liabilities	0.00	0.00	0,00	0,00	0,00	0.00	0.00	163.88	163.88	499.	
Increase (decrease) in accounts payable	0,00	0.00	0,081	(),(K)	0.00	0.00	0.00	(5,624.51)	(5,624.51)	292,173.	
Increase (decrease) in cash overdraft	0,00	0.00	0.00	0.00	0.00	0.00	0.00	559,279.00	559,279.00	186,426.	
Increase (decrease) in judgments payable Increase (decrease) in sales tax payable	0.00	0,00	0,00	0,00	0.00	0.00	0.00	(16,954.25)	(16,954.25)	5,530.	
Increase (decrease) in served interest payable	0.00	0,00	0.00	0,00	0,00	0,00	0,00	0,00	0.00	0.	
Increase (decrease) in deposits payable	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0,00	0.09	0.	
Increase (decrease) in due to other funds	0,60	0,00	0.00	0.00	0,00	(),(H)	0,00	0.00	0.00	0.	
Increase (decrease) in due to other agencies	0.(8)	0.00	0,00	0,00	0.00	0.00	0,00	0.00	10,719.57	0.	
Increase (decrease) in uncarned revenues	0,00	0,00	0.00	0.00	0,00 (0.00	0.00	117.224.50	117,224.50		
Increase (decrease) in pension	0.00	0,(8)	0,00	0.00	0.00	0.00	0.00	(638,739,18))	(638,739,00)	(212,913)	
increase (decrease) in other postemployment benefits	0.00	0.00	0.10	(),(X)	0.00	0,00	0.00	(8,584.10)	(8,584.00)	(2,861.	
Increase (decrease) in estimated unpaid claims - Self-Insurance Prog. Increase (decrease) in estimated liability for claims adjustment	0,00	0.00	0,00	0.00	60.0	0.00	0,00	0,00	0,00	(4,409,579	
Fotal adjustments	0.00	0.00	0,60	(1,16)	0,00	0.00	0.00	6,631.00	6,631,00	2,210	
Net cash provided (used) by operating activities	0.00	0.00	0,00	0,16)	0.00	0.00	0,90	89,740.98	89,740.98	(4,257,288	
soncash investing, capital and financing activities:	0,107	17,10	0.10	0.06/	0,00	9,00	0,00	659,687,96	659,687.96	(8,948,461	
forrowing under capital lease	0,00	0.00	0.00	0,40	0.00	0,00	0.00	0.00			
ontributions of capital assets	0,00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0,00	0	
urchase of equipment on account	().(K)	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0	
apital asset trade-ins	0,00	0.00	0.00	0.00	0.00	0,00	0,00	0,00	0.00		
let Increase/(Decrease) in the fair value of investments	0.00	0.00	0,00	0,00	0.00	0.00	0.0/1	0,00	0.00	0	
onumodities received through USDA program	0.00	0.081	0.00	0.00	0.00	0.00	0.00	0,00	0.00		

DISTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS 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
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132			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	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	
Pension	1940			0.00	
Other Postemployment Benefits	1950	0.00	0.00	0.00'	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Pension	2640			0.00	
Other Postemployment Benefits	2650	0.00	0.00	0.00	
Total Deferred Inflows of Resources	-	0.00	0.00	0.00	
NET POSITION				0.00	
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement. ESE $145^{\text{The Notes}}$ to the financial statements are an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF BAY 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	1	
	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	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

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

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DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF NET POSITION MAJOR AND NONMAJOR COMPONENT UNITS June 30, 2022

model <th< th=""><th></th><th>Account Number</th><th>Bay Haven Charter Schools</th><th>Palm Bay Education Group</th><th>Chautauqua Learn and Serve Charter</th><th>University Academy</th><th>Rising Leaders Academy Inc.</th><th>Total Nonmajor Component Units</th><th>Total Component Units</th></th<>		Account Number	Bay Haven Charter Schools	Palm Bay Education Group	Chautauqua Learn and Serve Charter	University Academy	Rising Leaders Academy Inc.	Total Nonmajor Component Units	Total Component Units
Subscription0.300.300.301 <th>Cash and Cash Equivalents</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	Cash and Cash Equivalents								
Aschmann, Manne Martin, Marti									
Share water(b) </td <td>Accounts Receivable, Net</td> <td>1131</td> <td>30,512.98</td> <td></td> <td>128,677,17</td> <td>404,964.66</td> <td></td> <td></td> <td>1,308,481.96</td>	Accounts Receivable, Net	1131	30,512.98		128,677,17	404,964.66			1,308,481.96
SectorSect	Due From Other Agencies	1220	733,321.22	1.031.674.76	0.00	0.00	0.00	0.60	1,764, <u>995.9</u> 8
maxnumber<				45,220,70		57,578,83	9,000.00	0.00	111,799.53
Shee All of Lar Lar brane63 </td <td>Internal Balances</td> <td>1114</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Internal Balances	1114							
Spin_ and personset3.31.3.5.3.5.5.3.5.5.3.5.5.3.5.5.5Spin_personset1.3.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5Spin_personset1.3.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5Spin_personset1.3.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5Spin_personset1.3.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5Spin_personset1.3.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5Spin_personset1.3.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5Spin_personset1.3.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5Spin_personset1.3.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5Spin_personset1.3.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5.3.5.5Spin_personset1.3.5.3.5.5 <td>Section 1011.13, F.S. Loan Proceeds</td> <td>1420</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00
jub magnetic product of the section of the sectio									10,452,20
Shif Jong Ale and Ale									134,887.42
JunkJ	Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00
bd DB DB<									0.00
abit proof 3 and 3		1310	0.00	0.00	0.00	0.01	0.00	4.60	0.00
International Loss Total (19) Total (19) <thtotal (19)<="" th=""> Total (19) <tht< td=""><td>Land Improvements - Nondepreciable</td><td>1315</td><td>0.00</td><td>0.60</td><td>0.00</td><td>0.00</td><td>0.00</td><td></td><td>0.00</td></tht<></thtotal>	Land Improvements - Nondepreciable	1315	0.00	0.60	0.00	0.00	0.00		0.00
Lake Apple Research 135 5.56 3.56 <td></td> <td>1360</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td> <td>59,553.59</td>		1360						0.00	59,553.59
Abbe Abb Abb <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Immer Binger Imper Binger Binger Binger Binger Binger Binger Binger Binger Binger Binger Binger Binger Binger Binger Binger 	Buildings and Fixed Equipment	1330	0.00	0,00	0.00	0.00	0.00		0.00
Mart Name1161161160.060.00 <th< td=""><td>Furniture, Fixtures and Equipment</td><td>1340</td><td>0.00</td><td>0,00</td><td>0.60</td><td>0,00</td><td>0.00</td><td>i).(ii)</td><td>0.00</td></th<>	Furniture, Fixtures and Equipment	1340	0.00	0,00	0.60	0,00	0.00	i).(ii)	0.00
International Deprecision 137 138 139 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Late Accepted Ac	Less Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0,00	0.00	0.00
administration 181 0.00	Less Accumulated Amortization	1379	0,00	0,60	0.00	0.00	0.00	().(#)	0.00
Control<	Audiovisual Materials								0.60
International product of the standing o	Computer Software	1382	0.00	0.00	0.00	0.00	0.00	<u>i) (ii)</u>	0.00
Lab Stable 3 0.00 <	Depreciable Capital Assets, Net	1.489	0.00	0.00	0.00	0.00	0.00	0,00	0.00
BRUNBAD CHILONA OF MUSALLOSImage: state of the state of t	Total Capital Assets								
Six Conf. State Mathem 193 000	DEFERRED OUTFLOWS OF RESOURCES							·	
State State <th< td=""><td></td><td></td><td></td><td>0.00</td><td>0,00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></th<>				0.00	0,00	0.00	0.00	0.00	0.00
Jack Information Statistics 196 0.01 0.03 0.00 <th< td=""><td>Pension</td><td>1940</td><td>0,00</td><td></td><td></td><td></td><td></td><td></td><td>0,00</td></th<>	Pension	1940	0,00						0,00
Linker, Triss 11 11 10	Asset Retirement Obligation		0.00	0.00	0,00	0.00	0.00	0.00	0,00
Cell Original All 113 0.00 0.00 0.01 0.01 0.00			0.00	0.00	0.00	0,00	0.00	0.00	0.00
Prod With Maps 110 0.00	Cash Overdraft								
Sase Tayloris 1260 0.07 0.07 0.07 0.08 0.09		2170	0.00	0.00	0.00	(H) (H)	\$8,273.20	0,60	58,273.20
Current Name Prish 220 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>897,433.83</td>									897,433.83
Description 113 1145-0 0.00 1042-03 0.00 0.000	Current Notes Payable	2250	0,00	0.00	0.00		94.60	0,00	94.60
Description Area 320 0.00		2220		0,00	0.00	9,005 (8)	0.00	0.00	20,448.40
Presin Licking 113 0,07 0.09 0,00									1,262,369,71 0.00
absorp Prob 210 0.00	Pension Liability	2115	0.00	0,00	0.00	0.00	0.00	0,00	0.00
Construit Contact Payler, Network Porgram 219 0.00 0.00 0.01 0.00 <td>Judgments Payable</td> <td>2130</td> <td>0,00</td> <td>0,00</td> <td>0.00</td> <td>0.00</td> <td>0,00</td> <td>0,00</td> <td>0.00</td>	Judgments Payable	2130	0,00	0,00	0.00	0.00	0,00	0,00	0.00
Befinate Upped Chain Set Power 221 0.00						0.00			0.00
Itemate lashing for Arbings (kehar 226 0.0 0.01 0.00	Estimated Unpaid Claims - Self-Insurance Program	2271	0.80	0,00	0.00	0.00			0.00
Long-Terr Long-Terr <thlong-terr< th=""> <thlong-terr< th=""> <thl< td=""><td></td><td>2280</td><td>0,00</td><td>0,00</td><td>0.00</td><td>(H) (H</td><td>0.00</td><td>0,00</td><td>0.00</td></thl<></thlong-terr<></thlong-terr<>		2280	0,00	0,00	0.00	(H) (H	0.00	0,00	0.00
Print Der Binn 210 0.00	Unearned Revenues	2410	326,751.66	0,00	0,00	0.00	0.00	0,00	326,751.66
Obstations (best larges) 213 0.01 0.00 0.	Portion Due Within One Year:		0.00	0.00	1.00	1.00	0.00	0.00	0.00
Lability for Compension Amenents 2310 0.00		2315	0.90	0,00	0.00	0.00	0.00	0,00	0.00
Less-Parkiss Agromment Prositis 2340 0.00									0.00
Net Other Networksponent Reschiz Obligation 2360 0.00	Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0,00	0.00
Bitumed PEO Advance Papelie 220 0.00 <th< td=""><td>Net Other Postemployment Benefits Obligation</td><td>2360</td><td>0.00</td><td>0,00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></th<>	Net Other Postemployment Benefits Obligation	2360	0.00	0,00	0.00	0.00	0.00	0.00	0.00
Obst-Loss-Lemi-labilities 2390 0.00									0.00
Estimated Liability for Arbitrage Bebate 2290 0.00 <td>Other Long-Term Liabilities</td> <td>2380</td> <td>0.00</td> <td>0,00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Other Long-Term Liabilities	2380	0.00	0,00	0.00	0.00	0.00	0.00	0.00
Profix Due Age 200 0.00 0.01 0.00	Estimated Liability for Arbitrage Rebate		0.00	0.00	0.00	0.00	1),()()	0.00	0.00
Invise Psyche 2310 0.00 0.003			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bonds Payable 2320 0.00 0.01 0.00	Notes Payable								0.00
Lesse-Parchase Agreements Payable 2340 0.00	Bonds Payable	2320	0.00	0,00	0.00	9.00	0,00	0,00	0.00
Estimate Liability for Long-Term Claims 230 .0.01 .0.03 .0.00 .0.03 .0.00		2340		0,00	0.00	() (A)	0.00	0,00	0.00
Net Persion Liability 2365 0,00	Estimated Liability for Long-Term Claims	2350	<u>4).00</u>	0,00	0.00	0 (8)	0.00	0,00	0.00
Other Lang-Termi Labilities 2380 0.00 </td <td>Net Pension Liability</td> <td>2365</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>U (H)</td> <td>4,00</td> <td>0,00</td> <td>0.00</td>	Net Pension Liability	2365	0.00	0.00	0.00	U (H)	4,00	0,00	0.00
Derivative Instrument 2350 0.00				0,00		0.00	. 0.00	0.00	0.00
Due in More than One Year 0.00	Derivative Instrument	2390	0,00	0.00	0.60	9.00	0,00		0.00
Taial Labilities 457.244.64 1.825.342.10 66.078.03 407.603.35 S8.367.80 230.694.95 3.0453.30.87 DEFERRED INFLOWS OF RESOURCES 0 0.00	Due in More than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00
DFFERRED INFLOWS OF RESOURCES 2610 0.00	Total Liabilities								0.00 3,045,330.87
Deficit Net Carrying Amount of Debt Refunding 2620 0.00 0.103 0.00 0	DEFERRED INFLOWS OF RESOURCES	2610							
Pension 2640 0.00 0.19 0.00	Deficit Net Carrying Amount of Debt Refunding	2620	0,00	t) (8)	0.00		0.00	1) (h)	0.00
Other Postemployment Benefits 2630 0.00	Pension								0.00
NET POSITION O 0.00	Other Postemployment Benefits		0.00	() (¥)	0.00	0,00	0.00	() (#)	0.00
Ratifield For: 2780 0.00	NET POSITION	<u> </u>							
Categorical Carvoyour Programs 2780 0.00	Restricted For:		0,00					0,00	
Debt Service 2780 0.00									0.00
Other Purposes 2780 0.00 45,220,25 16,917.66 57,578,83 0.00 2,158,479.68 2,278,196.42 Unrestricted 2790 18,198,768,21 2,115,298.34 599,615.03 2,000,416.81 1,194,088,47 0.00 24,108,166.86	Debt Service	2780	0,00	0.00	0.00	0.00	9,60	0.00	0.00
Unrestricted 2790 18.198.768.21 2.115.298.34 592.615.03 2.000.416.81 1.194.068.47 0.00 24.108.166.86	Other Purposes	2780	0.60	45.220.25	16,917.66	57.578.83	0.60	2,158,479.68	2,278,196.42
	Unrestricted Total Net Position	2790	18,198,768,21 18,198,768,21	2.115,298.34 2,160,518.59				0,00 2,158,479.68	24,108,166.86 26,386,363.28

The notes to financial statements are an integral part of this statement. ESE 143The Notes to the financial elatementsero en integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS Bay Haven Charter Schools For the Fiscal Year Ended June 30, 2022

				Program Revenues			
				Operating	Capital	Revenue and Changes	
	Account		Charges for	Grants and	Grants and	in Net Position	
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit	
Component Unit Activities:							
Instruction	5000	15,194,503.20	905,972.88	0.00	0.00	(14,288,530.32)	
Student Support Services	6100	789,679.59	0.00	0.00	0.00	(789,679.59)	
Instructional Media Services	6200	99,277.95	0.00	0.00	0.00	(99,277.95)	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	
Instructional Staff Training Services	6400	334,331.87	0.00	0.00	0.00	(334,331.87)	
Instruction-Related Technology	6500	800,446.27	0.00	0.00	0.00	(800,446.27)	
Board	7100	151,894.52	0.00	0.00	0.00	(151,894.52)	
General Administration	7200	1,550,058.66	0.00	0.00	0.00	(1,550,058.66)	
School Administration	7300	2,038,705.45	0.00	0.00	0.00	(2,038,705.45)	
Facilities Acquisition and Construction	7400	1,205,467.89	0.00	0.00	0.00	(1,205,467.89)	
Fiscal Services	7500	26,294.15	0.00	0.00	0.00	(26,294.15)	
Food Services	7600	1,104,822.51	148,422.35	1,193,120.95	0.00	236,720.79	
Central Services	7700	0.00	0.00	0.00	0.00	0.00	
Student Transportation Services	7800	386,980.75	0.00	0.00	0.00	(386,980.75)	
Operation of Plant	7900	2,267,914.55	0.00	0.00	1,844,915.20	(422,999.35)	
Maintenance of Plant	8100	722,404.52	0.00	0.00	0.00	(722,404.52)	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	
Community Services	9100	317,889.43	448,683.50	0.00	0.00	130,794.07	
Interest on Long-Term Debt	9200	2,243,020.60	0.00	0.00	0.00	(2,243,020.60)	
Unallocated Depreciation/Amortization Expense		0.00		X/////////////////////////////////////		0.00	
Total Component Unit Activities		29,233,691.91	1,503,078.73	1,193,120.95	1,844,915.20	(24,692,577.03)	

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

0.00	
0.00	
. 0.00	
27,374.43	
26,659,290.46	
4,703.96	
585,534.04	
0.00	
17,530.71	
0.00	
27,294,433.60	
2,601,856.57	
19,407,581.23	
(3,810,669.59)	
18,198,768.21	

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

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS Palm Bay Education Group For the Fiscal Year Ended June 30, 2022

			•	Program Revenues		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Component Unit
Component Unit Activities:						
Instruction	5000	3,116,717.86	0.00	0.00	0.00	(3,116,717.86)
Student Support Services	6100	450,562.74	0.00	0.00	0.00	(450,562.74)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	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	340,904.73	0.00	0.00	0.00	(340,904.73)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	873,358.73	0.00	0.00	0.00	(873,358.73)
Facilities Acquisition and Construction	7400	1,737,476.93	0.00	0.00	0.00	(1,737,476.93)
Fiscal Services	7500	134,155.34	0.00	0.00	0.00	(134,155.34)
Food Services	7600	388,560.38	0.00	0.00	0.00	(388,560.38)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	175.00	0.00	0.00	• 0.00	(175.00)
Operation of Plant	7900	872,923.38	0.00	0.00	0.00	(872,923.38)
Maintenance of Plant	8100	41,397.70	0.00	0.00	0.00	(41,397.70)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	47,922.71	0.00	0.00	0.00	(47,922.71)
Interest on Long-Term Debt	9200	379,105.96	0.00	0.00	0.00	(379,105.96)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		8,383,261.46	0.00	0.00	0.00	(8,383,261.46)

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	4,058,437.19
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	2,853,123.37
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	1,047,304.09
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	7,958,864.65
Change in Net Position	(424,396.81)
Net Position, July 1, 2021	2,584,915.40
Adjustments to Net Position	0.00
Net Position, June 30, 2022	2,160,518.59

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

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS Chautauqua Learn and Serve Charter For the Fiscal Year Ended June 30, 2022

				Net (Expense)		
FUNCTIONS	Account	F	Charges for	Operating Grants and	Capital Grants and	Revenue and Changes in Net Position
	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:						
Instruction	5000	1,072,221.90	0.00	0.00	0.00	(1,072,221.90)
Student Support Services	6100	122,618.24	0.00	0.00	0.00	(122,618.24)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	37,629.55	0.00	0.00	0.00	(37,629.55)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	26,972.87	0.00	0.00	0.00	(26,972.87)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	34,446.49	0.00	0.00	0.00	(34,446.49)
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	26,958.30	0.00	0.00	0.00	(26,958.30)
Operation of Plant	7900	171,705.11	0.00	0.00	0.00	(171,705.11)
Maintenance of Plant	8100	6,020.09	0.00	0.00	0.00	(6,020.09)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	4,800.00	0.00	0.00	0.00	(4,800.00)
Interest on Long-Term Debt	9200	11,617.32	0.00	0.00	0.00	(11,617.32)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		1,514,989.87	0.00	0.00	0.00	(1,514,989.87)

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

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

DISTRICT SCHOOL BOARD OF BAY COUNTY **COMBINING STATEMENT OF ACTIVITIES** MAJOR AND NONMAJOR COMPONENT UNITS University Academy For the Fiscal Year Ended June 30, 2022

		1	Program Revenues			Net (Expense)
FUNCTIONS	Account		Charges for	Operating Grants and	Capital Grants and	Revenue and Changes in Net Position
	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:						
Instruction	5000	4,169,032.00	0.00	0.00	0.00	(4,169,032.00
Student Support Services	6100	138,110.74	0.00	0.00	0.00	(138,110.74
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	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	52,005.07	0.00	0.00	0.00	(52,005.07
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	549,811.46	0.00	0.00	0.00	(549,811.46)
Facilities Acquisition and Construction	7400	111,444.33	0.00	0.00	0.00	(111,444.33
Fiscal Services	7500	141,614.93	0.00	0.00	0.00	(141,614.93)
Food Services	7600	80,464.24	0.00	0.00	0.00	(80,464.24)
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	983,930.58	0.00	0.00	0.00	(983,930.58)
Maintenance of Plant	8100	43,177.92	0.00	0.00	0.00	(43,177.92)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	47,576.09	0.00	0.00	0.00	(47,576.09)
Interest on Long-Term Debt	9200	669,574.42	0.00	0.00	0.00	(669,574.42)
Unallocated Depreciation/Amortization Expense		0.00		mmmmm		0.00
Total Component Unit Activities		6,986,741.78	0.00	0.00	0.00	(6,986,741.78)

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	4,634,057.0
Property Taxes, Levied for Debt Service	0.0
Property Taxes, Levied for Capital Projects	0.0
Local Sales Taxes	0.0
Grants and Contributions Not Restricted to Specific Programs	2,432,189,4
Investment Earnings	4,242.3
Miscellaneous	0.0
Special Items	0.0
Extraordinary Items	0.0
Transfers	0.0
Total General Revenues, Special Items, Extraordinary Items and Transfers	7,070,488.7
Change in Net Position	83,746.9
Net Position, July 1, 2021	1,974,248.6
Adjustments to Net Position	0.0
Net Position, June 30, 2022	2,057,995,6

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

ESE 145 The Notes to the financial statementsare an integral part of this statement. ESE 145

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DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS Rising Leaders Academy Inc. For the Fiscal Year Ended June 30, 2022

			Program Revenues			Net (Expense)
FUNCTIONS	Account		Charges for	Operating Grants and	Capital Grants and	Revenue and Changes in Net Position
	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:						
Instruction	5000	1,595,703.00	0.00	0.00	0.00	(1,595,703.00)
Student Support Services	6100	1.003.78	0.00	0.00	0.00	(1,003.78)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	9,500.00	0.00	0.00	0.00	(9,500.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	436,083.89	0.00	0.00	0.00	(436,083.89)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	40,369.85	0.00	0.00	0.00	(40,369.85)
Food Services	7600	162,454.17	0.00	0.00	0.00	(162,454.17)
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	663,500.67	0.00	0.00	0.00	(663,500.67)
Maintenance of Plant	8100	1,510.00	0.00	0.00	0.00	(1,510.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	8,116.65	0.00	0.00	0.00	(8,116.65)
Interest on Long-Term Debt	9200	10,753.12	0.00	0.00	0.00	(10,753.12)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		2,928,995.13	0.00	0.00	0.00	(2,928,995.13)

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	1,555,945.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	1,343,379.49
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,899,324.49
Change in Net Position	(29,670.64)
Net Position, July 1, 2021	1,223,739.11
Adjustments to Net Position	0.00
Net Position, June 30, 2022	1,194,068,47

The notes to financial statements are an integral part of this statement.
DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2022

				Net (Expense)		
				Operating	Capital	Revenue and Changes
	Account		Charges for	Grants and	Grants and	in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	• 0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	897,549.55	0.00	0.00	0.00	(897,549.55)
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		897,549.55	0.00	0.00	0.00	(897,549.55)

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

0.00	
0.00	
0.00	
0.00	
882,693.39	
6,987.20	
49,125.93	
0.00	
0.00	
0.00	
938,806.52	
41,256.97	
1,711,520.30	
405,702.41	
2,158,479.68	

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

ESE 145 The Notes to the financial statementsare an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS TOTAL COMPONENT UNITS For the Fiscal Year Ended June 30, 2022

				Net (Expense)		
				Operating	Capital	Revenue and Changes
	Account		Charges for	Grants and	Grants and	in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:						
Instruction	5000	25,148,177.96	905,972.88	0.00	0.00	(24,242,205.08)
Student Support Services	6100	1,501,975.09	0.00	0.00	0.00	(1,501,975.09)
Instructional Media Services	6200	99,277.95	0.00	0.00	0.00	(99,277.95)
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	334,331.87	0.00	0.00	0.00	(334,331.87)
Instruction-Related Technology	6500	800,446.27	0.00	0.00	0.00	(800,446.27)
Board	7100	591,933.87	0.00	0.00	0.00	(591,933.87)
General Administration	7200	1,550,058.66	0.00	0.00	0.00	(1,550,058.66)
School Administration	7300	3,924,932.40	0.00	0.00	0.00	(3,924,932.40)
Facilities Acquisition and Construction	7400	3,054,389.15	0.00	0.00	0.00	(3,054,389.15)
Fiscal Services	7500	376,880.76	0.00	0.00	0.00	(376,880.76)
Food Services	7600	1,736,301.30	148,422.35	1,193,120.95	0.00	(394,758.00)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	414,114.05	0.00	0.00	0.00	(414,114.05)
Operation of Plant	7900	4,959,974.29	0.00	0.00	1,844,915.20	(3,115,059.09)
Maintenance of Plant	8100	814,510.23	0.00	0.00	0.00	(814,510.23)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	1,323,854.43	448,683.50	0.00	0.00	(875,170.93)
Interest on Long-Term Debt	9200	3,314,071.42	0.00	0.00	0.00	(3,314,071.42)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		49,945,229.70	1,503,078.73	1,193,120.95	1,844,915.20	(45,404,114.82)

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	1
Property Taxes, Levied for Debt Service	
Property Taxes, Levied for Capital Projects	
Local Sales Taxes	
Grants and Contributions Not Restricted to Specific Programs	1
Investment Earnings	
Miscellaneous	
Special Items	
Extraordinary Items	
Transfers	
Total General Revenues, Special Items, Extraordinary Items and Transfers	4
Change in Net Position	
Net Position, July 1, 2021	2
Adjustments to Net Position	(
Net Position, June 30, 2022	2

 $\begin{array}{c} 11,075,296.40\\ 0.00\\ 0.00\\ 27,374.43\\ 34,810,757.01\\ 16,049.39\\ 634,659.97\\ 1,047,304.09\\ 17,530.71\\ 0.00\\ 47,628,972.00\\ 2,224,857.18\\ 27,566,473.28\\ (3,404,967.18)\\ 26,386,363.28\\ \end{array}$

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

ESE 145 The Notes to the financial statementsare an integral part of this statement. ESE 145

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. <u>Reporting Entity</u>

The Bay 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 school district is the Bay County District School Board, which is composed of five elected members. The elected Superintendent of Schools is the executive officer of the School Board. Geographic boundaries of the District correspond with those of Bay 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 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 or incomplete.

Based on the application of these criteria, the following component units are included within the District School Board's reporting entity:

• <u>Blended Component Unit</u>. The Bay County Educational Facilities Finance Corporation (Corporation) was formed to facilitate financing for the acquisition of facilities and equipment as further discussed in Note II.D.1. Due to the substantive economic relationship between the District and the Corporation, the financial activities of the Corporation are included in the accompanying basic financial statements. Separate financial statements for the Corporation are not published.

• <u>Discretely Presented Component Units</u>. The component unit columns in the governmentwide financial statements include the financial data from a District foundation and all eleven charter schools. A separate column is used to emphasize that they are legally separate from the District. The Tom P. Haney Education Foundation, Inc. and the Bay Communications Foundation, Inc. are not included and are immaterial.

• The Bay Education Foundation, Inc. (Foundation), is a separate Florida not-for-profit corporation organized and operated as a direct-support organization under Section 1001.453, Florida Statutes, to receive, hold, invest, and administer property and to make expenditures to and for the benefit of the District. Because of the nature and significance of its relationship with the District, the Foundation is considered a component unit.

• The charter schools are the Bay Haven Charter Academy, Inc., d/b/a Bay Haven Charter Academy Elementary School, Bay Haven Charter Academy Middle School, North Bay Haven Charter Elementary School, North Bay Haven Charter Middle School, and North Bay Haven Charter Career Academy; Chautauqua Charter School, Inc.; Palm Bay Educational Group, Inc., d/b/a Palm Bay Preparatory Elementary Academy, Palm Bay Preparatory Academy, and Central High School; Community Charter Academy, Inc., d/b/a University Academy Inc.; and Rising Leaders Academy, Inc.

The District's charter schools are not-for-profit corporations organized pursuant to Chapter 617, Florida Statutes, the Florida Not-for-Profit Corporation Act, and Section 1002.33, Florida Statutes. The charter schools operate under charters approved by their sponsor, the Bay County District School Board. The charter schools are considered to be component units of the District because the District is financially accountable for the charter schools as the District established the charter schools by approval of the charter, which is tantamount to the initial appointment of the charter schools, and there is the potential for the charter schools to impose specific financial burdens on the District. In addition, pursuant to the Florida Constitution, the charter schools are public schools, and the District is responsible for the operation, control, and supervision of public schools within the District.

• The Bay Haven Charter Academy, Inc., was organized in April 2001, as a Florida nonprofit corporation, and was granted a charter, expiring in 2019, to serve grades kindergarten through 8. Bay Haven Charter Academy, Inc. was awarded

an additional charter in May 2010 (expiring June 30, 2015) for a k-12 school. North Bay Haven opened in 2010 and was set to be renewed in 2015. However, they achieved High Performing Status and so, has been extended until 2029.

• The Chautauqua Charter School, Inc., d/b/a Chautauqua Learn and Serve Charter School, was organized in July 2005, as a Florida nonprofit corporation, and was granted a charter, expiring June 2010, to operate a special needs school for disabled adults within the District. Chautauqua has since been given a 15-year renewal effective July 1, 2014.

• NewPoint Bay, Inc., was organized in May 2008, as a Florida nonprofit corporation, and was granted a charter, expiring June 2013, to serve grades 9 through 12. That charter was extended in 2013 for another 2 years with the charter set to expire June 30, 2015. NewPoint Bay, Inc. was awarded an additional charter in March 2010 (set to expire June 30, 2015) to serve grades 6 through 8. Newpoint Bay Academy and Newpoint Bay High School have recently combined to form a new school called Palm Bay Preparatory Academy. They have severed ties with Newpoint Bay, Inc. and are now under a new nonprofit called Palm Bay Education Group, Inc. Palm Bay Education Group has since been given a 5-year renewal effective July 1, 2018 – June 30, 2023. In 2015-16 Palm Bay Education Group also opened Central High School as a credit recovery school. Palm Bay Elementary was organized in July 2017 and will expire June 30, 2028.

• University Academy Inc. was organized in February 2011, as a Florida nonprofit corporation, and was granted a charter on November 11, 2011, expiring June 30, 2017, to create a research-based curriculum K-5 school. University Academy has expanded its grade levels from K-5 to K-8. In February 2017, a 15-year renewal was granted to University Academy.

• Rising Leaders Academy Inc. was organized in September 2011 as a Florida nonprofit corporation and was granted a charter on November 11, 2011, expiring June 30, 2017, to create a K-5 Expeditionary Learning School. In February 2017, the charter was approved for a 15-year extension expiring on June 20 2032.

The District may choose not to renew the charters as specified in the charters, but the District must notify the charter schools in writing at least 90 days prior to the charter's expiration. Pursuant to Section 1002.33(8)(e), Florida Statutes, in the event a school is dissolved or terminated, any encumbered funds and all school property purchased with public funds shall automatically revert to the District. During the term of the charter, the District may also terminate the charter if good cause is shown. The charter schools are considered component units of the District since they are fiscally dependent on the District to levy taxes for their support.

Copies of the separate financial statements for the charter schools are available at the District's administrative office.

B. Basis of Presentation: Government-wide Financial Statements

Government-wide financial statements, including the statement of net positions and the statement of activities, present information about the School District as a whole. These statements include the nonfiduciary financial activity of the School District and its component units. The statements distinguish between governmental activities of the District and those that are considered business-type activities.

Government-wide financial statements are prepared using the economic resources measurement focus. The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's 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 pupil transportation services, central services, and operation of plant functions is allocated to those functions, with remaining depreciation expense reported as unallocated.

Program revenues include charges paid by the recipient of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function or business segment is self-financing or draws from the general revenues of the District.

The effects of interfund activity have been eliminated from the government-wide financial statements, except for interfund services provided and used and the net residual amounts between governmental and business-type activities.

C. Basis of Presentation: Fund Financial Statements

Fund financial statements report detailed information about the District in the governmental, proprietary, and fiduciary funds. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is reported in a separate column. Nonmajor funds are aggregated and reported in a single column. Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, a reconciliation is presented with each of the governmental fund financial statements.

The District reports the following major governmental funds:

• <u>General Fund</u> – to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.

• <u>Debt Service – Other Fund</u> – to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs for the District's certificates of participation.

• <u>Capital Projects – Other Fund</u> – to account for the financial resources generated by the issuance of certificates of participation and the discretionary sales surtax to be used for educational outlay needs, including new construction, renovation, and remodeling projects.

• <u>Special Revenue – ESSER, ESSER II, GEER, GEER II, CARES, CRRSA</u> – to account for certain Federal grant program resources related to the Elementary and Secondary School Emergency Relief I and II (ESSER I and II), Governor's Emergency Education Relief (GEER I and II), Coronavirus Aid, Relief, and Economic Security (CARES), and Other Coronavirus Response and Relief Supplement Appropriations (CRRSA).

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

• <u>Enterprise Fund – Beacon Learning Center</u> – to account for the financial activities and account balances of the Beacon Learning Center which provides educational services for a fee to individuals, public and private entities, and district school boards.

• <u>Internal Service Funds</u> – to account for the District's self-insurance programs.

D. Basis of Accounting

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

The government-wide financial statements are prepared using the accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements. 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 in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 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. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, other postemployment benefits, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

Proprietary funds are accounted for as proprietary activities under standards issued by the Financial Accounting Standards Board through November 1989 and applicable standards issued by the Governmental Accounting Standards Board. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges for online educational resources and professional development courses. Operating expenses include salaries, benefits, materials, purchased services, capital outlay, and depreciation related to the development of these online educational resources and professional development courses not meeting this definition are reported as nonoperating revenues and expenses. The principal operating revenues of the District's internal service fund are charges for property casualty and workers' compensation insurance. Operating expenses include insurance claims, excess coverage premiums, and related operating costs. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

The foundations are accounted for under the not-for-profit basis of accounting and use the accrual basis of accounting whereby revenues are recognized when earned and expenses are recognized when incurred.

The charter schools are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities.

E. <u>Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance</u>

1. <u>Deposits and Investments</u>

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit, and short-term, highly liquid investments with original maturities of three months or less. Investments classified as cash equivalents include amounts placed with the State Board of Administration (SBA) Local Government Surplus Funds Trust Fund Investment Pool (LGIP), which, effective July 1, 2009, is known as Florida PRIME; Hancock Horizons Government Fund; Federated Government Obligations Fund; Regions Public Money Market account, Florida Community Banks deposits, which effective January 1, 2019, is known as Synovus Bank, and The Federally Insured Cash Account and certificates of deposit.

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. <u>Investments</u>

Investments consist of amounts placed in SBA Debt Service accounts for investment of debt service moneys, amounts placed with SBA for participation in LGIP and the Fund B Surplus Funds Trust Fund (Fund B) investment pools created by Sections 218.405 and 218.417, Florida Statutes; those held by a trustee pursuant to a trust agreement entered into and restricted as part of the financing agreement for the Certificates of Participation, Series 2010, Series 2013, Series 2015, Series 2019 and Series 2020; and those made locally. The investment pools operate under investment guidelines established by Section 215.47, Florida Statutes.

The District's investments in LGIP, which SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, as of June 30, 2009, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. The investments are reported at fair value, which is amortized cost.

The District's investments in Fund B was liquidated on September 05, 2014 and the fund was closed. The Fund distributed 100% of the District's principle to the corresponding account in Fund A. The Gain on this fund was distributed on July 13, 2015 to the corresponding Fund A.

The investments held by the trustee are reported at fair value. The investments made locally consist of certificates of deposit, which are reported at cost. Types and amounts of investments held at fiscal year-end are described in a subsequent note on investments.

3. <u>Inventories and Prepaid Items</u>

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at average cost, except that United States Department of Agriculture surplus commodities 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. Although the costs of inventories are recorded as expenditures when used rather than purchased, a fund balance reserve is established at fiscal year-end to indicate that inventories do not constitute available expendable resources even though inventories are a component of current assets.

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

4. <u>Capital Assets</u>

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 positions but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation.

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

Capital assets are depreciated using the unweighted average composite method over the following estimated useful lives:

Description	Estimated Lives
Improvements Other than Buildings	9 - 37.5 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 Sofrware	4 - 5 years

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

5. Right to use lease assets and lease liability

The District has recorded right to use lease assets as a result of implementing GASB 87 with assets under capital leases. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability (reported with obligations under capital leases) plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related lease.

6. <u>Pensions</u>

In the government-wide and proprietary funds' statements 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's and the HIS's 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.

7. <u>Long-Term Liabilities</u>

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 positions.

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

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.

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

8. Deferred Outflows/Inflows of Resources

In addition to assets, the statements of net position report 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 future periods and so will not be recognized as an outflow of resources (expense) until then. The District has three items that qualify for reporting in this category. The deferred loss on debt refunding results from the difference in the carrying value of refunded debt and its reacquisition price. The deferred outflows of resources related to pensions and other postemployment benefits (OPEB) are discussed in subsequent notes.

In addition to liabilities, the statements of net position and the governmental funds balance sheet report 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 future periods and so will not be recognized as an inflow of resources (revenue) until that time.

The District has three items that qualify for reporting in this category. The first two items, deferred inflows of resources related to pensions and OPEB, are reported in the statement of net position and discussed in subsequent notes. The remaining item is reported in the governmental funds balance sheet as unavailable revenue related to Federal disaster grants and will be recognized as an inflow of resources in the period that the amounts become available.

9. <u>Net Position Flow Assumption</u>

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

10. 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.

11. 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, 2021.

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 approval of the annual financial report, authorized the assignment of fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent fiscal 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.

F. <u>Revenues and Expenditures/Expenses</u>

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 or business segment is self-financing or draws from the general revenues of the District.

2. <u>State Revenue Sources</u>

Revenues from State sources for current operations are primarily from 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 for a period of nine months following the date of the original reporting. Such amendments may impact funding allocations for subsequent years. 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 year when the adjustments are made.

The State provides financial assistance to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided, and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical educational programs. The FDOE generally requires that categorical educational

program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is reserved in the governmental fund financial statements for the unencumbered balance of categorical educational program resources.

The State allocates gross receipts taxes, generally known as Public Education Capital Outlay money, to the District on an annual basis. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the Department.

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

3. <u>District Property Taxes</u>

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 Bay County Property Appraiser, and property taxes are collected by the Bay County Tax Collector.

The School Board adopted the 2021 tax levy on September 09, 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 Bay 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. <u>Capital Outlay Surtax</u>

In November 2010, the voters of Bay County approved a one-half cent school capital outlay surtax on sales in the County for 10 years, effective January 1, 2011, to pay construction costs of certain school facilities and related costs in accordance with Section 212.055(6), Florida Statutes. The referendum was renewed on August 28, 2018.

5. 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.

6. <u>Compensated Absences</u>

In the government-wide and proprietary fund 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 for sick leave, and accrued as a liability as the benefits are earned by the employees for annual leave. 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.

7. <u>Proprietary Fund Operating and Nonoperating Revenues and Expenses</u>

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The primary operating revenues of the District's enterprise fund are charges for online educational resources and professional development courses. Operating expenses include salaries, benefits, purchased services, materials and supplies, capital outlay, other, and depreciation related to the development of these online educational resources and professional development courses. The principal operating revenues of the District's internal service funds are charges for property casualty and workers' compensation insurance, and employee health insurance premiums. Operating expenses include insurance claims, excess coverage premiums, and related operating costs. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

G. Accounting Changes

GASB Statement No. 84, Fiduciary Activities, became effective for the 2021 fiscal year. The District reviewed their internal accounts and ascertained they should be reported under fund 490 – Miscellaneous Special Revenue.

II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

1. Custodial Credit Risk

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

As of June 30, 2022, the District has the following investments and maturities:

Investments	Maturities	Fair Value		
State Board of Administration (SBA):				
Florida PRIME	48 Day Average	\$	86,750,200.97	
FICA Investment (1)	N/A		53,820,258.92	
Synovus Bank(1)	N/A		113,820.71	
Money Market Funds:				
Federated Hermes Government Obligations Fund (2)	28 Day Average		5,065,039.77	
Goldman Sachs Government Obligations Fund (2)	21 Day Average		5,215,301.56	
Certificates of Deposit (1)	Various		191,136.37	
Total Investments		\$	151,155,758.30	

Notes: (1) Investments reported as cash equivalents.

(2) These investments are held in trust in connection with District Certificates of participation (see Note II.H.)

1. Interest Rate Risk

Section 218.415(17), Florida Statutes, limits investment maturities to provide sufficient liquidity to pay obligations as they come due. The District's investment policy limits the length of investments as follows: (1) investments of short-term funds shall have maturities of no longer than twelve months, and (2) investments of bond reserves, construction funds, and other nonoperating funds shall have a term appropriate for the need for funds and in accordance with debt covenants, but in no event shall exceed five years. Investments of construction funds that are proceeds of tax-exempt debt issues shall have maturities of no longer than three years.

2. Credit Risk

Section 218.415(17), Florida Statutes, limits investments to SBA LGIP, 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 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 limits investments to those prescribed by Florida Statutes.

The District's investments in SBA Debt Service accounts are to provide for debt service payments on bond debt issued by the State Board of Education for the benefit of the District. The District relies on policies developed by SBA for managing credit risk for this account.

As of June 30, 2022, the District's investment in LGIP is rated AAAm by Standard & Poor's.

Interest Rate Risk Disclosure: The dollar weighted average days to maturity (WAM) of Florida PRIME at September 30, 2021, is 49 days. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM. The weighted average life (WAL) of Florida PRIME at September 30, 2021, is 64 days.

With regard to redemption rates, Chapter 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 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." With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made. As of September 30, 2020, 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 their account value.

The District's certificates of deposit are in qualified public depositories.

Cash deposits are held by banks qualified as public depositories under Florida law or through the Federally Insured Cash Account (FICA) program, which complies with the provisions of Section 218.415(23), Florida Statutes, and is therefore exempt from Florida's public deposits program pursuant to Section 280.03(3)(f), Florida Statutes. 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.

C. Changes in Capital Assets

Changes in capital assets are presented in the following table.

	Balance 7-1-21		Additions		Deletions		Balance 6-30-22
GOVERNMENTAL ACTIVITIES		-			 		
Capital Assets Not Being Depreciated:	•	00.007.400.00	•	101 505 00			00 400 007 CON
Land	\$	20,037,402.20	\$	101,535.38			20,138,937.58♥
Improvements Other Than Buildings Construction in Progress		78,605,775.99		32,635,644.40	 31,334,266.35		79,907,154.04
Total Capital Assets Not Being Depreciated		98,643,178.19		32,737,179.78	 31,334,266.35		100,046,091.62
Capital Assets Being Depreciated:							
Improvements Other Than Buildings		20,838,053.91		487,326.82	22,463.67		21,302,917.06
Buildings and Fixed Equipment		655,484,734.64		45,841,238.51	5,113,739.72		696,212,233.43
Furniture, Fixtures, and Equipment		35,608,140.38		4,695,648.38	4,218,304.23		36,085,484.53
Motor Vehicles		16,063,245.54		1,694,362.66	1,518,814.00		16,238,794.20
Property Under Capital Lease		3,951,183.65		-			3,951,183.65
Audio-Visual Materials and							
Computer Software		9,129,708.76			 		9,129,708.76
Total Capital Assets Being Depreciated	<u> </u>	741,075,066.88		52,718,576.37	 10,873,321.62		782,920,321.63
Less Accumulated Depreciation for:							
Improvements Other Than Buildings		9,373,125.83		827,981.51	22,463.67		10,178,643.67
Buildings and Fixed Equipment		456,884,081.44		19,391,136.55	4,371,779.08		471,903,438.91
Furniture, Fixtures, and Equipment		25,000,338.22		2,868,465.72	3,953,339.33		23,915,464.61
Motor Vehicles		12,382,259.43		1,288,186.53	1,518,814.00		12,151,631.96
Property Under Capital Lease		3,805,092.22		141,658.06			3,946,750.28
Audio-Visual Materials and							
Computer Software		9,030,147.68		25,259.62	 		9,055,407.30
Total Accumulated Depreciation		516,475,044.82		24,542,687.98	 9,866,396.08		531,151,336.72
Total Capital Assets Being Depreciated, Net		224,600,022.06		28,175,888.39	 1,006,925.54		251,768,984.91
Governmental Activities Capital Assets, Net	\$	323,243,200.25	\$	60,913,068.17	\$ 32,341,191.89	\$	351,815,076.53

•

	Balance 7-1-21	Additions	Deletions	Balance 6-30-22
BUSINESS-TYPE A CTIVITIES				
	-	-	· -	
Capital Assets Being Depreciated:	-	-	-	-
Furniture, Fixtures, and Equipment	170,400.44	2,468.16	-	172,868.60
Motor Vehicles	16,367.00	-	-	16,367.00
Property Under Capital Lease	-			-
Audio-Visual Materials and	-	-	-	-
Computer Software	84,592.40			84,592.40
Total Capital Assets Being Depreciated	271,359.84	2,468.16		273,828.00
Less Accumulated Depreciation for:				
Furniture, Fixtures, and Equipment	152,974.24	4,977.88	-	157,952.12
Motor Vehicles	16,367.00		-	16,367.00
Property Under Capital Lease	-			-
Audio-Visual Materials and	-			-
Computer Software	84,592.40			84,592.40
Total Accumulated Depreciation	253,933.64	4,977.88		258,911.52
Total Capital Assets Being Depreciated, Net	17,426.20	(2,509.72)		14,916.48

Depreciation expense was charged to functions as follows:

Function	Amount
GOVERNMENTAL ACTIVITIES	
Pupil Transportation Services	\$ 1,369,833.00
Operation of Plant	113,937.00
Central Services	210,593.00
Unallocated	23,057,566.06
Total Depreciation Expense - Governmental Activities	\$ 24,751,929.06
BUSINESS-TYPE ACTIVITIES Beacon Learning Center	\$ 4,977.88

D. <u>Right to use lease assets</u>

The District has recorded various right to use leased assets. The assets are right to use assets for leased copiers. The related leases are discussed in the Leases subsection of the Liabilities section of this note. The right to use lease assets are amortized on a straight-line basis over the terms of the related leases. Right to use asset activity for the District for the year ended June 30, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Right to use assets	-			
Leased copiers	\$ 551,338.30	\$ 162,603.59	\$(24,200.27)	\$ 689,741.62
Total right to use assets	551,338.30	162,603.59	(24,200.27)	689,741.62
Less accumulated amortization for	•			
Leased copiers	212,375.24	209,241.07	(24,200.27)	397,416.04
Total right to use assets	212,375.24	209,241.07	(24,200.27)	397,416.04
Right to use assets, net	\$ 338,963.06	\$ (46,637.48)	\$ -	\$ 292,325.58

E. <u>Long-Term Liabilities</u>

1. <u>Certificates of Participation</u>

The District entered into a financing arrangement on November 1, 1994, which was characterized as a master lease-purchase agreement, with the Bay County Educational Facilities Finance Corporation (Corporation) whereby the District secured financing of various educational facilities in the total amount of \$23,715,000. The financing was accomplished through the issuance of Certificates of Participation, Series 1994, to be repaid from the proceeds of rents paid by the District. On October 15, 1997, the District issued Refunding Certificates of Participation, Series 1997, in the amount of \$15,130,000 and placed the proceeds of the refunding and other resources into an irrevocable trust fund for future payments on a portion of the Certificates of Participation, Series 1994, to District amended the master lease-purchase agreement, whereby the District secured additional financing of educational facilities in the amount of \$41,500,000. The financing was accomplished through the issuance of Certificates of Participation, Series 1999, to be repaid from the proceeds of rents paid by the District secured additional financing of educational facilities in the amount of \$41,500,000. The financing was accomplished through the issuance of Certificates of Participation, Series 1999, to be repaid from the proceeds of rents paid by the District. As noted below and in Note 7 – Defeased Debt, the District issued certificates of participation, to refund the outstanding Refunding Certificates of Participation, Series 1999.

On July 1, 2004, the District amended the master lease-purchase agreement, whereby the District secured additional financing of educational facilities in the amount of \$11,310,000. The financing was accomplished through the issuance of Certificates of Participation, Series 2004, to be repaid from the proceeds of rents paid by the District.

On April 1, 2007, the District amended the master lease-purchase agreement, whereby the District secured additional financing of educational facilities in the amount of \$49,330,000. The financing was accomplished through the issuance of Certificates of Participation, Series 2007, to be repaid from the proceeds of rents paid by the District.

On August 20, 2008, the District amended the master lease-purchase agreement, whereby the District issued Refunding Certificates of Participation, Series 2008, in the amount of \$8,768,000 to refund the outstanding Refunding Certificates of Participation, Series 1997.

On July 16, 2010, the District amended the master lease-purchase agreement, whereby the District issued Refunding Certificates of Participation, Series 2010, in the amount of \$37,090,000 to refund the outstanding Refunding Certificates of Participation, Series 1999.

On July 25, 2013, the District amended the master lease-purchase agreement, whereby the District issued Refunding Certificates of Participation, Series 2013, in the amount of \$7,152,900 to refund the outstanding Refunding Certificates of Participation, Series 2004.

On March 18, 2015, the District amended the master lease-purchase agreement, whereby the District issued Refunding Certificates of Participation, Series 2015, in the amount of \$49,065,000 to refund the outstanding Refunding Certificates of Participation, Series 2007.

On December 19, 2019, the District entered into a financing arrangement which was characterized as a master lease-purchase agreement, with the Bay County Educational Facilities Finance Corporation (Corporation) whereby the District secured financing of various educational facilities in the total amount of \$30,250,000. The financing was accomplished through the issuance of Certificates of Participation, Series 2019, to be repaid from the proceeds of rents paid by the District.

On May 28, 2020, the District entered into a financing arrangement which was characterized as a master lease-purchase agreement, with the Bay County Educational Facilities Finance Corporation (Corporation) whereby the District secured financing of various educational facilities in the total amount of \$35,800,000. The financing was accomplished through the issuance of Certificates of Participation, Series 2020A, to be repaid from the proceeds of rents paid by the District. The District amended the master lease-purchase agreement, whereby the District issued Refunding Certificates of Participation, Series 2020B, in the amount of \$10,775,000 to refund the outstanding Refunding Certificates of Participation, Series 2010.

As a condition of these financing arrangements, the District has given a ground lease on District property to the Corporation, with a rental fee of \$10 per year. The initial term of the lease commenced on November 1, 1994, and ends on the earlier of (a) payment of the outstanding 1999 Certificates, 2004 Certificates, 2007 Certificates, and 2008 Certificates, or (b) June 30, 2040. The properties covered by the ground lease are, together with the improvements constructed thereon from the financing proceeds, leased back to the District. If the District fails to renew the lease and to provide for the rent payments through to term, the District may be required to surrender the sites included under the Ground Lease Agreement for the benefit of the securers of the certificates for a period of time specified by the arrangement which may be through June 30, 2040.

The District properties included in the ground lease under the master lease-purchase arrangement include properties at Patronis Elementary School, Lucille Moore Elementary School, Robert L. Young Service Center, J.R. Arnold High School, Emerald Bay Academy, New Horizons Learning Center, Breakfast Point Academy, Deer Point Elementary School, Jinks Middle School Gym, Bay High School STEM Classrooms, and A Gary Walsingham Academy.

The Certificates of Participation, Series 1999, include outstanding serial certificates maturing from 2010 through 2023. These lease payments are payable by the District, semiannually, on July 1 and January 1 at interest rates ranging from 4.25 to 5.0 percent.

The Certificates of Participation, Series 2004, include outstanding serial certificates maturing from 2010 through 2024. These payments are payable by the District, semiannually, on July 1 and January 1 at interest rates ranging from 3.5 to 5.0 percent.

The Certificates of Participation, Series 2007, include outstanding serial certificates maturing from 2010 through 2029. These payments are payable by the District, semiannually, on July 1 and January 1 at interest rates ranging from 3.6 to 5.0 percent.

The Refunding Certificates of Participation, Series 2008, include outstanding serial certificates maturing from 2010 through 2013. These payments are payable by the District, semiannually, on July 1 and January 1 at an interest rate of 3.15 percent.

The Refunding Certificates of Participation, Series 2010, include outstanding serial certificates maturing from 2011 through 2023. These payments are payable by the District, semiannually, on July 1 and January 1 at an interest rate of 3.99 percent.

The Refunding Certificates of Participation, Series 2013, include outstanding serial certificates maturing from 2014 through 2023. These payments are payable by the District, semiannually, on July 1 and January 1 at an interest rate of 2.21 percent.

The Refunding Certificates of Participation, Series 2015, include outstanding serial certificates maturing from 2017 through 2029. These payments are payable by the District, semiannually, on July 1 and January 1 at an interest rate of 2.56 percent.

The Certificates of Participation, Series 2019, include outstanding serial certificates maturing from 2023 through 2030. These payments are payable by the District, semiannually, on July 1 and January 1 at an interest rate of 1.99 percent.

The Certificates of Participation, Series 2020A, include outstanding serial certificates maturing from 2030 through 2040. These payments are payable by the District, semiannually, on July 1 and January 1 at interest rates ranging from 4 to 5 percent.

The Certificates of Participation, Series 2020B, include outstanding serial certificates maturing from 2021 through 2023. These payments are payable by the District, Semiannually, on July 1 and January 1 at an interest rate of 5 percent.

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

Fiscal Year Ending June 30	Total	Principal	Premium	Interest	
2023	12,276,285.76	8,970,600.00	619,297.00	3,305,685.76	
2024	11,383,498.50	8,380,000.00	336,587.00	3,003,498.50	
2025	12,160,842.50	9,355,000.00	336,587.00	2,805,842.50	
2026	12,158,568.50	9,575,000.00	336,587.00	2,583,568.50	
2027	12,161,004.50	9,805,000.00	336,587.00	2,356,004.50	
2028-2032	40,118,407.00	31,715,000.00	1,682,935.00	8,403,407.00	
2033-2037	20,659,250.00	16,265,000.00	1,682,935.00	4,394,250.00	
2038-2040	12,399,600.00	11,470,000.00	996,461.00	929,600.00	
Total Minimum Lease Payments	\$ 133,317,456.76	\$ 105,535,600.00	\$ 6,327,976.00	\$ 27,781,856.76	

2. Defeased Debt

On May 28, 2020, the Board issued \$10,775,000 in Refunding Certificates of Participation, Series 2020B, with an interest rate of 5 percent to refund the District's Refunding Certificates of Participation, Series 2010. The net proceeds of \$11,590,251.95 (after payment of \$109,890.10 in attorney fees and other issuance costs) together with other District funds were placed in an irrevocable trust with an escrow agent. As a result, \$15,175,000 of Refunding Certificates of Participation, Series 2010 are considered to be in-substance defeased at June 30,2020, and the liability for these Certificates has been removed from the government-wide financial statements.

This refunding reduced total debt service payments over the next 4 years by \$673,452.51 and resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$651,929.25

On March 18, 2015, the Board issued \$49,065,000 in Refunding Certificates of Participation, Series 2015, with an interest rate of 2.56 percent to refund the District's Refunding Certificates of Participation,

Series 2007. The net proceeds of \$45,266,846.25 (after payment of \$295,654.25 in attorney fees and other issuance costs) were deposited with the trustee. On July 2017, the District called the Refunding Certificates of Participation, Series 2007, totaling \$44,185,000, at 100 percent.

On July 25, 2013, the Board issued \$7,152,900 in Refunding Certificates of Participation, Series 2013, with an interest rate of 2.21 percent to refund the District's Refunding Certificates of Participation, Series 2004. The net proceeds of \$7,077,462.50 (after payment of \$69,591.56 in attorney fees and other issuance costs) were deposited with the trustee. On July 2014, the District called the Refunding Certificates of Participation, Series 1999, totaling \$6,760,000, at 100 percent.

On July 16, 2010, the Board issued \$37,090,000 in Refunding Certificates of Participation, Series 2010, with an interest rate of 3.99 percent to refund the District's Refunding Certificates of Participation, Series 1999. The net proceeds of \$36,090,487.67 (after payment of \$216,050.29 in attorney fees and other issuance costs) were deposited with the trustee. On August 20, 2010, the District called the Refunding Certificates of Participation, Series 1999, totaling \$37,090,000, at 100 percent.

The refunding of the Refunding Certificates of Participation, Series 1999, resulted in a decrease in future debt service payments of \$2,133,333.27 and an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$2,040,084.21.

3. Notes Payable

Sales Tax Revenue Anticipation Note

On March 26, 2013, the District issued \$25,115,000 in Ascending Lien Sales Tax Revenue Notes. These notes are to be repaid with revenues generated from the Districts ½ cent Sales Tax collections. Tax collections began in January of 2011 and are good for a period of ten years.

Proceeds from these notes are to be used for various construction and renovation projects. These projects are all included in the list of projects approved by the Half Cent Sales Tax Committee.

The note matured in September 2020.

Revenue Anticipation Note – 2018

On June 01, 2019, the District issued \$5,000,000 in Revenue Anticipation Notes. These notes are to be repaid with Local Capital Improvement revenues.

Proceeds from these notes are to be used for safety and security upgrades. The District will complete the single access entry point and security fencing at the remaining schools that don't currently have those upgrades. The funds will also be used to renovate a central safety command center that will house the district's police chief and staff. The command center will also be where the district monitors the expanded security camera system that will be funded through this project.

Annual requirements to amortize Safety and Security debt outstanding as of June 30, 2022, are as follows:

Fiscal Year Ending June 30	 Total	 Principal	 Interest
2023	 1,080,904.50	 1,053,000.00	 27,904.50
Total	\$ 1,080,904.50	 1,053,000.00	 27,904.50

Community Disaster Loan - 2021

On October ,2020, the District received \$5,000,000 through a Community Disaster Loan. These notes are to be repaid with Local Capital Improvement revenues.

Proceeds from this note is to be used for general operations due to lost revenue. The loan is not subject to interest or interim payments. It will become fully due after 5 years, unless it is forgiven by the issuer, the Department of Homeland Security, Federal Emergency Management Agency. On October 8th the District received notification that this loan will be forgiven, but is currently undergoing an audit. When the audit is complete the District will remove this liability.

Annual requirements to amortize Community Disaster Loan debt outstanding as of June 30, 2022, are as follows:

Fiscal Year Ending June 30	Total	Principal	Interest
2022	•	-	
2023	-		
2024	5,000,000.00	5,000,000.00	
Total	\$ 5,000,000.00	\$ 5,000,000.00	<u> </u>

4. Bonds Payable

There are no current bonds payable.

5. Changes in Long-Term Liabilities

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

Description	r	Balance 7-01-21	 Additions		Deductions	r	Balance 6-30-22	<u></u>	Due in One Year
GOVERNMENTAL ACTIVITIES									
Obligations under Capital Lease	\$	343,792.41	\$ 162,603.59	\$	209,241.07	\$	297,154.93	\$	184,117.44
Bonds Payable		-	-		-		-		-
Sales Tax Revenue Anticipation Note		-	-		-		-		-
Revenue Anticipation Note 2018		2,079,000.00	-		1,026,000.00		1,053,000.00		1,053,000.00
Community Disaster Loan		5,000,000.00	-		-		5,000,000.00		-
Certificates of Participation Payable		121,213,074.32			9,349,497.77		111,863,576.55		9,589,897.00
Estimated Insurance Claims Payable		11,198,536.00	1,705,028.25		2,495,035.25		10,408,529.00		3,254,183.00
Estimated Health Insurance Claims Payable		7,728,495.95			3,619,572.37		4,108,923.58		7,728,495.95
Compensated Absences Payable		12,153,945.46	-		232,107.46		11,921,838.00		2,458,452.10
Net Pension Liability		143,171,564.00	-		78,217,966.00		64,953,598.00		631,195.81
Other Postemployment Benefits Payable		4,785,527.00	 		1.051,138.00	. <u> </u>	3,734,389.00		373,438.90
Total Governmental Activities	\$	307,673,935.14	\$ 1,867,631.84	5	96,200,557.92	<u> </u>	213,341,009.06	\$	25,272,780.20

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

Long-Term Obligations - Leases

The District has entered into agreements to lease certain equipment. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The District has various copier agreements executed from March 2017 through June 2022. These lease agreements require between 36 and 60 monthly payments of a low of \$28.54 to a high of \$478.42 depending on the type of machine and amount of use. There are no variable payment components of the lease taken into account in this determination of the value. The lease liabilities are measured at a discount rates between 1.54% to 3.83%, which is an imputed rate based on the District's historical borrowing rates and the Fidelity GO AA 20 Years bond rates.

As a result of the leases, the District has recorded a right to use asset with a net book value of \$292,325.58 at June 30, 2022. The right to use asset is discussed in more detail in the other notes.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2022, were as follows:

Year Ending June 30,	Principal Payments	Interest Payments	Total
2023	\$ 184,117.44	\$ 4,579.26	\$ 188,696.70
2024	92,453.21	1,356.24	93,809.45
2025	20,584.28	157.21	20,741.49
Total future minimum payments	\$ 297,154.93	\$ 6,092.71	\$ 303,247.64

F. Fund Balance Reporting

In addition to committed and assigned fund balance categories discussed in Note I.E.10., fund balance 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.

G. Interfund Receivables, Payables, and Transfers

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

Funds	Interfund				
		Receivables		Payables	
Major:		•			
General	\$	2,514,166,18	\$	308,783.91	
Special Revenue	•	_,,	•	500,705.71	
Other		294,794,34		1,087,379.90	
Miscellaneous				_	
ESSER/CA RES/GEER		1,121,476.17		2,190,637.40	
Food Service		-		1,169.89	
Debt Service				,	
Capital					
Local Capital Improvement		1,513.40		281,541.78	
Other		-		-	
Nonmajor Governmental					
Internal Service		-			
Enterprise:					
Beacon Learning Center		-		62,437.21	
Total	\$	3,931,950.09	\$	3,931,950.09	

Interfund receivables and payables are primarily to reimburse the General Fund for expenditures paid on behalf of other funds and to reimburse the Capital Projects – Local Capital Improvement Fund for expenditures paid on behalf of the Capital Projects – Other Fund.

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

Funds	Interfund					
	-	Transfers In	Transfers Out			
Major:						
General	\$	4,174,993.93	\$	5,910,988.49		
Debt Service:		13,382,545.12				
Other		-				
Capital Projects:						
PECO		-		2,679,909.00		
Local Capital Improvement				15,263,907.92		
Other		5,910,988.49		3,402,601.13		
Nonmajor Governmental Funds				-		
Internal Service	·	3,788,879.00				
TOTAL	_\$	27,257,406.54	\$	27,257,406.54		

The interfund transfers are mainly to provide for debt repayments and to assist in financing maintenance operations of the District. Additionally, funds were transferred from Capital Projects – Local Capital Improvement Fund to the internal service fund for property casualty insurance premiums.

H. <u>Reserve for 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 year's appropriations are likewise encumbered.

The Florida Department of Education requires that fund balances be reserved at fiscal year-end to report an amount likely to be expended from the 2022-23 fiscal year budget as a result of purchase orders outstanding at June 30, 2022.

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DISTRICT SCHOOL BOARD OF BAY COUNTY NOTES TO THE FINANCIAL STATEMENTS For the Fiscal Year Ended June 30, 2022

Because revenues of grants are not recognized until expenditures are incurred, these grant funds generally do not accumulate fund balances. Accordingly, no reserve for encumbrances is reported for grant funds.

I. <u>Revenues</u>

1. Schedule of State Revenues

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

Source	Amount
Florida Education Finance Program	84,733,601.00
Workforce Development	2,854,566.00
Workforce Education Performance Incentive	74,000.00
CO&DS Distributed	920,902.11
CO&DS Withheld for Admin. Expense	14,023.89
Interest on Undistributed CO&DS	6,650.73
School Breakfast Supplement	46,494.00
School Lunch Supplement	66,638.00
Racing Commission Funds	263,853.65
State License Tax	66,969.40
Class Size Reduction	26,180,484.00
Preschool Projects	1,496,258.60
Charter School Capital Outlay	2,679,909.00
Miscellaneous State	2,913,257.62

TOTAL

\$ 122,317,608.00

The analysis for State Revenue #339 is as follows:

Source	Amount
District Superintendent	6,000.00
Bright Futures Scholarships	7,416.00
FL Assistance Grant Career Education	98,800.00
DOE Voc Rehab Client Services	3,662.54
Dual Enrolled Scholarship	2,271.75
Teen Traffic Safety Program	98,495.00
Intangible Government Lease	13,311.87
Pandemic Response Plan	42,860.96
Computer Science Certification	17,029.08
YMHAT Allocation	10,210.56
State of FL - FEMA	1,646,005.70
Florida Student Assistance Program	74,028.00
Safety and Security Grant	751,622.77
State of FL - DOH Disability Determination	3,013.00
State of FL - DOH COVID response	6,400.00
Shelter Retrofit Project	132,038.26
Miscellaneous State	92.13
TOTAL	\$ 2,913,257.62

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

J. <u>Property Taxes</u>

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

	Millages	T	axes Levied
GENERAL FUND			
Nonvoted School Tax:			
Required Local Effort	3.599	\$	72,304,017
Prior-Period Funding Adjustment Millage	0.000	r \$	-
Basic Discretionary Local Effort	0.748	\$	15,027,342
CAPITAL PROJECTS FUNDS			
Nonvoted Tax			
Local Capital Improvements	1.500	\$	30,135,045
Total	5.847		117,466,404

K. <u>Retirement Plans</u>

1. <u>General Information about the FRS</u>

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 \$2,643,269 for the fiscal year ended June 30, 2022.

Florida Retirement System Pension Plan

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

- Regular Members of the FRS who do not qualify for membership in the other classes.
- *Elected County Officers* Members who hold specified elective offices in local government.
- Special Risk Members who are employed as law enforcement officers and meet the criteria to qualify for this class.

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, except for members classified as special risk who are eligible for normal retirement benefits at age 55 or at any age after 25 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, except for members classified as special risk who are eligible for normal retirement benefits at age 60 or at any age after 30 years of service. Employees enrolled in the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

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

Benefits Provided. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average 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
Special Risk	
Service on and after October 1, 1974	3.00

As provided in Section 121.101, Florida Statutes, if the member was initially enrolled in the FRS 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.

Health Insurance Subsidy Plan

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

Benefits Provided: For the fiscal year ended June 30, 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.

Contributions. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2021-22 fiscal year were as follows:

	Percent of Gross Salar		
<u>Class</u>	Employee	Employer (1)	
FRS, Regular	3.00	10.82	
FRS, Elected County Officers	3.00	51.42	
FRS, Special Risk	3.00	25.89	
DROP – Applicable to Members from All of the Above Classes			
	0.00	18.34	
FRS, Reemployed Retiree	(2)	(2)	

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

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

The 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. 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, including employee contributions, totaled \$12,204,368 to FRS and \$2,242,572 to the HIS Plan for the fiscal year ended June 30, 2022. The District contributed 100% of its statutorily required contributions for the current and preceding three years.

Pension Liabilities and Pension Expense: The District reports a liability for its proportionate share of net pension liabilities. Net pension liabilities were measured as of June 30, 2021, and the total pension liabilities used to calculate the net pension liability were determined by an actuarial valuation dated July 1, 2021 for FRS and July 1, 2020 for HIS. The District's proportions of the net pension liabilities were based on the District's actuarially determined share of contributions to the pension plans, relative to the contributions of all participating entities.

Deferred Outflows/Inflows of Resources Related to Pensions

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to FRS from the following sources:

Description	Deferred Outflows of Resources		Deferred Inflows of Resources		
Differences between expected and actual					
experience	\$ 3,581,274	\$	-		
Change of assumptions	14,296,748		-		
Net difference between projected and actual earnings on FRS pension plan investments Changes in proportion and differences between District FRS contributions and proportionate	-		72,894,106		
share of contributions	9,751,935		5,852,903		
District FRS contributions subsequent to					
the measurement date	12,204,368		-		
Total	\$ 39,834,325	\$	78,747,009		

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to HIS from the following sources:

Description	Deferred Out Description of Resourc		erred Inflows Resources
Differences between expected and			
actual experience	\$	1,492,093	\$ 18,676
Change of assumptions		3,503,773	1,837,220
Net difference between projected and actual			. ,

earnings on FRS pension plan investments Changes in proportion and differences between	46,484	-
District FRS contributions and proportionate		
share of contributions	2,710,531	4,054,464
District FRS contributions subsequent to		
the measurement date	 2,242,572	
Total	\$ 9,995,453 \$	5,910,360

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the District's fiscal year end will be recognized as a reduction of the net pension liability in the reporting period ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension expense will be recognized as follows:

Measurement Year Ending June 30,	FRS Expense		HIS Expense	
2021	\$	(9,54,793)	\$	387,013
2022		(10,778,075)		(159,549)
2023		(14,280,801)		254,026
2024		(18,084,614)		531,550
2025		1,571,231		598,083
Thereafter				231,398
Total	\$	(51,117,052)	\$	1,842,521

Actuarial Assumptions. 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:

	FRS	HIS
Inflation	2.40%	2.40%
Salary increases	3.25%	3.25%
Investment rate of return	6.80%	N/A
Discount rate	6.80%	2.16%

Mortality assumptions for both plans were based on the PUB-2010 base table, projected generationally with scale MP-2018. For both plans, the actuarial assumptions used in the valuation dated July 1, 2021 for FRS and July 1, 2020 for HIS were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

The following changes in actuarial assumptions occurred in 2021:

• FRS: The long-term expected rate of return and the discount rate used to determine the total pension liability was unchanged at 6.8%.

• HIS: The municipal bond index rate and the discount rate used to determine the total pension liability decreased from 2.21% to 2.16%.

The long-term expected investment rate of return for the FRS Pension Plan was not based on historical returns, but instead was based on a forward-looking capital market economic model. Each asset class assumption is based on a consistent set of

underlying assumptions, and includes an adjustment for the inflation assumption. The table below summarizes the target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class.

-			<u>Compound</u>	~
		<u>Annual</u>	<u>Annual</u>	
	Target	<u>Arithmetic</u>	(Geometric)	Standard
Asset Class	Allocation	<u>Return</u>	<u>Return</u>	<u>Deviation</u>
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%			

Discount Rate. The discount rate used to measure the total pension liability for the FRS Pension Plan was 6.8%. FRS' 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.

Because the HIS Program is essentially funded on a pay-as-you-go basis, a municipal bond rate of 2.16% was used to determine the total pension liability for the program. The Bond Buyer General Obligation Bond 20-Bond Municipal Bond Index was used as the applicable municipal bond index.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following tables demonstrate the sensitivity of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact to the collective net pension liability of the participating employers if the discount rate was 1.00% higher or 1.00% lower than the current discount rate at June 30, 2022.

				FRS		
	19	% Decrease (5.8%)	• • • •	rent Discount ate (6.8%)	1	% Increase (7.8%)
District's proportionate share of the net pension liability	\$	93,439,614	\$	20,894,055	\$	(39,745,898)
				HIS		
	19	% Decrease (1.16%)	÷	rent Discount ate (2.16%)	1	% Increase (3.16%)
District's proportionate share of the net pension liability	\$	51,550,318	\$	44,589,964	\$	38,887,511

Pension Plan Fiduciary Net Position. 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.

Payables to the Pension Plan. At June 30, 2022, the District had no outstanding contributions to the FRS Plan or the HIS Plan required for the fiscal year ended June 30, 2022.

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 of Florida 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 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 2021-22 fiscal year were as follows:

	Percentage of				
	Gross Compensation				
Class	Employer	Employee			
FRS, Regular	3.30	3.00			
FRS, Elected County Officers	8.34	3.00			
FRS, Special Risk	11.00	3.00			

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. Nonvested 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, 2022, 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 \$1,031,983 for the fiscal year ended June 30, 2022.

2. Other Post Employment Benefits

The District follows GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, for reporting the employers' OPEB Plan liability.

<u>Plan Description</u> The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, employees who retire from the District are eligible to participate in the District's health and hospitalization plan for medical, prescription drug, dental, and vision coverage. 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, on an actuarial basis, their current and future claims are expected to result in higher costs to the OPEB Plan on average than those of active employees. The District does not offer any explicit subsidies for retiree coverage. Retirees are assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The OPEB Plan does not issue a stand-alone report, and is not included in the report of a public employee retirement system or other entity. No assets are accumulated in a trust that meets all of the criteria in GASB Statement No. 75, paragraph 4.

Summary of Membership Information. The following table provides a summary of the number of participants in the plan as of the measurement date:

Retirees and Beneficiaries	156
Active Plan Members (not electing medical)	533
Active Plan Members (electing medical)	2,241
Total Plan Members	2,930

Changes in the Total OPEB Plan Liability. The following table shows the change in the District's OPEB Plan liability:

Description	Amount
Service Cost	439,979
Interest on the Total OPEB Plan Liability	132,031
Experiences loss (gains)	(1,004,898)
Changes of Assumptions	(325,826)
Benefit Payments	(301,008)
Net Change in Total OPEB Plan Liability	(1,059,722)
Net OPEB Plan Liability, Beginning of Year	4,824,606
Net OEPB Plan Liability, End of Year	3,764,884

Funded Status and Funding Progress As of June 30, 2022, the most recent valuation date, the total OPEB Plan liability was \$3,764,884, and assets held in trust were \$0, resulting in a funded ratio of 0 percent. The covered payroll (annual payroll of active participating employees) was \$121,916,615 and the ratio of the total OPEB Plan liability to the covered payroll was 3.1 percent.

The OPEB Plan contribution requirements of the District and OPEB Plan members are established and may be amended through recommendations of the Insurance Committee and action from the Board. The District has not advance-funded or established a funding methodology for the annual OPEB expense or the net OPEB Plan liability, and the OPEB Plan is financed on a payas-you-go basis.

Actuarial Valuation Date For employee and retiree population purposes, July 1, 2022, was the actuarial valuation date.

Actuarial Valuation Methods and Assumptions. Actuarial valuations of an ongoing OPEB Plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment and termination, mortality, and healthcare cost trends. Amounts determined regarding the funded status of the OPEB Plan are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The Individual Entry Age Normal Cost Method with an increasing normal cost pattern consistent with the salary increase assumptions used in the July 1, 2022, actuarial valuation of the Florida Retirement (FRS) was used in the OPEB Plan liability calculation.

Demographic assumptions employed in the actuarial valuation were similar as those employed in the July 1, 2020, actuarial valuation, unless otherwise noted and 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 or similar as those used in the July 1, 2020, actuarial valuation.

The total OPEB Plan liability actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Mortality tables used the PubG Health Headcount-weighted Mortality Tables with pre and post commencement rates and projected mortality improvement after year 2010 under Projection Scale MP-2021 (male and female scales) for active plan members and retirees and PubG Contingent Survivor Headcount-weighted mortality tables with pre and post commencement rates and projected mortality improvement after year 2010 under projection scale MP-2021 (male and female scales) for beneficiaries.

Salary increases 4.00% per annum

Discount rate 4.09% per annum

Healthcare cost trend rates were set with a trend starting at 6.00% grading uniformly to 5.50 % over 2 years and following the Getzen model thereafter.

Aging factors are based on the Dale Yamamoto study released by the Society of Actuaries in June 2013.

Administrative expenses are included in the per capita health costs.

Discount Rate There are no invested plan assets held in trust to finance the OPEB Plan liability. The discount rate used equals the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA rating as of the measurement date. For the purpose of the OPEB Plan valuation, the municipal bond rate was 4.09%.

The District's annual OPEB expense totaled \$244,801 for the fiscal year ended June 30, 2022.

Changes in Plan Provisions, Assumptions, and Actuarial Methods The changes of assumptions were based on the following:

• The discount rate increased from 2.66 percent to 4.09 percent.

• The mortality rates were updated to the Pub.G Headcount Weighted Mortality Tables with improvement scale MP2021 from the MP2019 scales.

• The marriage assumption was updated to assume that 6% of future retirees will elect to cover a spouse in retirement, and male were assumed to be 2 years older than female spouses.

• The healthcare cost trend rate decreased from 7.50 percent grading uniformly down to 6.75 percent over 3 years and following the Getzen model thereafter to 6.00 percent grading uniformly down to 5.50 percent over 2 years and following the Getzen model thereafter.

At June 30, 2022, the District reported deferred outflows and inflows of resources related to the OPEB Plan liability from the following sources:

Description	Deferred Outflows of . Resources		Deferred Inflows of Resources	
Change of assumptions	\$ 554,579.00	\$	279,279.00	
Experience losses (gains)	 -		1,827,232.00	
	\$ 554,579.00	\$	2,106,511.00	

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

Years Ending June 30:	
2023	\$ (327,209.00
2024	(327,206.00
2025	(327,206.00
2026	(190,104.00
2027	(190,104.00
Thereafter	(190,103.00
	\$ (1,551,932.00

Sensitivity of the District's Total OPEB Plan Liability to Changes in the Discount Rate. The following presents the District's OPEB Plan liability calculated using the discount rate of 4.09 percent, as well as what the OPEB Plan liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.09 percent) or 1-percentage-point higher (5.09 percent) than the current rate:

	1% Decrease	Current	1% Increase
	3.09%	4.09%	5.09%
Net OPEB Liability	\$ 3,917,243.00	\$ 3,764,884.00	\$ 3,608,316.00

Sensitivity of the District's Total OPEB Plan Liability to the Healthcare Cost Trend Rate Assumption. Regarding the sensitivity of the total OPEB liability, calculated using the assumed trend rates as well as what the OPEB Plan's total liability would be if it were calculated using a trend rate that is one percent lower or one percent higher:

	1% Decrease	Current	1% Increase
Net OPEB Liability	\$ 3,407,320.00	\$ 3,764,884.00	\$ 4,180,061.00

L. <u>Construction Contract Commitments</u>

The following is a summary of major construction contract commitments remaining at fiscal year-end:

		CONTRACT COMPLETED		BALANCE		
	PROJECT		AMOUNT	TO DATE	C	COMMITTED
ARNOLD HIC	GHSCHOOL	<u> </u>	 · · · · · · · · · · · · · · · · · · ·			
	Contractor	\$	1,227,605.25	\$ 1,043,767.96	\$	183,837.29
	Contractor Phase 2	\$	3,258,710.28	\$ 1,111,806.46	\$	2,146,903.82
	Architect	\$	104,448.48	\$ 104,448.48	\$	
	Contractor Field House	\$	1,448,752.97	\$ 1,005,311.36	\$	443,441.61
	Architect	\$	120,435.64	\$ 120,435.64	\$	_
BAY HIGH SC	CHOOL		,	.,	•	
	Architect FA	\$	809,794.00	\$ 617,414.76	\$	192,379.24
	Contractor FA	\$	10,297,764.00	\$ 3,918,396.96	\$	6,379,367.04
	Architect Stem	\$	737,275.00	\$ 737,275.00	\$	-
	Contractor Stem	\$	13,742,492.30	\$ 13,742,492.30	\$	-
	Architect Hurricane	\$	325,000.00	\$ 281,470.00	\$	43,530.00
	Contractor Hurricane	\$	8,260,983.46	\$ 8,146,480.69	\$	114,502.77
BOZEMAN						
	Contractor	\$	1,012,692.84	\$ 895,729.81	\$	116,963.03
						,
BREAKFAST	POINT					
	Contractor	\$	1,273,377.76	\$ 395,572.78	\$	877,804.98
CALLAWAY				-		
	Contractor	\$	864,418.84	\$ 750,419.30	\$	113,999.54
						,
CC WASHING	GTON					
	Contractor	\$	114,875.66	\$ 114,875.66	\$	-
CEDAR GRO	VE					
	Contractor	\$	1,365,450.54	\$ 1,431,406.60	\$	(65,956.06)
CHERRYSTR	REET					
	Contractor	\$	1,364,375.02	\$ 1,364,375.02	\$	-
DEERPOINT						
	Contractor	\$	548,301.08	\$ 213,829.63	\$	334,471.45
HANEY						
	Contractor	\$	2,931,866.32	\$ 1,961,702.02	\$	970,164.30
	Contractor	\$	1,234,498.46	\$ 914,170.00	\$	320,328.46
	Architect	\$	568,959.00	\$ 455,312.00	\$	113,647.00
	Contractor	\$	11,765,524.00	\$ 279,249.00	\$	11,486,275.00
H BEACH						
	Contractor	\$	1,094,340.68	\$ 382,462.42	\$	711,878.26
HILAND PAR	К					
	Contractor	\$	1,279,424.39	\$ 1,279,424.39	\$	-
JINKS						
	Architect	\$	371,708.00	\$ 370,358.00	\$	1,350.00
	Contractor	\$	7,818,236.87	\$ 7,818,236.87	\$	-

	PROJECT		CONTRACTCOMPLETEDAMOUNTTO DATE		BALANCE COMMITTED		
LUCILLE MO							-
	Contractor	\$	553,683.71	\$	334,107.57	\$	219,576.14
LYNN HAVE	N						
	Contractor	\$	1,345,091.08	\$	1,217,017.26	\$	128,073.82
	Contractor	Ý	1,5 15,05 1.00	Ψ	1,217,017.20	Ψ	120,075102
MARGARET	K LEWIS						
	Contractor	\$	725,054.86	\$	693,672.95	\$	31,381.91
MEDDETT DI							
MERRITT BI	Contractor	\$	401,412.69	\$	152,505.45	\$	248,907.24
	contractor	Ę.	401,412.09	φ	152,505.45	Φ	2-10,907.2-1
MOSLEY							
	Contractor	\$	2,475,256.80	\$	2,370,069.62	\$	105,187.18
MOWAT							
	Architect	\$	291,400.00	\$	275,737.85	\$	15,662.15
	Contractor	\$	5,006,627.37	\$	3,647,187.04	\$	1,359,440.33
	Architect	\$	995,616.00	\$	774,833.99	\$	220,782.01
	Contractor	\$	3,412,789.08	\$	755,915.99	\$	2,656,873.09
NEW HORIZ	ONS						
	Contractor	\$	201,766.96	\$	201,766.96	\$	_
NORTHSIDE		Ψ	201,700.90	Ψ	201,700.90	Ψ	-
	Contractor	\$	613,464.41	\$	613,464.41	\$	-
OAKLAND T							
	Contractor	\$	308,930.63	\$	308,930.63	\$	-
PATTERSON	J						
	Contractor	\$	354,744.00	\$	349,117.42	\$	5,626.58
	contractor	Ψ	554,744.00	Ψ	577,117.72	Ψ	5,020.56
PATRONIS							
	Contractor	\$	1,503,593.12	\$	617,426.02	\$	886,167.10
PARKER	_						
	Contractor	\$	1,291,224.00	\$	587,876.38	\$	703,347.62
ROSENWAL	ח						
RODEIWAL	Contractor	\$	1,680,271.77	\$	1,413,005.11	\$	267,266.66
		Ŷ		Ψ	1,115,005.11	Ψ	207,200.00
RUTHERFOR	D						
	Architect	\$	459,990.00	\$	453,640.15	\$	6,349.85
	Contractor	\$	5,025,912.50	\$	4,541,557.94	\$	484,354.56
SOUTHPOR	Г						
SOUTHPUR.	Contractor	\$	822 700 14	¢	000 000 14	¢	
	Contractor	Φ	832,700.14	\$	832,700.14	\$	-
SURFSIDE							
	Contractor	\$	1,559,939.13	\$	729,667.69	\$	830,271.44
ESE 145		-	,,- -	Ŧ	,001.07	*	000,271,77

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DISTRICT SCHOOL BOARD OF BAY COUNTY NOTES TO THE FINANCIAL STATEMENTS For the Fiscal Year Ended June 30, 2022

TOMMY SMITH							
	Contractor	\$	635,789.90	\$	635,789.90	\$	-
TYNDALL			-				
	Contractor	\$	624,614.61	\$	628,901.09	\$	(4,286.48)
WALLER							
	Contractor	\$	453,473.32	\$	317,781.78	\$	135,691.54
WALSINGHAM							
	Architect	\$	2,255,888.70	\$	2,240,378.20	\$	15,510.50
	Contractor	\$	30,003,213.37	\$	27,292,649.80	\$	2,710,563.57
WEST BAY							
	Contractor	\$	707,767.28	\$	181,934.32	\$	525,832.96
CONTRACTS UNDER \$250,000							
		\$	5,733,588.41	\$	2,806,641.85	\$	2,926,946.56
TOTAL CON	STRUCTION		143,395,114.68		104,430,700.62	\$	44,859,498.80

Retainage payable for the following schools are included in the balance committed of the construction contract commitments.

\$	1,305,902.91
Ŷ	10,107.12
\$	16,407.12
\$	56,898.91
\$	19,290.42
\$	49,893.54
\$	148,868.93
\$	381,798.60
\$	16,343.14
\$	25,651.66
\$	364,572.71
\$	37,761.35
\$	48,697.43
\$	139,719.10
	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

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M. <u>Risk Management Programs</u>

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. Workers' compensation, automobile liability, and general liability coverage are being provided on a self-insured basis up to specified limits. The District has entered into agreements with various insurance companies to provide specific excess coverage of claim amounts above the stated amount on an individual claim basis. The District has contracted with an insurance administrator to administer these self-insurance programs, including the processing, investigating, and payment of claims.

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

A liability in the amount of \$17,082,849 was actuarially determined to cover estimated incurred, but not reported, insurance claims payable at June 30, 2021. The loss estimates include legal and certain other expenses associated with claims settlements (allocated loss adjustment expenses). These estimates do not include provisions for unallocated loss adjustment expenses, such as fees for the claim administrators or other miscellaneous costs associated with claims settlements. Liabilities for unpaid workers' compensation claims and claims adjustment expenses were discounted and reported at their present value using an investment yield rate of 4 percent.

The following schedule represents the changes in claims liability for the past five fiscal years for the District's self-insurance program:

		,		
2017-18	15,124,814.00	3,106,245.42	(4,408,850.42)	13,822,209.00
2018-19	13,822,209.00	53,600.00	(2,075,702.00)	11,800,107.00
2019-20	11,800,107.00	2,418,297.00	-	14,218,404.00
2020-21	14,218,404.00	40,428.00	(3,060,296.00)	11,198,536.00
2021-22	11,198,536.00	1,705,028.25	(2,495,033.25)	10,408,531.00
DISTRICT SCHOOL BOARD OF BAY COUNTY NOTES TO THE FINANCIAL STATEMENTS For the Fiscal Year Ended June 30, 2022

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

1. Budgetary Compliance and Accountability

The Board follows procedures established by State statutes and State Board of Education 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 law and State Board of Education rules.

Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, pupil personnel services, and school administration) and may be amended by resolution at any School 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.

Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations.

Bay County District School Board Schedule of Changes in the Total Other Postemployment Benefits Liability and Related Ratios

June 30,	2022		2021		2020		2019		2018
Total OPEB Liability		_							
Service Cost	\$ 439,979	\$	428,579	s	412.095	s	517.021	\$	492,401
Interest	132,031		125,009		141,984	•	153,279	•	146,872
Changes in benefit terms	-		-		-		-		
Differences between expected and									
actual experience	(1,004,898)		-		(1,931,783)		-		_
Changes in assumptions	(325,826)		-		1,109,156		-		_
Benefit payments/refunds	(301,008)		(386,070)		(371,221)		(448,904)		(415,652)
Net change in OPEB liability	(1,059,722)		167,518		(639,769)	_	221,396		223,621
Total OPEB liability - beginning	4,824,606		4,657,088		5,296,857		5,075,461		4,851,840
Total OPEB liability - ending (a)	\$ 3,764,884	\$	4,824,606	\$	4,657,088	\$	5,296,857	\$	5,075,461
Plan fiduciary net position									
Contributions - employer	\$ 301,008	\$	386.070	\$	371,221	s	448,904	\$	415,652
Benefit payments/refunds	(301,008)		(386,070)	-	(371,221)	-	(448,904)	•	(415,652)
Net change in plan fiduciary						_			(,
net position	\$ -	\$	-	\$	-	\$	-	\$	-
Plan fiduciary net position - beginning	-		-		-		-		-
Plan fiduciary net position - ending (b)	\$ -	\$	-	\$	-	\$		s	-
Net OPEB liability - ending (a) - (b)	\$ 3,764,884	\$	4,824,606	\$	4,657,088	\$	5,296,857	\$	5,075,461
Plan fiduciary net position as a									<u></u>
percentage of the total OPEB liability	0.00%		0.00%		0.00%		0.00%		0.00%
Covered-employee payrol!	\$ 121,916,615	\$	91,326,813	\$	87,814,243	\$	95,658,624	\$	91,979,446
Net OPEB liability as a percentage of									
covered-employee payroll	3,10%		5.30%		5.30%		5.50%		5.50%

This schedule is intended to show information for 10 years. Since 2018 is the first year for this presentation, the data prior to 2018 is not available. Additional years will be included as they become available.

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Exhibit D-2a-Other RSI Page 33

Bay County District School Board Schedule of Employer Contributions for the Retirees' Health Insurance-Other Postemployment Benefits

June 30,		2022	 2021	2020	 2019	2018
Contractually required contribution	\$	834,919	\$ 790,716	\$ 745,377	\$ 873,223	\$ 820,456
Contributions in relation to the	·					
contractually required contribution		(301,008)	(386,070)	(371,221)	(448,904)	(415,652)
Contribution deficiency (excess)	\$	533,911	\$ 404,646	\$ 374,156	\$ 424,319	\$ 404,804
Covered-employee payroll	\$	121,916,615	\$ 91,326,813	\$ 87,814,243	\$ 95,658,624	\$ 91,979,446
Net OPEB liability as a percentage of covered-employee payroll		0.40%	0.40%	0.40%	0.40%	0.40%

This schedule is intended to show information for 10 years. Since 2018 is the first year for this presentation, the data prior to 2018 is not available. Additional years will be included as they become available.

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Schedule of Bay District Schools Proportionate Share of Net Pension Liability Florida Retirement System Last 10 Fiscal Years¹

	 2021	2020	20 19 ³	2018	2017 ²	2016	2015	2014	2013
District's proportion of the net pension liability (asset) District'sprop ortionate share of the net pension	0.27660091%	0.238 7 6228%	0.25925144%	0.27387392%	0.277793791%	0.288077399%	0.313827488%	0.317902372%	0.310217062%
liability (asset) District'scove red-	\$ 20,894,055	\$ 103,483,091 \$	89,282,585	\$ 82,492,243	\$ 82,197,743	\$ 72,739,769	\$ 40,535,029	\$ 19,396,720	\$ 53,402,163
employee payroll District'sprop ortionate share of the net pension liability (asset) as a percentage of its covered- employee payroll Plan fiduciary net position as a	\$ 128,809,588	\$ 116,142,935 \$. 89.10%	\$ 121,280,909 73.61%	\$ 125,344,151 65.81%	\$ 124,140,536 66.21%	\$ 123,114,770 59.08%	\$ 122,615,413 33.06%	\$ 119,580,531 16.22%	\$ 115,355,362 46.29%
percentage of the total pension liability	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%	88.54%

¹ The amounts presented for each fiscal year were determined as of 6/30.

²NPL at 2017 has been increased by \$10,152,810 due to implementation of GASB 75.

³NPL at 2019 has been decreased by \$940,602.

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, governments should present information for only those years for which information is available.

Note 2: The amounts shown above are for illustration purposes only. Each employer will determine the appropriate amounts to present based upon amounts published in the pension allocation schedules.

Note 3: The Plan's fiduciary net position as a percentage of the total pension liability is published in Note 4 of the Comprehensive Annual Financial Report.

Note 4: Refer to GASB 68, paragraph 81a - the information in this schedule should be determined as of the measurement date of the collective net pension liability.

Schedule of Bay District Schools Contributions Florida Retirement System Last 10 Fiscal Years*

	 2022	2021	2020	2019	2018	2017	2016	2015	2014
Contributions in relation to the	\$ 12,204,368	\$ 10,708,045	8,025,549	8,127,318	7,805,187	7,231,656	7,025,227 \$	7,651,381 \$	6,963,411
Contribution	\$ (12,204,368)	\$ (10,708,045)	\$ (8,025,549)	\$ (8,127,318)	\$ (7,805,187)	\$ (7,231,656) \$	\$ (7,025,227) \$	(7,651,381) \$	(6,963,411)
deficiency (excess)	\$ -	<u>\$</u>	\$ -	\$	\$ -	\$\$	5 - \$	- \$	
District'scove red- employee payroll Contributions as a percentage of covered-	\$ 135,094,709	\$ 128,809,588	\$ 116,142,935	\$ 121,280,909	\$ 125,344,151	\$ 124,140,536 \$	5 123,114,770 \$	122,615,413 \$	119,580,531
emloyee payroll	9.03%	8.31%	6.91%	6.70%	6.23%	5.83%	5.71%	6.24%	5.82%

* The amounts presented for each fiscal year were determined as of 6/30.

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, governments should present information for only those years for which information is available. Note 2: The amounts shown above are for illustration purposes only. Each employer will determine the appropriate amounts to present based upon their accounting data. Note 3: Refer to GASB 68, paragraph 81b - the information in this schedule should be determined as of the employer's most recent fiscal year.

Schedule of Bay District Schools Proportionate Share of Net Pension Liability Health Insurance Subsidy Program Last 10 Fiscal Years*

	2021	2020	2019	2018	2017	2016	2015	2014	2013
District'sprop ortion of the net pension liability (asset) District'sprop ortionate share of the net pension	0.363509981%	0.334628812%	0.362602063%	0.383751553%	0.389354110%	0.398717000%	0.404026266%	0.402468986%	0.396940621%
liability (asset) District'scove red-	\$ 44,589,964	\$ 40,857,633	\$ 40,571,542	\$ 40,616,695	\$ 41,631,538	\$ 46,468,815	\$ 41,204,324	\$ 37,631,832	\$ 34,558,900
employee payroll District'sprop ortionate share of the net pension liability (asset) as a percentage of its covered-	\$ 128,809,588	\$ 116,142,935	\$ 121,280,909	\$ 125,344,151	\$ 124,140,536	\$ 123,114,770	\$ 122,615,413	\$ 119,580,531	\$ 115,355,362
employee payroll Plan fiduciary net position as a percentage of the total	34.62%	· 35.18%	33.45%	32.40%	33.54%	37.74%	33.60%	31.47%	29.96%
pension liability	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%	1.78%

* The amounts presented for each fiscal year were determined as of 6/30.

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, governments should present information for only those years for which information is available.

Note 2: The amounts shown above are for illustration purposes only. Each employer will determine the appropriate amounts to present based upon amounts published in the pension allocation schedules.

Note 3: The Plan's fiduciary net position as a percentage of the total pension liability is published in Note 4 of the Comprehensive Annual Financial Report.

Note 4: Refer to GASB 68, paragraph 81a - the information in this schedule should be determined as of the measurement date of the collective net pension liability.

Schedule of Bay District Schools Contributions Health Insurance Subsidy Program Last 10 Fiscal Years*

	 2022		2021	2020	2019	 2018	2017	2016	2015	2014
Contractually required contribution Contributions in relation to the	2,242	,572	2,138,239	1,927,973	2,013,263	2,081,094	2,060,574	2,043,679	\$ 1,544,440	\$ 1,378,723
contractually required	\$ <u>(2,</u> 242,	572)	\$ (2,138,239)	\$ (1,927,973)	\$ (2,013,263)	\$ (2,081,094)	\$ (2,060,574)	\$ (2,043,679)	\$ (1,544,440)	\$ (1,378,723)
deficiency (excess)	\$ 	-	\$ _	\$ 	\$ -	\$ -	\$ 	\$ -	\$ -	\$ -
District'scove red- employee payroll Contributions as a percentage of covered-	\$ 135,094,	709	\$ 128,809,588	\$ 116,142,935	\$ 121,280,909	\$ 125,344,151	\$ 124,140,536	\$ 123,114,770	\$ 122,615,413	\$ 119,580,531
emioyee payroli	1.	66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.26%	1.15%

* The amounts presented for each fiscal year were determined as of 6/30.

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, governments should present information for only those years for which information is available. Note 2: The amounts shown above are for illustration purposes only. Each employer will determine the appropriate amounts to present based upon their accounting data. Note 3: Refer to GASB 68, paragraph 81b - the information in this schedule should be determined as of the employer's most recent fiscal year. DISTRICT SCHOOL BOARD OF BAY COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND For the Fiscal Year Ended June 30, 2022

		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	638,944.00 8,404.248.00	677,410.52	446,438.76	(230,971.76)	
State Sources	3300	111.913,196.00	117,654,198.15	117,713,353.13	(243,458.66) 59,154.98	
Local Sources:	5500	111.715.170.00	117,034,170,15	111,115,555.15		
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	87,331,359.00	87,331,359.00	88,353,885.63	1,022,526.63	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				· · · · · · · · · · · · · · · · · · ·	
Capital Projects	3423			0.00	0.00	
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X			0.00	0.00	
Impact Fees	3496			0.00	0.00	
Other Local Revenue		3,061,670.00	5,626,864.89	7,326.215.56	1,699,350.67	
Total Local Sources	3400	90,393,029.00	92,958,223.89	95,680,101.19	2,721,877.30	
Total Revenues		211,349,417.00	234,974,098.78	237,280,700.64	2,306,601.86	
EXPENDITURES Current:		:				
Instruction	5000	167,004,323.00	166,238,271.24	143,667,351.84	22,570,919.40	
Student Support Services	6100	13.408.435.00	14,524,974.05	12,999,392.27	1,525,581.78	
Instructional Media Services Instruction and Curriculum Development Services	6200	2,770,772.00	2,877,852.92	2,346,415.74	531,437.18	
Instructional Staff Training Services	6300	3,368,749.00	3,577.772.33	3.357.578.72	220,193.61 499,713.94	
Instruction-Related Technology	6500	244,185.00	293,348.88	202,259.17	91.089.71	
Board	7100	1,060.453.00	1.062.365.32	930,628.33	131,736.99	
General Administration	7200	14.256,596.00	6,884,742.42	1,153,291.07	5,731,451.35	
School Administration	7300	14,080,898.00	15,004,031.41	14,327,352.88	676,678.53	
Facilities Acquisition and Construction Fiscal Services	7410	28,302.015.00	34,973,222.26	4.053,610.34	30,919,611.92	
Food Services	7600	1,947,920.00	2,025,506.63	1,851,030.09 63.336.18	<u>174,476.54</u> 65,446.00	
Central Services	7700	2.689,072,00	3,181,761.19	2,177,516.69	1,004,244.50	
Student Transportation Services	7800	8,120,946.00	8,334,705.67	8,032,023.42	302,682.25	
Operation of Plant	7900	17,822,017.00	19.877.855.06	16.449.093.40	3,428,761.66	
Maintenance of Plant	8100	5.733,787.00	5,972,208.44	5,153,601.69	818,606.75	
Administrative Technology Services Community Services	8200 9100	3,669,672.00	3,765,172.16	3,553,639.40	211,532.76	
Debt Service: (Function 9200)	1 100	2.247.220.00	2.337,001.10	1,749,520.15	608,341.01	
Redemption of Principal	710			209,241.07	(209,241.07)	
Interest	720			8,631.41	(8,631.41)	
Due and Fees Other Debt Service	730			0.00	0.00	
Capital Outlay:	791			0.00	0.00	
Facilities Acquisition and Construction	7420		13,557,687.15	13,557,687.15	0.00	
Other Capital Outlay	9300		477.113.93	477,113.93	0.00	
Total Expenditures		288,135,311.00	306,899,189.79	237,604,556.39	69,294,633.40	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(76,785,894.00)	(71,925,091.01)	(323,855.75)	71,601,235.26	
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 Loans	893			0.00	0.00	
Sale of Capital Assets	3720 3730			162,603.59	162,603.59	
Loss Recoveries	3740	·		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 Discount on Refunding Bonds	3792			0.00	0.00	
Refunding Lease-Purchase Agreements	892 3755 ·			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3755			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	1,835.083.00	4.557.492.00	4.174,993.93	(382,498.07)	
Total Other Financing Sources (Uses)	9700	1 825 082 00	(5,910,988.49)	(5,910,988.49)	0.00	
SPECIAL ITEMS	<u>├</u> ─── <u>├</u> ──	1,835,083.00	(1,353,496.49)	(1,573,390.97)	(219,894.48)	
EXTRAORDINARY ITEMS				0.00	0.00	
SALAS SOLDINALL TEMS				0.00	0.00	
		(74,950,811.00)	(73,278,587.50)	(1,897,246.72)	71,381,340.78	
Net Change in Fund Balances Fund Balances, July 1, 2021 Adjustments to Fund Balances	2800	(74,950,811.00) 88,507.005.00	(73,278,587.50) 88.507.005.00	(1,897,246.72)	71,381,340.78 (0.12) 0.00	

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DISTRICT SCHOOL BOARD OF BAY COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUNDS - FOOD SERVICES, IF MAJOR For the Fiscal Year Ended June 30, 2022

	1 1	Budgeted Am	ounts	· · ·	Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES		Ongaidi	1 Blai	7 undents	Toshiro (Heguiro)	
Federal Direct	3100			0.00	0.00	
Federal Through State and Local	3200			0.00	0.00	
State Sources Local Sources:	3300			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			0.00		
Capital Projects	3423			0.00	0.00	
Local Sales Taxes Charges for Service - Food Service	3418, 3419			0.00	0.00	
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	0.00	0.00	0.00	
EXPENDITURES						
Current: Instruction	5000			0.00	0.00	
Student Support Services	6100			0.00	0.00	
Instructional Media Services	6200			0.00	0.00	
Instruction and Curriculum Development Services	6300			0.00	0.00	
Instructional Staff Training Services	6400			0.00	0.00	
Instruction-Related Technology Board	6500 7100			0.00	0.00	
General Administration	7200			0.00	0.00	
School Administration	7300			0.00	0.00	
Facilities Acquisition and Construction	7410			0.00	0.00	
Fiscal Services	7500			0.00	0.00	
Food Services Central Services	7600			0.00	0.00	
Student Transportation Services	7700			0.00	0.00	
Operation of Plant	7900			0.00	0.00	
Maintenance of Plant	8100			0.00	0.00	
Administrative Technology Services	8200			0.00	0.00	
Community Services Debt Service: (Function 9200)	9100			0.00	0.00	
Redemption of Principal	710			0.00	0.00	
Interest	720			0.00	0.00	
Dues and Fees	730			0.00	0.00	
Other Debt Service	791			0.00	0.00	
Capital Outlay:						
Facilities Acquisition and Construction Other Capital Outlay	7420 9300			0.00	0.00	
Total Expenditures	9300	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds Discount on Sale of Bonds	3791			0.00	0.00	
Proceeds of Lease-Purchase Agreements	<u>891</u> 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	
Proceeds of Forward Supply Contract	3740			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 Preinium 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	
Fransfers Out Fotal Other Financing Sources (Uses)	9700			0.00	0.00	
SPECIAL ITEMS	┼───┼─	0.00	0.00	0.00	0.00	
				0.00	0.00	
EXTRAORDINARY ITEMS				0.00	0.00	
Net Change in Fund Balances		0.00	0.00	0.00	0.00	
und Balances, July 1, 2021	2800			0.00	0.00	
Adjustments to Fund Balances	2891			0.00	0.00	
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00	

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

	<u> </u>		Variance with		
	Account	Budgeted /		Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local State Sources	3200			0.00	0.00
Local Sources:	3300			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			0.00	0.00
Capital Projects Local Sales Taxes	<u>3423</u> 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	1			0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:	6000				0.00
Instruction Student Support Services	5000 6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction Fiscal Services	7410 7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services Debt Service: (Function 9200)	9100			0.00	0.00
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures	· · · · · · · · · · · · · · · · · · ·	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791		-	0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements Loans	893 3720		·	0.00	0.00
Sale of Capital Assets	3720			0.00	0.00
Loss Recoveries	3730			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	3755 -			0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	<u>3794</u> 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)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					
EXTRAORDINARY ITEMS				0.00	0.00
				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
	2800 2891	0.00	0.00		· · · · · · · · · · · · · · · · · · ·

DISTRICT SCHOOL BOARD OF BAY 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

		Budgeted Amo		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct Federal Through State and Local	3100	23,807,547.00	84,083,050.46	0.00	0.00 (58,221,863.73)
State Sources	3300	25,007,547.00	84,085,050.40	0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423 ·			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects Local Sales Taxes	3423			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue	_			0.00	0.00
Total Local Sources Total Revenues	3400	0.00	0.00	0.00	0.00
EXPENDITURES		23,807,547.00	84,083,050.46	25,861,186.73	(58,221,863.73)
Current;					
Instruction	5000	17,335,939.35	44,926,563.42	14,262,788.81	30,663,774.61
Student Support Services	6100	917,332.00	13,234.121.37	2.816.713.26	10.417,408.11
Instructional Media Services	6200	64,858.00	382,667.99	219,459.71	163,208.28
Instruction and Curriculum Development Services Instructional Staff Training Services	6300	300,564.00	1,236,864.18	689,389.08	547,475.10
Instruction-Related Technology	6500	87,255.00	2,927,417.35	516.637.10 962,765.14	2.410,780.25 240,533.95
Board	7100	0.00	2,320.65	2.183.00	137.65
General Administration	7200	417,872.00	2.049,127.56	646,145.29	1,402,982.27
School Administration	7300	159,524.00	1,291,182.03	836,721.31	454,460.72
Facilities Acquisition and Construction Fiscal Services	7410	1,638,555.00	8,963.895.70	21.332.50	8,942,563.20
Food Services	7500	0.00	<u>65,062.75</u> 57,547.26	58,443.50	6,619.25
Central Services	7700	0.00	240.261.63	88.957.24	23,635.78 151,304.39
Student Transportation Services	7800	64,286.00	1,177,397.20	582,959.14	594,438.06
Operation of Plant	7900	676,107.65	3,221,517.22	1,510,925.25	1,710,591.97
Maintenance of Plant	8100	0.00	583,540.93	165,597.25	417,943.68
Administrative Technology Services Community Services	<u>8200</u> 9100	2,145,250.00	93,867.10	68,764.50	25,102.60
Debt Service: (Function 9200)	9100	2,145,250.00	1,642,005.04	1.593.101.18	48,903.86
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees Other Debt Service	730			0.00	0.00
Capital Outlay:	791			0.00	0.00
Facilities Acquisition and Construction	7420		733,984.30	733,984.30	0.00
Other Capital Outlay	9300		50.407.69	50.407.69	0.00
Total Expenditures		23,807,547.00	84,083,050.46	25,861,186.73	58,221,863.73
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES) Issuance of Bonds	2710				
Premium on Sale of Bonds	3710			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 Loans	893			0.00	0.00
Sale of Capital Assets	3720			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	3715			0.00	0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792			0.00	0.00
Refunding Lease-Purchase Agreements	892 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		·	0.00	0.00
Total Other Financing Sources (Uses)	9700	0.00		0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances	┼──			0.00	0.00
Fund Balances, July 1, 2021	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2800	·		0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BAY COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUNDS - MISCELLANEOUS, IF MAJOR For the Fiscal Year Ended June 30, 2022

		Budgeted Am	ounts		Variance with
	Account	0		Actual	Final Budget -
REVENUES	Number	Original	Final	Amounts	Positive (Negative)
Federal Direct	3100			0.00	0.
Federal Through State and Local	3200			0.00	0.
State Sources	3300			0.00	0.
Local Sources:				-	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.
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
Capital Projects	3423			0.00	0
Local Sales Taxes	3418, 3419			0.00	0.
Charges for Service - Food Service	345X			0.00	0.
Impact Fees	3496			0.00	0
Other Local Revenue Total Local Sources	1400			0.00	0
Total Revenues	3400	0.00	0.00	0.00	0
EXPENDITURES	· · · · · · · · · · · · · · · · · · ·	0.00	0.00	0.00	0
Current:					
Instruction	5000			0.00	0
Student Support Services	6100			0.00	0.
Instructional Media Services	6200			0.00	0.
Instruction and Curriculum Development Services	6300			0.00	0
Instructional Staff Training Services	6400			0.00	0
Instruction-Related Technology Board	6500 7100			0.00	0
General Administration	7200			0.00	0
School Administration	7300			0.00	0
Facilities Acquisition and Construction	7410			0.00	0
Fiscal Services	7500			0.00	0
Food Services	7600			0.00	0
Central Services	7700			0.00	0
Student Transportation Services	7800			0.00	0
Operation of Plant	7900			0.00	0
Maintenance of Plant Administrative Technology Services	8100 8200			0.00	0
Community Services	9100			0.00	
Debt Service: (Function 9200)				0.00	0.
Redemption of Principal	710			0.00	0
Interest	720			0.00	0
Dues and Fees	730			0.00	0
Other Debt Service	791			0.00	0
Capital Outlay: Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300			0.00	0
otal Expenditures	9300	0.00	0.00	0.00	0
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.
THER FINANCING SOURCES (USES)	·	0.00	0.00	0.00	0.
ssuance of Bonds	3710			0.00	0.
Premium on Sale of Bonds	3791			0.00	0
Discount on Sale of Bonds	891			0.00	0
roceeds of Lease-Purchase Agreements	3750			0.00	0.
Premium on Lease-Purchase Agreements	3793			0.00	0.
Discount on Lease-Purchase Agreements oans	893			0.00	0.
ale of Capital Assets	3720	·		0.00	0
oss Recoveries	3740			0.00	0
roceeds of Forward Supply Contract	3760			0.00	0.
ace Value of Refunding Bonds	3715			0.00	0.
Premium on Refunding Bonds	3792			0.00	0.
Discount on Refunding Bonds	892			0.00	0.
efunding Lease-Purchase Agreements	3755 .			0.00	0.
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794			0.00	0.
ayments to Refunding Escrow Agent (Function 9299)	894 760			0.00	0.
ransfers In	3600			0.00	0.
ransfers Out	9700			0.00	0.
otal Other Financing Sources (Uses)		0.00	0.00	0.00	0.
PECIAL ITEMS				0.00	0.
XTRAORDINARY ITEMS				0.00	0.
et Change in Fund Balances				0.00	0.
and Balances, July 1, 2021	2800	0.00	0.00	0.00	0.0
djustments to Fund Balances	2891			0.00	
und Balances, June 30, 2022	2700	0.00	0.00	0.00	0.0

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

Ford Ford Other Facial Servics Montham Montham Montham Special Servics Montham Special Servics Montham Special Servics Montham Special Servics Special S		·	Special Revenue Funds								
Accord Special Sources Special Korner			Food			Total Nonmajor					
ASKET AND PERFECT OUTFLOWS OF RESOURCES CD CD <th></th> <th>Account</th> <th></th> <th></th> <th></th> <th>Special Revenue</th>		Account				Special Revenue					
ASSETS 110 2.041,112 (13,11,12) 4.060,103 6 Tase Bacolis, bit 110 2.01,019 0.00 0.00 0 </th <th></th> <th>Number</th> <th>410</th> <th>420</th> <th>490</th> <th>Funds</th>		Number	410	420	490	Funds					
Cat. microtene. 110 2.001,1712 (72,81)75 4.002,8128 60 Tate Scorelik, M. 110 0.00 0.00 0.00 0.00 0.00 Tate Scorelik, M. 110 0.00 0.00 0.00 0.00 0.00 Dar Foro Machine, M. 110 0.00 0.00 0.00 0.00 0.00 Dar Foro Machine, Fault 110 0.00											
Instantion (160 2.7Re(32x) 0.00 0.00 2.00 Locate Records M. (10) 0.00 0.00 20.00 Locate Records M. (10) 0.00 0.00 20.00 Locate Records M. (12) 0.00 0.00 20.00 De Fon Disk Appets (14) 0.00 0.00 0.00 De Fon Disk Appets (14) 0.00 0.00 0.00 0.00 De Fon Disk Appets (14) (14) 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 <t< td=""><td></td><td></td><td>2 (2) 174 72</td><td>(11 201 76)</td><td>4 009 016 91</td><td>6,715,808.80</td></t<>			2 (2) 174 72	(11 201 76)	4 009 016 91	6,715,808.80					
Tans Reveals, Nat 110 0.00 0.00 0.00 0.00 Cancers Accends, Nat 110 0.00 0.00 121207.60 Cancers Accends, Nat 110 0.00 0.00 0.00 121207.60 Dee Prem Metgers Presh 1141 0.00 0.00 0.00 0.00 Dee Prem Metgers Presh 1141 0.00 0.00 0.00 0.00 Dee Prem Metgers Presh 1144 0.00 0.00 0.00 0.00 Dee Prem Metgers Presh 1144 0.00 0.00 0.00 0.00 Case ach Incal Service Acees 1144 0.00 0.00 0.00 0.00 Press Acen 100 0.50 0.00 0.00 0.00 0.00 Press Acen 100 0.00 0.00 0.00 0.00 0.00 Case ach Incal Service Acens 4.5021133 1.227375.4 4.45917128 10 Dest Acens 100 0.00 0.00 0.00 0.00 Case Aces						2.170.439.81					
Account Received (Mark 100) 111 0.00 0.00 0.00 0.00 Dar From Uner Sevents 1100 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>						0.00					
Intert Receives 170 0.00 0.02 0.00 Der Prou Ober Accession 120 0.01 1.064 (2) 0.01 1.064 (2) 0.00 1.064 (2) 0.00 1.064 (2) 0.01 0.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>227.067.40</td></t<>						227.067.40					
Der Form Baugeser Park 1141 0.00 39.4754.34 0.00 Der Form Bauer 1180 0.00 0.00 0.00 Depoints Rootmake 1210 0.00 0.00 0.00 Depoints Rootmake 1210 0.00 0.00 0.00 Rootmake Rootmake 1130 122.257.34 0.00 0.00 Rootmake Rootmake 1200 0.00 0.00 0.00 DEFRANED OUTFLOWS OF RESOURCES 4609.013.31 122.157.34 4459.112.8 100 Accounting Decrease IF air Values of Issign Derivative 1010 0.00 0.00 0.00 Accounting Decrease IF air Values of Issign Derivative 1010 0.00 0.00 0.00 Accounting Decrease IF air Values of Issign Derivative 1010 0.00 0.00 0.00 Accounting Decrease IF air Values of Issign Derivative 1010 0.00 0.00 0.00 Accounting Decrease IF air Values of Issign Derivative 2110 0.00 0.00 0.00 LABLITTER Derivati Assisti Decrease Issisti Decrease Issisti Decrease Is				0.00		0.00					
Der hom parent 1160 0.00 0.00 0.00 Der fom isternal Pack 1121 0.00 0.00 0.00 Der fom isternal Pack 1124 0.00 0.00 0.00 Der fom isternal Pack 1123 0.00 0.00 0.00 Der auf isternal Pack 1123 0.00 0.00 0.00 Der auf isternal Pack 1233 0.00 0.00 0.00 Der auf isternal Pack 4400 0.00 0.00 0.00 0.00 Teal Asset and Derivation Pack Pack Asset and Device Pack Pack Pack Pack Pack Pack Pack Pack			0.60	1,006,462.86		1,006,462.86					
Deposite Networks 1210 0.01 0.02 0.00 Cash off Fraid Service Agent 1114 0.01 0.00 0.00 Cash off Fraid Service Agent 1114 0.01 0.00 0.00 Cash off Fraid Service Agent 1120 0.00 0.00 0.00 Long Term Netteners 1400 0.00 0.00 0.00 Teral Assert 4400 0.00 0.00 0.00 DFFJARDD OUTFLOWS OF RESOURCES 0.00 0.00 0.00 0.00 Teral Assert 4309 3133 1.227575.43 4459,171.28 0.00 LADD FORT OUTFLOW OF RESOURCES 4309 3133 1.227575.43 4459,171.28 0.00 LADD FORT OUTFLOW OF RESOURCES 100 0.00 0.00 0.00 AND TOP DALANCE 2100 0.01 0.00 0.00 0.00 AND TOP DALANCE 2100 0.00 0.00 0.00 0.00 Consent Working Resources 2100 0.00 0.00 0.00 0.00 AND TO	Due From Budgetary Funds	1141				294,794.34					
Date New Internal Pack 1142 0.00 0.00 0.00 Interactory 1130 152,528,57 0.00 19,448,65 Interactory 1130 152,528,57 0.00 19,448,65 Dear Tormisones 1400 0.00 0.00 0.00 DEFARED OUTFLOWS OF RESOURCES 4,599,7133 1,227,378,4 4,459,7128 100 Accumaling Decrease if Sulf Video Highing Devices 1010 0.00 0.00 0.00 Accumaling Decrease if Sulf Video Highing Devices 4,299,033,33 1,227,378,4 4,459,7128 100 LABLITTES 0.00 0.00 0.00 0.00 0.00 0.00 CALONELIA 2115 0.00 0.00 0.00 0.00 0.00 CALONELIA 2115 0.00 0.00 0.00 0.00 0.00 CALONELIA 2120 0.00 0.00 0.00 0.00 0.00 CALONELIA 2101 0.00 0.00 0.00 0.00 0.00 0.00 0.00						0.00					
Cale defined service Agenta 1114 0.00 0.00 0.00 Instantary 1150 1122/05.03 0.00 0.00 0.00 Pregail leam 120 0.00 0.00 0.00 0.00 0.00 DPETABLED OUTFLOWS OF RESOURCES 4809.03 122.257.46 4409.171.8 0.00 Cale definition 0.00 0.00 0.00 0.00 0.00 Trait Definition of Resource 4.000.110 0.00 0.00 0.00 Trait Series and Control Definition of Resource 4.000.110 0.00 0.00 0.00 LABLUTIES 0.00 0.00 0.00 0.00 0.00 0.00 Carl Overlat 2125 0.00 0.00 0.00 0.00 0.00 Carlow Netals 2100 0.00 0.00 0.00 0.00 0.00 Carlow Netals 2100 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.						().()()					
Intensory 1130 132,00 0.00 0.00 0.00 Lang Term Interiments 140 0.00 0.00 0.00 0.00 Lang Term Interiments 140 0.00 0.00 0.00 0.00 Accunation Determed Term Vacade Hedging Detrogram 1910 0.00 0.00 0.00 Accunation Determed Determed Term Vacade Hedging Detrogram 1910 0.00 0.00 0.00 Term Accunation Determed Determed Term Vacade Hedging Detrogram 1910 0.00 0.00 0.00 Accunation Determed Det						0.00					
Program Investments 120 0.00 0.00 0.00 Tend Ansis 4600 0.00 0.00 0.00 Tend Ansis 0.00 0.00 0.00 0.00 Tend Ansis 0.00 0.00 0.00 0.00 Tend Defence of Tens Verse fielding Dorvaives 0.00 0.00 0.00 0.00 Tend Defence Outfrees of Resources 4.900133 1.227.8754 4.459.171.8 0.00 Tend Defence Outfrees of Resources 4.900133 1.227.8754 4.459.171.8 0.00 LABULTIES, DEFEREED INFLOWS OF RESOURCES 100 0.00 0.00 0.00 LABULTIES, DEFEREED INFLOWS 210 0.00 0.00 0.00 0.00 Carl Overlaft 2100 0.00						0.00					
Lase Term locations 160 0.00 0.00 DPFFARDD 0UTFLOWS OF RESOURCES 1910 0.00 0.00 0.00 Teral Asters 0.00 0.00 0.00 0.00 Teral Asters 0.00 0.00 0.00 0.00 Teral Asters and Deferred Outfors of Resources 4.989.213.31 1.227.375.45 4.459.171.28 0.00 ADD UND BALANCES 2125 0.00 0.00 0.00 0.00 Asternal Status and Deferred Outforks of Resources 2125 0.00 0.00 0.00 Asternal Status and Benefits 2110 0.00 0.00 0.00 0.00 Asternal Status and Benefits 2110 0.214 63.54.13 166.51.52 0.00<						262,386.85					
Terial Asorts (4.989.91).33 1.227.37.85 4.459.171.88 (0) Accumulated Decrease in fair Values (Hodging Dervise) 1910 0.01 0.00 0.00 Accumulated Decrease in fair Values (Hodging Dervise) 1910 0.01 0.00 0.00 LABLITTES Common of Resources 4.980211.33 1.227.37.55 4.459.171.88 00 Call Operation of Resources 4.980211.33 0.01 0.00 0.00 0.00 LABLITTES Common of Resources 4.980211.33 0.01 0.00 0.00 0.00 Action of Advances 2110 0.01 0.00						0.00					
DEFERATO OUTPLONS OF RESOURCES 1910 0.00 0.00 0.00 Trail Deferred Outfoors of Resources 1910 0.01 0.00 0.00 0.00 Trail Deferred Outfoors of Resources 4.99011.33 1.227.875.45 4.493.171.28 0.00 LA DEL TIPE DELANCES 4.99011.32 1.227.875.45 4.493.171.28 0.00 Call Overlah 2125 0.00 0.00 0.00 Call Overlah 2125 0.01 0.00 0.00 Accounds English 2100 0.210 0.00 0.00 Carlo Overlah 2100 0.01 0.00 0.00 0.00 Carlo Ness Public 220 0.00 <td< td=""><td></td><td>1460</td><td></td><td></td><td></td><td>10,676,960.06</td></td<>		1460				10,676,960.06					
Accumated Decrease in Fair Value of (httping Derivative) 1910 0.01 0.001 0.001 Total before of Outrons of Resurces 4,999,913.33 1,227,375.45 4,499,171.28 100 LABL DISCONS OF RESOURCES - 4,999,913.33 1,227,375.45 4,499,171.28 100 Call Overland 2125 0.01 0.00 0.00 - Call Overland 2125 0.01 0.00 0.00 - Call Overland 2100 0.02 0.00 0.00 - Accord Staffers and Beedins 2100 0.02 0.00 0.00 - Accord Inserts Proble 2200 0.00 0.00 0.00 - - Accord Inserts Proble 2200 0.00 0.00 0.00 - <td< td=""><td></td><td></td><td>4,989,913.35</td><td>1,227,875.45</td><td>4,439,171.28</td><td>10,070,900.00</td></td<>			4,989,913.35	1,227,875.45	4,439,171.28	10,070,900.00					
Teal Deferred Outfors of Resources 0.00 0.00 0.00 LABL TITES, DEFRRED INFOWS OF RESOURCES 4.992/13.3 1.227.875.4 4.459.171.28 00 ADD TUD BALANCES 2125 0.00 0.00 0.00 Carlo Control ALANCES 2125 0.00 0.00 0.00 Carlo Control ALANCES 0.00 0.00 0.00 0.00 Carlo Control ALANCES 0.00 0.00 0.00 0.00 Carlo Control ALANCES 2100 0.23 (4.6) 6.514.83 0.00 0.00 Scance Straphic 2100 0.24 (4.6) 6.614.83 0.00 0		1010	0.00	0.00	0.00	0.00					
Tail Assist and Defreed Outlows of Resources 4.990.913.33 1.223.875.45 4.499.71.28 10 AND PIND BALANCES 213 0.00		1910				0.00					
LLABLITIES, DEFERED INFLOWS OF RESOURCES ADD FUND ALANCES LLABLITIES C.A. Overland ADD FUND ALANCES LLABLITIES LLABL						10,676,960.06					
AND FIVID BALANCES 2125 0.00 0.00 0.00 Cash Occurata 2110 0.01 0.00 0.00 Pareal Subars and Peerful 2110 0.214 66.114.87 0.00 Pareal Subars and Peerful 2100 (21.14) 66.114.87 0.00 Carse Nonsa Peerful 220 0.00 0.00 0.00 Carse Nonsa Peerful 220 0.00 0.00 0.00 Dets Differs Peerful 220 0.00 1.000 0.00 Dets Differs Peerful 220 0.00 1.000 0.00 Dets Differs Tarks 2161 1.169.87 0.00 0.00 Dets Differs Tarks 2161 0.00 0.00 0.00 Dets Differs Tarks 2161 0.00 0.00 0.00 Dets Differs Tarks 2160 0.00 0.00 0.00 Dets Differs Tarks 2160 0.00 0.00 0.00 Construction Contracts Peorfus 2160 0.00 0.00 0.00				1							
LABELITIES 0 0 00 0.00 Accin Galvers and Beedin 2110 0.00 0.00 0.00 Accin Galvers and Beedin 2110 0.00 0.00 0.00 Accounts Proble 2170 621.61 66.14.89 0.00 Accounts Proble 2170 621.61 66.14.89 0.00 Corren Nota Symbh 2120 0.00 0.00 0.00 Acronal Inters Proble 2210 0.00 0.00 0.00 Depuis Symbh 2161 1.60.98 1.677.790 0.00 1.00 Date In Depuis Proble 2161 1.60.98 1.677.790 0.00 1.00 Date In Standard Proble 2160 0.00 0.00 0.00 1.00 Other Standard Proble 2100 0.00 0.00 0.00 0.00 Other Standard Proble 2100 0.00 0.00 0.00 0.00 Other Standard Prostrage 2100 0.00 0.00 0.00 0.00 <t< td=""><td></td><td>1</td><td></td><td></td><td></td><td></td></t<>		1									
Cabl Credital 2125 0.00 0.00 0.00 Paroll Delacions and Withbulgs 2110 0.00 0.00 0.00 Paroll Delacions and Withbulgs 2170 834 63 66.14.87 0.00 Control Mose Parable 2260 0.00 0.00 0.00 0.00 Control Mose Parable 2210 0.00 0.00 0.00 0.00 Dato Star Parable 2220 0.00 0.00 0.00 0.00 Dato Balgetars Funds 22161 1.169.84 1.007.757 0.000 0.00 Dato Balgetars Funds 2162 0.00 0.00 0.00 0.00 Dato Balgetars Funds 2163 0.00 0.00 0.00 0.00 Dato Isolatify 2115 0.00 0.00 0.00 0.00 0.00 Constraint Constraints Parable 2160 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 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>											
Accrual Salaries and Benefits 2110 0.00 0.00 0.00 Account Problem 2120 (21.84) 56.55.13 5.55.13 Account Problem 2120 (21.84) 56.55.13 5.55.13 Carrent Notes Proble 2250 0.00 0.00 0.00 Carrent Notes Proble 2250 0.00 0.00 0.00 Carrent Notes Proble 2210 0.01 1.007.379.00 0.00 Date DDrb Aganets 2220 0.00 1.007.379.00 0.00 0.00 Date Dorber Aganets 2216 0.00 0.00 0.00 0.00 Date Solution Symptomet Beading Libbility 2115 0.00 0.00 0.00 Date Solution Symptomet Beading Libbility 2116 0.00 0.00 0.00 Lidgment Proble 2130 0.00 0.00 0.00 0.00 Construction Cartars Browhe 2100 0.00 0.00 0.00 0.00 Construction Cartars Browhe 2100 0.00 0.00 0.00	Cash Overdraft	2125	0.00	0.00		0.00					
Account prable 2120 (21) 46) (5.5) 16(5) 22 Current Notes Peable 2260 0.00 0.00 0.00 Current Notes Peable 2210 0.00 0.00 0.00 Dense Tryphle 2210 0.00 0.00 0.00 0.00 Dense Tryphle 2210 0.00 0.00 0.00 0.00 0.00 Dense Tryphle 2212 0.00 <td>Accrued Salaries and Benefits</td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Accrued Salaries and Benefits					0.00					
Sale Tar. Spable 2260 0.00 0.00 0.00 Acrued Intexet Popube 2210 0.00 0.00 0.00 Densis Popube 2210 0.00 0.00 0.00 Dete Defor Agencis 2230 0.00 0.00 0.00 0.00 Dete Defor Agencis 2230 0.00						66,969.52					
Caron Intess Payable 2250 0.00 0.00 0.00 Dercos Intess Payable 2210 0.00 0.00 0.00 Deto Olto Agencis 2220 0.00 0.00 0.00 Deto Olto Agencis 2230 0.00 0.00 0.00 Deto Interal Franks 2161 1.169.x8 1.027.x757 Deto Interal Franks 2162 0.00 0.00 0.00 Deto Interal Franks 2116 0.00 0.00 0.00 Other Tomanytoment Benefits Liability 2115 0.00 0.00 0.00 Commanding Contrasts Payable 2140 0.00 0.00 0.00 Contrastic Contrasts Payable 2180 0.00 0.00 0.00 Matured Booch Payable 2180 0.00 0.00 0.00 Unawardible Revenues 2410 31.5447 0.00 0.00 Unawardible Revenues 2410 0.00 0.00 0.00 Deferred Inform of Resources 2610 0.00 0.00 82.6339 </td <td>Accounts Payable</td> <td></td> <td></td> <td></td> <td></td> <td>224,656.17</td>	Accounts Payable					224,656.17					
Accrual Intrest Paphle 2210 0.09 0.00 0.00 Date to Depoise Paphle 2220 0.00 0.00 0.00 0.00 Date to De Dadgator Pands 2161 1.169.x9 1.087.379.90 0.00 1 Date to Instant Fauls 2162 0.00 0.00 0.00 0.00 Date to Texal Agent 2224 0.00 0.00 0.00 0.00 Persion Liability 2115 0.00 0.00 0.00 0.00 Construction Contracts Paphle 2130 0.00 0.00 0.00 0.00 Construction Contracts Paphle 2130 0.00 0.00 0.00 0.00 Construction Contracts Paphle 2100 0.00 0.00 0.00 0.00 Unsmith Revenues 2410 0.00 0.00 0.00 0.00 Unsmith Revenues 2410 0.00 0.00 0.00 0.00 Deference In NFLOWS OF RESOURCES 0.00 0.00 0.00 0.00 Contemindu Increa						0.00					
Deposits prohe 2220 0.00 0.00 0.00 Der to Ober Agencis 2230 0.00 18.09455 200.778.57 Dare to Badgetary Funds 2161 1.169.88 1.087.379.90 0.00 1 Dare to Interal Pauls 2162 0.00 0.00 0.00 0.00 Dare to Stack Agent 2240 0.00 0.00 0.00 0.00 Dare to Stack Agent 2116 0.00 0.00 0.00 0.00 Other Stack Agent 2130 0.00 0.00 0.00 0.00 Construction Contracts Penable 2130 0.00 0.00 0.00 0.00 Matured Interest Penable 2190 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>						0.00					
Date Duber Agencies 2230 0.00 18.074.55 2013/78.57 Date Dub Badgetary Funds 2161 1.168.98 1.083.737.90 0.00						0.00					
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Capital Projects 2743 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 0.00 Assigned for 2749 0.00 0.00 0.00 0.00 0.00 Total Assigned Fund Balances 2740 0.00 0.00 0.00 0.00 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 Total Balances 2700 4.956.645.80 0.00 4.007.121.30 8						0,00					
Permanent Fund 2744 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Total Assigned Fund Balances 2740 0.00 0.00 0.00 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 Total Hund Balances 2700 4.956.645.80 0.00 4.007.121.30 8						0.00					
Assigned for 2749 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Total Assigned Fund Balances 2740 0.00 0.00 0.00 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 Total Balances 2750 0.00 0.00 0.00						0.00					
Assigned for 2749 0.00 0.00 0.00 Total Assigned Fund Balances 2740 0.00 0.00 0.00 Total Lingsigned Fund Balances 2750 0.00 0.00 0.00 Total Fund Balances 2700 4.956.645.80 0.00 4.007.121.30 8						0.00					
Total Assigned Fund Balances 2740 0.00 0.00 0.00 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 Total Balances 2750 0.00 0.00 0.00 Total Fund Balances 2700 4.956.645.80 0.00 4.007.121.30 8						0.00					
Total Unassigned Fund Balances 2750 0.00 0.00 0.00 Total Fund Balances 2700 4.956.645.80 0.00 4.007.121.30 8						0.00					
Total Fund Balances 2700 4.956,645.80 0.00 4.007,121,30 8						0.00					
						0.00					
	Total Llabilities, Deferred Inflows of			J.W/	4,007,121.30	0,702,707.10					
			4,989,913 33	1.227.875 45	4.459.171.28	10,676,960.06					

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

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

· · · · · · · · · · · · · · · · · · ·	1	<u> </u>	Debt Serv	ice Funds	
	Account Number	SBE COBI Bonds 210	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Total Nonmajor Debt Service Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Indition				
ASSETS Cash and Cash Equivalents	1110	0.00	0.(8)	0,00	0.00
Investments	1160	0.00	0,00	0.00	- 0.00
Taxes Receivable. Net	1120	0.00	0.(8)	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1131	0.00	9,00 0,00	0.00	0.00
Due From Other Agencies	1220	0.00	0,00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.(9)	0.00	0.00
Due From Insurer	1180	0.00	0.(8)	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Due From Internal Funds Cash with Fiscal Service Agents	1142	0.00	().(A)	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.(10	0.00
Long-Term Investments	1460	0.00	0,00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES		0.00	0.00	0.00	0.00
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 Accounts Payable	2170 2120	0.00	0.00	0.00	0.00
Sales Tax Payable	2120	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0,(R)	0.00	0.00
Accrued Interest Payable	2210	0,00	0.00	0.00	0.00
Deposits Payable Due to Other Agencies	2220 2230	0.00	0,00	0.00 0.00	0.00
Due to Budgetary Funds	2230	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.(10	0.00
Due to Fiscal Agent	2240	0.60	0.(8)	0.00	0.00
Pension Liability	2115	0.60	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116 2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0,00	0,00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0,00	0,00	0.00
Matured Interest Payable Uncarned Revenues	2190	0,00	0,00	(),()() (),()()	0.00
Unavailable Revenues	2410	0.00	0,00	0,00	0.00
Total Liabilities	1	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues	2610 2630	0.00	0,00 0,00	0.00	0.00
Total Deferred Inflows of Resources	2030	0.00	0.00	0.00	0.00
FUND BALANCES Nonspendable: Inventory	2711				
Prepaid Amounts	2711 2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2712	0,00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0,00	0.00
Total Nonspendable Fund Balances Restricted for:	2710	0.00	0.00	0.00	0.00
Economic Stabilization	2721	9.00	0.00	0.(%)	0.00
Federal Required Carryover Programs	2722	0.00	0,00	0.00	0,00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service Capital Projects	2725 2726	0.00	0.00 0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	(),(X)	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00
Committed to: Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2731	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0,00	0.00	0.00
Committed for	2739	0.00	0.00	0,00	0.00
Total Committed Fund Balances Assigned to: Special Revenue	2730	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 Assigned for	2744	0.00	0,00	0.00	0.00
Assigned for	2749 2749	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2749	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0,00	0.00	0.00
Total Fund Balances	2700 .	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances					
	l	0.00	0.00	0.00	0.00

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

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

			Public Education	Capital Pro	Nonvoted Capital	Other	Total Nonmajor
		Capital Outlay Bond Issues		Capital Outlay and		Canital Projects	Capital Projects
	Account Number	(COBI) 310	Capital Outlay (PECO) 340	Debt Service 360	Improvement Fund 370	390	Funds
SSETS AND DEFERRED OUTFLOWS OF RESOURCES	reanous						1.0.0
SSETS							
ash and Cash Equivalents	1110	10,00	9,39,24	2.667.544.20	5,103,784,64	90,0	7.772.268
nvestments	1160	9.80	(),(n)	0,00	10,995,351,39	0.60	10.995.351
axes 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	
ntcrest Receivable on Investments	1170	0.80	0.00	0,00	0.00	0,00	ï
Due From Other Agencies	1220	0.92	0,00	927.246.84	726.953.20	0,00	1.654.200
Due From Budgetary Funds	1141	0.00	0.00	6.00	1,513,40	0.00	1,513
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	
Deposits Receivable	1210	0.05	9.00	0.80	0.00	0,00	(
Due From Internal Funds	1142	0.00	(1,00)	0.00	0.00	0.00	(
ash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	
aveniory	1150	0.00	0.00	0.00	0.(%)	0,00	
repaid Items	1230	0.00	(#1.6	0,00	0.00	0.00	
ong-Term Investments	1460	0.00	0.00	0.00	0,(#)	0,00	
otal Assets	1400	0.00	939.24	3.594.791.04	16.827.603.13	0.00	20.423,33
DEFERRED OUTFLOWS OF RESOURCES		0.00		3474(71.04	10.3211005115		a strong p
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.66	0.00	0.00	9.64	0,60	
otal Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00	
otal Deterred Outlows of Resources	1	0.00	939.24	3.594.791.04	16.827.603.13	0.60	20.423.33
IABILITIES, DEFERRED INFLOWS OF RESOURCES	1	0.00	101.04	2.074071.04		0.00	
AND FUND BALANCES							
ash Overdraft	2125	0.06	0,60	0.00	0.09	0.60	
	2125	0.00	0.00	0.00	0.00	0.00	
accured Salaries and Benefits ayroll Deductions and Withholdings	2110	0.00	0.00	0.00	0.00	0.00	
	2170	0.40	0.00	0.00	799.325.89	0.80	799,32
accounts Payable		0.00	0.09	0.00	0.60	0.00	
ales Tax Payable	2260		0.00	0.00	0.00	0.00	
urrent Notes Payable	2250 2210	9.06	0.00	0,00	0.00	0.00	
accrued Interest Payable		0.00	0.00	0.00	0.00	9,00	
Deposits Payable	2220		0.00	0.00	0.00	0.00	
ue to Other Agencies	2230	0.00				0.00	281,54
Jue to Budgetary Funds	2161	0.00	0.00	0.00	281.541.78	4.00	
Due to Internal Funds	2162	0,00	0.00	0.00	0.00	8.60	
Due to Fiscal Agent		0.00	Q.(s)			0.00	
ension Liability	2115	0.00	0.09	0.00	0.00	9.80	
Other Postemployment Benefits Liability	2116	0,00	0.00	0.00	8,90		
udgments Payable	2130	0.00	0,00	0,86	0.00	0.80	
onstruction Contracts Payable	2140	0.00	0.00	0.00	8,00		
Construction Contracts Payable - Retained Percentage	2150	0.00	0,60	0.60	217.853.68	0,00	217.85
datured Bonds Payable	2180	9.00	0,04	0.00	0.00	0.00	
latured Interest Payable	2190	0,00	0.00	0.00	0,00	n,66 0.80	
Incarned Revenues	2410	0.00	(ini	0,60	0.00		
Inavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00	
fotal Lizbilitics		0.00	0.00	0.00	1.298.721.35	0.00	1,298,72
DEFERRED INFLOWS OF RESOURCES					6 m		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	Q.(A)	1),60	
Deferred Revenues	2630	9.00	0.00	751.20	0.00	0.00	79
otal Deferred Inflows of Resources		0.00	0.90	751.20	0.00	0.00	7:
UND BALANCES					1		
lonspendable:			1		1		
Inventory	2711	0.00	0.00	0,00	9,00	0.0	
Prepaid Amounts	2712	0.00	0.00	0.00	8.00	4,00	
Permanent Fund Principal	2713	0.00	0,001	0.08	8.00	0.00	
Other Not in Spendable Form	2719	9.00	0.00	0.00	(),(n)	0,90	
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00	
estricted for:				1		1	
Economic Stabilization	2721	9,00	0.00	0.00	0,10	11,00	
Federal Required Carryover Programs	2722	9.60	0,00	0.00	0.00	0,00	
State Required Carryover Programs	2723	9,00	0.00	0.00	0,00	0,00	
Local Sales Tax and Other Tax Levy	2724	00.60	0,00	0.00	0.00	9.00	
Debt Service	2725	0.80	0.00	0.00	0.00	0.80	
Capital Projects	2726	0,00	939.24	1,594,039,84	15.528.881.78	u,00	19,123.8
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	
Restricted for	2729	0.00	0.09	0,60	0.00	8.00	
Total Restricted Fund Balances	2720	0.00	939.24	3,594,039,84	15,528,881.78	0.00	19,123,8
ommitted to:		1					
Economic Stabilization	2731	6.00	0.09	0.00	9,60	6.00	
Contractual Agreements	2732	0.06	0,00	0.00	(4,9)	9,00	
Committed for	2739	0.00	().em	u,00	0.00	8.90	
Committed for	2739	0.06	0.09	0.00	(iii)	11,60)	
Total Committed Fund Balances	2730	0.00	0,00	n.00	0.00	0,00	
sugned to:		1					
Special Revenue	2741	9,66	0.00	0.90	(#I,1#)	1,60	
Debt Service	2742	0.00	Q.uni	0,00	0.00	0,60	
Capital Projects	2743	0,00	0.00	0.90	9,60	0.00	
Permanent Fund	2744	0.00	0.00	0.00	0,00	0.00	
Assigned for	2749	0,00	0,00	0.00	0.00	0.00	
Assigned for	2749	0.00	8.00	0.00	0.00	11,00	
Total Assigned Fund Balances	2749	0.00	0.00	0.00	0.00	0.00	
Total Unassigned Fund Balances	2740	0.00	0,00	0.00	0.00	0.00	
otal Fund Balances	2750		939.24	3,594,039,84			
	1 2700	0.00	9,99.24	1,794,0,19,84	15.528.881.78	0.00	19.123.8
otal Labilities, Deferred Inflows of							

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

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DISTRICT SCHOOL BOARD OF BAY 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			i unus
ASSETS Cash and Cash Equivalents	1110	0.00	14,488,076.88
Investments	1160	0.00	13.165,791.70
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1131	0.00	227.067.40
Interest Receivable on Investments	1170	0.00	0.00
Due From Other Agencies Due From Budgetary Funds	1220	0.00	2,660,662.90 296,307.74
Due From Insurer	1180	0.00	296,307.74
Deposits Receivable	1210	0.00	0.00
Due From Internal Funds	1142	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00
Inventory	1150	0.00	262.386.85
Prepaid Items Long-Term Investments	1230	0.00	0.00
Total Assets	1460	0.00	0.00 31,100,293.47
DEFERRED OUTFLOWS OF RESOURCES		0.00	51,100,293.47
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		0.00	31,100,293,47
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	66.969.52
Accounts Payable	2120	0.00	1,023,982.06
Sales Tax Payable Current Notes Payable	2260	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	218,873.12
Due to Budgetary Funds	2161	0.00	1.370.091.57
Due to Internal Funds	2162	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Pension Liability Other Postemployment Benefits Liability	2115	0.00	0.00
ludgments Payable	2116 2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	217,853.68
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Inearned Revenues	2410	0.00	0.00
Jnavailable Revenues	2410	0.00	31,504.47
Fotal Liabilities DEFERRED INFLOWS OF RESOURCES		0.00	2,929,274.42
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Deferred Revenues	2630	0.00	83,391.09
Fotal Deferred Inflows of Resources		0.00	83,391.09
FUND BALANCES			
Nonspendable:			
Inventory	2711	0.00	134,088.05
Prepaid Amounts Permanent Fund Principal	2712	0.00	0.00
Other Not in Spendable Form	2713 2719	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	134,088.05
Restricted for:		0.00	134,000.05
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00
Local Sales Tax and Other Tax Levy Debt Service	2724	0.00	0.00
Capital Projects	2725 2726	0.00	0.00
Restricted for	2729	0.00	19.123,860.86
Restricted for	2729	0.00	3,873,033.25
Total Restricted Fund Balances	2720	0.00	27,953,539.91
Committed to: Economic Stabilization	2721		
Contractual Agreements	2731	0.00	0.00
Committed for	2739	0.00	0.00
Committed for	2739	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00
Issigned to:			
Special Revenue	2741	0.00	0.00
Debt Service Capital Projects	2742	0.00	0.00
Permanent Fund	2743	0.00	0.00
Assigned for	2744 2749	0.00	0.00
Assigned for	2749	0.00	0.00
Total Assigned Fund Balances	2749	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00
otal Fund Balances otal Liabilities, Deferred Inflows of	2700	0.00	28.087.627.96

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

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DISTRICT SCHOOL BOARD OF BAY 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	838,150.08	0.00	838,150.08		
Federal Through State and Local	3200	11,913,457 08	16.217,458.16	0.00	28,130,915.24		
State Sources	3300	113,132,60	0.00	0.00	113,132.00		
Local Sources:	25.00						
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,			1			
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,	0.00	0.00	0.00	0.00		
Capital Projects	3423 3418.3419	0.00	0.00	0.00	0.00		
Charges for Service - Food Service	345X	576,009 01	0.00	0.00	576,009.01		
Impact Fees	3496	0.00	a).((()	0.00	0.00		
Other Local Revenue		10,172 00	0.00	4.898.856.90	4,909,028.90		
Total Local Sources	3400	586,181.01	0.00	4,898,856.90	5,485,037.91		
Total Revenues		12,612,770.09	17.055.608.24	4,898,856.90	34,567,235.23		
EXPENDITURES							
urrent:							
Instruction	5000	0.00	9,969,254.10	4,347,910.75	14.317.164.85		
Student Support Services	6100	0.00	1.526,601.67	0.00	1.526.601.67		
Instructional Media Services Instruction and Curriculum Development Services	6200	0.00	90,891.93 2,866,389,60	0.00	90,891.93 2,866,389.60		
Instructional Staff Training Services	6400	0.00	1,021,504.91	0.00	1,021,504.91		
Instruction-Related Technology	6500	0.00	31,268.86	0.00	31,268.86		
Board	7100	0.00	0.00	0.00	0.00		
General Administration	7200	0.09	432,381.08	0.00	432,381.08		
School Administration	7300	0.00	14,991.03	0.00	14,991.03		
Facilities Acquisition and Construction	7410	0.00	0,00	0.00	0.00		
Fiscal Services	75(X)	0.00	0.00	0.00	0.00		
Food Services	7600	10,108,627.77	(K).()	0.00	10,108,627.77		
Central Services	7700	0.00	2,714.76	0.00	2,714.76		
Student Transportation Services	7800	0.00	13,754.70	0.00	13,754.70		
Operation of Plant 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	838,150.08	0.00	838,150.08		
Debt Service: (Function 9200)	7103	0.00	050,150,00	0.00	0.00100.00		
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 Fotal Expenditures	9300	20,267 44 10,128,895.21	247.705.52	4,347,910,75	267,972.96 31,532,414.20		
Excess (Deficiency) of Revenues Over (Under) Expenditures	+	2,483,874.88	0.00	550,946.15	3,034,821.03		
THER FINANCING SOURCES (USES)	+ +	2,403.0/4.00	0.00	550,940.15	3,034,841.03		
ssuance 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		
ale of Capital Assets	3730	208.50	0.00	0.00	208.50		
Loss Recoveries	3740	0.00	0,00	0.00	0.00		
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760	0.09	0.00	0.00	0.00		
ace Value of Refunding Bonds	3710	0.00	0,00	0.00	0.00		
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00		
Discount on Refunding Bonds	892	0.00	0,00	0.00	0.00		
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00		
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00		
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00		
ayments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00		
ransfers In	3600	0.00	0.00	0.00	0.00		
ransfers Out	9700	0.00	0.00	0.00	0.00		
Fotal Other Financing Sources (Uses)	↓ <u>↓</u>	208.50	0.00	0.00	208.50		
PECIAL ITEMS		8.00					
EXTRAORDINARY ITEMS	+	0.00	(),0()	0.00	0.00		
		0.00	0.00	0.00	0.60		
et Change in Fund Balances	1	2,484,083.38	0.00	550,946.15	3.035,029.53		
Fund Balances, July 1, 2021	2800	2,472,562 42	0.00	3,456,175,15	5,928,737.57		
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00		
Fund Balances, June 30, 2022	2700	4,956,645.80	0.00	4,007,121.30	8.963,767.10		

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

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

			Debt Service Funds	
		Other	ARRA Economic	Total Nonmajor
	Account	Debt Service	Stimulus Debt Service	Debt Service
REVENUES	Number	290	299	Funds
Federal Direct	3100	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00
Local Sources:			0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411. 3421.			
Operational Purposes	3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			
Debt Service	3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			
Capital Projects	3423	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00
EXPENDITURES Current:		[
Instruction	6000	0.00		
Student Support Services	5000	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00
Instructional Staff Training Services	6400		0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	6.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services Debt Service: (Function 9200)	9100	0.00	0.00	0.00
Redemption of Principal	710			
Interest	710	0.00	0.00	0.00
Dues and Fees	720	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00
Capital Outlay:	191	0.00	. 0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)			0.00	0.00
ssuance of Bonds	3710	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00
oss Recoveries Proceeds of Forward Supply Contract	3740	0.00	0.00	0.00
roceeds of Forward Supply Contract roceeds from Special Facility Construction Account	3760	0.00	0.00	0.00
ace Value of Refunding Bonds	3770	0.00	0.00	0.00
Premium on Refunding Bonds	3715	0.00	0.00	0.00
Discount on Refunding Bonds	<u>3792</u> 892	0.00	0.00	0.00
Lefunding Lease-Purchase Agreements	3755	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00
ayments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00
ransfers In	3600	0.00	0.00	0.00
ransfers Out	9700	0.00	0.00	0.00
otal Other Financing Sources (Uses)		0.00	0.00	0.00
PECIAL ITEMS	1			
XTRAORDINARY ITEMS		0.00	0.00	0.00
		0.00	0.00	0.00
et Change in Fund Balances		0.00	0.00	0.00
und Balances, July 1, 2021	- 2800	0.00	0.00	0.00
djustments to Fund Balances	2891	0,00	0.00	0.00
und Balances, June 30, 2022	2700	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONNLING COVERNMENTAL FUNDS For the Fiscel Year Ended June 30, 2022

		Carriel Oute D 11	Public Education	Capital Proj	Nonvoted Capital	Other	Total Nonmajor
	Account	Capital Outlay Bond Issues (COBI)	Capital Outlay (PECO)	Capital Ontlay and Debt Service	Improvement Fund	Capital Projects	Capital Projects
REVENUES	Number	310	340	360	370	390	Funds
ederal Direct	3100	0.00	0.0	0,00	6.63	0.00	0.0
ederal Through State and Local	3200	11,8G	0.00	0.30	0,000	9,06	0.0
tate Sources	3300	0.60	2,679,909,10	927.552.84	0.00	0.00	3.607.461.8
ocal Sources;	1						
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421. 3423	0.00	Q.(m)	0,00	0.00	0.(N)	0.0
Operational Purposes 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.	0.05	0.00	8.00	0.00	0.00	0.0
Capital Projects	3423	0.00	9.00	0.00	30,487,883,19	0,00	30,487,883.1
Local Sales Taxes	3418, 3419	0.00	9,00	6,60	0.00	0.00	0.0
Charges for Service - Food Service	345X	9.60	0.09	0,90	0.60	0.00	0.0
Impact Fees	3496	0.80	0.00	0.00	0.00	0.00	0.0
Other Local Revenue		0.00	<u>Ə.(n)</u>	0,00	126.503.33	0.00	126.503.
Total Local Sources	3400	0.00	0.00	0.00	30.614.386.52	0.00	30,614,386. 34,221,848.
otal Revenues		0.80	2.679,909.00	927,552,84	30.614.386.52	0.00	34.221,548
XPENDITURES wrent:						1	
	5000	0.00	() int	6,60	0.00	0.00	0.0
Instruction Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.0
Instructional Media Services	6200	0.00	0.00	0.06	0.00	0.00	0.0
Instruction and Curriculum Development Services	6300	0.90	0.00	0.98	0.60	0.36	0.0
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00 (a)	0.10	0.0
Instruction-Related Technology	6500	0,60	0,60	0.00	0.00	0.00	0.0
Board	7100	0.00	0.00	0.00	0.00	0.00	0.
General Administration	7200	0.00	0.00	0.00	0,00 Đ,00	0.00	0.
School Administration	7300	0,00	0.00 0.01	0.00	0.00	0.00	0.
Facilities Acquisition and Construction	7410	0.00	0.00	0,00	0.00	0.00	0.0
Fiscal Services	7500	0.00	0.00	0,00	0.(#)	0.00	0.0
Food Services	7600	0,00	0.00	0,00	0.00	0.00	0.0
Central Services	7700	0.00	0.00	0.00	0.00	11,00	0.0
Student Transportation Services	7800	0.00	0,60	6,00	0.09	0.80	0,0
Operation of Plant	7900	0.00	0,00	0.00	0.60	0.00	0.0
Maintenance of Plant	8100	0.00	0.00	0.00	0.(#)	0.00	0.0
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.0
Community Services	9100	0.00	0.00	0,00	0.00	0,00	0.0
Deht Service: (Function 9200)	2100		0.05	0.00	4.44		
Redemption of Principal	710	0.00	8,00	0,00	0,00	0.00	0,0
Interest	720	0,00	8,00	0.00	0,00	1,89	0.0
Dues and Fees	730	0.90	0.00	1.057.20	0.00	0.00	1.057.
Other Debt Service	791	0.00	0.(*)	0.00	0,00	0.80	0,0
apital Outlay:							
Facilities Acquisition and Construction	7420	0.80	4.738.58	88,331.25	15.546.393.35	0.00	15.639.463.
Charter School Local Capital Improvement	7430	0.00	0.09	0,00	0,00	1) (8()	0.0
Charter School Capital Outlay Sales Tax	7440	0.00	0.60	0.00	0,00	9,00	0.0
Other Capital Outlay	9300	0.00	0,981	0,00	0.00	0.00	0.0
otal Espenditures		0.00	4.738.58	89.385.45	15.546.393.35	0.00	15,640,520
accas (Deficiency) of Revenues Over (Under) Expenditures		0.00	2.675.170.42	838.164.39	15.067.993.17	0.00	18.581.327.9
THER FINANCING SOURCES (USES)			1				
suance of Bonds	3710	0,00	0.00	0.90	0,00	8,00	0.
Premium on Sale of Bonds	3791	0.00	(),(x)	0,00	0,00	0.00	0,
Discount on Sale of Bonds	891	0.00	0.00	0.00	9,00	0.00	0.
rocceds of Lease-Purchase Agreements	3750	0,06	0.00	6.00	0,140	9,06	0.0
Premium on Lease-Purchase Agreements	3793	0.00	Ð,(#)	0,00	0.60	0.90	0.
Discount on Lease-Purchase Agreements	893	0,00	0.00	0,60	() _. (#)	0,00	0.
oans	3720	0.06	0.00	0.00	0.00	0.00	0.1
ale of Capital Assets	3730	0.00	0.040	0,00	0.60	6.60	0.1
oss Recoveries	3740	0,00	0.00	0.00	0.00	0,00)	0.0
roceeds of Forward Supply Contract	3760	0.00	(),(x)	ü,00	0.00	0.00	0.
toceeds from Special Facility Construction Account	3770	6.00	6.00	0.00	0.60	0.00	0.
ace Value of Refunding Bonds	3715	0.06	0.00	0.00	0.00	9,06	0.
Premium on Refunding Bonds	3792	0.00	0,181	0.00	0.00	0.00	0.
Discount on Refunding Bonds	892	0,00	0.00	0.60	0.00	0,00	0.
efunding Lease-Purchase Agreements	3755	0,00	0,60	8,00	0.00	0.00	0,
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.0
Discount on Refending Lease-Purchase Agreements	894	0,00	8.00	0.00	0,(#)	9,00	0.0
ayments to Refunding Escrow Agent (Function 9299)	760	0.00	<u>(n)</u>	0,00	0.00	0.00	0.
ransfers In	3600	0.00	0.00	0.00	0,00	0.00	0.
ransfers Out	9700	0.00	(2.679,909.60)	0.00	(15.263.907.92)	0,00	(17.943.816.)
otal Other Financing Sources (Uses) PECIAL ITEMS	+	0.00	(2.679.909.00)	0.00	(15,263,907.92)	0.00	(17.943.816.9
		0.00	0,60	0:00	0.00	0.00	0.
XTRAORDINARY ITEMS		0,00	0.00	0.00	() (H)	0,09	0.6
et Change in Fund Balances	1	0.00	(4,738,58)	838,164,39	(195,914,75)	0.00	637,511,9
und Balances, July 1, 2021	2800	0.00	5.677.82	2,755,875,45	15.724.7%.53	0.00	18,486,349.
idjustments to Fund Balances	2891	9.06	0.00	0.00	0.09	0.00	0.1
und Balances, June 30, 2022	2700		939.24	3,594,039,84	15.528.881.78		

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

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DISTRICT SCHOOL BOARD OF BAY 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			
Federal Direct Federal Through State and Local	3100	0.00	838,150.08 28,130,915.24
State Sources	3300	0.00	3,720,593.84
Local Sources:	2200		51.2010.0
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 Debt Service	3412, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	30,487,883.19
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	0.00	576,009.01
Impact Fees Other Local Revenue	3496	0.00	0.00 5,035,532.23
Total Local Sources	3400	0.00	36,099,424.43
Total Revenues		0.00	68,789,083.59
EXPENDITURES			
Current: Instruction	5000	0.00	14,317,164.85
Student Support Services	6100	0.00	1,526,601.67
Instructional Media Services	<u>6200</u> 6300	0.00	90,891.93
Instruction and Curriculum Development Services Instructional Staff Training Services	6300	0.00	2,866,389.60
Instruction-Related Technology	6500	0.00	31,268.86
Board	7100	0.00	0.00
General Administration	7200	0.00	432,381.08
School Administration	7300	0.00	14,991.03
Facilities Acquisition and Construction	7410	0.00	0.00
Fiscal Services Food Services	7500	0.00	0.00
Central Services	7600	0.00	10,108,627.77 2,714.76
Student Transportation Services	7800	0.00	13,754.70
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 Debt Service: (Function 9200)	9100	0.00	838,150.08
Redemption of Principal	710	0.00	0.00
Interest	720	0.00	0.00
Dues and Fees	730	0.00	1,057.20
Other Debt Service	791	0.00	0.00
Capital Outlay: Facilities Acquisition and Construction	7420	0.00	15,639,463.18
Charter School Local Capital Improvement	7430	0.00	0.00
Other Capital Outlay	9300	0.00	267,972.96
Total Expenditures		0.00	47,172,934.58
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		0.00	21,616,149,01
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 Loans	893 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
Proceeds from Special Facility Construction Account	3770	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00
Premium on Refunding Bonds 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	0.00	0.00
Transfers In Transfers Out	<u>3600</u> 9700	0.00	0.00
Total Other Financing Sources (Uses)	9700	0.00	(17,943,816.92) (17,943,608.42)
SPECIAL ITEMS EXTRAORDINARY ITEMS		0.00	0.00
		0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2021	2800	0.00	3,672,540.59
Adjustments to Fund Balances	2800	0.00	24,415,087.37
	2700	0.00	0.00

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

DISTRICT SCHOOL BOARD OF BAY COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS SPECIAL REVENUE FUND______ For the Fiscal Year Ended June 30, 2022

		Budgeted Amounts		A	Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100 3200	÷			0.00
Federal Through State and Local State Sources	3300				0.00
Local Sources:	3300				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue			0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues EXPENDITURES		0.00		0.00	0.00
Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology Board	6500 7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services Community Services	8200 9100				0.00
Debt Service: (Function 9200)	9100				0.00
Redemption of Principal Interest	710				0.00
Dues and Fees	730				0.00
Other Debt Service	791				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
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					0.00
Issuance of Bonds Premium on Sale of Bonds	3710 3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances	╉╌───┤──	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00

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

	Γ	Budgeted	Amounts		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES						
Federal Direct	3100				0.00	
Federal Through State and Local	3200				0.00	
State Sources	3300				0.00	
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421, 3423				0.00	
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			N. J.		
Capital Projects Local Sales Taxes	3423 3418, 3419				0.00	
Charges for Service - Food Service	3418, 3419 345X			· · · · · · · · · · · ·	0.00	
Impact Fees	3496				0.00	
Other Local Revenue					0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues		0.00	0.00	0.00	0.00	
EXPENDITURES						
Current: Instruction	5000				0.00	
Student Support Services	6100				0.00	
Instructional Media Services	6200				0.00	
Instruction and Curriculum Development Services	6300				0.00	
Instructional Staff Training Services	6400				0.00	
Instruction-Related Technology	6500				0.00	
Board General Administration	7100		<u> </u>		0.00	
School Administration	7200				0.00	
Facilities Acquisition and Construction	7410				0.00	
Fiscal Services	7500				0.00	
Food Services	7600				0.00	
Central Services	7700				0.00	
Student Transportation Services	7800				0.00	
Operation of Plant Maintenance of Plant	7900 8100				0.00	
Administrative Technology Services	8100				0.00	
Community Services	9100				0.00	
Debt Service: (Function 9200)						
Redemption of Principal	710				0.00	
Interest	720				0.00	
Dues and Fees Other Debt Service	730				0.00	
Capital Outlay:	/91				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	
Excess (Deficiency) of Revenues Over (Under) Expenditures	1	0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)	2710				0.00	
Issuance of Bonds Premium on Sale of Bonds	3710				0.00	
Discount on Sale of Bonds	891				0.00	
Proceeds of Lease-Purchase Agreements	3750				0.00	
Premium on Lease-Purchase Agreements	3793				0.00	
Discount on Lease-Purchase Agreements	893				0.00	
LoansSale of Capital Assets	3720		· · · · · · · · · · · · · · · · · · ·		0.00	
Sale of Capital Assets	3730 3740				0.00	
Proceeds of Forward Supply Contract	3740				0.00	
Face Value of Refunding Bonds	3715				0.00	
Premium on Refunding Bonds	3792				0.00	
Discount on Refunding Bonds	892				0.00	
Refunding Lease-Purchase Agreements	3755	·			0.00	
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894				0.00	
Payments to Refunding Eccow Agent (Function 9299)	760				0.00	
Transfers In	3600				0.00	
Transfers Out	9700				0.00	
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	
SPECIAL ITEMS					0.00	
EXTRAORDINARY ITEMS					0.00	
Net Change in Fund Balances	1	0.00	0.00	0.00	0.00	
Fund Balances, July 1, 2021	2800		0.00	0.00	0.00	
Adjustments to Fund Balances	2891				0.00	
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00	

DISTRICT SCHOOL BOARD OF BAY COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND

For the Fiscal	Year	Ended June	30,	2022
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		Budgeted Air	ounts	A atus 1	Variance with Final Budget -
	Account Number	Original	Final	Actual Amounts	Positive (Negative
REVENUES					
Federal Direct	3100				
Federal Through State and Local State Sources	3200				
Local Sources	3300				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 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	3413, 3421,				
Capital Projects	3423				
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X				
Impact Fees	3496				
Other Local Revenue					· · · · · ·
Total Local Sources	3400	0.00	0.00	0.00	
Total Revenues		0.00	0.00	0.00	
EXPENDITURES Current:					
Instruction	5000				
Student Support Services	6100				
Instructional Media Services	6200 6300				
Instruction and Curriculum Development Services Instructional Staff Training Services	6400				
Instruction-Related Technology	6500				
Board	7100				
General Administration	7200				
School Administration	7300				
Facilities Acquisition and Construction	7410				
Fiscal Services Food Services	7500				
Central Services	7700				
Student Transportation Services	7800				
Operation of Plant	7900				
Maintenance of Plant	8100				
Administrative Technology Services	8200				
Community Services Debt Service: (Function 9200)	9100				
Redemption of Principal	710				
Interest	720				
Dues and Fees	730				
Other Debt Service	791				
Capital Outlay:					
Facilities Acquisition and Construction Charter School Local Capital Improvement	7420				
Charter School Capital Outlay Sales Tax	7440				
Other Capital Outlay	9300				
Total Expenditures		0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds Premium on Sale of Bonds	3710				
Premium on Sale of Bonds 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 Loss Recoveries	3730 3740				
Proceeds of Forward Supply Contract	3740				
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 Premium on Refunding Lease-Purchase Agreements	3755			·	
Discount on Refunding Lease-Purchase Agreements	3794 894				
Payments to Refunding Escrow Agent (Function 9299)	760		+		
Transfers In	3600			†	
Transfers Out	9700				· · · ·
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	0.00	
EXTRAORDINARY ITEMS			· ·		
Net Change in Fund Balances	┼──┤	0.00	0.00	0.00	
Fund Balances, July 1, 2021	2800	0.00	0.00	0.00	
Adjustments to Fund Balances	2891				
regusalients to I und Datanees					

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

		Budgeted An	ounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct Federal Through State and Local	3100				0.00
State Sources	3300				0.00
Local Sources:	5500			·	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421,				
Local Sales Taxes	3423 3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current: Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology Board	6500				0.00
General Administration	7100				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 Community Services	8200 9100				0.00
Debt Service: (Function 9200)	9100				0.00
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
Capital Outlay:					
Facilities Acquisition and Construction Other Capital Outlay	7420				0.00
Total Expenditures	9300				0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures	1	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)			0.00	0.00	0.00
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Sale of Capital Assets	3720				0.00
Loss Recoveries	3730 3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3733				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894				0.00
Transfers In	760 3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)	1	0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances	<u>}</u> }				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

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR ENTERPRISE FUNDS June 30, 2022

	Account	Self-Insurance	Other	Other	Total Nonmajor
ASSETS	Number	911	921	922	Enterprise Funds
Cash and Cash Equivalents Investments	1110	0.00	1,941.300.13 2.748,281.32	0.00	<u>1,941,300.13</u> 2,748,281.32
Accounts Receivable, Net	1131	0.00	33.380.00	0.00	33,380.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	125.00	0.00	125.00
Due From Insurer Due From Budgetary Funds	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00_	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items Total current assets	1230	0.00	4,723,086.45	0.00	4,723,086.45
Noncurrent assets:					
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00
Leases Receivable Long-Term Investments	1425	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00
Capital Assets: Land	1310	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets	1220	0.00	0.00	0.00	0.00
Improvements Other Than Buildings Accumulated Depreciation	1320	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	172,868.60	0.00	172,868.60
Accumulated Depreciation Motor Vehicles	1349	0.00	(157.952.12) 16,367.00	0.00	16,367.00
Accumulated Depreciation	1359	0.00	(16.367.00)	0.00	(16,367.00)
Property Under Leases	1370	0.00	0.00	0.00	0.00
Accumulated Amortization	1379	0.00	0.00	0.00	0.00
Computer Software Accumulated Amortization	1382	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net	1507	0.00	14,916.48	0.00	14,916.48
Total Capital Assets		0.00	14,916.48	0.00	14,916.48
Total noncurrent assets		0.00	14,916.48	0.00	14,916,48
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	4,738,002.93	0.00	4,738,002.93
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00
Pension	1940	0.00	403.621.00	0.00	403,621.00
Other Postemployment Benefits Asset Retirement Obligation	1950	0.00	4,492.00	0.00	4,492.00
Total Deferred Outflows of Resources	1900	0.00	408,113.00	0.00	408,113.00
LIABILITIES	1 1				
Current liabilities:					
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2110	0.00	1,758.04	0.00	1,758.04
Accounts Payable	2120	0.00	28.031.33	0.00	28.031.33
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210	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	62,437.21	0.00	62,437.21
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2130	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00
Total current liabilities		0.00	92,226.58	0.00	92,226.58
Long-term liabilities: Unearned Revenues	2410	0.00	266.578.00	0.00	266,578.00
Obligations Under Leases	2315	0.00	200,578.00	0.00	200,578.00
Liability for Compensated Absences	2330	0.00	213.073.96	0.00	213,073.96
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2360	0.00	<u> </u>	0.00	<u>30,495.00</u> 530,421.00
Other Long-Term Liabilities	2380	0.00	530,421.00	0.00	530.421.00
Total long-term liabilities		0.00	1,040,567.96	0.00	1,040,567.96
Total Liabilities		0.00	1,132,794.54	0.00	1,132,794.54
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2610	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00
Pension	2640	0.00	685,725,00	0.00	685,725.00
Other Postemployment Benefits Total Deferred Inflows of Resources	2650	0.00	17,063.00	0.00	17,063.00
	1	0.00	702,788.00	0.00	702.788.00
NET POSITION					
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00
	2770 2780 2790	0.00 0.00 0.00	0.00 0.00 3.310,533.39	0.00 0.00 0.00	0.00 0.00 3.310,533.39

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

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

	Account	Self-Insurance	Other	Other	Total Nonmajor
	Number	911	921	922	Enterprise Funds
OPERATING REVENUES				/22	Sherprise i unda
Charges for Services	3481	0.00	1,981,712.25	0.00	1,981,712.25
Charges for Sales	3482	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	1,981,712.25	0.00	1,981,712.25
OPERATING EXPENSES					-/
Salaries	100	0.00	742.164.82	0.00	742,164.82
Employee Benefits	200	0.00	121,932.76	0.00	121,932,76
Purchased Services	300	0.00	458,295.59	0.00	458,295,59
Energy Services	400	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	2,295.23	0.00	2.295.23
Capital Outlay	600	0.00	749.34	0.00	749.34
Other	700	0.00	81.349.65	0.00	81,349.65
Depreciation and Amortization Expense	780	0.00	4,977.88	0.00	4,977.88
Total Operating Expenses		0.00	1,411,765.27	0.00	1,411,765.27
Operating Income (Loss)		0.00	569,946.98	0.00	569,946.98
NONOPERATING REVENUES (EXPENSES)		· -			
Investment Income	3430	0.00	10.613.22	0.00	10.613.22
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	10,613.22	0.00	10,613.22
Income (Loss) Before Operating Transfers		0.00	580,560.20	0.00	580,560.20
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
SPECIAL ITEMS					
		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS			···		
		0.00	0.00	0.00	0.00
Change In Net Position		0.00	580.560.20	0.00	580,560.20
Net Position, July 1, 2021	2880	0.00	2,729,973.19	0.00	2,729,973.19
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position, June 30, 2022	2780	0.00	3,310,533,39	0.00	3,310,533.39

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

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DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES 0 1174.057 0.00 1174.057 0.00 1174.057 0.00 1174.057 0.00 1174.057 0.00 1174.057 0.00 1174.057 0.00 1174.057 0.00 1174.057 0.00 1174.057 0.00 1174.057 0.00 1174.057 0.00 1174.057 0.00 </th <th></th> <th>Self-Insurance 911</th> <th>Other 921</th> <th>Other 922</th> <th>Total Nonmajor Enterprise Funds</th>		Self-Insurance 911	Other 921	Other 922	Total Nonmajor Enterprise Funds
Incredits Dots	CASH FLOWS FROM OPERATING ACTIVITIES	211			
Operation is angularia 0.00 (1543,14.3) 0.00 (1543,14.3) Poynetis to instruction services used 0.00 (100,04.6) 0.00 (100,04.6) Poynetis to instruction services used 0.00 (100,04.6) 0.00 (100,04.6) Poynetis to instruction services used 0.00 (100,04.6) 0.00 0.00 Port costs preparation (used) by control and services used 0.00 0.00 0.00 0.00 Transfer o other funds 0.00 0.00 0.00 0.00 0.00 Transfer o other funds 0.00 0.00 0.00 0.00 0.00 Yet cast provided (used) by acquiral distancing service 0.00 0.00 0.00 0.00 Yet cast provided (used) by acquiral distancing service 0.00 0.00 0.00 0.00 Proceeds from acquiral dest 0.00 0.00 0.00 0.00 0.00 Proceeds from acquiral dest 0.00 0.00 0.00 0.00 0.00 Proceeds from acquiral dest 0.00 0.00 0.00 0.00 </td <td></td> <td></td> <td></td> <td></td> <td>2,174,050.75</td>					2,174,050.75
Operation is employees 0.00 (PF x82.25) 0.00 (PF x82.25) Other energing (symmeth) 0.00					
Pyromit Springering Terring Spring Archites 0.00 10.904.43 0.00 10.904.43 Na can by provided (used) by operating archites 0.00 0.00 0.00 0.00 Na can by provided (used) by operating archites 0.00 0.00 0.00 0.00 Tansfers in other links 0.00 0.00 0.00 0.00 0.00 Tansfers in other links 0.00 0.00 0.00 0.00 0.00 Nate can by provided (used) by macrylink flaxing archites 0.00 0.00 0.00 0.00 State can by store links 0.00 0.00 0.00 0.00 0.00 CASH FLOWS FROM CATFILA HORE 0.00 0.00 0.00 0.00 0.00 Passed from disposition of capilal stets 0.00 0.00 0.00 0.00 0.00 Passed from disposition of capilal stets 0.00 0.00 0.00 0.00 0.00 CASH FLOWS FROM INVEXTICS ACTIVITIES 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></td> <td></td> <td>(976,952.95)</td>					(976,952.95)
Other sectors (responsib) 0.00	Payments for interfund services used				10,904.48
CASE IF LOWS FROM MONACHTAL PINANCING ACTIVITIES 0.0 0.00					0.00
Subidier from operating grass 0.00		0.00	659,687.96	0.00	659,687.96
Tanànés no marten basé 0.00 0.0		0.00	0.00	0.00	0.00
Transfer 0.00 0.00 0.00 0.00 CASH FLOWS FROM CAPTLA AND RELATED 0 0.00 0.00 0.00 Proceeds from capital det 0.00 0.00 0.00 0.00 0.00 Interst provide case by capital and related flaxacing activities 0.00					0.00
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Increase (decrease) in unearned revenues 0.00 117.224.50 0.00 117.224.50 Increase (decrease) in pension 0.00 (638,739.00) 0.00 (638,739.00) Increase (decrease) in postemployment benefits 0.00 (8,584.00) 0.00 (8,584.00) Increase (decrease) in estimated unpaid claims - Self-Insurance Program 0.00 0.00 0.00 (8,584.00) Increase (decrease) in estimated liability for claims adjustment 0.00 0.00 0.00 0.00 Increase (decrease) in estimated liability for claims adjustment 0.00 6.631.00 0.00 6.631.0 Total adjustments 0.00 89,740.98 0.00 89,740.98 Noncash investing, capital and financing activities: 0.00 659,687.96 0.00 659,687.96 Noncash investing, capital and financing activities: 0.00 0.00 0.00 0.00 Contributions of capital assets 0.00 0.00 0.00 0.00 0.00 Purchase of equipment on account 0.00 0.00 0.00 0.00 0.00 0.00 Noncash					
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Increase (decrease) in estimated liability for claims adjustment 0.00 6.631.00 0.00 6.631.00 Total adjustments 0.00 89,740.98 0.00 89,740.98 Net cash provided (used) by operating activities 0.00 659,687.96 0.00 659,687.96 Noncash investing, capital and financing activities: 0.00 0.00 0.00 0.00 Borrowing under capital lease 0.00 0.00 0.00 0.00 0.00 Contributions of capital assets 0.00 0.00 0.00 0.00 0.00 Purchase of equipment on account 0.00 0.00 0.00 0.00 0.00 Capital asset trade-ins 0.00 0.00 0.00 0.00 0.00 Net Increase/(Decrease) in the fair value of investments 0.00 0.00 0.00 0.00	Increase (decrease) in postemployment benefits	0.00			(8.584.00)
Total adjustments 0.00 89,740.98 0.00 89,740.98 Net cash provided (used) by operating activities 0.00 659,687.96 0.00 659,687.96 Noncash investing, capital and financing activities: 0.00 0.00 0.00 0.00 Borrowing under capital lease 0.00 0.00 0.00 0.00 0.00 Contributions of capital assets 0.00 0.00 0.00 0.00 0.00 Purchase of equipment on account 0.00 0.00 0.00 0.00 0.00 Capital asset trade-ins 0.00 0.00 0.00 0.00 0.00 Net Increase/(Decrease) in the fair value of investments 0.00 0.00 0.00 0.00	Increase (decrease) in estimated unpaid claims - Self-Insurance Program			4	0.00
Net cash provided (used) by operating activities 0.00 659,687.96 0.00 659,687.96 Noncash investing, capital and financing activities: 0.00 <td></td> <td></td> <td></td> <td><u> </u></td> <td>6,631.00</td>				<u> </u>	6,631.00
Noncash investing, capital and financing activities: Borrowing under capital lease0.000.000.000.00Borrowing under capital lease0.000.000.000.00Contributions of capital assets0.000.000.000.00Purchase of equipment on account0.000.000.000.00Capital asset trade-ins0.000.000.000.00Net Increase/(Decrease) in the fair value of investments0.000.000.000.00					
Borrowing under capital lease 0.00 0.00 0.00 0.00 0.00 Contributions of capital assets 0.00 0.00 0.00 0.00 0.00 Purchase of equipment on account 0.00 0.00 0.00 0.00 0.00 Capital asset trade-ins 0.00 0.00 0.00 0.00 0.00 Net Increase/(Decrease) in the fair value of investments 0.00 0.00 0.00 0.00		0.00	037.007.90	0.00	007,007.90
Contributions of capital assets 0.00 0.00 0.00 0.00 Purchase of equipment on account 0.00 0.00 0.00 0.00 0.00 Capital asset trade-ins 0.00 0.00 0.00 0.00 0.00 Net Increase/(Decrease) in the fair value of investments 0.00 0.00 0.00 0.00	Borrowing under capital lease	0.00	0.00	0.00	0.00
Capital asset trade-ins 0.00 0.00 0.00 0.00 Net Increase/(Decrease) in the fair value of investments 0.00 0.00 0.00 0.00					0.00
Net Increase/(Decrease) in the fair value of investments 0.00 0.00 0.00 0.00 0.00					0.00
					0.00
D 2000000000 100020 100020 100020 100020 100020 100020 100020 100020 100020 100020 100020 100020 100020 100020	Commodities received through USDA program	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS June 30, 2022

	Account Number	Self-Insurance 711	Self-Insurance 712	Other Internal Service 791	Total Internal Service Funds
ASSETS	Ivainbei	/11			Octivico I dildo
Current assets:					
Cash and Cash Equivalents	1110	1.361.923.11	4,539,490.08	0.00	<u>5,901,413,19</u> 24,169,722.65
Investments	1160	16.701,483.09	7,468.239.56	0.00	24,169,722.63
Accounts Receivable. Net Interest Receivable on Investments	1131	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	12,809.80	524,934.12	0.00	537,743.92
Due From Insurer	1180	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150	3,300,995,95	0.00	0.00	3.300,995.95
Total current assets	1250	21,377,211,95	12,532,663.76	0.00	33,909,875.71
Noncurrent assets:	1				
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Prepaid Insurance Costs Other Postemployment Benefits Asset	1430	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00
Capital Assets:					
Land	1310	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets	1220	0.00	0.00	0.00	0.00
Improvements Other Than Buildings Accumulated Depreciation	1320	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1329	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00
Property Under Leases	1370	0.00	0.00	0.00	0.00
Accumulated Amortization Computer Software	1379	0.00	0.00	0.00	0.00
Accumulated Amortization	1382	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net	1307	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00
Total noncurrent assets		0.00	0.00	0.00	0.00
Total Assets		21.377.211.95	12,532,663.76	0.00	33,909,875.71
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920 1940	0.00	0.00	0.00	0.00
Pension Other Postemployment Benefits	1940	1.497.00	0.00	0.00	1,497.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		136,037.00	0.00	0.00	136.037.00
LIABILITIES					
Current 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 2120	695.33	0.00 388,569,70	0.00	<u> </u>
Accounts Payable Sales Tax Payable	2260	0.00	0.00	0.00	390,404.30
Accrued Interest Payable	2200	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds		0.00	0.00	0.00	0.00
	2161	0.00	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 0.00	0.00 0.00 0.00
Pension Liability Other Postemployment Benefits Liability	2115 2116	0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Pension Liability Other Postemployment Benefits Liability Judgments Payable	2115 2116 2130	0.00 9.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program	2115 2116 2130 2271	0.00 0.00 0.00 0.00 10.408.529.00	0.00 0.00 0.00 0.00 0.00 4.108.923.58	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 14.517.452.58
Pension Liability Other Postemployment Benefits Liability Judgments Payable	2115 2116 2130	0.00 9.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Long-term liabilities:	2115 2116 2130 2271	0.00 0.00 0.00 0.00 10.408.529.00 0.00	0.00 0.00 0.00 0.00 0.00 4.108.923.58 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 14.517.452.58 0.00
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Long-term liabilities: Uneamed Revenues	2115 2116 2130 2271 2272 2410	0.00 0.00 0.00 10.408.529.00 0.00 10.411.118.99 0.30	0,00 0.00 0.00 0.00 0.00 4.108.923.58 0.00 4.497.493.28 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 14.517.452.58 0.00 14.908.612.27 0.00
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Long-term liabilities: Unearned Revenues Obligations Under Leases	2115 2116 2130 2271 2272 2272 2410 2315	0.00 0.00 0.00 0.00 10.405.529.00 0.00 10.411.118.99 0.30 0.00	0,00 0.00 0.00 0.00 4.108.923.58 0.00 4.497.493.28 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 14.517.452.58 0.00 14.908.612.27 0.00 0.00
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Long-term liabilities: Uneamed Revenues Obligations Under Leases Liability for Compensated Absences	2115 2116 2130 2271 2272 2410 2315 2330	0.00 0.00 0.00 10.408.529.00 0.00 10.411.118.99 0.30 0.00 27.055.47	0,00 0,00 0,00 0,00 4,108,923,58 0,00 4,497,493,28 0,00 0,00 0,00 0,00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 14.517.452.58 0.00 14.908.612.27 0.00 0.00 0.00 27.055.47
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Ung-term liabilities: Uneamed Revenues Obligations Under Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims	2115 2116 2130 2271 2272 2410 2315 2330 2350	0.00 0.00 0.00 10.408.529.00 0.00 10.411.118.99 0.00 0.00 27.055.47 0.00	0,00 0.00 0.00 0.00 0.00 4.108.923.58 0.00 4.497,493.28 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 14.517.452.58 0.00 14.908.612.27 0.00 0.00 27.055.47 0.00
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Long-term liabilities: Uneamed Revenues Obligations Under Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2115 2116 2130 2271 2272 2410 2315 2330 2350 2360	0.00 0.00 0.00 0.00 10.408.529.00 0.00 10.411.118.99 0.00 0.00 27.055.47 0.00 10.165.00	0,00 0.00 0.00 0.00 0.00 4.108.923.58 0.00 4.497.493.28 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 14.517.452.58 0.00 14.908.612.27 0.00 27.055.47 0.00 10.165.00
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Ung-term liabilities: Uneamed Revenues Obligations Under Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims	2115 2116 2130 2271 2272 2410 2315 2330 2350	0.00 0.00 0.00 10.408.529.00 0.00 10.411.118.99 0.00 0.00 27.055.47 0.00	0,00 0.00 0.00 0.00 0.00 4.108.923.58 0.00 4.497,493.28 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 14.517.452.58 0.00 14.908.612.27 0.00 0.00 27.055.47 0.00
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities: Unearned Revenues Obligations Under Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liabilities Total Long-Term Liabilities	2115 2116 2130 2271 2272 2410 2315 2330 2350 2350 2360 2365	0.00 0.00 0.00 10.408.529.00 0.00 10.411.118.99 0.00 0.00 27.055.47 0.00 10.165.00 176.807.00 0.90 0.00 0.00 0.00	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 4.108.923.58\\ 0.00\\ 4.497.493.28\\ 0.00\\ 0$	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 14.517.452.58 0.00 14.908.612.27 0.00 27.055.47 0.00 10.165.00 176.807.00
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Long-term liabilities: Uneamed Revenues Obligations Under Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liabilities Total Long-Term Liabilities Total Labilities	2115 2116 2130 2271 2272 2410 2315 2330 2350 2350 2360 2365	0.00 0.00 0.00 10.408.529.00 0.00 10.411.118.99 0.00 0.00 27.055.47 0.00 10.165.00 176.807.00 0.00	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 4.108.923.58\\ 0.00\\ 4.497.493.28\\ 0.00\\ 0$	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 14.517.452.58 0.00 14.908.612.27 0.00 0.00 0.27.055.47 0.00 10.165.00 176.807.00 0.00
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liabilities Long-term liabilities: Uneamed Revenues Obligations Under Leases Liability for Compensated Absences Estimated Liabilities: Obligations Under Leases Net Other Postemployment Benefits Obligation Net Pension Liabilities Total Long-Term Liabilities Total Long-Term Liabilities DeferRRED INFLOWS OF RESOURCES	2115 2116 2130 2271 2272 2410 2315 2330 2350 2350 2360 2365 2380	0.00 0.00 0.00 10.408.529.00 0.00 10.411.118.99 0.00 0.00 27.055.47 0.00 10.165.00 110.165.00 116.800 116.800 116.800 116.800 116.800 10.625.146.46	0,00 0,00 0,00 0,00 4,108,923,58 0,00 4,497,493,28 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 14.517.452.58 0.00 14.908.612.27 0.00 27.055.47 0.00 10.165.00 176.807.00 214.027.47 15.122.639.74
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Long-term liabilities: Unearned Revenues Obligations Under Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liabilities Total Long-Term Liabilities Total Long-Term Liabilities DeFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2115 2116 2130 2271 2272 2410 2315 2330 2350 2350 2350 2365 2380 2365 2380 2365	0.00 0.00 0.00 10.408.529.00 0.00 10.411.118.99 0.00 0.00 0.00 0.00 10.165.00 176.807.00 0.00 214.027.47 10.625.146.46 0.00	0,00 0,00 0,00 0,00 4,108,923,58 0,00 4,497,493,28 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 14.517.452.58 0.00 14.908.612.27 0.00 0.00 27.055.47 0.00 10.165.00 176.807.00 0.00 214.027.47 15.122.639.74
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Unearned Revenues Obligations Under Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liabilities Total Long-Term Liabilities DeFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding	2115 2116 2130 2271 2272 2410 2315 2330 2350 2360 2365 2360 2365 2380 2360 2365 2380	0.00 0.00 0.00 0.00 10.408.529.00 0.00 10.411.118.99 0.00 27.055.47 0.00 10.165.00 176.807.00 10.165.00 0.00 214.027.47 10.625.146.46 0.00	0,00 0,00 0,00 0,00 0,00 4,108,923,58 0,00 4,497,493,28 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 14.517,452.58 0.00 14.908,612.27 0.00 27,055.47 0.00 10,165.00 176,807.00 0.01 214,027.47 15,122,639.74 0.00 0.00 0.00
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Long-term liabilities: Uneamed Revenues Obligations Under Leases Liability for Compensated Absences Estimated Liability on Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liabilities Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues	2115 2116 2130 2271 2272 2410 2315 2330 2350 2360 2365 2360 2365 2380 2365 2380 2365 2380 2365 2380 2365 2380 2365 2380 2365 2380 2365 2380 2365 2380 2365 2380 2365 2380 2365 2380 2365 2380 2365 2380 2365 2380 2365 2365 2365 2365 2365 2365 2365 2365	0.00 0.00 0.00 0.00 10.408.529.00 0.00 10.411.118.99 0.30 0.00 27.055.47 0.00 10.165.00 176.807.00 0.00 214.027.47 10.625.146.46 0.90 0.00 0.00 0.00	0,00 0,00 0,00 0,00 4,108,923,58 0,00 4,497,493,28 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 14.517.452.58 0.00 14.908.612.27 0.00 27.055.47 0.00 10.165.00 176.807.00 214.027.47 15.122.639.74 0.00 0.00 0.00 0.00 0.00
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Long-term liabilities: Unearmed Revenues Obligations Under Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liabilities Total Long-Term Liabilities Total Long-Term Liabilities DefERERED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Pension	2115 2116 2130 2271 2272 2410 2315 2350 2350 2350 2350 2365 2365 2380 265 2380 2610 2620 2630 2640	0.00 0.00 0.00 10.408.529.00 0.00 10.411.118.99 0.00 0.00 27.055.47 0.00 10.165.00 10.165.00 176.807.00 0.00 214.027.47 10.625.146.46 0.00 0.00 0.00 0.00 0.00 0.00	0,00 0,00 0,00 0,00 0,00 4,108,923,58 0,00 4,497,493,28 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 14.517.452.58 0.00 14.908.612.27 0.00 27.055.47 0.00 10.165.00 176.807.00 0.01 214.027.47 15.122.639.74 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Long-term liabilities: Uneamed Revenues Obligations Under Leases Liability for Compensated Absences Estimated Liability on Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liabilities Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues	2115 2116 2130 2271 2272 2410 2315 2330 2350 2360 2365 2360 2365 2380 2365 2380 2365 2380 2365 2380 2365 2380 2365 2380 2365 2380	0.00 0.00 0.00 0.00 10.408.529.00 0.00 10.411.118.99 0.30 0.00 27.055.47 0.00 10.165.00 176.807.00 0.00 214.027.47 10.625.146.46 0.90 0.00 0.00 0.00	0,00 0,00 0,00 0,00 4,108,923,58 0,00 4,497,493,28 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 14.517,452,58 0.00 14.908,612.27 0.00 0.00 0.27,055,47 0.00 10,165,00 0.00 176,807,00 0.00 214,027,47 15,122,639,74 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Long-term Liabilities: Unearned Revenues Obligations Under Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liabilities Total Long-Term Liabilities DeFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits	2115 2116 2130 2271 2272 2410 2315 2350 2350 2350 2350 2365 2365 2365 2380 265 2380 2610 2620 2630 2640	0.00 0.00 0.00 0.00 10.408.529.00 0.00 10.411.118.99 0.00 0.00 0.00 0.00 176.807.00 176.807.00 0.00 10.165.00 176.807.00 0	0,00 0,00 0,00 0,00 0,00 4,108,923,58 0,00 4,497,493,28 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 14.517.452.58 0.00 14.908.612.27 0.00 27.055.47 0.00 10.165.00 176.807.00 0.01 214.027.47 15.122.639.74 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Unearned Revenues Obligations Under Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liabilities Total Long-Term Liabilities Total Long-Term Liabilities DeFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Pension Other Postemployment Benefits Total Long-Term Liabilities Total Labilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Pension Other Postemployment Benefits Total Deferred Inflows of Resources Net Dreystment in Capital Assets	2115 2116 2130 2271 2272 2315 2330 2350 2350 2350 2365 2380 2365 2380 2610 2620 2630 2630 2640 2650	0.00 0.00 0.00 0.00 10.408.529.00 0.00 10.411.118.99 0.00 0.00 0.00 0.00 10.65.00 176.807.00 0.00 214.027.47 10.625.146.46 0.00 0.28.575.00 0.00	0,00 0,00 0,00 0,00 0,00 4,108,923,58 0,00 4,497,493,28 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 14.517.452.58 0.00 14.908.612.27 0.00 0.00 0.27.055.47 0.00 10.165.00 176.807.00 0.00 214.027.47 15.122.639.74 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities: Unearned Revenues Obligations Under Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liabilities Total Long-Term Liabilities Total Labilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Pension Net Dorstemployment Benefits Stimated Liability for Long-Term Liabilities	2115 2116 2130 2271 2272 2410 2315 2330 2350 2360 2365 2360 2365 2380 2360 2365 2380 2610 2620 2630 2640 2650 2640 2650	0.00 0.00 0.00 0.00 10.408.529.00 0.00 10.411.118.99 0.00 0.00 0.00 10.165.00 176.807.00 176.807.00 0	0,00 0,00 0,00 0,00 0,00 4,108,923,58 0,00 4,497,493,28 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 14.517,452,58 0.00 14,908,612.27 0.00 27,055,47 0.00 10,165,00 176,807,00 214,027,47 15,122,639,74 0.00 0.00 0.00 0.00 0.00 0.28,575,00 234,262,00
Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total current liabilities Unearned Revenues Obligations Under Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liabilities Total Long-Term Liabilities Total Long-Term Liabilities DeFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Pension Other Postemployment Benefits Total Long-Term Liabilities Total Labilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Pension Other Postemployment Benefits Total Deferred Inflows of Resources Net Dreystment in Capital Assets	2115 2116 2130 2271 2272 2315 2330 2350 2350 2350 2365 2380 2365 2380 2610 2620 2630 2630 2640 2650	0.00 0.00 0.00 0.00 10.408.529.00 0.00 10.411.118.99 0.00 0.00 0.00 0.00 10.65.00 176.807.00 0.00 214.027.47 10.625.146.46 0.00 0.28.575.00 0.00	0,00 0,00 0,00 0,00 0,00 4,108,923,58 0,00 4,497,493,28 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 14.517.452.58 0.00 14.908.612.27 0.00 27.055.47 0.00 10.165.00 176.807.00 214.027.47 15.122.639.74 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0

The notes to financial statements are an integral part of this statement. The NEGG to 456 financial statements are an integral part of this statement. ESE 145

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

	Account	Self-Insurance	Self-Insurance	Total Internal
	Number	711	712	Service Funds
OPERATING REVENUES				
Charges for Services	3481	3,775,822.15	0.00	3,775,822.15
Charges for Sales	3482	0.00	0.00	0.00
Premium Revenue	3484	0.00	24,460,961.35	24,460,961.35
Other Operating Revenues	3489	0.00	7,205.00	7,205.00
Total Operating Revenues		3,775,822.15	24,468,166.35	28,243,988.50
OPERATING EXPENSES				······································
Salaries	100	283,452.44	0.00	283,452.44
Employee Benefits	200	65,710.31	0.00	65,710.31
Purchased Services	300	4,580,525.08	4,896,579.87	9,477,104.95
Energy Services	400	0.00	0.00	0.00
Materials and Supplies	500	3,209.21	0.00	3,209.21
Capital Outlay	600	10,132.01	154.49	10,286.50
Other	700	2,433,685.01	20,661,713.45	23,095,398.46
Depreciation/Amortization Expense	780	0.00	0.00	0.00
Total Operating Expenses		7,376,714.06	25,558,447.81	32,935,161.87
Operating Income (Loss)		(3,600,891.91)	(1,090,281.46)	(4,691,173.37)
NONOPERATING REVENUES (EXPENSES)				(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Investment Income	3430	36,948.87	8,622.38	45,571.25
Gifts, Grants and Bequests	3440	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		36,948.87	8,622.38	45,571.25
Income (Loss) Before Operating Transfers		(3,563,943.04)	(1,081,659.08)	(4,645,602.12)
Transfers In	3600	3,788,879.00	0.00	3,788,879.00
Transfers Out	9700	0.00	0.00	0.00
SPECIAL ITEMS				
		0.00	0.00	0.00
EXTRAORDINARY ITEMS				0.00
		0.00	0.00	0.00
Change In Net Position		224,935.96	(1,081,659.08)	(856,723.12)
Net Position, July 1, 2021	2880	10,428,904.53	9,116,829.56	19,545,734.09
Adjustments to Net Position	2896	0,00	0.00	0.00
Net Position, June 30, 2022	2780	10,653,840.49	8,035,170.48	18,689,010.97
,		10,000,040.47	0,000,170,40	10,007,010.97

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

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2022

	Self-Insurance	Self-Insurance	Total Internal
	711	712	Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	4,557,121.31	24.022.597.99	28.579,719.30
Receipts from interfund services provided	(8.278,777.36)	0.00 (28,885,068.68)	0.00 (37,163,846.04)
Payments to suppliers Payments to employees	(375,651.55)	(28,885,008.08)	(375,651.55)
Payments for interfund services used	116.35	11,200.00	11,316.35
Other receipts (payments)	0.00	0.00	0.00
Net cash provided (used) by operating activities	(4.097,191.25)	(4,851,270.69)	(8,948,461.94)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Subsidies from operating grants	0.00	0.00	0.00
Transfers from other funds	3,788,879.00	0.00	3,788,879.00
Transfers to other funds	0.00	0.00	3,788,879.00
Net cash provided (used) by noncapital financing activities CASH FLOWS FROM CAPITAL AND RELATED		0.00	5,766,677.00
FINANCING ACTIVITIES			
Proceeds from capital debt	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00
Interest paid on capital debt Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES	0.00	0.00	0.00
Proceeds from sales and maturities of investments	0.00	0.00	0.00
Interest and dividends received	36.948.87	8,622.38	45,571.25
Purchase of investments	0.00	0.00	0.00
Net cash provided (used) by investing activities	36.948.87	8,622.38	45,571.25
Net increase (decrease) in cash and cash equivalents	(271,363.38)	(4,842,648.31)	(5.114,011.69)
Cash and cash equivalents - July 1, 2021	18,334,769.58	16.850,377.95	35,185,147.53
Cash and cash equivalents - June 30, 2022 Reconciliation of operating income (loss) to net cash provided	18,063,406.20	12,007,729.64	30.071,135.84
(used) by operating activities:			
Operating income (loss)	(3,600,891.91)	(1.090.281.46)	(4,691,173.37)
Adjustments to reconcile operating income (loss) to net cash			· · · ·
provided (used) by operating activities:			
Depreciation/Amortization expense	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00
Change in assets and liabilities: (Increase) decrease in accounts receivable	0.00	0.00	0.00
(Increase) decrease in accounts receivable	0.00	0.00	0.00
(Increase) decrease in due from insurer	722,796.86	79,365.76	802,162.62
(Increase) decrease in deposits receivable	0.00	0.00	0.00
(Increase) decrease in due from other funds	116.35	11,200.00	11,316.35
(Increase) decrease in due from other agencies	58,502.30	(524,934.12)	(466,431.82)
(Increase) decrease in inventory	0.00	0.00	0.00
(Increase) decrease in prepaid items (Increase) decrease in pension	(460.440.79) (5,383.00)	0.00	(460,440.79) (5,383.00)
Increase (decrease) in salaries and benefits payable	499.00	0.00	499.00
Increase (decrease) in payroll tax liabilities	2.26	0.00	2.26
Increase (decrease) in accounts payable	(778.26)	292.951.50	292,173.24
Increase (decrease) in cash overdraft	186,426.00	0.00	186,426.00
Increase (decrease) in judgments payable	5.530.94	0.00	5,530.94
Increase (decrease) in sales tax payable	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00
Increase (decrease) in deposits payable Increase (decrease) in due to other funds	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00
Increase (decrease) in unearned revenues	0.00	0.00	0.00
Increase (decrease) in pension	(212,913.00)	0.00	(212,913.00)
Increase (decrease) in postemployment benefits	(2.861.00)	0.00	(2,861.00)
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	(790.007.00)	(3.619.572.37)	(4,409,579.37)
Increase (decrease) in estimated liability for claims adjustment	2.210.00	0.00	2,210.00
Total adjustments Net cash provided (used) by operating activities	(496,299.34) (4.097,191.25)	(3,760,989,23) (4,851,270,69)	(4,257,288.57)
Noncash investing, capital and financing activities:	(4.077,171.23)	(+,051,270.09)	(8,948,461.94)
Borrowing under capital lease	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement. The NdfSHd #6 financial statementsare an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION INVESTMENT TRUST FUNDS June 30, 2022

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
ASSETS		011	047	077	Tullus
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132			777777777777777777777777777777777777777	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
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				7//////////////////////////////////////
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940				
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					0100
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	, 0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Pension	2640				
Other Postemployment Benefits	2650	0,00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position		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 BAY COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION INVESTMENT TRUST FUNDS For the Fiscal Year Ended June 30, 2022

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

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

DISTRICT SCHOOL BOARD OF BAY COUNTY **COMBINING STATEMENT OF FIDUCIARY NET POSITION PRIVATE-PURPOSE TRUST FUNDS** June 30, 2022

· · · · · · · · · · · · · · · · · · ·	· ·	Driveto Durnogo Trutt Fund	Private-Purpose Trust Fund	Driveta Durnessa Trust Fund	
	Account	Name	Name	Name	Total Private-Purpose Trust
	Number	85X	85X	85X	Funds
ASSETS	Number	037	037	0JA	Tulids
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
	1160	0.00	0.00	0.00	0.00
Investments Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1131	0.00	0.00	0.00	0.00
Interest Receivable on Investments		0.00	0.00	0.00	0.00
	1170			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	<u> </u>		0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00
	1010	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
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			0.00		0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Pension	2640	<u> </u>	<u> </u>		
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	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

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

ESE 145 The Notes to the financial statementsare an integral part of this statement. ESE 145

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

		Private-Purpose Trust Fund	Private-Purpose Trust Fund	Private-Purpose Trust Fund	
	Account	Name	Name	Name	Total Private-Purpose Trust
	Number	85X	85X	85X	Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		. 0.00	0.00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PENSION TRUST FUNDS June 30, 2022

		1		Г	
	Account	Pension Trust Fund Name	Pension Trust Fund Name	Pension Trust Fund Name	
	Number	87X	87X	87X	Total Pension Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132	0.00	0.00	0,00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

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

ESE 145 The Notes to the financial statementsare an integral part of this statement. ESE 145

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PENSION TRUST FUNDS For the Fiscal Year Ended June 30, 2022

		1			[
	Account	Pension Trust Fund Name	Pension Trust Fund Name	Pension Trust Fund Name	
	Number	87X	87X	87X	Total Pension Trust Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement. ESE 145
DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION CUSTODIAL FUNDS June 30, 2022

· ·					·····
	Account	School Internal Funds	Custodial Fund Name	Custodial Fund Name	1
	Number	891	89X	89X	Total Custodial Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910		X/////////////////////////////////////		
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	, 0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610		X/////////////////////////////////////		
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					
NET POSITION					
Restricted for:					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION CUSTODIAL FUNDS June 30, 2022

	Account	School Internal Funds	Custodial Fund Name	Custodial Fund Name	Total Custodial Funds
ADDITIONS	Number	· · · · · · · · · · · · · · · · · · ·		·	
Miscellaneous	2405	0.00	0.00	0.00	0.00
Contributions:	3495	0.00	0.00	0.00	0.00
		0.00			0.00
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Earnings:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Costs		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expense		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to net position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

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

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DISTRICT SCHOOL BOARD OF BAY COUNTY COMEDNING STATEMENT OF NET POSITION NONMAJOR COMPONENT UNITS June 30, 2022

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	Account Number	Bay Education Foundation, fac.	Nonmajor Component Unit Name	Nonmajor Component Unit Name	Total Nonmajor Companent Units
ASSETS Cash and Cash Equivalents	1110	1,195,172,10	ri, ou	0,00	1,105,172.10
invatocals	1160	1,259,676,78	0,66	0.087	1.259,670.78
Taxus Receivable, not Accounts Receivable, not	1129	0,09 24,131,75	6,00 0,40	0,05	. 0,00 24,131.75
Interest Receivable on Investments	f 17u	(J (V)	0,00	0,00	0,00
Due From Other Aguncius Due From Insurer	1229	44,000 11 (P)	17-94 	0.5Fr 0.56	0.00
Deposite Riceivable Internal Ralances	1210	ister U.in	0/4	60 H	0,00
Cash with Fineal Service Agents	014		6)184 6)454	101Ki	0,00
Section [011.13, F.S., Loan Proceeds Lanse RevenueNe	1420	0.45 	0,134 13,-10	0340	D,00
Intentory	1150	6.00	0,00	0/0	0.00
Prepaid Boos Long-Ferm Envestments	1230	1000 1034e	10,49 10,11	- 20 05 0.500	6,00
Prepaid Insurance Costs	14,30	- 6,04	Q.44	0.04	0.00
Other Postumployment Benefits Asset Pennen Asset	1410	10 (%) 20 (%)	6.00 0.56	0.00 0.00	0,60
Capital Assets:					
Land Intercommute - Neodaterciable	1315	50.00 0.1%	0,45 9,00	0.184 0.584	0.00
Land Improvements - Nondupreciable Construction in Program	1360	(R.04	B4	(1.16)	0.90
Nondepreciable Capital Assets Improvements Other Than Buildings	1320	0,089 4,189	0,00	86,000 11.004	0.00
and Accumulated Depreciation	1129	0,00	fa,iau	0,06	0.00
Buildings and Fixed Equipment Loss Accumulated Depreciation	1330	4.00 0.(9)	0,44	0.00	0,00
Familure, Fixtures and Equipment	1340	6,565	ų, 4	0.354	0,00
Los Accumulated Depreciation Motor Vehicles	1349	0.09 6 cm	5,041 17.54	0,60	0.00
Loss Accumulated Depreciation	1359	0.06	6 gal	0/4	0.00
Property Under Lansas Loss Accompliated Amortization	1370	6.588 0.499	0,746	0.30 0.00	6,60
Audiovisual Materials	1381	6,00	6,74	0.04	6,66
Law Accumulated Depreciation Computer Software	1388	6.00 6.00	4+134 0,54	0.50	0,00 0.30
Loss Accumulated Amortization	1389	(c.i4)	6,00	6/10	0.00
Depreciable Capital Assets, Net		0,00	13,041 13,060	0.00	0.00
Total Assets		0.00	0,00	0,00	0.00 2.389,174.63
DEFERRED OUTFLOWS OF RESOURCES	1910	1.5M	4,00	0.041	0,00
Accusulated Decrease in Fair Value of Hodging Derivatives Net Carrying Amount of Delt Refunding	1920	() () () ()		41,44	0,00
"ension	(940 1950	1.(A) (1.)A)	0,-6 6 DB	0-161 (0.061	0,00
Other Postengelooment Henefits Asser Retirement Obligation	1950	00.3 (0),0	67(58) 10,-14	0,01	0,00 40,00
Asser References Obligation Total Deferred OutBows of Resources LLABILITIES		0.00	8,00	Q,00	0,00
Cash Overdraft	2125	13,000	u,04)	11.00	0.00
Accrued Salaries and Benefits	2110	0,003	0,00	(1,12) (1,12)	6,00
Payroll Deductions and Withholdings Accounts Payable	2170 2120	Cogar Anger	030 6.00	Q.00 0.00	0,00
Sales Tax Payable Ciercent Notes Payable	2260	ii,ter	0,00	0,00	0,40
Cerron Notes Payable Averaged Interest Payable	2250	22,683 52,987	13 (cH) (c / 20)	10 (9) (1,63)	0,00
Deposits Payable	2229	્રામાં	6,90	D-Da	0,00
Due to Other Agencies Due to Fueld Agent	2230	234,694,95	्रम दल्क	4381 (10)	230,694,95
Pension Labelity	2115	8.00	e,50	Gyb	Co, taxa
Other Postemployuent Benefits Liability Judgments Payable	2116)#0 121981	8,40 0,50	11421 11421	0,90 6.00
Construction Constructs Payable	2140	(a)(a)	6,99	0.00	ujio
Construction Contracts Payable - Retained Percentage Estimated Rheuris Claums - Soft-Januareve Protection	2150	14.001 (2,002	6/40 6/50	4.150 11120	61,001 (1,001
Estimated Unpeid Clarges - Self-Insurance Program Estimated Etablity for Claims Adjustment	2272	Q ₂₀ 1	0.380	6,63	0,00
Estimated Liabita's for Arbitrage Rebate Choosed Revenues	2280	0,000 0,000	6,04 0,19	0.03	0,00
Lone-Term Lighthities					
Portion Date Within One Fear: Notes Payable	2110	V.(M)	6.50	0.06	0,00
Obligation Under Lance	2015	O.uez	0,00 0,00	0,00	0,00
Bonds Payable Liability for Compensatual Absences	2320	0.001 D.101	0,00	0.00 0.00	0.00
Lease-Purchase Agroements Payable	240	12,003	8,59	6.08	D/04
Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2150	12.001 12.001	0.50 6.50	0,61 1.081	D,04
Net Pension Liability	2365	62, tage		9.63	0.04
Estimated PIX U Advator Payable	2350	0,003 0,007	(3) MI (2) SAU	0.029 0.033	0.00
Other Long Lenn Liabilities Domative Extrument	2390	e.(#1	6,50	0.00	0,00
Estimated Liability for Arbitrage Rebute Due Within One Year	2280	6.94	17,000 11,000	0,655	8.0×
Portion Due Mier One Year:	11	6,00	10.94	0,00	
Notes Payable Obligations Under Lauses	2310	1.543	0,00	610	0,14
Obligations Under Leases Bonds Payable	2413	21 mis 11/165	0,00 0,00	6,63 0.97	0,0 0,14
Lability for Concensated Absences	2320 2330 2340	10 tea - 1,065	17,634 11,644	10,000 10 181	0.64 0.64
Loss-Purchase Agroements Payable Estimated Liability for Long-Term Claims	2350	li ser	u,su	6,00	0,0
Net Other Postemployment Benefits Obligation	2360	0.5 0 0	6,00	14 GS	0,00
Net Pension Liability Estimated PECO, Advance Payable	2365	23 ter 12,565	0,94 0,94	0,00 6 6 9	0,0,
Other Long-Lores Lightlation	2380	0 ₀ 0er	u(a)	6,60	0,0
Densative Instrument Estimated Linksforg for Advirage Relate	2390	10,503 40,500	0.50	0.09 0.03	030 030
Due in More than One Year		0,00	0.00	6.00	0,00
Iotal Long-Term Labelities		230,694,95	0.00	0.00 0.00	23,694.95
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding	2610	12,340 15,040	83.0 0340	0,65	0,00
Defect Net Carrying Amount of Debt Relanding	2620 2630	U.149	6,50	0,64	0,00
Patison (they Distantian at Hon-Ate	2640	47,000 17,005	0,0 6,0	49354 49349	0.0
Aber Postangeloyment Benefits Total Deferred Inflows of Resources	2030	0,00	4,00	0,00	0.0K
NET POSITION	2770		u :++	figie	0,00
Net Investment in Capital Assots Restricted For:	200				
Categorical Camyour Programs	2780	ix,90	0,50	0.00	U.X
Food Service	2780	13,043 F4,043	6.cd 4/4	0,60	0.0 0.0
Dubt Survice					
Dubt Service Capital Projects Other Purposes	2780	2,155,479,58	6.80 0.20	0,6p	2.158.479.65

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

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DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS Bay Education Foundation, Inc. For the Fiscal Year Ended June 30, 2022

				Program Revenues		Net (Expense)
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position Component Unit
Component Unit Activities:	INUMPER	Expenses	Services	Contributions	Contributions	Component Unit
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
					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	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	897,549.55	0.00	0.00	0.00	(897,549.55)
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		897,549.55	0.00	0.00	0.00	(897,549.55)

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

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882,693.39
6,987.20
49,125.93
0.00
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0.00
938,806.52
41,256.97
1,711,520.30
405,702.41
2,158,479.68

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

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

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Nonmajor Component Unit Name For the Fiscal Year Ended June 30, 2022

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

General Revenues:

Taxes: Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs Investment Earnings Miscellaneous Special Items Extraordinary Items Transfers Total General Revenues, Special Items, Extraordinary Items and Transfers **Change in Net Position** Net Position, July 1, 2021 Adjustments to Net Position Net Position, June 30, 2022

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	0.00

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DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Nonmajor Component Unit Name For the Fiscal Year Ended June 30, 2022

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

General Revenues:

Taxes: Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs Investment Earnings Miscellaneous Special Items Extraordinary Items Transfers Total General Revenues, Special Items, Extraordinary Items and Transfers **Change in Net Position** Net Position, July 1, 2021 Adjustments to Net Position Net Position, June 30, 2022

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DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2022

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				Program Revenues		Net (Expense)
FUNCTIONS	Account Number	Exponent	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position Component Unit
Component Unit Activities:	Number	Expenses	Services	Contributions	Contributions	Component Onit
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
	6300	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services						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	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	897,549.55	0.00	0.00	0.00	(897,549.55)
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		897,549.55	0.00	0.00	0.00	(897,549.55)

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

0.00
0.00
0.00
0.00
882,693.39
6,987.20
49,125.93
0.00
0.00
0.00
938,806.52
41,256.97
1,711,520.30
 405,702.41
2,158,479.68

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

ESE 145 The Notes to the financial statementsare an integral part of this statement.

FLORIDA DEPARTMENT OF EDUCATION REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348) DISTRICT SCHOOL BOARD OF <u>BAY</u> COUNTY For the Fiscal Year Ended June 30, <u>2022</u> Email completed form to: <u>OFFRSubmissions@fldoe.org</u> 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

INDEX: FDOE Exhibit K-1 Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund ------1-3 Exhibit K-2 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Food Services ------4-5 Exhibit K-3 Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Funds - Other Federal Programs ------6-7 Exhibit K-4 Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Funds - Federal Education Stabilization Fund ------8-14 Exhibit K-5 Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Funds -Miscellaneous -----15 Exhibit K-6 Combining Statement of Revenues, Expenditures and Changes in Fund Balances -- Debt Service Funds ---16 Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Capital Projects Exhibit K-7 Funds ------17-18 Exhibit K-8 Statement of Revenues, Expenditures and Changes in Fund Balance - Permanent Funds------19 Exhibit K-9 Combining Statement of Revenues, Expenses and Changes in Fund Net Position - Enterprise Funds ------20 Exhibit K-10 Combining Statement of Revenues, Expenses and Changes in Fund Net Position - Internal Service Funds ------21 Exhibit K-11 Combining Statement of Changes in Assets, Liabilities and Fiduciary Net Position - School Internal Funds------22 Exhibit K-12 Schedule of Long-Term Liabilities ------23 Exhibit K-13 Schedule of Categorical Programs – Report of Expenditures and Available Funds-----24 Exhibit K-14 Schedule of Selected Subobject Expenditures, Categorical Flexible Spending - General Fund Expenditures and Other Data Collection------25-28 Exhibit K-15 Supplemental Schedule - Voluntary Prekindergarten (VPK) Program, General Fund Expenditures ------29 Exhibit K-16 Schedule 3, School Program Cost Report, General/Special Revenue Funds (Illustration only) ------30 Exhibit K-17 Schedule 4, District Aggregate Program Cost Report, General/Special Revenue Funds (Illustration only) --31 Exhibit K-18 Schedule 5, Supplementary Schedule of Expenditures of Federal Awards 32

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 8, 2022. ESE 348

FLORIDA DEPARTMENT OF EDUCATION REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348) DISTRICT SCHOOL BOARD OF <u>BAY</u> COUNTY For the Fiscal Year Ended June 30, <u>2022</u> Email completed form to: <u>OFFRSubmissions@fldoe.org</u> 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

INDEX:

Signature of District School Superintendent

Signature Date

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

Exhibit K-1 FDOE Page 1 Fund 100

For the Fiscal Year Ended June 30, 2022		Fund 10
REVENUES	Account Number	
Federal Direct:	Number	
Federal Impact, Current Operations	3121	138,029.00
Reserve Officers Training Corps (ROTC)	3191	308,409.76
Miscellaneous Federal Direct	3199	0.04
Total Federal Direct	3100	446,438.70
Federal Through State and Local: Medicaid	3202	896,310.5
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	22,544,497.0
Total Federal Through State and Local	3200	23,440,807.5
State:		
Florida Education Finance Program (FEFP)	3310	84,733,601.0
Workforce Development	3315	2,854,566.0
Workforce Development Capitalization Incentive Grant Workforce Education Performance Incentives	3316 3317	74,000.0
Adults with Disabilities	3318	14,000.0
CO&DS Withheld for Administrative Expenditure	3323	14,023.8
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	263,853.6
State Forest Funds	3342	
State License Tax	3343	66,969.4
District Discretionary Lottery Funds	3344	
Categorical Programs:		
Class Size Reduction Operating Funds	3355	26,180,484.0
Florida School Recognition Funds	3361	1,496,258.6
Voluntary Prekindergarten Program	3371	1,490,238.0
Preschool Projects Other State:	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	2,029,596.5
Total State	3300	117,713,353.1
Local:	3411	00 757 995 6
District School Taxes	3411	88,353,885.6
Tax Redemptions Payment in Lieu of Taxes	3422	100,707.6
Excess Fees	3423	100,707.0
Tuition	3424	
Lease Revenue	3425	137,770.5
Interest on Investments	3431	195,991.0
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	17,947.6
Interest Income - Leases	3445	
Student Fees:	3461	9,267.0
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	1,164,063.4
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	57,244.8
Postsecondary Lab Fees	3465	148,928.9
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	114,539.5
Other Student Fees	3469	57,244.8
Other Fees:	3471	621,021.2
Preschool Program Fees Prekindergarten Early Intervention Fees	3472	021,021.2
School-Age Child Care Fees	3473	2,460,111.4
Other Schools, Courses and Classes Fees	3479	2,100,1111
Miscellaneous Local:		
Bus Fees	3491	0.0
Transportation Services Rendered for School Activities	3492	315,945.6
Sale of Junk	3493	47,464.0
Receipt of Federal Indirect Cost Rate	3494	1,074,868.1
Other Miscellaneous Local Sources	3495	525,677.4
Refunds of Prior Year's Expenditures	3497	1,300.0
Collections for Lost, Damaged and Sold Textbooks Receipt of Food Service Indirect Costs	3498	276,122.3
Total Local	3400	95,680,101.1
1000 LUU		237,280,700.64

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DISTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES	S IN FUND BALANCE - GEN	ERAL FUND (Continued)							Exhibit K-1 FDOE Page 2 Fund 100
For the Fiscal Year Ended June 30, 2022	Account	100	200	300	400	500	600	700	Totals
EXPENDITURES	Number	Sataries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	1 orans
Current:									
Instruction	5000	77.045.608.48	24,854,132.72	35,441,299,86	1,457.89	4,235,807.91	482.346.89	1.006.695.09	143.667.351.84
Student Support Services	6100	9,362,805.56	3,052,890,59	486.092.80	0.00	34,440.78	20.484.37	42.678.17	12,999,392.27
Instructional Media Services	6200	1.560.889.86	497,111,29	53,429,53	0.00	32,047.07	186.068.75	16.569.24	2,346,415.74
Instruction and Curriculum Development Services	6300	2,431,707,17	813,966.13	53,\$04,66	0.00	22,478.55	32,842.68	2.779.53	3.357.578.72
Instructional Staff Training Services	6400	843,061.04	260,079,94	103,899.33		11,846.06	15,004.76	350.27	1,284,241.45
Instruction-Related Technology	6500	1.761.18	351.71	200,146.28					202,259,17
Board	7100	239,843.38	190,566.28	467.474.09		\$63.73	6,961.74	24,919,11	930,628.33
General Administration	7200	600.095.87	186.957.39	313,724.06		6,313.74	2.885.12	43,314,89	1,153,291.07
School Administration	7300	10,712,188.87	3.394,653.53	96.\$12.63		43.\$66.35	72,602,98	7,228,51	14.327,352.88
Facilities Acquisition and Construction	7410	615,861,25	207,192.61	14,791.91		6.188.00	528.401.67	2.681,174.90	4.053.610.34
Fiscal Services	7500	1,227,245,51	445,556.59	122,454.69	12.300.14	16,136.87	10.198.72	17.137.57	1,851,030.09
Food Services	7600			63.336.18					63.336.18
Central Services	7700	1.171.814.53	417,710,29	221,276.19	2,047,72	21,310.19	320,967,84	22,389,93	2.177.516.69
Student Transportation Services	7800	3,757,746,92	2.027.813.81	964,059.03	867,739.08	345,724.04	8,000,03	60.031.51	\$.032,023.42
Operation of Plan	7900	3,853,752,88	1,738,928.45	2.767,356.51	7.387.581.63	518,530.28	129,336.59	23,607,06	16.449,093.40
Maintenance of Plant	8100	2,552,357,15	1.254,474.31	235,924,33	128,513.52	900,\$79,92	77.418.25	4.034.21	5.153.601.69
Administrative Technology Services	\$200	1,978,178,58	632,063,48	920,573.38		19,224.71	2.271.35	1.027.90	3.553.639.40
Community Services	9100	1,172,873,94	383,287,38	39,854.25	0.00	33,874.15	18.649.20	100,9\$1,23	1,749,520.15
Capital Outlay:									
Facilities Acquisition and Construction	7420						13.557.687.15		13,557,687.15
Other Capital Outlay	9300	<i>\////////////////////////////////////</i>			x/////////////////////////////////////		477,113.93		477,113.93
Debt Service: (Function 9200)				X/////////////////////////////////////	\$/////////////////////////////////////			1	
Redemption of Principal	710	<u> </u>		X/////////////////////////////////////	X/////////////////////////////////////			209,241.07	209,241.07
Interest	720			<u>X////////////////////////////////////</u>	×/////////////////////////////////////			8.631.41	8.631.41
Total Expenditures		119.207.792.22	40,357,736.50	42.566.609.71	8.399.639.98	6.249.532.36	15,950,151.02	4.873.094.60	237,604,556,39
Excess (Deficiency) of Revenues Over Expenditures		<u> </u>		x/////////////////////////////////////	<u>X////////////////////////////////////</u>			<u>X////////////////////////////////////</u>	(323,855.75)

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

Exhibit K-1 FDOE Page 3 Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	,
Loans	3720	162,603.59
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	4,174,993.93
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	4,174,993.93
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	(5,910,988.49)
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(5,910,988.49)
Total Other Financing Sources (Uses)		(1,573,390.97)
Net Change In Fund Balance		(1,897,246.72)
Fund Balance, July 1, 2021	2800	88,507,004.88
Adjustments to Fund Balance	2891	
Ending Fund Balance:		,
Nonspendable Fund Balance	2710	922,768.87
Restricted Fund Balance	2720	5,851,940.30
Committed Fund Balance	2730	
Assigned Fund Balance	2740	53,893,324.64
Unassigned Fund Balance	2750	25,941,724.35
Total Fund Balances, June 30, 2022	2700	86,609,758.16

DISTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES

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Exhibit K-2 FDOE Page 4

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For the Fiscal Year Ended June 30, 2022	Account	Fund 410
REVENUES	Number	
Federal :		
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	8,410,452.25
School Breakfast Reimbursement	3262	2,086,767.12
Afterschool Snack Reimbursement	3263	79,292.00
Child Care Food Program	3264	444,647.58
USDA-Donated Commodities	3265	658,304.84
Cash in Lieu of Donated Foods	3266	31,164.38
Summer Food Service Program	3267	183,398.54
Fresh Fruit and Vegetable Program	3268	,
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	19,430.37
Total Federal Through State and Local	3200	11,913,457.08
State:		
School Breakfast Supplement	3337	46,494.00
School Lunch Supplement	3338	66,638.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	113,132.00
Local:		
Interest on Investments	3431	10,172.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	······································
Gifts, Grants and Bequests	3440	•
Student Lunches	3451	0.00
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	17,224.50
Student and Adult á la Carte Fees	3454	558,016.91
Student Snacks	3455	
Other Food Sales	3456	767.60
Other Miscellaneous Local Sources	3495	<u></u>
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	586,181.01
Total Revenues	3000	12,612,770.09

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

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Exhibit K-2 FDOE Page 5

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Fund	410

For the Fiscal Year Ended June 30, 2022		Fund 410
EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	386,623.41
Employee Benefits	200	157,028.95
Purchased Services	300	8,209,594.95
Energy Services	400	345,720.98
Materials and Supplies	500	699,735.58
Capital Outlay	600	33,801.56
Other	700	276,122.34
Other Capital Outlay (Function 9300)	600	20,267.44
Total Expenditures		10,128,895.21
Excess (Deficiency) of Revenues Over Expenditures		2,483,874.88
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	208.50
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	<u> </u>
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)		208.50
Net Change in Fund Balance		2,484,083.38
Fund Balance, July 1, 2021	2800	2,472,562.42
Adjustments to Fund Balance Ending Fund Balance:	2891	
Nonspendable Fund Balance	2710	128,298.80
Restricted Fund Balance	2720	4,828,347.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2022	2700	4,956,645.80

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

For the Fiscal Year Ended June 30, 2022

Exhibit K-3 FDOE Page 6

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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	838,150.08
Total Federal Direct	3100	838,150.08
Federal Through State and Local:		
Career and Technical Education	3201	428,693.44
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	6,807,294.77
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	175,246.85
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	6,923,514.32
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	992,798.12
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	889,910.66
Total Federal Through State and Local	3200	16,217,458.16
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	17,055,608.24

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For the Fascal Year Ended June 30, 2022	1	100	200	300	400	500	6400	700	
EXPENDITURES	Account Number	Salarios	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capetal Outlay	Other	Totak
Current	5000	6,417,417,94	2.157,354.62	x6x.274.4×		341,807.08	125,035 47	61.368,51	9,969,254 10
Instruction	61/10	1.016.630.72			537 03	48,752,48	11,564,86	1.107.14	1,526,601,67
Student Support Services	6200	36,414.53	7,358.63	1			47,118.77		90,891,93
Instructional Media Services	6300	2,098,499,21	686.423.31			3.4%6.32	4.627.61		2.866.389.60
Instruction and Curriculum Development Services	6400	4/6-080 25	72,170.07			k.687.77		6K,690 74	1,021,504.98
Instructional Staff Training Services		25,978 84							31,268.86
Instruction-Related Technology	6500	25.575.54	3,290.02						0.00
Boan	7100							432,381,08	432,381.08
General Administration	7200						0.00		\$4,991 (13
School Administration	7300	13,742,56	1,24× 47				0.07		0.08
Facilities Acquisition and Construction	7416	· · · · · · · · · · · · · · · · · · ·	· · · · ·				• · · •		0,04
Fixed Services	7500								0.00
Find Services	7600								2,714.76
Central Services	7700	2,442.31	272.45					4.145.20	13,754.70
Student Transportation Services	7800			9,152,85	356.65			4.145.20	0,04
Operation of Plant	7900								0,04
Maintenance of Plant	8100							<u> </u>	
Administrative Technology Services	R200			ļ					<u>i) (10</u>
Community Services	9100	1					<u> </u>	83K,150,08	838.150.08
Capital Outlay.			X/////////////////////////////////////	X/////////////////////////////////////		\$/////////////////////////////////////			0.00
Facilities Acquisition and Construction	7420	\////////////////////////////////////	<i>\////////////////////////////////////</i>		******		247,705.52	VIIIIIIIIIIIIIIIIIIIIII	247,705.52
Other Capital Outlay	9300	<u> YIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII</u>	<i>µ111111111111111111111111111111111111</i>	<i>x</i>				1,405.842.75	17,055.608 24
Total Expenditures		10,017,206.36	3,278,513,98	1.314,645.59	K93.68	402.433.65			17,055,644 24
Escess (Deficiency) of Revenues over Expenditures		<i><u> </u></i>	<u> </u>		<u>x////////////////////////////////////</u>	x/////////////////////////////////////		<u>x////////////////////////////////////</u>	0.07
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Asses	3730								
Loss Recoveries	3740								
Trunsfers In:									
From General Fund	3610		4						
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)			ł						
To the General Fund	910		4						
To Debt Service Funds	9211		4						
To Capital Projects Funds	930		4						
Interfund	950		4						
To Permanent Funds	960		4						
To Internal Service Funds	970		4						
To Enterprise Funds	99/1		4						
Total Transfers Out	9700	0.00	-						
Total Other Financing Sources (Uses)		0.00	1						
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2021	2800								
Adjustments to Fund Balance	2891		_						
Ending Fund Balance:									
Nonspendable Fund Balance	2710		4						
Restricted Fund Balance	2720		<u>l</u> .				•		
Committed Fund Balance	2730		1						
Assigned Fund Balance	2740		4						
Unassigned Fund Balance	2750		1		-				
Total Fund Balances, June 30, 2022	2700	11490							
		-	-						

DINTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF REVENUES. EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued) For the Facual Year Ended Jaco 10, 2022

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Ealabat K-3 FDOE Page 7 Fund 420

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DISTRICT SCHOOL BOARD OF BAY 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 CORDAVIRUS RESPONDE 10 2020

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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) 444	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	946.309.53	77.721.61	14,836.963.95	0.00	7.461.043.73	429.454.68	23.751.493.50
Education Stabilization Funds - Workforce	3272		2.050.845.97					2.050.845.97
Education Stabilization Funds - VPK	3273		3,098.30					3.098.30
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299				55,748.96			55.748.96
Total Federal Through State and Local	3200	946,309,53	2.131,665.88	14,836,963.95	55,748.96	7.461,043.73	429,454.68	25.861,186.73
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	946,309,53	2.131,665.88	14.836,963.95	55.748.96	7.461.043.73	429,454.68	25.861.186.73

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Exhibit K-4

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To Dath Service Funds 920 In Capital Projects Funds 950 Internal 950 Internal Service Funds 960 To Formanno Funds 960 To Internal Service Funds 970 To Bath Service Funds 970 To Earthus Finands 970 To Earthus Finands 970 Service Funds 2800 Service Funds 2801 Service Funds 270 Service Funds 2720 Service Funds 2740 Unsseryor Fund Selverc 2740		910]						
To Capital Projects Rush 000 interfield 050 To Formatorn Funk 060 To Isbarnal Service Funk 070 To Estimation Service Funk 090 To Estimation Service Funk 000 Service Funk Constance 000 Service Funk Constance 000 Service Funk Constance 000 Service Funk Service (Use) 200 Service Funk Service (Use) 200 Service Funk Service (Use) 201 Austrace Funk Service (Use) 201 Service Funk Service (Use) 201 Austrace Funk Service (Use) 201 Unservice Funk Service (Use) 210 Linearies Funk Service (Use) <t< th=""><td></td><td>1</td><td></td><td>]</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		1]						
interfand 040 To Fernance Fank 040 To Internat Scrive Fank 070 To Entorry Korke Fank 070 Scrive Fank 280 Scrive Fank Balance 270 Noncondubre Fand Balance 2700 Commind Fand Balance 2700 Commind Fand Balance 2700 Linssigns Afind Balance 2700 Linssigns Afind Balance 2700]						
I o Permaron Funds 960 To Income Service Funds 970 To Bit Transforma Service Funds 970 Orall Selvice Funds 970 Orall Selvice Funds 2710 Management Service Funds Selvice 2710 Retrieved Fund Selvice 2740 Unservice Fund Selvice 2740 Unservice Fund Selvice 2740 Unservice Fund Selvice 2740]						
Instance 970 To Instance Construct Funds 990 To Enstruct Funds 990 Total Transfer Out 9700 Total Transfer Out 9700 Start Transfer Out 9700 Start Transfer Out 0.001 Start Transfer Out 2.001 Start Transfer Out 2.001 Start Transfer Out 2.010 Start Transfer Out 2.010 Restricted Fund Startes 2.010 Lossigned Find Startes 2.120 Lossigned Find Startes 2.120				1						
Te Enternue Fank 090 Tea Enternue Fank 090 Tea Enternue Fank 000 Gel Traden Og 000 Gel Other Fanscherge Severes (User) 000 Gel Other Fanscherge Severes (User) 000 Menthandter Traden Dahme 000 Menthandter Traden Bahme 000 Severes (Fand Bahme 200 Nangendahle Fand Bahme 270 Nangendahle Fand Bahme 270 Commis de Bahme 270 Londer Janke 270				1						
Total Transfers Out 9700 0.000 Oral Other Financing Sources (Ukes) 0.001 0.001 Ket Change In Fund Bahnee 0.001 0.001 uide Bahnee, Ukes) 2.000 0.001 Naverprodukter Fund Bahnee 2.010 0.001 Kettricted Fund Bahnee 2.010 0.001 Ausgreut Alber Gab Bahnee 2.010 0.001 Ausgreut Alber Gab Bahnee 2.010 0.001 Ausgreut Alber Gab Bahnee 2.010 0.001 Unterstein Fund Bahnee 2.010 0.001 Unterstein Fund Bahnee 2.020 0.001 Unterstein Fund Bahnee 2.030 0.001 Unterstein Fund Bahnee 2.030 0.001 Unterstein Fund Bahnee 2.030 0.001				1						
Varial Other Financing Sources (User) Con Varial Delance Con wind Balance 2800 Variantes to Fund Balance 2810 Narsprechtler Ford Balance 2710 Ausgred Fund Balance 2700 Narsprechtler Ford Balance 2710 Narsprechtler Ford Balance 2700 Narsprechtler Ford Balance 2710 Narsprechtler Ford Balance 2710 Unswigned Fund Balance 2700 Unswigned Fund Balance 2700				1						
de Chanye in Podi Balance 0 (0) und Balance, July 1, 2021 2810 duminature in Fund Balance 2810 Jonge Fund Balance 2710 Nonspendable Fund Balance 2720 Committed Fund Balance 2730 Committed Fund Balance 2730 Jonge Fund Balance 2740 Longe July Fund Balance 2740 Unassigned Fund Balance 2760		7,00		1						
wind Balance 2800 dynamication Fund Balance 2891 lowerpreudble Fund Balance 2710 Newspreudble Fund Balance 2720 Commic Fund Balance 2730 Longster Fund Balance 2740 Unswigned Fund Balance 2760		1		1						
ubumanan up Fund Balance 289 balance 2710 Neargewalther Fund Balance 2710 Commindor Fund Balance 2730 Assigned Fund Balance 2730 Unassignal Fund Balance 2740 Unassignal Fund Balance 2760			400	1						
Joing Paul Ablance: 2710 Noncondubite Fund Balance: 2720 Commics Fund Balance: 2730 Commics Fund Balance: 2739 Axsigned Fund Balance: 2740 Unsavigned Fund Balance: 2740 Unsavigned Fund Balance: 2740										
Nanopendahir Fand Balance 2710 Ketrical Fand Balance 2720 Coramited Fand Balance 2740 Unassigned Fand Balance 2740		2891								
Retricted Fund Balance 2720 Commics Fund Balance 2730 Assigned Fund Balance 2740 Unsubject Fund Balance 2750		2710								
Commitod Fund Balance 2730 Assigned Fund Balance 2740 Unassigned Fund Balance 2750			1	1						
Assigned Fund Balance 2740 Unassigned Fund Balance 2750				1	•					
Unsvigned Find Balance 2750				1						
Urbsvigtor i mit Bautoc			1	1			-			
Total Pand Satances, Jane 39, 2022	Undessigned Fund Balance			1						
	Total Fund Balances, June 30, 2022	2700	0.00	L						

DISTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS, ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ENSER) From Fred Version 2022 Ealohe K-4 FDOE Page 9 Fund 441

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or the Fiscal Year Ended June 30, 2022	Account	100	290	300	-4760	500 Materials	60u	700	Totals
EXPENDITURES	Number	Salaria	Employee Benefits	Purchasad Services	Enorpy Sonicos	Materials and Supplies	Capital Outlay	Other	TOQUS
urrent:		Salones	Belleuis	Services					
Instruction	5000	-9 DAT	0.00	10,211,82		35,638,23	37,658 24		91,008
Student Support Services	6100	918	(a,a)*			146.28			.146
Instructional Mailie Services	6200								0
Instruction and Curricular Development Services	6300						1.636,58		1.656
	6400								0
Instructional Staff Training Survices	6500								
Instruction-Related Technology									n
Board	*100								n
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	*410								
Fisal Services	7500				· · · · · · · · · · · · · · · · · · ·				
Find Services	7600								
Central Services	7790								
Student Transportation Services	7800						<u> </u>	39,598.00	19.5%
Operation of Plant		1						···	
Maintenance of Plant	8100							<u>├</u>	
Administrative Technology Services	8200					· · · · ·		ļ	
Community Services	9100			1,502,10	ij Rej	.1-7.86		1.498.X02.27	1.511.78
upital Outlay:		<i>\////////////////////////////////////</i>							
Facilities Acquisition and Construction	7420	<u> </u>					4/4,4*4,30		494,47
Other Capital Outlay	9340	<u> </u>			<u> </u>	X/////////////////////////////////////		<i>q<i>mmmm</i>,</i>	
ojal Expenditures		0.09	0.00	21,214.12	0.00	38,262,3*	533,789.12	1.538.400.27	2.131,66
acess (Deficiency) of Reycones over Expenditures		<i>\////////////////////////////////////</i>			x/////////////////////////////////////	x/////////////////////////////////////			
OTHER FINANCING SOURCES (USES)	Account								
and CHANGES IN FUND BALANCES	Number								
0374	3720								
iale of Capital Asses	3730								
uns Ramitings	3740								
ransfers In.									
From General Fund	3610								
From Debs Service Funds	3620								
From Capital Projects Funds	3630		}						
Interfund	3650]						
From Pennanent Funds	3660]						
From Internal Service Funds	3670								
From Emorphics Funds	3690		1						
	3600	6.00	1						
Total Transfers in Transfers Qui (Function 9700)	5000								
To the General Fund	910								
To Debt Service Funds	920		1						
	930		1						
To Capital Projects Funds	950		1						
Interfund	950								
To Permanent Funds		- <u> </u>	1						
To Internal Service Funds	970	+	1						
To Emergrise Funds	990	+	1						
Total Transfers Out	97110	(MLO	1						
Total Other Financing Sources (Uses)	+	0.00	1						
iet Change in Fund Balance		0.00	-						
und Balance, July 1, 2021	2800		ł						
	2891		4						
Adjustments to Fund Balance			1						
Adjustments to Fund Balance Ending Fund Balance:									
Adjustments to Fund Balance	2710							•	
Adjustments to Fund Balance Ending Fund Balance:								•	
Adjustments to Fund Balance Enling Fund Balance: Norspendable Fund Balance	2710								
udjustments to Pund Balance Indrag Fund Balance: Nenstyendighle Fund Balance Reunciel Fund Balance Committed Fund Balance	2716								
djuaments to Pand Bolance nting Fand Bolance Nonspenchelse Fand Bolance Restrictet Fand Bolance	2719 2720 2730			-					

Exhibit K-4

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For the Fuscal Yant Ended June 30, 2022	-1	100	200	300	400	500	600	700	•
EXPENDITURES	Account Number		Employee	Purchased	Energy	Materials	Capital Outlay	Other	Totais
	Nume	Salanes	Benefits	Services	Services	and Supplies	Oullav	0.50	
Current:			1,159,322,09	2.392.808.61		316,140-14	32,139.60	15.918.05	8,694,456.01
Instruction	5000	4,778,091,52	318,533.77	253,001 55				1.062.4*	1.973,796.24
Studen Support Services	6100	1.401.198.45	13.944.30	41,0%6 32					155,912.46
Instructional Multia Services	6200	101.74		41,035 %					291.515.68
Instruction and Curriculum Development Services	6300	.241.376 Xi	50.138.×1	316,690.06		1,600,90			337,695 82
Instructional Staff Training Services	6400	25.197.71	1.415 51	959,490,64					960,582,14
Instruction-Related Technology	6500	1.690.00	91,50	<u> 959,490,64</u>					1,091.50
Brand	7100	1,(=1) (6)	91.50					422,720,30	430,360,89
General Administration	7290	7, (R#) (R)	<u>اف (یہ)</u>						3ki),68x.99
School Administration	7300	285.314.84	35.925.15	59.449.00			6.00		10,120.50
Facilities Acquisition and Construction	7410	9,83) (N	1,120.50						29,*6*.50
Fiscal Services	7500	27,883,991	2,767,50						12,000.32
Food Services	7600	10.412.70	1,587.62						45,297.25
Central Services	7790	41,595.00				14,185(8)	a,00	18,933,00	362,117.35
Student Transportation Services	7800	207,599,00	44,010.25					5,481.11	712,118.41
Operation of Plant	7900	158, 158 79		203,697.28		17.925,67		5,481 [1]	81.451.50
Maintenance of Plana	8100	6 <u>9.</u> %*) ba	12,451.50					<u> </u>	34,928.00
Administrative Technology Services	*200	32,648,00	2.928.00					┼────┤	
Community Services	9100	36,598.00	3,339,75		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			www.www.www.	39,839 5
Capital Outlay:							236 \$10.00		239,510 00
Facilities Acquisition and Construction	7420	<i>\////////////////////////////////////</i>				******	43,713.69		47,713,69
Other Capital Outlay	9300		<i><u> </u></i>	<i>\////////////////////////////////////</i>	<i></i>	<i><u> </u></i>	· · · · · · · · · · · · · · · · · · ·	524,114.93	14,836,963,95
Total Expenditures	_	7.625,831.20	1.777.703.13	4,243,742.60	0.00	549.850.81	www.mmmmmmm		0.09
Excess (Deficiency) of Revenues over Expenditures				X/////////////////////////////////////			<u>x////////////////////////////////////</u>	<i><u> </u></i>	0,01
OTHER FINANCING SOURCES (USES)	Aucount								
and CHANGES IN FUND BALANCES	Number								
Loens	3720		-						
Sale of Capital Assets			4						
Loss Recoveries	3740		4						
Transfers In:	3610								
From General Fund	3620		1						
From Debt Service Funds	3620		ł						
From Capital Projects Funds			1						
Interfund	3650		-						
From Permanent Funds	3660		-						
From Internal Service Funds	3670		1						
From Enterprise Funds	3690	<u> </u>	-						
Total Transfers In		0.00	-						
Transfers Out: (Function 9700) To the General Fund	910								
To Dely Service Funds									
To Capital Projects Funds									
In Capital Projects Funds	920		-						
	930		-						
	930 950								
To Permanera Funds	930 950 960		-						
To Permaneri Funds To Internal Service Funds	930 950 960 970		- - - - -						
To Permanera Funds To Internal Service Funds To Enterprise Funds	930 950 960 970 990								
To Permanen Fank To Internal Service Fank To Encorease Fank Teal Tenetor Os	930 950 960 970	0.00							
To Permanya Fank To Internal Service Funk To Energence Funk Total Tangking Ogi Total Other Financing Sources (Uses)	930 950 960 970 990	0.00							
To Permanyu Funds To Itamati Sen ice Funds To Itamenti Sen ice Funds To Baneyrouse Funds Total Transfor Oas Total Ofter Flancing Sources (Uses) Net Change in Fund Balance	930 950 960 970 970 9700								
To Permany: Fank To Internal Service Funk To Encryone Funk Total Tension Oc Total Other Flanscing Sources (User) Net Change in Feed Balance Fund Fund Balance Fund Fund Balance Fund Fund Balance Fund Fund Fund Fund Fund Fund Fund Fund	930 950 960 970 970 970 9700 9700	0.00							
To Permanya Fank To Bernal Sen or Funk To Bernari Sen or Funk To Langerine Funk Total Other Flauering Sources (Uves) Net Change in Food Bilance Fund Belance Job 1, 2021 Automents for Fund Balance	930 950 960 970 970 9700	0.00							
To Permanyu Funda To Bernari Sanio Funda To Bernari Sanio Funda Total Travitin Osi Total Other Funda Sustee Fund Balance Info 1. 3021 Adjustments to Fund Balance Ending Fund Balance	930 950 970 970 9700 9700 9700 9700 9700 9	0.00							
To Permangu Fands To Internal Service Fands To Enternal Service Fands Total Transfor One Textal Other Fanancing Sources (Uver) Set Change in Fand Balance Fand Balance (1991) Alluctements to Fand Balance Earling Fand Balance Earling Fand Balance	933 950 950 970 9700 9700 9700 9700 2800 2800 2801 2710	0.00				·			
To Permanya Fank To Internal Service Fank To Enternal Service Fank To Enternal Service Fank Total Totale Totale Sources (Uver) Total Other Flanking Sources (Uver) Net Charge in Feed Balance Fand Balance Internal Balance Fange Internal Balance Reptricted Fand Balance Reptricted Fand Balance	930 950 960 970 970 970 9700 9700 9700 2800 2891 2710 2720	0.00							
In Permanya Funk To Hermal Service Funk To Enternal Service Funk Total Transfore Funk Total Transfore Survey (Uset) Ver Charge in Face Balance Fund Balance, John 1. 3021 Adjustments to Fund Balance End Balance End Balance Restrond Fund Balance Restrond Fund Balance Committed Fund Balance Committed Fund Balance Committed Fund Balance Committed Fund Balance	930 950 970 970 970 970 970 9700 2800 2800 2801 2710 2730	0.00							
To Permang: Fank To Internal Service Fank To Encyrose Fank Total Tensifer Osc. Texal Other Fanaches Sources (User) Net Change in Feed Balance Fand Balance (Ast) Alucements to Fand Balance Fand Balance (Ast) Newsgendelke Fand Balance Restricted Fand Balance Astignal Fand Balance	930 950 970 970 970 970 970 2809 2809 2809 2809 2809 2809 2809 2710 2710 2750 2750	0.00							
In Permanya Funk To Hermal Service Funk To Enternal Service Funk Total Transfore Funk Total Transfore Survey (Uset) Ver Charge in Face Balance Fund Balance, John 1. 3021 Adjustments to Fund Balance End Balance End Balance Restrond Fund Balance Restrond Fund Balance Committed Fund Balance Committed Fund Balance Committed Fund Balance Committed Fund Balance	930 950 970 970 970 970 970 9700 2800 2800 2801 2710 2730	0.00							

DISTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESNER II) FOR INFORMATION FOR AND THE READ HOR TO THE STATE OF THE STATE EchiNi K-4 FDOE Page 11 Fond 443 .

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v the Fiscal Year Ended June 30, 2022		100	200	30(1	400	Sun)	600	700	Fund 44
EXPENDITURES	Account Number		Employee	Purchased	Energy	Materials	Capital Outlay	Other	Totals
urral	1	Salarres	Benefits	Service	Services	and Supplies	Octav		
Instruction	5000	4,640.00	226.60			43,909.45			49,476.05
Student Services	6100								0.00
Inductional Media Services	6200								0.09
Instruction and Curriculum Development Services	6300	5.228.73	1,944 18						6,272.91
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Bund	7100								<u>0.00</u>
General Administration	7200							1	0.0
School Administration	7300							1	0.9
Facilities Acquisition and Construction	7410						1		0.0
Fical Services	7500								0.0
Find Services	7600								0.0
Central Services	7700								00
	7800								0.0
Student Transportation Services Operation of Plan	7900								0,0
Maintenance of Plant	8190								00
	8200							1	0,0
Administrative Technology Services	9100								6.9
Community Services	91081		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
Facilities Acquisition and Construction	7420					X/////////////////////////////////////		<i>\////////////////////////////////////</i>	0.94
Other Capital Outlay	9300					X/////////////////////////////////////	1		0.0
ojal Espenditures	7,00	9,868.73	1,970.78	0.00	0.00	43,989.45	80	8.09	55,748,9
and a spendatores								841111111111111111	0.0
OTHER FINANCING SOURCES (USES)	Account								
and CHANGES IN FUND BALANCES	Number	1							
NDS	3720								
e of Capital Assets	3730								
s Rassenes	3740								
insters In:									
From General Fund	3610								
From Deht Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds			•						
	1670		•						
From Enternies Exande	3670		•						
From Enterprise Funds	3690		•						
Total Transfers in	1								
Total Transfers In unifers Out: (Function 9709)	3690	·	·						
Total Transfers in unafors (Tui: (Function 9700) To the General Fund	3690 3600								
Test Transfers In Insuferr Out, "Function 9700) To the General Fund To Dett Service Funds	3690 3600 910		·						
Test Tractors in water Out : Fauction 9700) To the Ganozal Fand De Det Sarris Fands To Carpital Process Fands	3690 3600 910 920		•						
Total Transfors In Insuferr Out : Francision 9700) To the Gameral Fand To Deth Santice Funds To Careat Projects Funds Interfand	3690 3600 910 920 930								
Tetal Transfers In Insufern Dar / Franction 9709) To the General Fond To Dett Service Funds To Cartual Proyects Funds Linstfund To Formanet Rends	3690 3600 910 920 920 950 950		•						
Test Transfers In marker Nat. Francisco 1970/) Tes Consell Frand Tes Carvat Proyats Funds Tes Carvat Proyats Funds Interfand De Formanet Funds Tes formal Service Funds	3690 3600 910 920 930 950 960 960 970		•						
Indi Transfers In India Transfers In To the General Fund To Cher Service Funds To Carvid Protots Funds Indifund To Permanet Funds To Remain Funds To Edistral Service Funds To Edistral Service Funds	3690 3600 920 920 936 956 966 970 970								·
Test Transfers In Test Function 9700) To the General Fund To Deth Sarrice Funds To Capital Prosests Funds To Permanent Funds To Permanent Funds To Issued Service Funds To Issued Service Funds To Issued Service Funds To Issued To Data	3690 3600 910 920 930 950 960 960 970		•						
Tetal Transfers In stafer Nat. Francisco 97009 To Dette Service Funds To Dette Service Funds Losterial To Detternation Comparison Cold Detter Francis	3690 3600 920 920 936 956 966 970 970	1900 1900 1900							·
Test Transfor In outfor Date Forest Ford To bet Sorrier Fords To Dett Sorrier Fords To Careal Product To Careal Product To Annonet Runds To Externic Founds To Externic Founds To Extransfor Data Calorer Founds Teal Constraint Sources (Units) Calorer Founds Calorer Founds Calorer Founds	3690 3609 910 929 930 956 956 956 956 970 970 9709								·
Tetal Transfers In natorn Du: I Francisco 1900) To the General Ford To Debt Sartice Funds In Debt Sartice Funds To Romanni Funds To Romanni Funds To Sartice Funds To Sartice Funds To Sartice Funds To Largering Fasandrag Sorters (Uses) (Change In Fund Fasandrag Sorters (Uses) In Change In Fund Fasandrag Sorters (Uses)	3690 3640 910 920 920 950 950 950 950 970 970 970 970 970 970 970	1900 1900 1900							
Test Transfers In number Data To Debe Service Finals To Debe Service Finals To Exprand Finals To Exprand Finals To Exprand Finals To Express Finals T	3690 3609 910 929 930 956 956 956 956 970 970 9709	1900 1900 1900							·
Intel Transfers In Intel (Faction 9709) To the General Fand To Deth Service Funds In Orthogon Service Funds To Particular Service Funds To Externise Funds To Externise Funds To Externise Funds To Externise Funds Test Transfers Ont Keil Other Flausching Service (Uses) ref Change in Facilita Balance and Fund Balance and Fund Balance	3690 3600 928 928 956 964 970 970 970 970 970 970 970 970 970 970	1900 1900 1900	•						
Test Transfers In Test (Francisco 9700) To the Graval Fond To Deth Sprice Funds In Deth Sprice Funds To Exprise Funds To Parmanent Funds To Exprise Funds <	2690 3600 918 929 928 956 956 976 970 970 970 970 9709 2709 2709 2709	1900 1900 1900							
Test Transfers In Insufers Not Francisco 9700) To Oue Graval Frank To Operate Provide In Out Spray Frank To Experiment Ranks Stranker Dala Balance ador Frank Balance Neuropendible Frank Balance Restricted Frank Balance Restricted Rank Balance	2690 3600 910 920 950 960 970 970 970 970 970 970 970 970 970 97	1900 1900 1900			·				·
Test Transfor In out/or Total (Face) To Dett Sarvice Funds To Dett Sarvice Funds In Dett Sarvice Funds To Dett Sarvice Funds To Detterming Total Total <t< td=""><td>2690 3600 910 921 925 950 940 940 940 940 940 940 940 94</td><td>1900 1900 1900</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	2690 3600 910 921 925 950 940 940 940 940 940 940 940 94	1900 1900 1900							
Test Transfers In Inder Nut: Francisco 9700) To the General Frend To Debt Service Funds To Garnal Rends To Garnal Service Funds To Engensti Service Funds To Engenst Service Fund	3690 3600 910 920 950 960 970 970 970 970 970 970 970 970 970 97	1900 1900 1900							

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DescriptionDate <th></th> <th></th> <th>100</th> <th>200</th> <th>300</th> <th>400</th> <th>5080</th> <th>600</th> <th>700</th> <th>Taul</th>			100	200	300	400	5080	600	700	Taul
Two Dot Dot <thdot< th=""> <thdot< th=""> <thdot< th=""></thdot<></thdot<></thdot<>	EXPENDITURES	Account		Employee	Purchased	Energy	Materials	Capital	Other	Totals
Junc Att Unitary Unita			Salatios	Bunefits	Sentces	501103	and suppriss			
Base One Output Outpu Outpu Outpu							11.78	148 680 54		4,918,189.16
Jack Ballson 9.0 0.012 0.00 0.001 Machine Sam Sam 9.0 0.012 0.001 0.001 Machine Sam Sam 9.0 0.012 0.001 0.001 Machine Sam		1								
Immediate lands 0.9 0.010 0.014 10.02 0.0140 0.0140 Immediate lands 0.00 0.010 0.0100 0.0					2105530		· · · · · · · · · · · · · · · · · · ·			
Indextreme 10000 10000 10000										
Index (Procession) 100 1.00 100					199.450.90		<u> </u>		7.5	
Interfaction (Index) 0.01 0.01 0.02 0.02 0.02 Model Assessment 100 4.064 4.07 4.07 4.00 4.07 4.000	Instructional Staff Training Services									
Abs 100 1000 1100	Instruction-Related Technology						1			
Index holds 100 10.02 10.02 10.02 0.020	Bkurd									
20.4 Materials 20.0 20.20 20.20 0.000 1.754 [Sons 20.0 0.000 20.00 0.000 1.754 [Sons 20.0 0.000 0.000 0.000 1.754 [Sons 20.0 0.000 0.000 0.000 1.754 [Sons 20.0 0.000 0.000 0.000 1.755 [Sons 20.0 0.000 0.000 0.000 0.000 Max Incode 20.0 0.0000 0.000 <td>General Administration</td> <td>7200</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>171, 95.63</td> <td></td>	General Administration	7200							171, 95.63	
Like South Microsoft 101 202.01	School Administration	7300	581.295.67		22,00.09		· · · · · · · · · · · · · · · · · · ·			
Indextan 930 400 1042 1042 1042 1042 1044 1042 1044 <	Facilities Acquisition and Construction	7410	19,000.00	1,212.00						
Indication 100 10000 10000 10000 10000 10000 10000 10000 10000 10000 10000 10000 100000 100000 100000 100000 100000 100000 100000 100000 100000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 10000000 10000000 1000000000000000000000000000000000000	Fixed Services	75%K)	26,999 80	2,676.00						
Card Area 78 0.00000000000000000000000000000000000	Food Services	7600	9.646.20	1,494,96	10.750.00					
State Interacting Costs Two (18.50) (21.17) (19.00) (4.00) (10.00) Memory Inford 100 (10.00)	Central Services	7700	40,6%) 00	3,659.99						
Operation 1960 332.00.0 1.10.0.0		7800	148.500.00	30,743 75	2.000.00					
Manages of the state Hoa Water Light of the state <		7900	229,325,96	19,181,58	14,344,25		- 836 45		9,827,14	
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Transfer Out: (Function 9760) 10 To Obt Scrieb Fach 320 To Obt Scrieb Fach 520 To Obt Scrieb Fach 520 To Obt Scrieb Fach 520 To Permanet Fack 520 To Entransfer Stack 520 To Entransfer Stack 520 To Bernsfer Stack 520 To Bernsfer Stack 520 Total Transfer Stac			0.00							
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To functional Services Funds 970 To Entransitional Services Funds 990 Teal Other Financing Searces (Uses) 0 00 Teal Other Financing Searces (Uses) 0 00 Find Datage to Fund Selances 0 00 Find Balance 0 00 Find Balance 200 Find Balance 200 Remixed Find Balance 210 Remixed Find Balance 210 Compilied Find Balance 210		1]						
To Encryptic Funds940Test Transfor Out9700Test Transfor Out9700Other Financing Sources (Uses)0101Fact Diagree0101Fact Balance0101Fact Balance0101Fact Balance2010Fact Balance2010Fact Balance2010Fact Balance2110Balance2110Restrictal Fact Balance2730Commented Fact Balance2730Commented Balance2750Commented Balance2750]						
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Tend Other Flancing Sources (Uss) 0 00 Field Relative 0 00 Field Relative 0 00 Field Relative 0 00 Field Relative 0 00 Remined Field Relative 260 Remined Field Relative 270 Remined Field Relative 270 Committed Field Relative 270 Outspield Field Relative 270 Assignant Field Relative 270 Outspield Field Relative 270			0.00	1						
New Charge Ford Balance 0.00 Fund Balance Juby 1. 2021 2940 Adjutants to Faid Statuce 2901 Edimer, Faid Balance 2010 Restricted Fraid Balance 2710 Restricted Fraid Balance 2710 Committed Balance 2730 Committed Balance 2731 Unsidemate Tool Balance 2730 Ubsidemate Tool Balance 2730		7.00								
Adjustments to Facil Balance 200 Adjustments to Facil Balance 290 Entities Facil Balance 210 Restricted Facil Balance 2730 Committed Facil Balance 2730 Committed Facil Balance 2730 Unsatignated Facil Balance 2730 Ubssignate Facil Balance 2730		1								
Adjuarments to Fand Balance 2891 Ending: Fand Balance 2'10 Neargenable: Fand Balance 2'710 Centralited Fand Balance 2'731 Assigned Fand Balance 2'730 Unassigned Fand Balance 2'730 Unassigned Fand Balance 2'730		2000	0.00	1						
Ending Fand Balance 2'10 Nengenuble Fand Balance 2'70 Committee Fand Balance 2'70 Committee Balance 2'70 Unassignatif Fand Balance 2'70 Unassignatif Fand Balance 2'70				1						
Nangentable Fund Balance 2710 Restricted Fond Balance 2731 Commined Fand Balance 2791 Assigned Fund Balance 230 Utassigned Fund Balance 2751		2891		1						
Restrict Fed Subsec 2720 Connitat Fed Subsec 2730 Assignat Find Subsec 2540 Ususignat Find Subsec 2591		7710								
Committed Fand Balance 2739 Assigned Find Balance 2740 Unassigned Fund Balance 2750				, i					•	
Assigned Find Balance 2740 Utassigned Find Balance 2759				1						
Unassignal Fund Balance 2759				-						
				4					-	
Totel Fush Balances, June 30, 2022 2302 0.001				4						
	Total Fund Balances, June 30, 2022	2700	0.00	J						

DISTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ENSER III) FW DF Fici) Yar Edwil Jan 30, 2022 Exhibut K-4 FDOE Page 13 Fund 445

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for the Fiscal Year Ended June 30, 2022		100	200	300	400	500	600	200	
EXPENDITURES	Account		Employee	Purchased	Energy	Matenals	Capital	0 t-	Totals
	Number	Salanes	Benefits	Services	Services	and Supplies	Outlay	Other	
urrynt.			25,4/303	16,459 75		19.223.76			172.069.1
Instaction	_5/XXI	112,982.51		1,3(0,6)					250,215.7
Student Support Services	6100	[92,395.8]	56,899.11	1240.81					0.0
Instructional Media Services	6200	↓							0.0
Instruction and Curriculum Development Services	6300			h					8.0
Instructional Staff Training Services	6400			<u> </u>					
Instruction-Related Technology	6500			┟───────────────────────────────────					0.0
8 unt	7100	'			······	· · · · · · · · · · · · · · · · · · ·		7,169,84	7,169.8
General Administration	7200	↓·	l	[_]	· · · · · · · · · · · · · · · · · · ·			,102,54	0.0
School Administration	7300	↓'		<u> </u>	- <u> </u>				0.
Facilities Acquisition and Construction	7410								0.1
Fiscal Services	7500								0
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								0.
Operation of Flant	7900	J		<u> </u>					
Maintenance of Plant	8100			L		··			0
Administrative Technology Services	8,200								0
Community Services	9109								
apital Outlay:		\//////////////////////////////////////	\$77777777777777777777777777777777777777	X/////////////////////////////////////	X/////////////////////////////////////	×/////////////////////////////////////			
Facilities Acquisition and Construction	7420	<u> </u>	<i>\////////////////////////////////////</i>	X/////////////////////////////////////	X/////////////////////////////////////				
Other Capital Outlay	9300	<u> </u>	<u> </u>	<u> </u>		<u> </u>			0/
otal Expenditures		3(15.37%.3)	79.912.14	12,770.56	00	n 19.223.76		1.169 84	429.454
scess (Deficiency) of Revenues over Expenditures		<i>\////////////////////////////////////</i>	<u> </u>	<u> </u>		<u> </u>			Ü
OTHER FINANCING SOURCES (USES)	Account								
and CHANGES IN FUND BALANCES	Number								
NIDS	3720		-						
ale of Canital Assets	3736		1						
ass Recoveries	3740		-						
ransfers In:		1							
From General Fund	3610	<u>+</u>	4						
From Data Service Futals	3620	<u> </u>	4						
From Capital Projects Funds	3630	<u> </u>	1						
Interfund	36.50	<u> </u>	4						
From Permanent Funds	3660	<u> </u>	4						
From Internal Service Funds	3670	<u> </u>	4						
From Enterprise Funds	3690		4						
Total Transfers In	3600	8.00	1						
ransfers Out: (Function 9700)									
To the General Fund	910		4						
To Dehr Service Funds	930		4						
To Capital Projects Funds	930	<u> </u>	4						
Interind	950		4						
To Permanent Funds	960		4						
To Internal Service Funds	970		4						
To Enterprise Funds	990		4						
Tutal Transfers Out	9700	0,00	1						
Fotal Other Financing Sources (Uses)		0.00]						
Net Change in Fund Balance		63.069							
Fund Balance, July 1, 2021	2800]						
Adjustments to Fund Balance	2891		1						
Ending Fund Balance:			1						
	2790								
							•		
Nonspendable Fund Balance	2720	<u> </u>	1						
Nonspendable Fund Balance Restricted Fund Balance	2728	<u></u>	-						
Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance			-			-			
Nonspendable Fund Balance Restricted Fund Balance	2730		- - -			-			

DISTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL BEVENUE FUNDS - OTHER ARP ACT RELIEF FUND

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Exhibit K-4 FDOE Page 14

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Toul Federal Through State and Local	3200	800	4					
State	1199							
Uther Massellano us State Revenues	1							
Ingres on Investments								
Gein on Sale of Investments	3432							
Net Increme (Deutense) in Fair Value of Investments	3433							
Gifts, Grans and Requests	3440							
Other Miscellaneous Local Scores	2495	4,000,000,000						
Tool Local	3400	4.898,856.90	-					
tal Revealers	3000	4,998,656 90	200	300	400	.500	600	700
EXPENDITURES	Accurat Number	Salanas	Employ or Recefica	300 Perduad Serves	Energy Services	Materials and Semption	Capital Outlas	Otha
mai						a,147,960,75		
Instruction	5900							
Student Suggrout Services	6100							
Instructional Media Services	4300							
Instruction and Computan Development Services	6400							
Instructional Scaff Transme Services	6500							
Instruction-Related Technology	7100							
Bued	7200							
General Administration	7300		1					
School Advantation	7410	t						
Facilities Acquisition and Construction	7510	<u>+</u>				1		
Fuel Services	7500	<u>+</u>	i					
	7700							
Contral Services	7500							
Operation of Plast	1900							
	1100							
Maintenance of Plant	×200					1		
Community Service	9100							
piad Outloy				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$11111111111111111111111111111111111111	X/////////////////////////////////////		
Facilities Apprisation and Commution	7420	<u> </u>			¥/////////////////////////////////////	<i>\////////////////////////////////////</i>	1	
Other Capital Outby	9300			<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	<i>ų</i>	<i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i>		
stel E spenditures		0.10		0.00	0.00	4,347,910 75	mmmm	The community of the second
teen (Deficiency) of Revenues over Expenditures				<u> </u>			<i><u> </u></i>	
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Namber							
no Remenes	3740							
unsplera la								
From General Fund	3610		4					
From Debt Service Funds	3620		4					
From Capacit Protocols Funds	3630		4					
Interfund	3450		-					
From Permanent Funds	1660		4					
From Internal Service Funds	3670		4					
From Entergrave Funds	3690	+	-					
total Investors to	3600	0.00	4					
ransfers Oat /Function 9700:	910	1	i					
To General Fond		· · · · ·	i					
To Delt Server Funds	920		1					
To Carpital Programs Funds	9,40		1					
Interfered		+						
To Permanent Funds	960	1	1					
To Internal Service Funds		<u> </u>	1					
To Emergence Funds	990	0.00	1					
Total Transfers (tat	9/181	0.0						
Tatal Other Financing Searces (Lon)		550,946.1						
set Chatege in Fund Balance	2600	3 456,175 1						
Fund Balance, John 1, 2021	2891							
Manstructus in Fund Balance Ending Fund Balance		1	7					
Nerapendable Fund liabaar	2710	(34,05) (6	<u>د</u>		•			
Rearced Find Babner	2720	3,573,093,2	5				- 1 - C	
	2730		1					
Comment Find Balance								
Committed Fund Balance	2740		_ ·					
Committed Fond Balance Austerned Fund Balance Urossigned Cond Balance			-					

DISTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF REVENTS LAFFNDITERS AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MINOFILIANEOUS For de Final Year Finds Inter 30, 202 REVENUES - Namey

Namber

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3200

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Federal Through Saste and Local

Federal Through Local Mineellano us Federal Through State

Total Federal Through State and Local State

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Exhibit K-5 FDOE Page 15 Fand 499

Totals

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0.00 0 90 4 347,910 75

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For the Finest Year Faded Jupp 30, 5033 REVENUES	Aromatik Nember	SBE (YOR) Breads 210	Special Act Hands 220	Sections 1011, 14 and 2011, 15, F.S., Louise	Motor Vehicle Revenue Bonda	Datact Heada 250	Other Debt Service 290	ARSEA Economics Standau Debi Service 204	Totals
fokai	, Matter	210	120	1 ^{te}		246			
Musellaneous Federal Dusci	3199								<u></u>
Mesodiannan Faderal Through Sune	3299								
Search	322								100
CORESS Wideled for SRE CORE Bands SRE CORE Band bacters	3126								600
Seles Tex Detribution (s. 212 20(6) d ft p. 7.5)	1341								646
Other Mundbarraw State Respon	3300						0.00		0.00
Tetal State Sources	3,100	080	0.05	000	0.00	0 00	0.00	0.00	
Local:	342								0.00
District Debt Server 1880	3412								000
School Dutret Local Sales Las	.1419								<u>. 0.01</u>
Isa Redemptores	3421								0.00
Permette m Lane of Taxon	3422								
Faces Free	3423						145 cč		149.00
bacapat on Incontents									640
Gans on Sele of Investments	143; 3433								
Vet lacense (Dectory) in Fact Value of Investments Urits, Generated Begrets	3440								6.00
Outs, Grant and Begerlin Other Mineritannes Local Segmen	1495								0.01
Inpact Free	3.496								<u>20</u> (i
Refunds of Proce Year's Expenditures	540;							0.00	0.00
Treal Local Searces	3400	0.00	0.00	<u>0.00</u>	0,00			000	
Total Revenues	,1000	0.00	0.00	£ 00	0.00	0.00	140,60	B00	
EXPENDITURES Deb Sense (Functor \$100)	1				ļ		1		
Kodesaption of Principal	110						0 730 500 M		0,710,500.00 3,652,765.12
inercot	:20						3 052 145 12		3 432 743 12
Dars and Free	.730								P.DP
Other Debr Service			·	0.00	0.00		0.92,96.0	.000	13,302,545 12
Total Exproditore	+	0.00 0.00	0 00 0 00	0.00	600	0.00	11,382,395 52	0.00	(13,182,105 52
Escene (Deficiency) of Revenues Over Expenditures		\$85,0064	5 gecruil Act	Sectores 1011 14 and 1013 15, F.S., Logen	Marine Valuation		Other .	ARILA Economic Stamles Debe Service	Total
OTTER FINANCING SOLDERES (USES) and CHANGES IN FUND BALANCE	Account Number	Bonds 210	Special Act Beeads 220	1011.15, F.S., Lowen 230	Revenue Bonds 240	Destinct Boards 150	Debt Service 240	Defection ser 219	
lansate of Books	3710	210							
	3793								
Prenum on Sale of Boads (Function 9200) Descents on Sale of Heads (Function 9200)	#91								4.00
Prevents of Later-Partient Agreements	3750								
Present on Lone-Parchere Agreements	1701								
Datament on Lone-Parchers, Agreements (Francisco 0799)	803				· · · · · · · · · · · · · · · · · · ·				0.00
Lona	3730								
Preceds of Fernard Supply Contract	3760								
Face Value of Returning Houds	3715								0.00
Prenium on Refunding Bunds	3702						T		000
	1 101						1		
Permanent in Reference Research (Function 9700)	89 <u>7</u> 761								
Parameters to Refunded Fronts Facets Agent (Function 9200)	892 .761 								
Payments to Refunded Hunds Footus: Agent (Function 9200) Refunding Leave-Parchane Agreements									
Perments to Referred Reads Forms Apert (Exercise 9909) Referred Learn-Perchae Apertments Permean on Referred Jacob (Internets) December on Referred Jacob Purchae Apertments	76) 3753 3764 874								0.00 0.00 0.00
Perments to Referred Reads Forms Apert (Exercise 9909) Referred Learn-Perchae Apertments Permean on Referred Jacob (Internets) December on Referred Jacob Purchae Apertments	761 3753 3764								0.00 0.00 0.00
Pennemis to Kelmeld Route Factor Agenci Factors 9200) Rehaning Leon-Destine Agencents Pennemia Rehaning Leon-Destine Agences Pennemis Rehaning Leon-Daview Agences Pennemi	76) 3753 3764 874								0.00 0.00 0.00
Penetry is Educid Parts Form Agen (Familie 1999) Schelaug Land Parts Agentau Parts and Educing Land Parts Agent and Decard Refunding Land Parts (Sama Agent and Parpares is Educid Land Parts (Sama Agent (Familie 200) Paraget in Land Land Parts (Sama Agent (Familie 200) Paraget in Land Land Familie Tail	76) 3755 3764 874 262 364						13.142,545.1		0.00 0.00 0.00 0.00 0.00 11,302,545 (1)
Pengana II. Edited Paris Learn Agen L'Earlie 2727. Marinella Learnbachte Restrict. Penson in Achadeg Learnbachten Agenten de. Desson in Achadeg Learnbachten Agente de. Penson in Achadeg Learnbachten St. Penson in Achadeg Learnbachten St. Pe	76) 1755 1764 804 762 						11,147,5451		000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
Pennenyu k Mandal Parti Lena Agen (Lancio 1992) Mahadu Lena Partika Agenena Pennen a Kahadu Lena Partika Agenena Pennen a Kahadu Lena Partika Santa Lena 1993 Pennen di Kahadu Lena Partika Santa Agen (Lancio 2001 Pennen di Kahadu Lena Partika Santa Agen (Lancio 2001 Pennen di Kahadu Lena Partika Santa Agen (Lancio 2001 Pennen di Agent Pennet Agenti Fana General Lend Fana Sena Denna Jand	76) 3755 3764 874 262 364						11.102.8451		000 000 000 000 000 000 000 000 000 00
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Penneratu te Mendel Neut Lena Agen (L'arcies 1797) Machada Lena Politako Agenenat. Denama Reladaja Lena Partes Agenenat. Denama Reladaja Lena Partes (Lena Agene (Lena) (Lena 939) Pender la facilita Lena Partes (Lena Agene (Lenaha 929) Pender la Agene (Lena Partes (Lena Agene (Lenaha 929) Pender la Agene (Lenahari et al agene (Lenaha 929) Faco General Lena Faco General Agenet Jenah. Lena Second Jenahari Lena Second Jenah	761 1753 1764 864 762 762 762 762 764 764 764 764 764 764 764 764						13 ter 3 ded 1		۵۵۰ ۵۳۰ ۵۳۰ ۵۶۵ ۱۱.۷۱.۷۶ ۱۱.۷۱.۶۹۶ ۱۰۵ ۵۰۵ ۵۰۵ ۵۰۵
Pensangu te Mandel Paris Lena Agen (Lancies 1797) Mahadu Lena Pariska Agenena . Danawa a Kahada Lena Pariska Agene as Disnas se Adada Lena Pariska (Lanci Agene as Disnas se Adada Jena Pariska (Lanci Agene (Lancies 298) Pariska (Lancies Agene) . Paris Grenzi Land Tana Yanak Pariska (Lancies Agene (Lancies 298) Lancies (Lancies Agene) . Jena Strand Strand Lancies . Jena Strand Strand Jena Jena Strand Jena Strand Jena Jena Strand Jena Jena Strand Jena Jena Strand Jena Strand Jena Jena Stran	761 3753 3764 854 762 2615 3650 3650 3650 3650 3650 3650								۵٫۸ ۸۸۸ ۵٫۹ ۵٫۹ ۵٫۹ ۵٫۹ ۵٫۹ ۵٫۹ ۵٫۹ ۵٫۹ ۵٫۹ ۵٫۹
Pensangu te Mandel Paris Lena Agen (Lancies 1797) Mahadu Lena Pariska Agenena . Danawa a Kahada Lena Pariska Agene as Disnas se Adada Lena Pariska (Lanci Agene as Disnas se Adada Jena Pariska (Lanci Agene (Lancies 298) Pariska (Lancies Agene) . Paris Grenzi Land Tana Yanak Pariska (Lancies Agene (Lancies 298) Lancies (Lancies Agene) . Jena Strand Strand Lancies . Jena Strand Strand Jena Jena Strand Jena Strand Jena Jena Strand Jena Jena Strand Jena Jena Strand Jena Strand Jena Jena Stran	761 1753 1764 864 762 762 762 762 764 764 764 764 764 764 764 764				299				۵٫۸ ۸۸۸ ۵٫۹ ۵٫۹ ۵٫۹ ۵٫۹ ۵٫۹ ۵٫۹ ۵٫۹ ۵٫۹ ۵٫۹ ۵٫۹
Pensana to Enfondel Paris Lessa Agen (L'arches 1999) Richella Lessa Paris Agenenes. Dessana de Antoles Lessa Paris Ageneses. Pensana de Antoles Lessa Paris et la com Agen (Lessa 939) Pensana de Antoles Lessa Paris et la com Agen (Lessa 939) Pensana de Antoles Lessa Paris et la com Agen (Lessa 939) Pensana de Antoles Lessa Paris et la com Agen (Lessa 939) Pensana de Antoles Lessa Paris et la com Agen (Lessa 939) Pensana de Antoles Lessa 939) Fano General Less Lessa Paris et la como Paris et la com Pensa Lessa Paris et la com Pensa Lessa Paris et la com Lessa Paris et la como Paris et la com Paris et la compose Tanto.	701 3735 37764 8764 762 3610 3610 3610 3640 3660 3660 3660 3660 3660	9.66	200						سو سر سر سر سر سر سر سر سر سر سر سر سر سر
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Pennenus is Kendel Paris Lerm Agen (Lennie 2020) Wenden (Lerm Mehren Agenten de Desson en Achelie Lere Paris Agente de Desson en Achelie Lere Paris Agente de Desson en Achelie Lere Paris Agente de Person de Achelie Lere Paris Agente de Person de Achelie Lere Paris Agente de Paris Cient Paris Lere Agent (Lere de 2020) Paris Cient Paris Lere de Paris Cient Paris Lere de Paris Cient Paris Lere de Paris Cient Paris Lere de Paris Lere de Stage Lere de Paris Lere de Stage Lere de La Copert Paris Lere de La Copert Paris Lere de	701 7733 774 874 874 715 715 715 715 715 715 715 715		200						۳۵ ۵۸ ۳۵ ۵۰ ۳۵ ۵۰
Pennenus is Inforded Paris I Jerne Agen (Fanite 2020) Wendrag Landbrechter Bereitend Pennenus Richalder Jerze Paristen Agennetis Dissour en Richalder Jerze Paristen Agennetis Pennetis is Richald Jerze Paristen Jerzen Agen Pennetis is Bereitend Jerze Paristen Jerzen (Fanishen 1720) Pennetis is Bereitend Henry Hanne Agen (Fanishen 1720) Pennetis I Jerzen Fanishend Henry Hannes (Fanishen 1720) Pennetis Agent Jerzet Fanish Pennetis Agent I Jerzet Fanishend Pennetis Jerzet Fanishend Pennetis Jerzet Fanishend Fanishend Henry Fanishend Fanishend Fanishend Fanishend Fanishend Fanishend Fanishend Fanishend Fanishend Fanishend Fanishend Fanishend Fanishend Fanishend Fanishend Fanishend Fanishend Fanishend Fanishend Fani	70-1 77-33 77-4 87-4 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-4 7-7-7-4 7-7-4 7-7-4 7-7-4 7-7-7-4 7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-						0 (7.15) 245 1	0.00	۳۵ ۹۸ ۵۰۰ ۳۵ ۵۰۰ ۴۵ ۴۵ ۴۵ ۵۰۰ ۴۵ ۴۵ ۴۵ ۴۵ ۴۵ ۴۵ ۴۵ ۴۵ ۴۵ ۴۵ ۴۵ ۴۵ ۴۵ ۴۵ ۴۵ ۴۵ ۴
Pennenue to Knowled Poets Leven Agen (Leveler 1727) therhold Leven Poets Agentes: Densen an Achesis Leven Agentes: Pennenue Achesis Leven Agentes: Pennenue Indense Indense Agentes: Pennenue Indense	701 7733 774 874 874 715 715 715 715 715 715 715 715	0.00			hœ		114,181,111	2011	۳۵ ۵۰ ۳۵ ۵۰
Pengeng to Extended Parciel Series Agent of Earther 2020. Weahing Larger Detectors Agent met. Penson as Relating Larger Detectors Agent (Larger 2021) Penson as Relating Larger Detectors Agent (Larger 2021) Penson as Relating Larger Agent Agen	70-1 77-33 77-4 87-4 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-3 7-7-4 7-7-7-4 7-7-4 7-7-4 7-7-4 7-7-7-4 7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-	000		999 000		20 20	0 (1.10),241 4	0 m.	۳۵ ه. ۳۵ م. ۳۵ م. ۳۰ م.
Pennenue to Knowled Pools (a term Agen (i faceles 1727)) therbody (anomybeing Agenetics) Pennenue Alchalogi (are: Partice Agenetics) Pennenue Alchalogi (are: Partice Agenetics) Pennenue I and Agenetics (are: Partice) (are: Agenetics) Pennenue I and Agenetics) Pennenue I and Agenetics (are: Agenetics) Pennenue I and Agenetics) Pennel Pennet I and Pennel Pennet I and Pennel Instanto Space (are) Pennel Instanto Fondo Pennel Instanto Pennel Instanto P	70.1 70.1 77.5 76.1 76.1 76.1 76.1 76.1 76.1 76.1 76.1	0.00		999 000		20 20	0 (1)10,241 4	2.000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.00000 2.00000 2.00000000	ر ۵۵ را ۵۹ را ۵۹ را ۵۵ را ۵۹ را ۵۹ را ۵۹ را ۵۹ را ۵۹ را ۵۹ را ۵۹ را ۵۹ را ۵۹ را ۵۹ را ۵۹ را ۵۹ را ۵۹ را ۵۹ را ۱۹۹۸ را ۵۹ م د مولوی دو
Pengang to Extended Parcie Jorne Agent (Factors 2020) Wendrag Landbrokker Startmetter Penson an Schwieg Jacop Neutron Agent etc. Penson an Schwieg Jacop Neutron Agent etc. Penson an Schwieg Jacop Neutron Startmetter Penson an Schwieg Jacop Neutron Startmetter Penson an Schwieg Jacop Neutron Startmetter Penson and Schwieg Jacop Neutron Startmetter Penson Startmet Factor Lead Forder Neutron Startmetter In Schwieger Jacop Neutron Neutron In Schwieger Jacop Neutron Neutron In Schwieger Jacop Neutron In Sch	701 7754 7754 864 755 755 755 755 755 755 755 755 755 75	000		999 000		20 20	0 (1)(0) 0 (1)(0)(0) 0 (2.000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.00000 2.00000 2.00000000	مرد م. م. م. ۲۳ ما ۲۰۰۰ ۲۳ ما ۲۰۰۰ ۲۳ ما ۲۰۰۰ ۲۰۰۰ ۲۰۰۰ ۲۰۰۰ ۲۰۰۰ ۲۰۰۰ ۲۰۰۰ ۲۰۰
Pennenue to Andre Boost, Jerne Agen (L'accès 1727). Uniteda y Lonsborghes Agentes. Denseue as Achelies (Leer Dentes Agentes). Pennenes I Achelies (Leer Dentes Agentes). Pennenes II Achelies (Leer Dentes Agentes). Pennenes II Achelies (Leer Dentes (Leer Agent (Leer 1728)). Pennenes II Achelies (Leer Dentes (Leer Agent (Leer 1728)). Pennenes II Achelies (Leer Dentes). Fenn General II ach Fenn General II ach Leer II Achelies II ach Leer II Achelies II ach Leer II achelies II ach Leer II achelies II ach Leer General II ach Consequent II ach	70.1 70.1 77.5 76.1 76.1 76.1 76.1 76.1 76.1 76.1 76.1	000		999 000		20 20	0 (1)(0) 0 (1)(0)(0) 0 (2.000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.0000 2.00000 2.00000 2.00000000	مردم و مرد
Pennenus to Knowled Pools Leven Agent (Levelse 1727). Unterland, Leven-Poolse Agenteents. Desson as Achieving Leven-Poolse Agenteents. Pennenus II. Achieving Leven-Agenteents. Pennenus II. Achieving Leven-Agenteents. Pennenus II. Achieving Leven-Agenteents. Pennenus II. Achieving Leven-Agenteents. International Strates Leven- International Agents Leven- International Agents Leven- International Agents Leven- International Agents Leven- Leventeents Agenteent Leven- International Agents Leven- Leventeent Leven- Technomyn Leven- International Agents Leven- International Agenteent Leven- Kongen Leven Haltereent Colong Leven Haltereent Colong Leven Leven Leven- Colong Leven Leven Leven- Colong Leven Leven Leven- Colong Leven Leve	701 703 773 774 704 705 705 705 705 705 705 705 705 705 705	000		999 000		20 20	2 (1)(2)(2)(2)(2)(2)(2)(2)(2)(2)(2)(2)(2)(2)	2.000 2.0000 2.00000 2.00000 2.00000 2.00000000	مرد م
Pennenus is inforded Paris (areas agen (famile 2020) Wendrag Landbridge Reserved. Pennenus & Cohaleg Landbridge Name (famile 2020) Pennenus & Cohaleg Landbridge Landbridge Name (famile 2020) Pennenus is forded to the second secon	70.1 77.3 77.4 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5	000		999 000		20 20	0 (1)(0) 0 (1)(0)(0) 0 (2.000 2.0000 2.00000 2.00000 2.00000 2.00000000	مردم و مرد
Pennenue in Knochel Pous Le seux Agent Carcies (1927). Unterlaus Leisenberge Agenteux. Pennen an Kohning Leer Narber kan Agenteux. Pennen an Kohning Leer Narber kan fan Sternen (1928). Pennens in Kohning Leer Narber kan (1928). Pennens in Kohning Leer Narber kan (1928). Pennens in Kohning Leer Narber kan (1928). Pennens Kohning Leer Narber kan (1928). Pennens Kohning Leer Narber kan (1928). Pennens Kohning Leer Kohning Leer Kohn	701 703 773 774 704 705 705 705 705 705 705 705 705 705 705	000		999 000		20 20	2 (1)(2)(2)(2)(2)(2)(2)(2)(2)(2)(2)(2)(2)(2)	2.000 2.0000 2.00000 2.00000 2.00000 2.00000000	۳۵ ه. ۳۵ م. ۳۵ م. ۳۰ م. ۳ م. ۳ م. ۳ م. ۳ م. ۳ م. ۳ م. ۳ م. ۳
Pennenus is inforded Paris (areas agen (famile 2020) Wendrag Landbridge Reserved. Pennenus & Cohaleg Landbridge Name (famile 2020) Pennenus & Cohaleg Landbridge Landbridge Name (famile 2020) Pennenus is forded to the second secon	70.1 77.3 77.4 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5 7.5	000		999 000		20 20	2 (1)(2)(2)(2)(2)(2)(2)(2)(2)(2)(2)(2)(2)(2)	2.000 2.0000 2.00000 2.00000 2.00000 2.00000000	۳۵ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰

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OMBINING STATEMENT OF REVENUES, EXPENDITURES AN r the Fiscal Year Ended June 30, 2022												
REVENCES	Account Number	Capital Outlay Broad Issaeri (COBI) 380	Special Act Bonds 320	Sections 1011-14 and 1011-15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Boods 350	Capital Outlay and . Debt Service Program (CO&DS) 360	Network Capital Improvement Section 10(1):71(2), F.S 370	Vielod Capital Improvement Fund 380	Other Copital Projectis 390	ARRA licensena: Sturalus Capital Proports 399	Totals
leral:		310	310									0.00
Miscellanous Federal Direct	3159											0.00
Miscellaneous Federal Thorugh State	3299											
e							920,902 11					920.902 (1
COADS Distributed	3321						6,650 **					6,650 "3
Interest on Undistributed CO&DS	3325						5,690 3					00.0
Sales Tax Distribution (s. 212,20(6)(J/Ga., E.S.)	341											g. 03
State Through Local	3380											0.40
Public Education Capital Outlay (PECO)	3391											0.01
Classmons First Program	3392											0.00
SMART Schools Small County Assistance Program	3195											0.00
Class Size Roduction Capital Outlas	3396											2,679,919,00
Charter School Capital Qualay Funding	3397				2,679,309,00					\$83,661,03		R83,641 03
Other Miscellanonus State Revenues	3399								0.09	83,661,03	0.00	4,491,122.8*
Total State Sources	2340	0.06	0.00	0.00	2,679.909.00	0.00	927,552,84	0.00				
ət:								30,487,585 19				30,487,883,19
District Local Capital Improvement Tax	,413	VIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<u>annan manan</u>	VIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII						0.00
County Local Sales Tax	3418							· · · · · · · · ·		31,571,764,55		31,871,764,55
School District Local Sales Tax	3419					· · · · · · · · · · · · · · · · · · ·				1000100000		0.00
Tas Redemptions	3421	-						34,750,74				34,750,74
Payment in Lieu of Taxes	3422							34,750,74				101
Excess Fees	3423									194,786.92		174,355.51
bieres on hivestophia	3431							69,568,59		194, 786,92		0.00
Gain on Sale of Investments	3432			1								0.0
Net Increase (Decrease) in Fart Value of Investments	3433											3,582,184.00
Gifts, Grants and Bequests	3440							22,184,00		3,5(4),0(6,8)		386,751 [1
Other Miscellaneous Logal Sources	3495									386,751,11		
tapact Fees	1496							700000000000000000000000000000000000000	vinninninnin		ummmm -	141,820,71
Refinds of Price Year's Expenditures	1407									148.20.11		66,685,509,81
Total Local Sources	1400	0.00	0.0	9.00	0.00	0.00	0,00	30.614.386.52	0.00	36,071,123,29	0.00	the second s
al Revioues	3000	0.00	0.00	0.90	2,679,999,00	0.01	927,552.84	30,614,386.52	0.00	36,954,784,32	0.00	71,376,632,69
EXPENDITURES												
pital Outlay: (Function 7400)					1					312.371.40		312.371.4
Library Broks	610				· · · · · · · · · · · · · · · · · · ·							0/1
Audiovisual Materials	620											22.412.981.29
Buildings and Fixed Equipment	630						88,331.25	336.(2) 54		21,998,528 49	<u> </u>	8,509,386,1
Furniture, Fixtures and Equipment	640							679,377,78		7,830,409,35		1,634,782.6
Motor Vehicles (Including Bases)	650							1,634,782.64				101.535.3
Land	660					·		0.00	↓	101.535.38	┣──────┼	L185.551.W
Inno-	670							885,656 14	·	2-99,895,16		
Remodeling and Renovations	680				4,738.58			11,784,412,44		3,797,649.99	<u>├──</u> ──	15.586.911.5
	690		1	1			1	235.960.29		Rs1,9/4.51	tunnum	1.119,946 8
Computer Software	793	<u>kuunnunni</u>		AUUUUUUUUU	AIIIIIIIIIIIIIIIIIIIIIII			1	VIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII			0.0
Charter School Local Capital Improvement	795	<u>AHHHHHHH</u>	iiiiiiiiiiiiiiii	XIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	XIIIIIIIIIIIIIIIX			ΧΠΠΠΠΠΠΠ	<u>x11111111111111</u>	55,972 93	<u>vinninnin</u>	55,972.9
Charter School Capital Outlay Sales Jay	/95	hummun										60
Rodemption of Principal	710								L			
	720								<u> </u>		<u>├_</u>	<u>q.</u> ,
Interes	730						1,057.20					1.057.2
Dues and Fees	791									<u> </u>	<u> </u>	0.0
Other Debt Service	/71	0.00	0.00	0.00	4,738,54	0.00	89,388 45	15.546.393.35	0.00	35,279,976,23		50,920,496.6
tal Expenditures		0.00					838,164 39	15,067,993,17	0.00	1,6 <u>54,868</u> (6		20.256.136.4

Exhibit K-7

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF REVENCES, EXPENDITURES AND	CHANGES IN FUND BA	LANCES - CAPITAL PROJECTS	FUNDS (Continued)							•		Eshibit K- FDOF: Page 1 Funda 30
or the Fixed Year Eaded have 30, 2022 OTHER FINANCING SOURCES (UNES) and CHANGES (N FUND BALANCE	Accruzi	Capital Outlay Bond Issues {COBit	Special Act Beads	Sections 1011-14 and 1011-15, F.S., Loans	Public Education Capital Outlay (PECD)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Capital Improvement Section 1011,71(2), F.S.	Voted Carital Immwement Fund	Other Capital Projects 390	ARRA Leoneraic Stimulus Capital Projects 199	Totals
		310	320	330	340	350	360	370		1.0		60
suame of Bonds	3710								<u> </u>			0.0
remium on Sele of Bonds	3*91											01
Discount on Sale of Bonds (Function 9299)	891											0.0
records of Lanse-Purchase Agroements	3750								<u> </u>			00
Temjum on Lene-Purchase Agreements	3793							· · · · · · · · · · · · · · · · · · ·				
Discount on Lease-Purchase Agreements (Function 9299)	893											0.0
AUDS	3720											0.0
Sale of Capital Assets	3*30								┟────┼			
ess Reconcries	3740						· · · · · · · · · · · · · · · · · · ·					
Proceeds of Forward Supply Contract	3760										· _ · · · · · · · · · · · · · · · · · ·	0,9
Proceeds from Special Eacility Construction Accrem	3770											0.0
Transfers In:									i			
From General Fund	3610								1	5,910,988,49		5.91/1,988.4
From Debt Service Funds	3620								· _ ·			0.0
From Special Revenue Funds	3640	1										<u>9,0</u>
Interfund	3650											
From Permanent Funds	3660											00
From Internal Service Funds	3670											0.0
From Enterprise Funds	3690											0.0
	3600	0.00	0.00	800	0.00	0.00	0.00	0.00	0.00	5,918,988.49	0.00	5.910,988
Total Transfers In Transfers Out: (Function 9700)	.46(0)		0,00									
To General Fund	910	1			(2,679,379,81)			(1,4)5/84.91	l	8,00		(4,174,991.5
To Debt Service Funds	920							19,979,943 9	_ <u>_</u>	(3.402.601.13)		()3.382,545.1
	940											0.0
To Special Revenue Funds	940											0.
Interfund												0/
To Permanent Funds	960				· · · · · · · · · · · · · · · · · · ·			13.788.879.00				(3,788,879)
To Internal Service Funds	9*0								1			na
To Emergeise Funds	990			0.00	(2,679,509 00)	0.00	0.00	(15.263.907.9)	0.00	(3.402.60).13)	4.90	(21.346.418.0
Total Transfers Out	9796	0.00	000			0.00				2 508 387 36	0.00	(15.435.429)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(2.679.909.00)			(195,914.7)	······	4.183.195.45	0.00	4,820,706.
Net Change in Fund Balances		0.00	0.00	000	(4.738.58)	0.00		(195,914.7)		46,635,542 24	- 1010	65,141,912>
Fund Ratange, July 1, 2021	28400				5.677.82		2.755,875.45	15,734,796.5	<u> </u>	40,033,90,24		
Adjustments to Fund Balances	2891							<u> </u>				
Ending Fund Bolance:	1											. 0.4
NotspendsNe Fund Balance	2710							15,526,881.7	1 1	\$9,838,757.74		69,962,618
Retricted Fund Balance	2720				919.24		1,44,819,94	15,528,981.7	<u>+</u>	23,834,137.14		62,202,010
Committed Fund Balance	2730								+		l	
Assigned Fund Bolance	2740								+ ì		<u> </u>	0
Unassigned Fund Balance	2750	l						<u> </u>			4.00	69,962,618
Total Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	939.24	0.00	3,594,039.84	15,528,491,7	0.00	50.838,757,74	0,00	69.902.618

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REVENCES	Number								
Foderal Direct	3100								
	3200		1						
Federal Through State and Local			1						
State Sources	3300		4						
Local Sengrees	3400		4						
Total Revenues	3000	0.00		300	400	500	600	706	Τ
EXPENDITURES	Account	100	200 Employee	Brochastel	Energy	Materials	Capital		1
EAT E-SOLT CREE	Number	Salaries	Benefits	Services	Services	and Supplies	Dulay	(Ather	╇
wrent		1							
Instruction	5090								
Student Support Services	6100								
									Г
Instructional Molia Services	6200								T
Instruction and Curriculum Development Services	6390								t
Instructional Staff Training Services	6400							· · · · · ·	t
Instruction-Related Technology	6590								╋
Board	7100								╋
General Administration	7200						L		╇
School Administration	7300								╇
Facilities Acquisition and Construction	7410								
	?500								L
Fiscal Services	7700								Т
Central Services									T
Student Transportation Services	7800								t
Operation of Plana	7900								t
Maintenance of Plant	8100								╋
Administrative Technology Services	8200	1							÷
Community Services	9100	1							
Capital Outlay:	1		x/////////////////////////////////////			\$/////////////////////////////////////			4
Facilities Acquisition and Construction	~420		X/////////////////////////////////////	x/////////////////////////////////////	×/////////////////////////////////////				4
	9300			x/////////////////////////////////////		\$77777777777777777777777777777777777777	1	×/////////////////////////////////////	λ_
Other Capital Outlay Dehr Service: (Function 9200)	3,-10	VIIIIIIII	*****					2	Т
Rodempsion of Principal	710	<i>\////////////////////////////////////</i>	<i>\////////////////////////////////////</i>	\$/////////////////////////////////////	×/////////////////////////////////////	×/////////////////////////////////////	×/////////////////////////////////////		
	720		\$11111111111111111				×/////////////////////////////////////		
hteres		0.0	0.00	0.00	0.90	0,00	9.00	0.00	Т
Total Expenditures		mmmm	mmmin		xmmmmmnnnnn	xmmmmmm			T
Excess (Deficiency) of Revenues Over Expenditures		<u> • • • • • • • • • • • • • • • • • • •</u>	<u> </u>		~~~~~~	<u> </u>			-
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Number								
			1						
Nale of Capital Assets	3730		4 [·]						
Ass Recoveries	3740		-						
Transfers In:									
From Ground Fund	3410		4						
From Debt Service Funds	3620		4						
From Capital Projects Funds	3630		1						
From Special Revenue, Funds	3640								
Free Internal Service Funds]						
From Enterprise Funds									
	3670		-						
	3670		-						
Intal Transfers In	3670				÷				
Intel Transfers In Transfers Out: (Function 9700)	3670 3690 3609								
Intal Transfers In Transfers Unit: (Function 9700) To General Fund	3670 3690 3600 910	0.00	- - - - -						
Intel Transfers In Transfers (Int: (Function 9700)	3670 3690 3600 910 920	0.00							
Intal Transfers In Transfers Unit: (Function 9700) To General Fund	3670 3690 3600 910 920 920	U.00							
Intal Transfors In Transfor Date: (Fauction 9700) To General Final To Debt Service Funds	3670 3690 3600 910 920	<u></u>							
Ireal Frankers In Transfers Chu: (Function 9700) Tr. General Fand In Dept Service Fands In Cyrital Projects Fands In Spécial Projects Fands	3670 3690 918 920 920 920 920	u.ne							
Intal Transfers In Transfers One: (Function 9700) To General Fand In Debt Service Funds In Cypital Projects Funds Un Spital Projects Funds In Spital Projects Funds	3670 3690 918 920 920 920 920 940 940 970	1.70°							
Institution In Transfer für (Fransfer 9700) Tr General Fand To Debt Service Fands To Tyrial Profess Fands To Spicial Revenue Fands To Instruit Service Fands To Instruit Service Fands	3670 3690 910 920 920 920 920 940 970 990		- - - - - -						
Intel Transfer In Transfers Cat. (Faceton 9700) Tr. General Fand In Dept Service Facds In Crystal Projects Fault In Spical Projects Fault In Spical Projects Fault In Enterprise Fault In Enterprise Fault Intel Transfer Out	3670 3690 918 920 920 920 920 940 940 970	coc							
Intal Transfers In Transfers Cate: (Function 9700) To General Fand In Dybt Service Funds In Spicel Projects Funds In Spicel Projects Funds In Internal Service Funds In Internal Service Funds In Enternal Service Funds Internation Code Internation Code Internation Internation Internation Internation Code Internation Code	3670 3690 910 920 920 920 920 940 970 990	009							
Intel Transfor In Transfor In Transfor Cheil: (Function 9700) Traigeness Fund In Debt Service Fund In Debt Service Funds In Cyricel Profess Funds In Space Funds In Encorpts: Funds In Encorpts: Funds Intel Encorpts: Funds Intel Encorpts: Funds Intel Encorpts: Funds Intel Space Funds Intel Intel Funds Inte	3670 3690 910 920 920 920 920 920 920 920 920 920 92	coc							
Intel Transfer Is Transfer Date: (Function 9700) Transfer Date: (Function 9700) Transfer Date In Ceptal Protect Funds In Ceptal Protect Funds In Experime Funds In Enzyrine Funds In Enzyrine Funds In Enzyrine Funds Internation Code Teal Other Transfer Code Teal Other Transfer Code	3670 3690 910 920 930 930 930 930 930 930 930 930 930 93	009							
lest Transfer In Transfer Che (Frencher 9700) Traisgerer Die: (Frencher 9700) Traisgerer French le Debt Service Fonds le Debt Service Fonds le Starting Fonds le Starting Fonds le Starting Fonds lead Die Transfer Ore Trais Operation Service (Ures) Net Change In Fands Fonds lead Die Transfer Ore Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Servic	3670 3690 910 920 920 920 920 920 920 920 920 920 92	009							
lest Transfer In Transfer Che (Frencher 9700) Traisgerer Die: (Frencher 9700) Traisgerer French le Debt Service Fonds le Debt Service Fonds le Starting Fonds le Starting Fonds le Starting Fonds lead Die Transfer Ore Trais Operation Service (Ures) Net Change In Fands Fonds lead Die Transfer Ore Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Servic	3670 3490 910 920 920 920 970 970 970 970 970 970 970 970 970 97	009							
Institution Instituti	3670 3690 910 920 930 930 930 930 930 930 930 930 930 93	009							
Intil Tarofan In Prougfers (As: (Function 9700) Tricognest Paul In Debt Service Funds 10. Sprisk Preisest Sumits 10. Sprisk Preisest Sumi	3670 3490 910 920 920 920 970 970 970 970 970 970 970 970 970 97	009							
Institution in Transfers In Transfers Inter (Function 9700) Tr. General Tand In: Dybt Service Funds In: Crystal Process Funds In: Crystal Process Funds In: Encrystes Funds In: Encryste	3670 3690 910 920 920 920 920 920 920 920 920 920 92	009							
Intel Transfers In Transfers Cut: (Function 9700) Tr. General Funds In Debt Service Funds In Debt Service Funds In Energies Funds Intel Transfers Out Ver Change In Transfers Survey (Serve) Net Change In Transfers Funds Ling Transfers Out Genergies Funds Ling Transfers Out Genergies Funds Ling Transfers Network Station Funds Change Funds Beatence Station Funds Beatence Networkshelber Fund Beatence Networkshelber Fund Beatence Networkshelber Fund Beatence Committed Fund Beatence Committed Fund Beatence Committed Fund Beatence	1670 1670 1600 100 100 100 100 100 100 1	009							
Institution Institution Transfer für (Preside 9700) Transferict 9700) To Capital Finite Finite In Det Service Finite To Statistical Revenue Finite In Statistical Revenue Finite Viet Change In Finite Relatione Enderge Time Relatione Kongendisher Franz Balance Committed Finite Balance Ausginge Finite Finite Balance Ausginge Finite Finite Balance	1679 1679 1690 1900 1910 1920	009							
Intel Inputer In Transfers Dat: (Function 9700) Transfers Call: (Function 9700) To Operal Fund To Operal Funds To Debt Service Funds To Intervise Funds To Enterprise Funds Teal Transfers Operation Yeard Mark Printers Vert Call Transfers Operation Vert Call Transfers Operation Vert Call Transfers Network Vert Call Transfers Net Transfers Vert Call Transfers Network Vert Call Transfers Net Transfers Vert Call Transfers Net Transfers Vert Call Transfers Net Transfers Vert Call Trans Blancec <	1670 1670 1600 100 100 100 100 100 100 1	009							

DISTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGEN IN FUND BALANCE - PERVIANENT FUNIS For the Fiscal Yaor Educat June 10, 2022

REVENCES

Account Number

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Exhibs K-4 FDOF Page 19 Fund 000

0.40 0.90 0,00 0.90 0.96 0.00 0.90 11,00 0.00 0,09 0,00 0.00 0.00 8.09 0.09

0,00 0,00 0.00 6.00 0,00 0.00

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Totals

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INCOME OR (LOSS)	Number	Self-Insurance - Consortium	Sen-ursurance - Consortium	Seu-usuance - Coisorium	Sen-usurance - Consortium	915	921	922	Totais
		911	912	913	914	915	921		
OPERATING REVENUES							1 001 712 75		1,981,712.2
Tharges for Services	.3481						1,981,712.25		
Tharges for Sales	3482								
remium Revenue	3484								0
Other Operating Revenues	3489							0.00	1,981,712.
Fotal Operating Revenues		0.00	0.00	0.00	0.00	0.00	1.981.712.25	0.00	1,981,712.
OPERATING EXPENSES (Function 9900)									
Salaries	100						742.164.82		742,164.
Employee Benefits	200						121,932.76		121,932
Purchased Services	300						458.295.59		458,295
inergy Services	400								0
faterials and Supplies	500						2.245.23		2,295
Capital Outlay	600						749.34		749
Dther	700						si,349.65		81,349.
Depreciation and Amortization Expense	780						4.977.88		4,977.
Fotal Operating Expenses		0.00	0.00	0.00	0.00	0.00	1,411,765.27	0.00	1.411.765
)perating income (Loss)		0.00		0.00	0.00	0.00,	569,946,98	0.00	569,946
NONOPERATING REVENUES (EXPENSES)		-							
Interest on Investments	3431						10.613.22		10,613.
Gain on Sale of Investments	3432								0.
Net Increase (Decrease) in Fair Value of Investments	3433								0.
Gifts. Grants and Bequests	3440								0
Other Miscellaneous Local Sources	3495	· · · · · · · · · · · · · · · · · · ·							0.
Loss Recoveries	3740								0.
	3780				· · · · ·				0.
Gain on Disposition of Assets			· · · · · · · · · · · · · · · · · · ·						0.
Interest (Function 9900)	720								0.
Miscellaneous (Function 9900)	790								0.
Loss on Disposition of Assets (Function 9900)	810					0.00	10,613.22	0.00	10,613.
Total Nonoperating Revenues (Expenses)		0.00		0.00	0.00				
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	580.560.20	0.00	580,560.
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.
From Debt Service Funds	3620								0.
From Capital Projects Funds	3630								0
From Special Revenue Funds	3640								0
Interfund	3650								0
From Permanent Funds	3660								0
From Internal Service Funds	3670								0
Total Transfers in	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.
Transfers Out: (Function 9700)									
To General Fund	910	1							0
To Debt Service Funds	920	<u> </u>							0
To Capital Projects Funds	930					1			0
To Special Revenue Funds	940	1							
Interfund	950								0
To Permanent Funds	960				· •····				(
To Internal Service Funds	980	1							
	9700	0.00	0.06	0.00	0.00	0.00	0.00	0.00	
Total Transfers Out	9/00	0.00		0.00	0.00			0.00	580,56
Change in Net Position		- 0.00	0.00	0.00	0.00	0.00	2,729,973,19	0.00	2,729,97
Net Position, July 1, 2021	2880				· · · · ·			· · · · · · · · · · · · · · · · · · ·	
Adjustments to Net Position	2896							<u> </u>	
Net Position, June 30, 2022	2780	1	1	1	1	1	3.310.533.39	1	3,310,533

Self-Insurance - Consortium

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ARRA - Consortium

Other Enterprise Programs

Self-Insurance - Consortium

DISTRICT SCHOOL BOARD OF BAY 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)

Accourt Number

Self-Insurance - Consortium

Self-Insurance - Consortium

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Exhibit K-9 FDOE Page 20 Funds 900

Totals

Other Enterprise Programs

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	791	Totals
OPERATING REVENUES		/11		/13	/14				
arges for Services	3481	3,775,822,15	1						3.775.822.
larges for Sales	3482	5.770,022.10							0.
remium Revenue	3484		24,460,961.35					-	24,460,961.
ther Operating Revenues	3489		7,205.00						7,205
	5484	3.775.822.15	24,468,166,35	0.00	0.00	0.00	0.00	0.00	28,243,988
OPERATING EXPENSES (Function 9900)	<u> </u>	3.775.822.15	24,468,100.35	0.00	0.00		0.00	0.00	
	100	283,452,44							283,452
alaries	200	65,710.31							65.710
mployee Benefits									9,477,104
urchased Services	300	4,580.525.08	4,896,579.87						0
nergy Services	400								3.209
laterials and Supplies	500	3.209.21							10,286
apital Outlay	600	10,132.01	154,49				· · · · · · · · · · · · · · · · · · ·		23,095,398
ther	700	2,433,685.01	20.661.713.45						23,045,548
epreciation and Amortization Expense	780								
otal Operating Expenses		7,376,714.06	25,558,447.81	0.00	0.00	0.00	0.00	0.00	32,935,161
perating locome (Loss)		(3.600.891.91)	(1,090.281.46)	0.00	0.00	0.00	0.00	0.00	(4.691,173
NONOPERATING REVENUES (EXPENSES)									
terest on Investments	3431	36.948.87	8,622.38						45,57
ain on Sale of Investments	3432								0
et Increase (Decrease) in Fair Value of Investments	3433								(
ifts. Grants and Bequests	3440								
ther Miscellaneous Local Sources	3495								
xss Recoveries	3740								
ain on Disposition of Assets	3780								
terest (Function 9900)	720								
iscellaneous (Function 9900)	790								(
oss on Disposition of Assets (Function 9900)	810								
otal Nonoperating Revenues (Expenses)		36,948.87	8,622.38	0.00	0.00	0.00	0.00	0.00	45,571
acome (Loss) Before Operating Transfers		(3,563,943,04)	(1,081,659.08)	0.00	0.00	0.00	0.00	0.00	(4.645.602
TRANSFERS and		(3,303,943,04)	11,081,039,081	0.00		0.00			
CHANGES IN NET POSITION									
ransfers In:	1 1								0
From General Fund	3610						· · · · · · · · · · · · · · · · · · ·		0
From Debt Service Funds	3620								
From Capital Projects Funds	3630	3.788,\$79.00							3,788,879
From Special Revenue Funds	3640								
Interfund	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600	3,788.879.00	0.00	0.00	0.00	0.00	0.00	0.00	3,788,874
ransfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940	1							
Interfund	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
bange in Net Position	9/00	224,935.96	(1.081.659.08)	0.00	0.00	0.00	0.00	0.00	(856,72
	2880	10.428,904.53	9.116,829.56	0.00	0.00	0.00	0.00		19,545,73
et Position, July 1, 2021		10.428.904.53	9.110,529.50						11, 11, 11, 12
djustments to Net Position	2896								18.689.01
et Position, June 30, 2022	2780	10.653.840.49	\$,035,170.48						18.689.0

Self-Insurance

Self-Insurance

Self-Insurance

Consortium Programs

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Self-Insurance

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

Account Number

Self-Insurance

Exhibit K-10 FDOE Page 21 Funds 700

Totals

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Other Internal Service

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

June 30, 2022 Ending Balance Beginning Balance Account Deductions Additions ASSETS June 30, 2022 Number July 1, 2021 0.00 1110 Cash 0.00 1160 Investments 0.00 1131 Accounts Receivable, Net 0.00 1170 Interest Receivable on Investments 0.00 1141 Due From Budgetary Funds 0.00 1220 Due From Other Agencies 0.00 1150 Inventory 0.00 0.00 0.00 0.00 Total Assets LIABILITIES 0.00 2125 Cash Overdraft 0.00 2110 Accrued Salaries and Benefits 0.00 2170 Payroll Deductions and Withholdings 0.00 2120 Accounts Payable 0.00 2290 Internal Accounts Payable 0.00 2161 Due to Budgetary Funds 0.00 0.00 0.00 0.00 Total Liabilities NET POSITION Restricted for: Other purposes Individuals, organizations and other governments 0.00 0.00 2785 **Total Net Position**

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Exhibit K-11 FDOE Page 22

DOE Page 22 Fund 891

							Exhibit K-12 FDOE Page 23 Fund 601
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 - Debi Interest Payments 2021-22	Governmental Activities - Interest Due Within One Year 2022-23
							27,904.50
2310	6.053.000.00		6,053,000.00	1.026.000.00		55.093.50	27,904.50
2315	297.154.93		297,154.93		184.117.44		
2321							
2322			0.00				
2323			0.00				
2324			0.00				
2326			0.00			·	
2320	0.00	0.00	0.00	0.00	0.00		0.00
2330	11,921,838.00	213,073.96	12,134.911.96				×/////////////////////////////////////
2341	111.863.576.55		111.863.576.55	9.349,497.77	9,589,896.88	3,596.968.72	3.305.685.76
2342			0.00				· · · · · · · · · · · · · · · · · · ·
2343			0.00				
2344			0.00				
2349			0.00				
2340	111.863,576.55	0.00	111,863,576.55	9,349,497.77	9,589,896.88	3,596,968.72	3,305.685.76
· 2350	14,517,452.58		14,517,452.58				
2360	3,734,388.00	30,495.00	3.764.883.00				
	64.953.598.00	530,421.00	65,484,019.00				
2370			0.00		X/////////////////////////////////////		
			0.00	\//////////////////////////////////////	X/////////////////////////////////////		
		· · · · · · · · · · · · · · · · ·	0.00				
2340	213 241 008 06	773 080 06	214 114 998.02	10.375,497,77	10,827,014.32	3.652.062.22	3,333,590.26
	Number 2310 2315 2321 2322 2323 2324 2326 2330 2341 2342 2343 2344 2349 2340 2350 2360 2360 2365	Account Number Total Balance [1] June 30, 2022 2310 6.053.000.00 2315 297.154.93 2321 297.154.93 2322 297.154.93 2323 297.154.93 2324 297.154.93 2325 297.154.93 2326 0.00 2330 11.921.838.00 2341 111.863.576.55 2342 2343 2343 2344 2340 111.863.576.55 2350 1.4.517.452.58 2360 3.734.388.00 2365 64.953.598.00 2370 2380	Account Number Total Balance [1] June 30, 2022 Total Balance [1] June 30, 2022 2310 6.053.000.00 2315 207.154.93 2322	Account Number Total Balance [1] June 30, 2022 Total June 30, 2022 Total 2310 6.053,000,00 6.053,000,00 6.053,000,00 2315 297,154,03 297,154,93 297,154,93 2321 0.00 2323 0.00 2323 0.00 0.00 2324 0.00 0.00 2325 0.00 0.00 2326 0.00 0.00 2330 11.921,838,00 213,073,96 12,134,911,96 2341 111,863,576,55 111,863,576,55 111,863,576,55 2342 0.00 0.00 0.00 2343 0.00 0.00 0.00 2344 0.00 0.00 0.00 2340 111,863,576,55 0.00 111,863,576,55 2350 14,317,452,58 14,517,452,58 14,517,452,58 2360 3,734,388,00 30,495,00 3,754,883,00 2360 3,734,388,00 30,495,00 3,764,883,00 2360 3,734,388,00 30	Account Number Contential Activity Total Balance [1] June 30, 2022 Total Balance [1] June 30, 2022 Total Balance [1] June 30, 2022 Debt Principal Payments 2021-22 2310 6.053.000.00 6.053.000.00 1.026.000.00 1.026.000.00 2311 207.154.93 0.00 1.026.000.00 1.026.000.00 2321 0.00 0.00 0.00 1.026.000.00 2322 0.00 0.00 0.00 0.00 2323 0.00 0.00 0.00 0.00 2324 0.00 0.00 0.00 0.00 2326 0.00 0.00 0.00 0.00 2330 11.921.838.00 213.073.96 12.134.911.96 0.00 2341 111.863.576.55 9.349.497.77 2342 0.00 0.00 2344 0.000 0.00 0.00 0.00 0.00 2340 111.863.576.55 0.00 111.863.576.55 9.349.497.77 2350 14.517.452.58 14.517.452.58 9.349.497.77 2350 3.724	Account Number Total Balance [1] June 30, 2022 Total Palance [1] June 30, 2022 Total Palance [1] June 30, 2022 Total Palance [1] June 30, 2022 Due Within Che Year 2021-22 2310 6.053,000.00 6.053,000.00 1.026,000.00 1.035,000.00 2315 207,154.93 0.00 1.051,000.00 1.051,000.00 2321 0.00 0.00 1.051,000.00 1.051,000.00 2322 0.00 0.00 0.00 1.051,000.00 2323 0.00 0.00 0.00 0.00 2324 0.00 0.00 0.00 0.00 2323 0.00 0.00 0.00 0.00 2324 0.00 0.00 0.00 0.00 2330 11.921,838.00 213,073.96 12.134,911.96 0.00 2341 111.863,576.55 9.340,407.77 9.589,896.88 0.00 2343 0 0.00 0.00 0.00 0.00 2344 0.00 111.863,576.55 9.340,407.77 9.589,896.88 0.230	Account Number Total Balance [1] June 30, 2022 Debt Principal Prymems 2021-22 Due Within One Year 2022-23 Debt Male 2022-23 2310 6.053,000.00 6.053,000.00 1.026,000.00 1.033,000.00 55,093,50 2315 207,154.03 0.00 1.051,000.00 1.051,000.00 55,093,50 2321 0.00 0.00 0.00 0.00 0.00 0.00 2323 0.00 0.00 0.00 0.00 0.00 0.00 2324 0.00 0.00 0.00 0.00 0.00 0.00 2326 0.00 0.00 0.00 0.00 0.00 0.00 2326 0.00 0.00 0.00 0.00 0.00 0.00 2326 0.00 0.00 0.00 0.00 0.00 0.00 2330 111,963,576,55 111,863,576,55 9,349,497,77 9,589,896,88

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

REPORT OF EXPENDITURES AND AVAILABLE FUNDS For the Fiscal Year Ended June 30, 2022							Exhibit K- FDOE Page
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	0.00		26,180,484,00	26,180.484.00		0.0
Excellent Teaching Program (3363)	90570	0.00			0.00		0.0
Florida Digital Classrooms (FEFP Earmark)	98250	1,810.10		106.325.00	67.734.89		40.400.2
Florida School Recognition Funds (3361)	92040	102.402.44		0.00	0.00		102.402.4
nstructional Materials (FEFP Earmark) [2]	90880	445.405.03		2,078.066.00	2.001.662.62		521,808.4
ibrary Media (FEFP Earmark) [2]	90881	91,089.08		117.750.00	89.721.76		119.117.3
Vental Health Assistance (FEFP Earmark)	90280	1,584,263.61		1.099.239.00	2,163.116.96		520.385.6
Preschool Projects (3372)	97950	0.00		0.00	0.00		0.0
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	0.00		1.200.210.00	1.187.954.15		12.255.8
Safe Schools (FEFP Earmark) [4]	90803	0.00		1.854,702.00	1.854.702.00		0.0
Student Transportation (FEFP Earmark)	90830	0.00		3,707.922.00	3.707.922.00		0.0
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	0.00		7.196.479.00	7,196,479.00		0.0
Ceachers Classroom Supply Assistance (FEFP Earmark)	97580	0.00		482,589.00			4,805.3
oluntary Prekindergarten - School Year Program (3371)	96440	0.00		1,271.819.81	1.271.819.81		0.0
/oluntary Prekindergarten - Summer Program (3371)	96441	0.00		224.438.79	224,438.79		0.0

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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.
 Combine all programs funded from the improve Safe Schools allocation on one line. "Safe Schools."

DISTRICT SCHOOL BOARD OF BAY COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES					•	Exhibit K-14
For the Fiscal Year Ended June 30, 2022	·····		·			FDOE Page 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:						
Public Utility Services Other than Energy - All Functions	380	1,013,622.01	134,174.43			1,147,796.44
Public Utility Services Other than Energy - Functions 7900 & 8100	380	1.013,622.01				1,013,622.01
Natural Gas - All Functions	411	552,500.14	25.788.33			578,288.47
Natural Gas - Functions 7900 & 8100	411	552,500.14				552,500.14
Bottled Gas - All Functions	421	8,216.07				8,216.07
Bottled Gas - Functions 7900 & 8100	421	3.887.45				3,887.45
Electricity - All Functions	430	6,788,471.10	318.122.28			7,106,593.38
Electricity - Functions 7900 & 8100	430	6,788,471.10				6,788,471.10
Heating Oil - All Functions	440					0.00
Heating Oil - Functions 7900 & 8100	440					0.00
Gasoline - All Functions	450	179,499.85	1,810.37	893.68		182,203.90
Gasoline - Functions 7900 & 8100	450	161,619.48				161.619.48
Diesel Fuel - All Functions	460	870,952.82				870.952.82
Diesel Fuel - Functions 7900 & 8100	460	9.616.98				9,616.98
Other Energy Services - All Functions	490					0.00
Other Energy Services - Functions 7900 & 8100	490					0.00
Subtotal - Functions 7900 & 8100		8,529,717.16	0.00	0.00	0.00	8,529,717.16
Total - All Functions		9,413,261.99	479,895.41	893.68	0.00	9,894.051.08
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	6,321.85		356.65		6,678.50
Diesel Fuel	460	861,335.84				861,335.84
Oil and Grease	540	16,657.36				16.657.36
Total		884,315.05		356.65	0.00	884.671.70

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES					-	
AND SCHOOL BUS REPLACEMENTS: Buses	651				1,056,078.00	1,056.078.00

DISTRICT SCHOOL BOARD OF BAY COUNTY

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DISTRICT SCHOOL BOARD OF BAY COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2022						Exhibit K-14 FDOE Page 26
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	799,022.90				799.022.90
Technology-Related Repairs and Maintenance	359	21,325.27	517.07			21,842.34
Technology-Related Rentals	369	697,120.16	385,259.32	567,666.35		1,650,045,83
Telephone and Other Data Communication Services	379	696,331.75	8,406.93	1,302.30		706.040.98
Other Technology-Related Purchased Services	399	2,661.06	249,666.00	2,790.00		255,117.06
Technology-Related Materials and Supplies	5X9	406,690.27	69,560.01	280,690.39		756,940.67
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	142,676.69	102,109.13	136,582.20	1.623.304.02	2.004,672.04
Technology-Related Noncapitalized Fixtures and Equipment	649	192,048.21	31,589.54	138.233.78	1.102,224.45	1.464.095.98
Noncapitalized Software	692	801.99			1,119,946.82	1.120,748.81
Miscellaneous Technology-Related	799					0.00
Total		2,958,678.30	847,108.00	1,127,265.02	3,845,475.29	8.778,526.61

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*			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	57.224.27	94,010.47	6.101.59	2.509,402.79	2,666,739.12
Technology-Related Capitalized Fixtures and Equipment	648	120,769.20	31,724.20	10,223.20	512.334.97	675.051.57
Capitalized Software	691					0.00
Total		177,993.47	125,734.67	16.324.79	3.021,737.76	3.341.790.69

* 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; and (2) technology software: purchased software used for educational or administrative purposes 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;

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DISTRICT SCHOOL BOARD OF BAY COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2022						Exhibit K-14 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

		Special Revenue Food Services
	Subobject	410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	73,569,41
Food	570	
Donated Foods	580	625,124,26

		General Fund	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stabilization Fund	
	Subobject	100	420	440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	52,118,558,50	1,319.859.15	4,377,198.18	57,815,615,83
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00_
Basic Programs 101, 102 and 103 (Function 5100)	750	927.958,29	7,862.28	12,935.94	948,756.51
Total Basic Program Salaries		53,046,516.79	1.327.721.43	4,390,134.12	58,764,372.34
Other Programs 130 (ESOL) (Function 5100)	120	2.055,856.91	52,062.87	172,661.97	2,280,581.75
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	36,604.03	310.13	510.27	37,424,43
Total Other Program Salaries		2,092,460.94	52,373.00	173,172.24	2,318,006.18
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	14,986,095,33	1,253,715,59	\$13,572.96	17,053,383,88
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	[40				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	214,203.24	50,865.68	1,971,84	267,040.76
Total ESE Program Salaries		15,200,298.57	1.304,581.27	815,544.80	17,320,424.64
Career Program 300 (Function 5300)	120	1,782,707,15	29,395.23	68,300,00	1,880,402.38
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	13,858.46	977.57		14,836.03
Total Career Program Salaries		1,796,565.61	30,372.80	68,300.00	1,895,238,41
TOTAL		72,135.841.91	2,715.048.50	5,447,151,16	80,298,041.57

		General Fund	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stabilization Fund	
TEXTBOOKS (used for classroom instruction)	Subobject	100	420		Total
Textbooks (Function 5000)	520	2,152,035,14	5,567.72	276,130,36	2.433.733.27

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	4x.227,815,49	6,242,984.94	3,863,786,00	58.334.580.43
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	29,258,030.40	4.821.288.92	2,157,088,71	36,236,408.03
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	2.702.342.65	317,034.54	584,956,39	3,604,333.58
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	1,499,275.07	832,781,78	446,884,74	2,828,946.59
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	1.669,692,75	2,856.49	121,926,95	1,794.476.19

DISTRICT SCHOOL BOARD OF BAY COUNTY CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLEC 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 Modia	Supplemental Academic Instruction	Subtracts	
Instruction: Basic	53(9)					0.00	
Exceptional	5200					0.00	
Career Education	5300					8.00	
Adult General	5400					0.00	
Prekinderparten	5500					0.00	
Other Instruction	597KU					0.00	
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	
II School Salety:						0.90	
Total Flexible Spending Expenditores		0.00	0,00	0.00	0.00	0,00	
CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Roduction Operating	Florida Digital Classmons	Federally-Connected Student Funds	Guaranteed Allocation	Totals	
1. Instruction:	5100					0.00	
Basic	5200					0.00	
Exercisional	5300					0.00	
Career Education	5400					0.00	
Prekinderganen	5500					0.00]
Other Instruction	5900					0.00	
Other Instruction Subtotal - Flexible Spending Instructional Expenditures	5900	0.0	0.01	0.00	0,00	0.00	
Subtotal - Flexible Spending Instructional Expenditures		530	0,00	<u></u>		6.00	
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00	
Total Preside Spending Experiments							-
DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEPP) (Subabject 393)	Diruct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjucts 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:							
General Fund	100	33,582,772,36	3,468,778 44		446,196,08		31,497,656,1
Spacial Revenue Funds - Food Services	410						0.0
Special Revenue Funds - Other Federal Programs	420	<i>\////////////////////////////////////</i>	298.021.83				298,0213
Special Revenue Funds - Federal Education Stabilization Fund	440		4/102,487,39				4.002,487.1
Capital Projects Funds	3XX			55,972,93			55.972.5
Total Charter School Distributions		33.582,772.36	7,769,287,66	55.972.93	446,195,08	0.00	41,854,139.0
LIFELONG LEARNING (Lifting Learning expenditures are used in federal reporting)	Account Number	Ankazai]				
Expenditures:]				
General Fund	5900	<u>·</u>					
Special Revenue Funds - Other Federal Programs	5900	· ·					
Special Revenue Funds - Federal Education Stabilization Fund	5900	L	4				
Total	5900	0.00]				
MEDICAID EXPENDITURE REPORT (Makaid expenditors are used in folgoi transfing)		Unexpended June 30, 2021	Earnings 2021-22	Expanditures 2021-22	Unespanded June 30, 2022]	
Earnings, Expenditures and Carryforward Amounts	_		\$96,310.52	896,310.52			
Expenditure Program or Activity:							
Exceptional Student Education				\$94.310.52	4		
School Nurses and Health Care Services							
Occupational Thorapy, Physical Thorapy and Other Thorapy Services							
ESE Professional and Technical Services					-		
Gifted Student Education					4		
Staff Training and Curriculum Development					4		
Mulicaid Administration and Billing Services		·			4 .		
Student Services		· · · · · · · · · · · · · · · · · · ·	<u> </u>		4		
Consultants					4		
Other					4		
Total Expenditures				896,310.52	J		
GENERAL FUND BALANCE SHEET INFORMATION (This information is used in date reporting)	Fund Namber	Amouni]				
Balance Sheet Amount, June 30. 2022					•		
Total Assats and Deforted Outflows of Resources	100	94,360,791,96 7,751,033 #0					
Total Liabilities and Deferral Inflance of Researches	E 100						

Total Assats and Deforted Outflows of Resources Total Labilities and Deforted Inflows of Resources 100 100

DISTRICT SCHOOL BOARD OF BAY COUNTY YOLUNTARY PREKINDERGARTEN (VPK) PROGRAM						-		Supp	Exhibit K-15 FDOE Page 29 Iemental Schedule - Fund 100
For the Fiscal Year Ended June 30, 2022		100	200	300	400	500	600	700	
VOLUNTARY PREKINDERGARTEN PROGRAM [I] GENERAL FUND EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:		Salaries	Dakita	501100					
Prekindergarten	5500	1.018.007.14	391,269.09	2.97		9,097.08		36.073.21	1,454,449,49
Student Support Services	6100								0,00
	6200								0.00
Instructional Media Services	6300	90,310,42	29.863.50						120.173.92
Instruction and Curriculum Development Services	6400	70,010,42		7,578.71					7,578.71
Instructional Staff Training Services				14,10,11				l l	0.00
Instruction-Related Technology	6500								0.00
Board	7100			· · · · · · · · · · · · · · · · · · ·					0.00
General Administration	7200								1,514,15
School Administration	7300	903.03	611.12		·				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								308.89
Operation of Plant	7900					308.89			
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:		X/////////////////////////////////////				x/////////////////////////////////////			
Facilities Acquisition and Construction	7420						···· · · · · · · · · · · · · · · · · ·		0.00
Other Capital Outlay	9300	<i>\////////////////////////////////////</i>							0.00
Deht Service: (Function 9200)		X/////////////////////////////////////				8		a i	0.00
Redemption of Principal	710	<i>\////////////////////////////////////</i>			X/////////////////////////////////////	X/////////////////////////////////////		1	0.00
Interest	720								
Total Expenditures		1,109,220.59	421,743.71	7.581.68	0.00	9.405.97	0.00	36.073.21	1.584,025.16

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

DISTRICT SCHOOL BOARD OF BAY COUNTY

SCHEDULE 3

SCHOOL PROGRAM COST REPORT

GENERAL FUND SPECIAL REVENUE FUNDS

NOTE: USE WHOLE DOLLARS ONLY

REPORTING PERIOD: For the Fiscal Year Ended June 30, 2022

			DIREC	T COSTS	INDIRE	CT COSTS		GENERAL FUND ONLY		
PROGRAM	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES *	MATERIALS & SUPPLIES	OTHER	CAPITAL OUTLAY	SCHOOL INDIRECT	DISTRICT	TOTAL PROGRAM COSTS	STAFF UNITS (X.XX)
	тысн						TDONIC		ROUGH FIF	2NI
Transportation Food Service	-									

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:

6100-Student Support Services \$	6200-Instructional Media Services \$	6300-Instr. & Curriculum Development	S
6400-Instructional Staff Training \$	6500-Instruction-Related Technology 5	7300-School Administration	S
7400-Facilities Acquisition \$	7700-Central Services S	7900-Operation of Plant	S
8100-Maintenance of Plant S	8200-Administrative Technology Services S		

*Include Energy Services

Form PC-3 Exhibit K-16 FDOE Page 30 DISTRICT SCHOOL BOARD OF BAY

COUNTY

SCHEDULE 4 DISTRICT AGGREGATE PROGRAM COST REPORT GENERAL FUND SPECIAL REVENUE FUNDS

REPORTING PERIOD: For the Fiscal Year Ended June 30, 2022

Form PC-4 Exhibit K-17 FDOE Page 31

NOTE: USE WHOLE DOLLARS ONLY. REPORT NOT ACCEPTABLE WITH CENTS OR .00

DIRECT COSTS GENERAL INDIRECT COSTS FUND ONLY PROGRAM SALARIES EMPLOYEE PURCHASED MATERIALS OTHER TOTAL CAPITAL SCHOOL DISTRICT STAFF UNITS BENEFITS SERVICES * & SUPPLIES OUTLAY INDIRECT INDIRECT PROGRAM (X.XX) COSTS THIS INFORMATION WILL BE TRANSIMITTED ELECTRONICALLY THROUGH FIRM Transportation Food Service DISTRICT INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS: 6100-Student Support Svcs. S 6200-Instr. Media Svcs. \$ 6300-Instr. & Curriculum Dev. \$ Recreational & Enrichment 6400-Instr.Staff Training S 6500-Instr.-Related Tech. 5 7100-Board S Others, Specify 7200-General Admin. S 7400-Facilities Acquisition \$ 7500-Fiscal Svcs. \$ Nonprogram Capital Expenditure 7700-Central Services S Community Services 7900-Operation of Plant \$ Transfers 8100-Maint. Of Plant 5 Adjustment for Rounding 8200-Admin, Tech, Services S TOTAL *Include Energy Services

DISTRICT SCHOOL BOARD OF BAY COUNTY SCHEDULE 5

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Fiscal Year Ended June 30, 2022

	Catalog of		A	
	Federal Domestic	Pass - Through	Amount Provided	Amount of
	Assistance	Grantor Number	to Subrecipients	Expenditures (1)
Federal Grantor/Pass-Through Grantor/Program Title	Number	Number	Gubrechena	
Crustered				
Child Nutrition Cluster:				
United States Department of Agriculture: Florida Department of Agriculture and Consumer Services;				
School Breakfast Program	10.553	20002		2,086,767.12
National School Lunch Program	10.555	20001, 20003		9,167,479.46
Summer Food Service Program for Children	10.559	19006, 19007, 20006, 20007	·	183,398.54 11,437,645.12
Total Child Nutrition Cluster			·	
Student Financial Assistance Cluster:				
United States Department of Education:	84.063	N/A		838,150.08
Federal Pell Grant Program Total Student Financial Aid Cluster	04.003	N/A	·	838,150.08
Disaster Recovery Assistance for Education Temporary Emergency Impact Ald for Displaced Students	84.938C	N/A		874,685.25 874,685.25
Special Education Cluster:				
United States Department of Education:				
Florida Department of Education:	84.027	262, 263		6,756,118.01
Special Education - Grants to States Special Education - Preschool Grants	84.173	266, 267	-	225,861.48
Total Special Education Cluster				6,981,979.49
Not Clustered				
United States Department of Agriculture:				
Florida Department of Health:				
Child and Adult Care Food Program	10.558	A-4504		444,647.58
Fiorida Department of Agriculture and Consumer Services:				
Fresh Fruit and Vegetable Program	10.582	20,004	·	<u>31,164.38</u> 475,811.96
Total United States Department of Agriculture			·	4/5,011,90
United States Department of Defense:				
Air Force Junior Reserve Officers Training Corps	12.UNK	N/A		110,460.73
Army Junior Reserve Officers Training Corps Marine Corps Junior Reserve Officers Training Corps	12.UNK 12.UNK	N/A N/A		71,002.61 69,208.77
Navy Junior Reserve Officers Training Corps	12.UNK	N/A		57,737.65
Total United States Department of Defense			·	308,409.76
,				
United States Department of Education:			an 100 F0	400.000.00
Impact Aid Education Stabilization Fund under the Coronavirus Aid, Relief, and Economic Security Act	84.041	N/A	38,466.52	138,029.00
Higher Education Emergency Relief Fund Student Aid Portion	84.425E	N/A	-	2,052,120.46
Fionida Department of Education:				
Governor's Emergency Education Relief (GEERS)	84.425C	123	4,791.82	133,470.57
Elementary & Secondary School Emergency Relief Fund (ESSER) American Rescue Plan (ARP)	84.425D 84.425U	124 121	3,676,999.86 641,391.42	15,783,273.48 7,461,043.73
American Rescue Plan (ARP) Homeless Children and Youth	84.425W	122	041,001.12	254,769.96
Total Education Stabilization Fund under the Coronavirus Aid, Relief, and Economic Security Act			4,361,649.62	25,822,707.22
Florida Department of Education: Adult Education - Basic Grants to States	84.002	191		175,246.85
Title I Grants to Local Educational Agencies	84.010	212, 223, 226	225,011.00	6,923,514.32
Career and Technical Education - Basic Grants to States	84.048	161		428,693.44
Education for Homeless Children and Youth	84.196	127		131,157.18
English Language Acquisition Grants Supporting Effective Instruction State Grants	84.365 84.367	102 224	73,010.83	166,087.84 992,798,12
Student Support and Academic Enrichment Program	84.424	241	70,010.00	551,351.14
Hurricane Education Recovery				
Immediate Aid to Restart School Operations	84.938A	105	571,206.07	6,382,447.73
Total Hurricane Education Recovery			571,206.07	6,382,447.73
Total United States Department of Education			5,230,877.52	41,574,003.84
United States Department of Health and Human Services:				
Provider Relief Fund	93.498	N/A	-	1,823.79
Florida Department of Children and Families: Advancing Wellness and Resiliency in Education (AWARE)	93.243	502		41,314.50
Block Grants for Prevention and Treatment of Substance Abuse	93.959	BDZ02		150,000.00
Total United States Department of Health and Human Services		,	<u> </u>	193,138.29
United States Department of Homeland Security:				
Florida Division of Emergency Management:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z0887		15,130,012.23
Total United States Department of Homeland Security			<u> </u>	15,130,012.23
Total Expenditures of Federal Awards			5,230,877.52	77,813,838.02

(1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Bay 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, Unform Administrative Requirements, cost Principles, and Audit Requirements for Federal Awards (Unform 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. Notes:

(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) Disaster Grants. The District incurred expenditures for the Disaster Grants - Public Assistance (Presidentially Declared Disasters) in prior fiscal years.

(5) Charter schools are included as subrecipients above. The Immediate Aid to Restart School Operations (84.938A) subrecipient figure includes private schools as well.

Email completed form to: OFFRSubmissions(#dfldoe.org or Mail completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Roon 814	FLORIDA DEPARTMENT O OFFICE OF FUNDING AND FINA FORM ESE 37 SCHEDULE OF MATURITIES O (Instructions Enclo	NCIAI 4 9F IND	L REPORTING	DISTRICT: DATE:	
Tallahassee, Florida 32399-0400					
1. GENERAL INFORMATION:		(D)	PRINCIPAL:		
(A) ORIGINAL ISSUE:		(D)	DATE OF ANNUAL PAY	VMENT	
ORIGINAL ISSUE DATE:			ARE BONDS CALLABL		
PAR AMOUNT:	<u> </u>		CALLABLE FEATURE H		
ISSUANCE COSTS:			CALLADLE FEATORE I	STECTIVE DATE.	
PREMIUM (DISCOUNT):		(E)	INTEREST:		
NET PROCEEDS OF BOND SALE:		(12)	SEMIANNUAL PAYME	NTS DUE	AND
ACCRUED INTEREST:	<u></u>		PRESENT RATE:		
			RATE OF	% BEGINS	
(B) REFUNDING :			RATE OF	% BEGINS	
REFUNDING DATE:			RATE OF	% BEGINS	
PAR AMOUNT:	<u>_</u>				
ISSUANCE COSTS:	·				
PREMIUM (DISCOUNT):	2.	FUN	D:		
PMTS TO BOND ESCROW AGENT		(A)			
CASH RECEIVED (PAID):		(B)	0000000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
ACCRUED INTEREST:		(C)			
ISSUE(S) REFUNDED:		(D)	MOTOR VEHICLE:		
AMOUNT REFUNDED:		(E)	0000		
GAIN/(LOSS) ON REFUNDING:	**	(F)	ADDA.		
	3.	• •	ING AGENT:		
(C) PAR VALUE OF BONDS:	\$ 1.000 4.		AULTS (IF THERE IS AN	Y DEFAULT IN PRI	NCIPAL OR INTEREST)
(Check "X" Appropriate Box)	\$ 500				
Specify Other Amount		•			
			·		· · · · · · · · · · · · · · · · · · ·

5. SCHEDULE OF MATURITIES: FUND:						
		PRINCIPAL NOT YET DUE		INTEREST PAYABLE IN FUTURE YEARS		
YEAR	BOND NUMBER	ANNUAL PAYMENTS	OUTSTANDING JUNE 30	ANNUAL PAYMENTS	OUTSTANDING JUNE 30	
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	NO	BONDS	SOLD			
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		· · · · · · · · · · · · · · · · · · ·				
				·····		
				····		
TOTAL						

CERTIFIED TRUE AND CORRECT:

Signature of District School Superintendent