ANNUAL FINANCIAL REPORT



BAY DISTRICT SCHOOLS

Fiscal Year 2017-2018

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 2-78.

FINANCIAL HIGHLIGHTS

- The District's total net position decreased by \$5,711,322 (or 3.19%). The decrease is mainly due to changes in Other Post Employment Liability brought on by the implementation of GASB 75. 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 \$1,298,250. This may be compared to last year's results in which General Fund revenues exceeded expenditures by \$688,594.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$23,996,522 or 11.02 percent of the general fund expenditures, compared to the previous year's unreserved fund balance of \$23,580,102 or 11.18 percent of the general fund expenditures.

NON-FINANCIAL EVENTS

- The Palm Bay Education Group opened a new charter elementary school for the 2017-18 school year. The school had around 300 FTE for the year.
- Bay District Schools continues to maintain its "B" rating from the Florida Department of Education and is just three points shy of being named an "A" district.
- The District finished construction on its main stadium which serves as "home field" for four schools. Joe and Jeannette Chapman Field at Tommy Oliver Stadium and the Garry Terrell Track of Champions was rededicated in August and is a state-of-the-art facility thanks to a partnership between half-cent sales tax funding and generous private donors.
- Bay District Schools has begun construction of a STEAM building at Bay High School which will incorporate all of the latest research-based best instructional design practices for science and technology classrooms. The building is being built on the site of the old cafeteria which was demolished earlier this year.

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 resources measurement focus allows the governmental fund statements to provide information on near-term inflows and outflows of spendable resources as well as balances of spendable resources available at the end of the fiscal year. 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 \$173,375,307 at the close of the most recent fiscal year.

		nmental ivities		ss-Type vities	Total		
	June 30, 2018	June 30, 2017	June 30, 2018	June 30, 2017	June 30, 2018	June 30, 2017	
Current and Other Assets Deferred Outflows of Resources Capital Assets	\$ 90,131,419 53,255,528 290,820,897	\$ 86,187,583 47,839,042 293,486,187	\$ 3,075,821 	\$ 3,127,439 47,571	\$ 93,207,240 53,255,528 290,858,930	\$ 89,315,022 47,839,042 293,533,758	
Total Assets	434,207,844	427,512,812	3,113,854	3,175,010	437,321,698	430,687,822	
Long-Term Liabilities Deferred Inflows of Resources Other Liabilities	239,299,252 10,383,538 11,149,747	235,241,616 669,522 12,515,044	136,715 - 394,394	141,793 - 422,343	239,435,967 10,383,538 11,544,142	235,383,409 669,522 12,937,387	
Total Liabilities	260,832,537	248,426,182	531,109	564,136	261,363,646	248,990,318	
Net Assets: Restricted Unrestricted	228,455,456 (55,080,149)	409,714,895 (230,628,265)	38,033 2,544,712	48,209 2,562,666	228,493,489 (52,535,437)	409,763,104 (228,065,599)	
Total Net Assets	\$ 173,375,307	\$ 179,086,630	\$ 2,582,745	\$ 2,610,875	\$ 175,958,052	\$ 181,697,504	

District School Board of Bay County, Florida's Net Assets

By far the largest portion of the District's net positions reflects it's 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, 2018, and June 30 2017, are as follows:

Revenues: Program Revenues Charge for Services Operating Grants and Contributions Capital Grants and Contributions General Revenues: Property Taxes	\$	June 30, 2018	vities									
Program Revenues Charge for Services Operating Grants and Contributions Capital Grants and Contributions General Revenues: Property Taxes				June 30, 2017		June 30, 2018	ities	lune 30, 2017	_	June 30, 2018		June 30, 2017
Charge for Services Operating Grants and Contributions Capital Grants and Contributions General Revenues: Property Taxes												
Charge for Services Operating Grants and Contributions Capital Grants and Contributions General Revenues: Property Taxes												
Capital Grants and Contributions General Revenues: Property Taxes		5.569.078.65	\$	5.601.955.16	\$	1.550.877.62	\$	1,591,718.86	\$	7,119,956.27	\$	7,193,674,02
Capital Grants and Contributions General Revenues: Property Taxes	\$	8,252,539,17	ŝ	8,745,498,18	•	.,	•	1,001,110.00	Š	8.252.539.17	Š	8,745,498.18
Property Taxes	\$	2.556.725.94	ŝ	2,741,720.51					ŝ	2,556,725.94	ŝ	2,741,720.51
		-, -,		-, -,					Ŝ		ŝ	
01	\$	102,595,134.04	\$	101,434,493.72					\$	102,595,134.04	Ś	101,434,493,72
Other Taxes	\$	21,101,002.71	\$	21,452,246.83					\$	21,101,002.71	\$	21,452,246.83
Florida Education Finance Program	\$	83,801,475.00	\$	80,381,564.00					\$	83,801,475.00	Ŝ	80,381,564.00
Other contributions not restricted to	\$	-	\$	•					\$	-	\$	-
specific programs	\$	87,275,382.38	\$	85,552,476.38					\$	87,275,382,38	\$	85,552,476,38
Unrestricted Interest Earnings	\$	1,079,804.94	\$	503,897.09	\$	41,053.53	\$	20,356.82	\$	1,120,858.47	\$	524,253.91
viscellaneous	\$	(3,352,794.08)	\$	(799,672.62)					\$	(3,352,794.08)	\$	(799,672.62
Special Items:	\$	-	\$	-					\$	-	\$	-
Write-off of Buildings and Equipment	\$	-	\$						\$	-	\$	-
									_			
Total Revenues	\$	308,878,348.75	\$	305,614,179.25	\$	1,591,931.15	\$	1,612,075.68	\$	310,470,279.90	\$	307,226,254.93
xpenses:												
Instruction	\$	162,161,903.79	\$	148,958,035.22					\$	162,161,903.79	\$	148,958,035.22
Pupil Personnel Services	\$	9,694,521.25	\$	9,099,443.23					\$	9,694,521.25	\$	9,099,443.23
Instructional Media Services	\$	2,583,030.79	\$	2,353,869.46					\$	2,583,030.79	\$	2,353,869.46
Instruction and Curriculum Development	\$	5,420,487.99	\$	5,177,446.59					\$	5,420,487.99	\$	5,177,446.59
Instructional Staff Training Services	\$	3,390,069.27	\$	3,612,091.87					\$	3,390,069.27	\$	3,612,091.87
Instructional Related to Technology	\$	159,559.94	\$	200,764.44					\$	159,559.94	\$	200,764.44
Board of Education	\$	881,209.28	\$	755,531.10					\$	881,209.28	\$	755,531.10
General Administration	\$	1,370,302.56	\$	1,113,550.44					\$	1,370,302.56	\$	1,113,550.44
School Administration	\$	14,811,462.83	\$	14,232,799.87					\$	14,811,462.83	\$	14,232,799.87
Facilities Acquisition & Construction	\$	713,503.97	\$	584, 146. 14					\$	713,503.97	\$	584, 146.14
Fiscal Services	\$	1,684,306.09	\$	1,684,690.09					\$	1,684,306.09	\$	1,684,690.09
Food Services	\$	9,313,006.22	\$	9,279,798.77					\$	9,313,006.22	\$	9,279,798.77
Central Services	\$	29,476,549.54	\$	27,878,188.86					\$	29,476,549.54	\$	27,878,188.86
Pupil Transportation Services	\$	8,815,793.21	\$	8,905,337.13					\$	8,815,793.21	\$	8,905,337.13
Operation of Plant	\$	16,184,441.55	\$	15,373,365.36					\$	16,184,441.55	\$	15,373,365.36
Maintenance of Plant	\$	4,970,663.65	\$	4,416,433.89					\$	4,970,663.65	\$	4,416,433.89
Administrative Technology Services	\$	3,288,211.51	\$	3,298,699.59					\$	3,288,211.51	\$	3,298,699.59
Community Services	\$	3,394,595.45	\$	3,278,616.42					\$	3,394,595.45	\$	3,278,616.42
Interest on Long-Term Debt	\$	2,512,840.29	\$	2,727,709.39					\$	2,512,840.29	\$	2,727,709.39
Depreciation - Unallocated	\$	26,805,037.10	\$	25,680,344.49	\$	1,620,060.71	\$	1,761,290.24	\$	28,425,097.81	\$	27,441,634.73
otal Expenses	\$	307,631,496.28	\$	288,610,862.35	\$	1,620,060.71	\$	1,761,290.24	\$	309,251,556.99	\$	290,372,152.59
crease in Net Assets												
Before Transfers	\$	1,246,852.47	\$	17,003,316.90	\$	(28, 129.56)	\$	(149,214.56)	\$	1,218,722.91	\$	16,854,102.34
ransfers	\$	<u> </u>	\$	<u> </u>	\$		\$	<u> </u>	\$	-	\$	
crease in Net Assets	\$	1,246,852.47	\$	17,003,316.90	\$	(28,129.56)	\$	(149,214.56)	\$	1,218,722.91	\$	16,854,102.34
et Assets, Beginning	\$	172,128,454.57	\$									
Justment to Net Position (1)	\$	1/2,120,404.5/	\$	162,083,312.45	\$	2,610,874.55	\$	2,759,705.18	\$	174,739,329.12	\$	164,843,017.63
let Assets, Ending	ŝ	173,375,307.04	s S	- 179,086,629.35	\$	2,582,744.99	\$	2,610,490.62	ծ Տ	175,958,052.03	\$	- 181,697,119.97

Note: (1) Adjustment to beginning net position is due to the implementation of GASB Statement No. 68, which is a change in accounting principles that requires employers participating in cost-sharing multiple-employer defined benefit pension plans to report the employers' proportionate share of the net pension liability of the defined benefit pension plans.

State revenues increased by \$3,903,696 or 3.19% due mainly to an increase in the State's portion of the FEFP formula and an increase in FTE. This increase was partially offset by a reduction in the local portion of the formula.

Instructional expenses represent 54.52% of total governmental expenses in the 2017-18 fiscal year. Instructional expenses increased by \$8,411,551 or 5.63%, from the previous year due mainly to the increase in charter schools, salary and enrollment increases.

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 \$1,013,905,- more than the final budgeted amounts, while actual expenditures were \$19,793,446 less than the final budgeted amounts. Positive budget variances occurred in several functions, including instruction, Student Support Services and Operations of the Plant. The ending fund balance exceeded the estimated fund balance contained in the final amended budget by \$21,256,890 due to some significant cost savings 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, 2018 amount to \$290,820,897 (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, 2018 the District had long-term debt outstanding of \$239,435,966. This amount was comprised of \$9,793,476 of compensative absences, \$173,000 of bonds, \$15,124,814 in Estimated Insurance claims payable, \$11,371,000_in Sales Tax Revenue Anticipation Notes, \$556,624 in Health Insurance Claims Payable, \$5,075,461 in OPEB liabilities, \$68,403,800 of certificates of participation, 5,000,000 in Revenue Anticipation Notes and \$123,801,077 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.

FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF BAY COUNTY For the Fiscal Year Ended June 30, 2018

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

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2018, 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 10, 2018 (date).

Signature of District School Superintendent

Signature Date

DISTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF NET POSITION June 30, 2018

NN ASSETS Cash and Cash Equivalents Investments Taxes Receivable, Net Account Receivable on Investments Due From Obst-Agencies Due From Budgetary Funds Internal Funds Onlier Fostenployment Benefits Asset Construction in Progradi Bustance Conds Construction in Progradis Land Land Ingreventents - Nondepreciable Construction in Progradis Nondepreciable Capital Assets Ingrowment Other Than Buddings Lass Accumulated Depreciable Lass Accumulated Depreciable Partician Fixed Regradianted Depreciable Partician Fixed Regradianted Depreciable Partician Fixed Regradianted Depreciable Partician Fixed Regradianted Depreciable Partician Fixetary Regradi	avmber jumber 1110 1150 1120 1121 1131 1170 11220 1141 1142 1141 1150 1140 1141 1150 1300 1310 1329 1330 1340 1340 1349 1339	Governmental Activities 86.362.936.66 0.00 114.86 1.694.382.66 (0.05) 970.59400 1.094.391.14 16.346.458.73 3.546.070.23 21.892.528.96 14.164.854.070 7.1.79.85.423 592.418.807.09 (14.47.81.918.53)	Business-Type Activities 3.072.333.15 0.00 1.500.00 0.00	Total 89,415,269,81 0,00 1,614,86 0,00 1,619,86 0,00 1,696,370,16 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	Bay llaven Charter Schools 13.661,743.38 0.000 0.000 24.523.49 0.000 0.0134563.001 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.00000 0.00000 0.0000000 0.00000000	Path Bay Education Group 1.019.269.21 0.00 0.00 0.031.82 0.00 0.031.82 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Chautusqua Learn and Serve Charter School 000 000 000 000 000 000 000 000 000	L'iniversity Academy Inc. 1,225,375,18 0,000 1,85,74 0,000 0	Bising Leaders Academy Inc. 393,530,71 .090 0,000 .090 0,000 .091,55 0,000 .041,22 0,000 .046,640,48 0,000 .090 0,000 .000 0,000	Tetal Normajor Component Units 459,085,29 97956,27 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.
Cash and Cash Equivalents Insystemats Taxes Rescriptible, Net Taxes Rescriptible, Net Taxes Rescriptible, Net Instruction Other Agencies Date From Dadards Date From Date Fr	1160 1120 1131 1131 1131 1131 1170 1220 1180 1141 1410 1410 1430 1440 1415 1310 1315 1360 1320 1320 1330 1330 1339 1349	0.00 114.86 1.694.382.66 (0.05) 970,594.00 1.094.391.14 16.346.458.73 5.546.070.23 21.892.528.96 14.164.854.070 7(7).179.853.423 592.418.807.090 (14.178.119.853)	3.072.33.15 0.00 1.509.00 0.00 1.987.50 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0 000 0 000 1.61436 0.00 1.696379.16 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0 000 0 000 24 523 49 0 00 (143.663 500) 0 000 0 0000 0 00000 0 00000 0 00000 0 00000 0 00000 0 00000 0 00000 0 00000000	1.019.269.21 0.00 0.00 20.2182 0.00 43.384.11 0.00 0.	626,124.41 0.00	1,235.375.18 0.00 0.00 1,865.74 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	393,530,71 0.00 179,55 0.00 43,22 0.00 46,640,48 0.00 0.00 0.00	459,085,29 97,956,27 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000
Investments Investments Taxes Receivable, Net Investments Due From Oder Agencies Due From Insurer Due From Insurer Due From Insurer Due From Insurer Due From Insurer Das From Insurer Dister From Insurer Dister From Insurer Dister From Insurer Origonal Structure Environments Cash with Fixed Stervice Agents Environments Section 1011, LJ. F. S. Loan Proceeds Environments Inventery Prepaid Nems Longe-Term Investments Prepaid Nems Other Postemployment Benefits Asset Previous Asset Land Envorments - Nondepreciable Construction in Progress Nondepreciable Land Inprovements - Nondepreciable Environment Other Than Buildings Less Accumulated Depreciation Environment Instituted Depreciation Environment Previoin Al Fixed Environment Free Previoin A Struct Depreciation Environment	1160 1120 1131 1131 1131 1131 1170 1220 1180 1141 1410 1410 1430 1440 1415 1310 1315 1360 1320 1320 1330 1330 1339 1349	0.00 114.86 1.694.382.66 (0.05) 970,594.00 1.094.391.14 16.346.458.73 5.546.070.23 21.892.528.96 14.164.854.070 7(7).179.853.423 592.418.807.090 (14.178.119.853)	0.00 1.509.00 0.90 1.987.50 0.00	0 000 0 000 1.61436 0.00 1.696379.16 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0 000 0 000 24 523 49 0 00 (143.663 500) 0 000 0 0000 0 00000 0 00000 0 00000 0 00000 0 00000 0 00000 0 00000 0 00000000	0.00 0.00 20.231.82 0.00 43.384.11 0.00 43.384.11 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 37.960.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00 0.00 1.865.74 0.00 0.00 0.00 14.107.42 0.00 0.00 0.00 0.00 0.00	0.00 0.00 179:55 0.00 43.22 0.00 46:40.48 0.00 0.00 0.00	97.956.27 0.00 0.00 2.650.000.00 0.00 0.00 0.00 0.00 0.00 0.0
Accounts Receivable, Net Interest Receivable on Insestments Due From Other Agencies Due From Insurer Cash with Freat/Service Agents Section 1011, L3, F.S. Loan Proceeds Inventery Prepaid Rems Long-Term Investments Prepaid Rems Long-Term Long-T	1131 1170 11220 1180 1141 1141 1141 1140 1140 1140 1140 1140 1140 1140 11415 1310 1315 1320 1320 1330 1330 1330 1340	1.694.382.66 (0.05) 979.594.00 1.094.391.14 1.6.346.458.73 3.546.070.23 21.892.282.96 14.164.854.77 (7.179.85.42) 592.418.80700 (14.47.81.918.83)	0.00 1.987.50 0.00 0.05 0.00 0.	1.614.86 0.00 1.696,379.16 0.00 0.00 0.00 0.00 1.094.391.14 0.00 0.00 0.00 0.00 0.00 0.00 0.00	24.523.49 0.00 (143.663.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	20.231.82 0.00 633.047.41 0.00 43.384.11 0.00 0.00 0.00 0.00 0.00 0.00 0.00	37,960.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	1,865.74 0.00 0.00 14,107.42 0.00 0.00 0.00 0.00 0.00	179.55 0.00 43.22 0.00 46,640.48 0.00 0.00 0.00	0.00 0.00 2.650.000 00 0.00 0.00 0.00 0.00
Due From Oder Agencies	1220 1180 1181 1141 1141 1420 1300 1420 1300 1440 1415 1316 1315 1316 1320 1329 1330 1339 1340	(0.05) 979.594.00 1.094.391.14 1.6.346.458.73 3.546.070.23 71.892.528.96 14.164.854.77 (7.179.85.42) 592.418.80700 (14.478.19.18.83)	0.00 1.987.50 0.00 0.05 0.00 0.	1,6% 370.16 0.00 (0.00) 0.00 0.00 0.00 0.00 0.00 1.094.391.14 0.00 0	0.00 (143.663.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 633.047.41 0.000 433.384.11 0.000 0.000 0.000 0.000 0.000 0.000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 14.107.42 0.00 0.00 0.00 0.00 0.00	0.00 43.22 0.00 46.640.48 0,00 0.00 0.00	0.00 2.650.000.00 0.00 0.00 0.00 0.00 0.00
Due From Insurer Due From Indugetary Pauls Internal Relations Cash with Freed/Service Agents Section 1011.13. F.S. Loan Proceeds Inventors Prepaid Items Other Postemployment Benefits Asset Prepaid Asset 1 and Construction in Progress Nondepreciable Capital Assets Improvements Other Than Buildings Less Accumulated Depreciation Packing Al Food Equipment Less Accumulated Depreciation Publicity Fistures and Equipment Less Accumulated Depreciation Publicity Fistures and Equipment Less Accumulated Depreciation Publicity Fistures and Equipment	1180 1141 1141 114 1230 1230 1460 1430 1410 1410 1415 1310 1315 1320 1329 1330 1339 1349	(0.05) 979.594.00 1.094.391.14 1.6.346.458.73 3.546.070.23 71.892.528.96 14.164.854.77 (7.179.85.42) 592.418.80700 (14.478.19.18.83)	000 000 005 000 000 000 000 000 000 000	0.00 (0.00) 0.00 0.00 979;594.00 1.094,391,14 0.00 0.00 0.00 0.00 0.00 1.6,346,458,73	0.00 0.00 0.00 0.00 0.625.04 88.337.85 0.00 0.00 0.00	0.00 43,384,11 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 14,107.42 0.00 0.00 0.00 0.00	0.00 -46,640.48 0.00 0.00 0.00	0.00 0.00 0.00 0.00
htternal Plalances Cash with Freez/Service Agents Section 1011,13, F.S. Lean Proceeds Inventory Propaid Items Propaid Items Provide Insurance Coats Other Prostemployment Benefits Asset Pension Asset I and I and Ingrovements - Nondepreciable Construction in Progress Nondepreciable Capital Assets Ingrovements Other Then Buildings Less Accumulated Depreciation I asset Less Accumulated Depreciation I can a Pixed Free Internet Less Accumulated Depreciation I can brief Regeneration I can brief Regeneration I can brief Regeneration I can brief Regeneration I can brief Regiment Less Accumulated Depreciation Puritive: Fistures and Equipment	1114 1420 1150 1230 1460 1430 1410 1415 1310 1315 1360 1320 1320 1330 1330 1330	979.594.00 1.094.391.14 16.346,458.73 3.546.070.23 21.892.528.96 14.164.854.97 (7.179.853.42) 592.418.80706 (14.4781.918.83)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 979;594.00 1.094;391.14 0.00 0.00 0.00 0.00 16,346,458,73	0.00 0.00 6.265.04 88.337.85 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00
Section 1011, 13, F.S. Lean Proceeds Invariety Prepriad Items Long, Term Invostments Prepriad Insurance Coats Other Postemployment Benefits Asset Petroion Asset 1 and Land, Comprovements - Nondepreciable Construction in Progress Nondepreciable Capital Assets Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Paulitical Fixere and Equipment Less Accumulated Depreciation Paulitical Fixere and Equipment Less Accumulated Depreciation Paulitical Fixere and Equipment	1420 1150 1230 14450 14450 1440 1410 1415 1310 1315 1360 1329 1330 1339 1349	1.0794.391.14 16.346.458.73 5.546.070.23 21.8025283.86 14.164.854.97 (7.179.855.42) 592.418.80709 (34.478.19.8.83)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 979;594.00 1.094;391.14 0.00 0.00 0.00 0.00 16,346,458,73	0.00 0.00 6.265.04 88,337.85 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
Invariery Preprint Investments Preprint Insurance Cons Other Postemployment Benefits Asset Other Postemployment Benefits Asset Previou Asset I and Land Ingreventes Nondepreciable Construction in Progress Nondepreciable Capital Assets Ingreventes Other Tane Buildings I cass Accumulated Depreciation Less Accumulated Depreciation I cass Accumulated Depreciation I cass Accumulated Depreciation Partitive, Fistures and Equipment Partitive, Fistures and Equipment	1150 1230 1460 1430 1410 1415 1310 1315 1360 1329 1320 1329 1330 1339 1349	1.0794.391.14 16.346.458.73 5.546.070.23 21.8025283.86 14.164.854.97 (7.179.855.42) 592.418.80709 (34.478.19.8.83)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	979,594,00 1,094,391,14 0.00 0.00 0.00 0.00 16,346,458.73	6,265.04 88,337.85 0.00 0.00 0.00	0.00 0.00 0.00	0.00	0.00		0.60
Long-Term Investments Prepaid Insurance Cons Other Postemployment Benefits Asset Pension Asset Land Land Improvements - Nondepreciable Construction in Progress Nondepreciable Capital Assets Improvements Other Tame Buildings Less Accumulated Depreciation Less Accumulated Depreciation Partitiene, Fistures and Equipment Partitiene, Fistures and Equipment	1460 1430 1410 1410 1310 1315 1360 1320 1320 1320 1330 1339 1340	16.346.458.73 5.546.070.23 21.892,528.96 14,164.854.97 (7.179,885.42) 592,418.807.09 (344.781.918.33)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 16.346,458.73	0.00 0.00 0.00	0.00	0.00	0.00	u.00	0.00
Other Postemployment Benefits Asset Previou Asset I and Land Improvements - Nondepreciable Construction in Progress Nondepreciable Capital Assets Ingrowments Other Then Pukidings I cass Accumulated Depreciation I cass Accumulated I cass Accumulat	1410 1415 1310 1315 1360 1320 1329 1330 1339 1340 1349	5.546.070.23 21.892.528.96 14.164.854.97 (7.179.885.42) 592.418.807.09 (344.781.918.83)	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 16.346.458.73	0.00			0.00	0.00	0.00
Pension Asset Control to the set of the set	1415 1310 1315 1360 1320 1329 1330 1339 1340 1349	5.546.070.23 21.892.528.96 14.164.854.97 (7.179.885.42) 592.418.807.09 (344.781.918.83)	0.00 0.00 0.00 0.00 0.00	0.00			0.00	0.00	0.00	0.00
Land Land Improvements - Nondepreciable Construction in Progress Nondepreciable Capital Assets Improvements Other Then Buildings Less Accumulated Depreciation Buildings and Freed Equipment Less Accumulated Depreciation Furniture, Fistures and Equipment Furniture, Fistures and Equipment	1315 1360 1320 1329 1330 1339 1340 1349	5.546.070.23 21.892.528.96 14.164.854.97 (7.179.885.42) 592.418.807.09 (344.781.918.83)	0.00 0.00 0.00			0.00	0.00	0.00	0.00	0.00
Laul Improvements - Nondepreciable Construction in Progress Nondepreciable Capital Assets Improvements Other Than Buildings Less Accumulated Depreciation Huildings and Fixed Equipment Less Accumulated Depreciation Fusitive, Fixtures and Equipment	1315 1360 1320 1329 1330 1339 1340 1349	5.546.070.23 21.892.528.96 14.164.854.97 (7.179.885.42) 592.418.807.09 (344.781.918.83)	0.00 0.00 0.00		0.00	0.00	0.00	0.00		
Nondepreciable Capital Assets Improvements Other Than Buildings Less Accumulated Depreciation Ibility and Fixed Fagures Iss Accumulated Depreciation Tasks Accumulated Depreciation Partition: Fixtures and Equipment	1320 1329 1330 1339 1340 1349	21,892,528.96 14,164,854.97 (7,179,885.42) 592,418,807.09 (344,781,918.83)	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Funiture, Fixtures and Equipment	1329 1330 1339 1340 1349	(7.179.885.42) 592,418,807.09 (344,781,918.83)	0.00	5,546,070.23 21,892.528.96	44.339.18 44.339.18	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment	1330 1339 1340 1349	592,418,807.09 (344,781,918.83)	0.00	14,164,854.97 (7,179,885.42)	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340 1349		0.00	592,418,807.09	0.00	0.00	0.00	0.00	0.00	0.00
	1349 1350	34.068.821.97	0.00	(344,781,918.83) 34,226,799.94	0.00	0.00	0.00	0.00	0.00	0.00
Less Accumulated Depreciation Motor Vehicles	1330	(24.777.521.84) 15.230.711.35	(138,055.22)	(24,915,577.06)	0.00	0.00	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1359	(11,269,290.35)	16,367.00	15,247.078.35 (11.285,657.35)	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Leases Less Accumulated Depreciation	1370 1379	3,951,183,65 (2,936,395,78)	0.00	3,951,183,65 (2,936,395,78)	0.00	0.00	0.00	0.00	0.00	0.00
Audiovisual Materials	1381	(2, 230, 372, 78)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1388 1382	9,004,849.67	84.592.40	0.00 9,089,442.07	0.00	0.00	0.00	0.00	0.00 0.00	0.00
Less Accumulated Amortization Depreciable Capital Assets. Net	1389	(8.965,848.57)	(66,481.76)	(9.032,330.33)	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		268,928,367.91 290,820,896.87	38,033.39 38,033.39	268,966.401.30 290,858.930.26	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		380,952,316.14	3,113,854.09	384,066,170.23	13,681,545.94	1,721,932.55	664,084.41	1,251,348.34	440,393.96	3,207,041.56
Accumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	1920 1940	53.255.528.00	0.00	0.00 53,255,528.00	0.00	0.00	0.00	0,00	0.00	0.00
Other Postemployment Benefits Total Deferred Outflows of Resources	1950	53,255,528.00		0.00	0.00	0,00	0.00	0.00	0.00	0.00
LIABILITIES		53,235,328.00	0.00	53,255,528.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash Overdraft 2 Accrued Salaries and Benefits 2	2125 2110		0.00	0.00	0.00 (74.698.66)	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings 2	2170	708,300.12	0.00	708,300.12	(47.990.49)	389.047.41	0.00	0.00	324.00 52,407.11	0.00
Sales Tax Payable 2	2120 2260	3.429,136.50	8.038.29	3.437.174.79	274.399.10	130.555.44	37.186.50	22.480.27	4.264.95	0.00
	2180 2190	5.385,700.00		5,385,700.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Pavable 2	2220			1,093,669.86	0.00	0.00	0.00	0.00	0.00	0.00
	2230 2160	28,145.95 (68,690.92)	68.690.92	28,145.95	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability 2	2115	(00.070.72)	08,090.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable 2	2116 2130			0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2140	484,498.95		0.00	0.00	0.00	0.00	0.00	0,00	0.00
Estimated Unpaid Claims - Self-Insurance Program 2	2271	464.498.95		484,498.95	0.00	0.00	0.00	0.00	0.00	0.00
	2272			0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2410	\$8,986.96	317,665.00	406,651.96	35,900.72	8,250.00	0.00	3,400.00	0.00	0.00
Portion Due Wuhn One Year:					1					
Notes Pavable 2 Obligations Under Capital Leases 2	2310 2315	5.955.000.00	0.00	5,955,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Bonds Payable 2	2320	92.000.00	0.00	92,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable 2	2330 2340	1.980,985.56	0.00	1,980,985.56	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims 2	2350 2360	3,407,123.83	0.00	3,407,123.83	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability 2	2365		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2370 2380		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Derivative Instrument 2	2390		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year	2280	16,984,509.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Portion Due After One Year: Notes Payable 2	2310	10,416,000.32	0.00	10,416,000.32	0.00	0.00		0.00	0.00	0.00
Obligations Under Capital Leases 2	2315		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences 2	2320 2330	81.000.00 7.812,489.97	0.00	81.000.00 7,949,204.86	0.00	0.00	0.00	0.00 0.00	0.00	0.00
Lease-Purchase Agreements Payable 2	2340	62.854.400.00	0.00	62,854,400.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation 2	2360	5.075,461.00	0.00	12.274.314.00 5,075,461.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable 2	2365	123.801.077.00	0.00	123,801,077.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities 2	2380		0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00
Estimated Liability for Arbitrage Rebate 2	2390			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due in More than One Year Total Long-Term Liabilities		222,314,742.29 239,299,251.68	136,714.89 136,714.89	222.451.457.18 239.435.966.57	19,289.97	0.00	0.00	0.00	0.00	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES		250,448,999.10	531,109.10	250,980.108.20	213,702.82	2,750.00 675,286.83	0.00 37,186.50	0.00 304.489.63	0.00 \$6,9%.06	0.00
Accumulated Increase in Fair Value of Hedging Derivatives 2	2610		Т	0.00	0.00	0.00	0.00	0.00	0.00	
Deficit Net Carrying Amount of Debt Refunding 2	2620 2630			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension 2	26-40	10,383.538.00	0.00	0.00 10,383,538.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	2650	10,383,538.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION	170							0.00	0.00	0,00
Restricted For:	2770	199,393,726.69	,38,033,39	199.431.760.08	0.00	0.00	0.00	0.00	0.00	0.00
	2780	1.002.387.09		1,002,387.09	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service 2	2780	11,391.29		2,534.904.42	0.00	0.00	0.00	0.00	0.00	0.00
Other Purposes 2	2780	9.676.597.53	0.00	9,676,597.53 15,836,449.02	0.00	0.00 43,384.11	0.00	0.00	0.00	0.00 3.207,041.56
	2790	(55.080,149.00)	2.544.711.60	(52,535,437,40)	13.467.843.12	1,003,261.61	626,897.91	932,751.29	336.757.42	0.00
The notes to financial statements are an integral part of this statement.		173,375,307.04	2.582.744.99	175,958.052.03	13,467,843.12	1,046,645.72	626,897.91	946,858.71	383,397.90	3,207,041.56

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

DISTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2018

FUNCTIONS Governmental Activities: Instruction Student Support Services Instructional Media Services	Account Number 5000 6100 6200	Expenses 162,161,903.79 9,694,521.25	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental	Net (Expense) Revenue an Primary Government Business-Type		
Governmental Activities: Instruction Student Support Services	Number 5000 6100	162,161,903.79	Services			Governmental	Business-Type		
Governmental Activities: Instruction Student Support Services	5000 6100	162,161,903.79		Contributions	Contributions				Component
Instruction Student Support Services	6100		1 650 1 66 11		Contributions	Activities	Activities	Total	Units
Student Support Services	6100		1650 166 11						
		0 604 521 25	1,030,100.11			(160,511,737.68)		(160,511,737.68)	
Instructional Media Services	6200	7,094,321.23				(9,694,521.25)		(9,694,521.25)	
		2,583,030.79				(2,583,030.79)		(2,583,030.79)	
Instruction and Curriculum Development Services	6300	5,420,487.99				(5,420,487.99)		(5,420,487.99)	
Instructional Staff Training Services	6400	3,390,069.27				(3,390,069,27)		(3,390,069.27)	
Instruction-Related Technology	6500	159,559.94				(159,559,94)		(159,559,94)	
Board	7100	881,209.28				(881,209,28)		(881,209,28)	
General Administration	7200	1,370,302.56				(1,370,302.56)		(1,370,302.56)	*****
School Administration	7300	14,811,462.83				(14,811,462,83)		(14,811,462.83)	
Facilities Acquisition and Construction	7400	713,503.97	41,162.15		1,322,935,91	650,594,09		650,594.09	
Fiscal Services	7500	1,684,306.09				(1,684,306.09)		(1,684,306.09)	
Food Services	7600	9,313,006 22	1,361,154.82	8,252,539.17		300,687,77		300,687.77	
Central Services	7700	29,476,549.54				(29,476,549.54)		(29,476,549.54)	
Student Transportation Services	7800	8,815,793.21	303,495,78			(8,512,297,43)		(8,512,297.43)	
Operation of Plant	7900	16,184,441.55				(16,184,441,55)		(16,184,441.55)	
Maintenance of Plant	8100	4,970,663,65			519,157.00	(4,451,506,65)		(4,451,506.65)	
Administrative Technology Services	8200	3,288,211.51				(3,288,211,51)		(3,288,211,51)	
Community Services	9100	3,394,595,45	2,213,099.79			(1,181,495.66)		(1,181,495.66)	
Interest on Long-Term Debt	9200	2,512,840.29			714,633,03	(1,798,207,26)	****	(1,798,207.26)	
Unallocated Depreciation/Amortization Expense		26,805,037 10		///////////////////////////////////////		(26,805,037,10)		(26,805,037,10)	
Total Governmental Activities		307,631,496.28	5,569,078.65	8,252,539.17	2,556,725,94			(291,253,152.52)	
Business-type Activities:					2,000,120,21	(2)1,235,152.52)		(291,203,152.52)	
Self-Insurance Consortium					k k		0.00	0.00	
Daycare Operations							0.00	0.00	
Other Business-Type Activity		1,620,060,71	1,550,877.62				(69,183.09)	(69,183.09)	
Total Business-Type Activities		1,620,060,71	1,550,877.62	0.00	0.00		(69,183.09)	(69,183.09)	
Total Primary Government		309,251,556.99	7,119,956.27	8,252,539,17	2,556,725,94	(291,253,152.52)	(69,183.09)	(291,322,335.61)	
Component Units:			.,,	0,202,007.11	2,550,725.94	(271,200,102.02)	(07,183.09)	(271,322,333.01)	
Bay Haven Charter Schools		22,166,530.45	1,687,497.77	449,227,98	665,442.90				(19,364,361.80)
Palm Bay Education Group		6,144,157.58	0.00	0.00	95,181.00	///////////////////////////////////////			(19,364,361.80) (6,048,976.58
Chautaugua Learn and Serve Charter School		940,823,25	0.00	0.00	0.00	///////////////////////////////////////			(940,823.25
University Academy Inc.		4,594,615 68	0.00	0.00	0.00	****			(4,594,615.68
Rising Leaders Academy Inc.		1,391,792.19	0.00	0.00	0.00	///////////////////////////////////////	*****		(1,391,792.19
Total Nonmajor Component Units		1,599,271.09	0.00	0.00	0.00		·/////////////////////////////////////	+++++++++++++	(1,599,271.09
Total Component Units		36,837,190.24	1.687,497,77	449,227,98	760.623.90		/////////////////////////////////////	++++++++++	(33,939,840.59)

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, 2017 Adjustments to Net Position Net Position, June 30, 2018

81,727,107.90		81,727,107.90	4,916,977.98
		0.00	0.00
20,868,026.14		20,868,026.14	1,029,679.00
21,101,002.71		21,101,002.71	50,403.59
171,076,857.38		171,076,857.38	27,652,382.02
1,079,804.94	41,053.53	1,120,858.47	62,407.64
(3,352,794.08)		(3,352,794.08)	268,746.25
		0.00	315,914.94
		0.00	41,209.24
		0.00	0,00
292,500,004.99	41,053.53	292,541,058.52	34,337,720.66
1,246,852.47	(28,129.56)	1,218,722.91	397,880.07
176,980,294.57	2,610,874.55	179,591,169.12	19,280,804.85
(4,851,840.00)		(4,851,840.00)	0.00
173,375,307.04	2,582,744.99	175,958,052.03	19,678,684.92

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

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DISTRICT SCHOOL BOARD OF BAY COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2018

	Account Number	General 100	Food Services 410	Other Federal Programs 420	SBE/COBI Bonds 210	District Bonds 250
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS	Ivanide	100	410	420	210	230
Cash and Cash Equivalents	1110	25,908,465.32	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	1131	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	598,571.20	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	990,919.52	0.00	0.00	0.00	0.00
Due From Insurer Deposits Receivable	1180 1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	878,212.00	0.00	0.00	0.00	0.00
Prepaid Items Long-Term Investments	1230 1460	60,124.10	0.00	0.00	0.00	0.00
Total Assets	1400	28,436,407.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES	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 Total Assets and Deferred Outflows of Resources		0.00 28,436,407.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES		20,450,407.00	0.00	0,00	0.00	0.00
AND FUND BALANCES						
LIABILITIES					- · ·	· · ·
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2110	690,369.93	0.00	0.00	0.00	0.00
Accounts Payable	2120	1,200,082.03	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	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	456.40	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	23,077.68	0.00	0.00	0.00	0.00
Due to Internal Funds Due to Fiscal Agent	2162	0.00	0.00	0.00	0.00	0.00
Pension Liability	2240 2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2115	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	2190	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	65,757.29	0.00	0.00	0.00	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES	·	1,979,743.33	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		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable: Inventory	2711	878,212.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	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	878,212.00	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	1,002,387.09	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	2725	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	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances Committed to:	2720	1,002,387.09	0.00	0.00	0.00	0.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0,00
Committed for Total Committed Fund Balances	2739 2730	0.00	0.00	0.00	0,00	0.00
Assigned to:	- 2/30	0.00	0.00	0.00	0.00	
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund Assigned for Encumbrances	2744 2749	579,542.35	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	579,542.35	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	23,996,522.23	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	26,456,663.67	0.00	0.00	0.00	0.00
Resources and Fund Balances	I	28,436,407.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF BAY COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2018

	Account Number	Other Debt Service 290	Capital Outlay Bond Issues (COBI) 310	Public Education Capital Outlay (PECO) 340	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	runger	290		340	300	370
ASSETS Cash and Cash Equivalents	1110	6,483,632,52	0.00	0.00	0.00	7,949,532.75
Investments	1160	0,485,052.52	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 1141	0.00	0.00	0.00	0.00	<u>10,887.46</u> 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	0.00	0.00	0.00	0.00	0.00
Inventory	1150	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 Total Assets	1460	0.00 6,483,632.52	0.00	0.00	0.00	0.00 7,960,420.21
DEFERRED OUTFLOWS OF RESOURCES		0,485,052.52	0.00	0.00	0.00	7,500,420.21
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		6,483,632.52	0.00	0.00	0.00	7,960,420.21
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 Accounts Payable	2170 2120	0.00	0.00	0.00	0.00	0.00 91,263,12
Sales Tax Payable	2120	0.00	0.00	0.00	0.00	91,263.12
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	598,963.99
Due to Internal Funds Due to Fiscal Agent	2162	0.00	0.00	0.00	0.00	0.00
Pension Liability	2240 2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2115	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	20,052.01
Matured Bonds Payable	2180	5,385,700.00	0.00	0.00	0.00	0.00
Matured Interest Payable Unearned Revenue	2190 2410	1,093,669.86	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		6,479,369.86	0.00	0.00	0,00	710,279.12
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES Nonspendable:					$(\mathcal{X}) = \mathcal{X}$	
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	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0,00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00
Restricted for: Economic Stabilization	2721	0.00				
	2721 2722	0.00	0.00	0.00	0.00	0.00
regeral Kegnifed Carryover Programs		11/01 1		0,00		
Federal Required Carryover Programs State Required Carryover Programs		0.00		0.00		
State Required Carryover Programs Local Sales Tax and Other Tax Levy	2723 2724	0.00 0.00 0.00	0.00	0.00 0.00 0.00	0.00	0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service	2723	0.00	0.00	0.00	0.00	0.00 0.00 0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects	2723 2724 2725 2726	0.00 0.00 4,262.66 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 2,365,812.94
State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Special Revenue	2723 2724 2725 2726 2729	0.00 0.00 4,262.66 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 2,365,812.94 0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Special Revenue Restricted for	2723 2724 2725 2726 2729 2729	0.00 0.00 4,262.66 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 2,365,812.94 0.00 0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Special Revenue Restricted for Special Revenue Total Restricted Fund Balances	2723 2724 2725 2726 2729	0.00 0.00 4,262.66 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 2,365,812.94
State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Special Revenue Restricted for Total Restricted Fund Balances Committed to:	2723 2724 2725 2726 2729 2729 2729 2720	0.00 0.00 4,262.66 0.00 0.00 0.00 4,262.66	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 2,365,812.94 0.00 0.00 2,365,812.94
State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Special Revenue Restricted for Total Restricted Fund Balances	2723 2724 2725 2726 2729 2729	0.00 0.00 4,262.66 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 2,365,812.94 0.00 0.00 2,365,812.94 0.00 0.00 0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Special Revenue Restricted for <i>Total Restricted Fund Balances</i> <i>Commited to:</i> Economic Stabilization	2723 2724 2725 2726 2729 2729 2729 2720 2731	0.00 0.00 4,262.66 0.00 0.00 4,262.66 4,262.66 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 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 2,365,812,94 0.00 0.00 2,365,812.94 0.00 0.00 0.00 0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Special Revenue Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Committed for	2723 2724 2725 2726 2729 2729 2729 2720 2731 2732 2739 2739 2739	0.00 0.00 4,262.66 0.00 0.00 4,262.66 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 2,365,812.94 0.00 2,365,812.94 0.00 0.00 0.00 0.00 0.00 0.00 0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Special Revenue Restricted for Total Restricted Fund Balances Commited to: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances	2723 2724 2725 2726 2729 2729 2729 2720 2731 2731 2732 2739	0.00 0.00 4,262.66 0.00 0.00 4,262.66 0.00 4,262.66 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 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 2,365,812.94 0.00 0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Special Revenue Restricted for Special Revenue Restricted for Committed Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed for Total Committed for Committed for Signed to:	2723 2724 2725 2726 2729 2729 2729 2720 2731 2733 2733 2739 2739 2739	0.00 0.00 4,262.66 0.00 0.00 4,262.66 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 2,365,812.94 0.00 2,365,812.94 0.00 0.00 0.00 0.00 0.00 0.00 0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Special Revenue Restricted for Special Revenue Restricted for Special Revenue Committed for Total Restricted for Committed for Committed for Committed for Special Revenue Special Revenue	2723 2724 2725 2726 2729 2729 2729 2720 2731 2732 2733 2739 2739 2739 2730 2730	0.00 0.00 4,262.66 0.00 0.00 4,262.66 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 2,365,812.94 0.00 2,365,812.94 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Special Revenue Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Committed for Special Revenue Debt Service	2723 2724 2725 2726 2729 2729 2729 2720 2731 2732 2739 2739 2739 2739 2739 2739 2739	0.00 0.00 4,262.66 0.00 0.00 4,262.66 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 2,365,812.94 0.00 2,365,812.94 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Special Revenue Restricted for Special Revenue Restricted for Special Revenue Committed for Total Restricted for Committed for Committed for Committed for Special Revenue Special Revenue	2723 2724 2725 2725 2726 2729 2729 2729 2729 2729 2729 2731 2732 2733 2739 2739 2739 2739 2739 2730 2730 2741 2742 2743	0.00 0.00 4,262.66 0.00 0.00 4,262.66 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 2,365,812.94 0.00 2,365,812.94 0.00 2,365,812.94 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Special Revenue Restricted for Special Revenue Restricted for Special Revenue Committed to: Economic Stabilization Committed for Special Revenue Debt Service Capital Projects	2723 2724 2725 2726 2729 2729 2729 2720 2731 2732 2739 2739 2739 2739 2739 2739 2739	0.00 0.00 4,262.66 0.00 0.00 4,262.66 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 2,365,812.94 0.00 2,365,812.94 0.00 0.
State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Special Revenue Restricted for Special Revenue Restricted for Special Revenue Committed to: Contractual Agreements Committed for Committed for Committed for Special Revenue Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund	2723 2724 2725 2726 2729 2729 2729 2729 2729 2729 2729	0.00 0.00 4,262.66 0.00 0.00 4,262.66 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 2,365,812.94 0.00 0.00 2,365,812.94 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Special Revenue Restricted for Special Revenue Restricted for Special Revenue Committed to: Economic Stabilization Contractual Agreements Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Encumbrances Assigned for Total Assigned Fund Balances	2723 2724 2725 2726 2729 2729 2729 2720 2731 2732 2739 2739 2739 2739 2730 2730 2741 2742 2744 2744 2744 2744 2744 2749 2749	0.00 0.00 4,262.66 0.00 0.00 4,262.66 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 2,365,812.94 0.00 2,365,812.94 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Special Revenue Restricted for Special Revenue Restricted for Special Revenue Committed for Total Restricted Fund Balances Committed for Contractual Agreements Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Encumbrances Assigned for Total Assigned Fund Balances Total Unassigned Fund Balances	2723 2724 2725 2725 2726 2729 2729 2729 2730 2731 2732 2739 2739 2739 2739 2739 2739 2739	0.00 0.00 4,262.66 0.00 0.00 4,262.66 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 2,365,812.94 0.00 2,365,812.94 0.00 0.
State Required Carryover Programs Local Sales Tax and Other Tax Levy Debt Service Capital Projects Restricted for Special Revenue Restricted for Special Revenue Restricted for Special Revenue Committed for Contractual Agreements Committed for Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Encumbrances Assigned for Total Assigned Fund Balances	2723 2724 2725 2726 2729 2729 2729 2720 2731 2732 2739 2739 2739 2739 2730 2730 2741 2742 2744 2744 2744 2744 2744 2749 2749	0.00 0.00 4,262.66 0.00 0.00 4,262.66 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	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 BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2018

June 30, 2018					and a second second Second second second Second second
	тт	Other	Other	Total	
	Account Number	Capital Projects 390	Governmental Funds	Governmental Funds	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number		Funds	ruius	
ASSETS Cash and Cash Equivalents	1110	16,166,328.63	5,251,102.59	61,759,061.81	
Investments	1160	0.00	0.00	0.00	
Taxes Receivable, Net Accounts Receivable, Net	1120	0.00	0.00	0.00	
Interest Receivable on Investments	1170	0.00	0.00	0.00	
Due From Other Agencies Due From Budgetary Funds	1220	15,490.20	189,622.86 23,078.03	814,571.72 1,013,997.55	
Due From Insurer	1180	0.00	0.00	0.00	
Deposits Receivable Due From Internal Funds	1210	0.00	0.00	0.00	
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	
Inventory Prepaid Items	1150	0.00	101,382.00	<u>979,594.00</u> 60,124.10	
Long-Term Investments	1460	0.00	0.00	0.00	
Total Assets DEFERRED OUTFLOWS OF RESOURCES		16,181,818.83	5,565,185.48	64,627,464.04	
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources		0.00	0.00 5,565,185,48	64,627,464,04	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES		10,101,010.05		01,021,101.01	
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00	0.00	
Payroll Deductions and Withholdings	2170	0.00	17,930.19	708,300.12	
Accounts Payable Sales Tax Payable	2120 2260	271,249.24	295,786.55 0,00	1,858,380.94 0.00	
Current Notes Payable	2250	0.00	0.00	0.00	
Accrued Interest Payable	2210	0.00	0.00	0.00	
Deposits Payable Due to Other Agencies	2220	0.00	0.00	0.00 13,145.95	
Due to Budgetary Funds	2161	0.00	319,894.01	941,935.68	* •
Due to Internal Funds Due to Fiscal Agent	2162	15,000.00	0.00	15,000.00	
Pension Liability	2115	0.00	0.00	0.00	
Other Postemployment Benefits Liability Judgments Payable	2116 2130	0.00	0.00	0.00	
Construction Contracts Payable	2140	0.00	0.00	0.00	
Construction Contracts Payable - Retained Percentage Matured Bonds Payable	2150	464,446.94	0.00	484,498.95 5,385,700.00	
Matured Interest Payable	2190	0.00	0.00	1,093,669.86	
Unearned Revenue Unavailable Revenue	2410	0.00	0.00	0.00	
Total Liabilities	2410	750,696.18	669,529.97	10,589,618.46	
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Deferred Revenues	2630	0.00	0.00	0.00	
Total Deferred Inflows of Resources FUND BALANCES Nonspendable:		0.00	0.00	0.00	
Inventory Prepaid Amounts	2711 2712	0.00	101,382.00	979,594.00	
Permanent Fund Principal	2713	0.00	0.00	0.00	
Other Not in Spendable Form Total Nonspendable Fund Balances	2719 2710	0.00	0.00	0.00 979,594.00	
Restricted for: Economic Stabilization Federal Required Carryover Programs	2721 2722	0.00	0.00	0.00	
State Required Carryover Programs	2723	0.00	0.00	1,002,387.09	
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00 7,128.63	0.00 11,391.29	1
Capital Projects	2726	7,268,932.07	41,852.52	9,676,597.53	a tan an a ⁿ an
Restricted for Special Revenue Restricted for	2729 2729	0.00	2,534,904.42	2,534,904.42	
Total Restricted Fund Balances Committed to: Economic Stabilization	2720	7,268,932.07	2,583,885.57 0.00	13,225,280.33	
Contractual Agreements	2732	0.00	0.00	0.00	
Committed for Committed for	2739 2739	0.00	0.00	0.00	
Total Committed Fund Balances Assigned to: Special Revenue	2730	0.00	0.00	0.00	
Debt Service	2742	0.00	0.00	0.00	
Capital Projects Permanent Fund	2743 2744	0.00	0.00	0.00	
Assigned for Encumbrances	2749	8,162,190.58	2,210,387.94	15,836,449.02	
Assigned for Total Assigned Fund Balances	2749 2740	0.00 8,162,190,58	0.00 2,210,387.94	0.00 15,836,449.02	
Total Unassigned Fund Balances	2750	0.00	0.00	23,996,522.23	
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	15,431,122.65	4,895,655.51	54,037,845.58	
Resources and Fund Balances		16,181,818.83	5,565,185.48	64,627,464.04]

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

	Exhibit C-2
DISTRICT SCHOOL BOARD OF BAY COUNTY	Page 5
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET	
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION For the Fiscal Year Ended June 30, 2018	
Total Fund Balances - Governmental Funds	54,037,845.58
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net of accumulated depreciation, used in governmental activities are not	
financial resources and, therefore, are not reported as assets in the governmental funds.	290,820,896.87
Internal service funds are used by management to charge the costs of certain activities,	
such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	24,943,826.27
Entries associated with the GASB 68.	(80,929,087.00)
Long-term liabilities are not due and payable in the current period and,	
therefore, are not reported as liabilities in the governmental funds.	(115,498,174.68)
Total Net Position - Governmental Activities	173,375,307.04
The notes to financial statements are an integral part of this statement.	 Statistics S² ≤ 1. Statistics g² = 1.

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DISTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2018

	Account Number	General 100	Food Services 410	Other Federal Programs 420	SBE/COBI Bonds 210	District Bonds 250
REVENUES						
Federal Direct Federal Through State and Local	3100	670,091.17	0.00	0.00	0.00	0.00
State Sources	3200 3300	1,475,549.21 123,729,501.55	0.00	0.00	0.00	0.00
Local Sources:	5500	123,727,301.33	0.00	0.00	0,00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	81,727,107.90	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service Impact Fees	345X 3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	3490	6,238,835.11	0.00	0.00	0.00	0.00
Total Local Sources	3400	87,965,943.01	0.00	0.00	0.00	0.00
Total Revenues		213,841,084.94	0.00	0.00	0.00	0.00
EXPENDITURES Current:						
Instruction Student Support Services	5000	148,009,970.03	0.00	0.00	0.00	0.00
Student Support Services Instructional Media Services	6100 6200	7,737,095.06	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	3,251,189.56	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	1,486,047.45	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	722.81	0.00	0.00	0.00	0.00
Board General Administration	7100 7200	880,061.76 691,297.48	0.00	0.00	0.00	0.00
School Administration	7200	14,274,553.36	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	713,503.97	0.00	0.00	0.00	0.00
Fiscal Services	7500	1,615,855.42	0.00	0.00	0.00	0.00
Food Services Central Services	7600	2,816.29	0.00	0.00	0.00	0.00
Student Transportation Services	7800	1,720,249.60 8,468,126.50	0.00	0.00	0.00	0.00
Operation of Plant	7900	15,773,737.54	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	4,833,762.31	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	3,219,760.84	0.00	0.00	0.00	0.00
Community Services Debt Service: (Function 9200)	9100	1,904,803.02	0.00	0.00	0.00	0.00
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous Capital Outlay:	790	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	696,060.80	0.00	0.00	0.00	0.00
Total Expenditures		217,756,175.72	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES) Issuance of Bonds	3710	(3,915,090.78)	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770 3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	2,616,839.86	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		2,616,839.86	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Not Change in Fund Balances	<u> </u>	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2017	2800	(1,298,250.92) 27,754,914.59	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2800	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2018	2700	26,456,663.67	0.00	0.00	0,00	0.00

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Exhibit C-3 Page 6

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

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Exhibit C-3 Page 6

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	Account Number	Other Debt Service 290	Capital Outlay Bond Issues (COBI) 310	Public Education Capital Outlay (PECO) 340	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370
REVENUES						
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00	0.00	0.00	0.00
State Sources	3200	0.00	0.00	0.00	0.00	0.00
Local Sources:	5500	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	20,868,026.14
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue Total Local Sources	3400	1,194.77 1,194.77	0.00	0.00	0.00	<u>164,888.27</u> 21,032,914.41
Total Revenues	3400	1,194.77	0.00	0.00	0.00	21,032,914.41
EXPENDITURES		1,12,177	0.00	0.00	0.00	21,032,711.11
Current: Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services Instruction-Related Technology	6400 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	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services Food Services	7500	0.00	0.00	0.00	0.00	0.00
Central Services	7600 7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal	710	10,317,700.00	0.00	0.00	0.00	0.00
Interest	720	2,404,278.82	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:	7420	0.00		0.00		a 176 (20. 27
Facilities Acquisition and Construction Charter School Local Capital Improvement	7420	0.00	0.00	0.00	0.00	7,175,629.37
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		12,721,978.82	0.00	0.00	0.00	8,548,251.37
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(12,720,784.05)	0.00	0.00	0.00	12,484,663.04
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3730	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	<u> </u>	0.00	0.00	0.00	0,00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	12,720,938.19	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	(9,945,408.97)
Total Other Financing Sources (Uses) SPECIAL ITEMS		12,720,938.19	0.00	0.00	0.00	(9,945,408.97)
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00 2,539,254.07
Nat Change in Fund Balanses						
	2800	<u>154.14</u> 4 108 52				
Net Change in Fund Balances Fund Balances, July 1, 2017 Adjustments to Fund Balances	2800 2891	<u> </u>	0.00	0.00	0.00	4,710,887.02 0.00

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

DISTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2018

	Account Number	Other Capital Projects 390	Other Governmental Funds	Total Governmental Funds	
REVENUES					
Federal Direct	3100	0.00	1,421,341.76	2,091,432.93	
Federal Through State and Local State Sources	3200	0.00	24,651,433.94 2,440,442.56	26,126,983.15 126,402,652.49	
Local Sources:		232,708.38	2,440,442.30	120,402,032.49	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	81,727,107.90	
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 Capital Projects	3413, 3421, 3423	0.00	0.00	20,868,026.14	
Local Sales Taxes	3418, 3419	21,101,002.71	0.00	21,101,002.71	
Charges for Service - Food Service	345X	0.00	1,361,154.82	1,361,154.82	
Impact Fees	3496	0.00	0.00	0.00	
Other Local Revenue Total Local Sources		2,941,444.96	53,495.54	9,399,858.65	
Total Local Sources	3400	24,042,447.67 24,275,156.05	1,414,650.36 29,927,868.62	134,457,150.22 289,078,218.79	
EXPENDITURES	<u> </u>	24,273,130.03	27,727,000.02	203,070,210.73	
Current: Instruction	5000	0.00	9,702,640.38	157,712,610.41	
Student Support Services	6100	0.00	1,683,623.52	9,420,718.58	
Instructional Media Services	6200	0.00	38,018.20	2,514,580.12	
Instruction and Curriculum Development Services	6300	0.00	2,032,397.09	5,283,586.65	
Instructional Staff Training Services Instruction-Related Technology	6400 6500	0.00	1,835,571.15	3,321,618.60 159,559.94	
Board	7100	0.00	1.147.52	881,209.28	
General Administration	7200	0.00	610,554.41	1,301,851.89	
School Administration	7300	0.00	126,205.46	14,400,758.82	
Facilities Acquisition and Construction	7410	0.00	0.00	713,503.97	
Fiscal Services Food Services	7500	0.00	0.00	1,615,855.42	
Central Services	7600	0.00	9,036,387.26	9,039,203.55 1,782,473.23	
Student Transportation Services	7800	0.00	73,864.04	8,541,990.54	
Operation of Plant	7900	0.00	0.00	15,773,737.54	
Maintenance of Plant	8100	0.00	0.00	4,833,762.31	
Administrative Technology Services	8200	0.00	0.00	3,219,760.84	
Community Services Debt Service: (Function 9200)	9100	0.00	1,421,341.76	3,326,144.78	
Redemption of Principal	710	0.00	687,000.00	11,004,700.00	
Interest	720	0.00	40,570.00	2,444,848.82	
Dues and Fees	730	66,673.04	1,318.43	67,991.47	
Miscellaneous	790	0.00	0.00	0,00	÷ .
Capital Outlay: Facilities Acquisition and Construction	7420	21,477,873.05	450,955.73	29,104,458.15	
Charter School Local Capital Improvement	7430	0.00	0.00	1,372,622.00	이 가슴 옷을
Other Capital Outlay	9300	0.00	725,014.26	1,421,075.06	
Total Expenditures		21,544,546.09	28,687,669.97	289,258,621.97	
Excess (Deficiency) of Revenues Over (Under) Expenditures		2,730,609.96	1,240,198.65	(180,403.18)	
OTHER FINANCING SOURCES (USES) Issuance of Bonds	3710	0.00	0.00	0.00	
Premium on Sale of Bonds	3791	0.00	0.00	0.00	
Discount on Sale of Bonds	891	0.00	0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	
Discount on Lease-Purchase Agreements Loans	3720	5,000,000.00	0.00	5,000,000.00	
Sale of Capital Assets	3720	0.00	0.00	0.00	
Loss Recoveries	3740	0.00	0.00	0.00	
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792	0.00	0.00	0.00	
Discount on Refunding Bonds	892	0.00	0.00	0.00	
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	•
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600	0.00	0.00	15,337,778.05	
Transfers Out	9700	(5,148,939.08)	(1,439,129.00)	(16,533,477.05)	
Total Other Financing Sources (Uses) SPECIAL ITEMS	+	(148,939.08)	(1,439,129.00)	3,804,301.00	
EXTRAORDINARY ITEMS		0.00	0.00	0.00	
	<u> </u>	0.00	0.00	0.00	••
Net Change in Fund Balances		2,581,670.88	(198,930.35) 5,094,585.86	3,623,897.82 50,413,947.76	
Fund Balances, July 1, 2017					
Fund Balances, July 1, 2017 Adjustments to Fund Balances	2800 2891	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 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, 2018	Exhibit C-4 Page 7
Net Change in Fund Balances - Governmental Funds	3,623,897.82
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.	(2,665,289.96)
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(5,000,000.00)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded repayments in the current period.	213,349.22
Entries associated with the GASB 68.	(6,834,795.00)
Expenses in the statement of activities that do not require the use of current financial resources are not reported in the governmental funds.	10,781,079.00
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.	1,128,611.39
Change in Net Position of Governmental Activities	1,246,852.47
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, 2018

					Busine	ss-Type Activities - Enterpris	se Funds				Governmental
		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA	Other	Other	Other		Activities -
	Account Number	Consortium 911	Consortium 912	Consortium 913	Consortium 914	Consortium 915	921	922	Enterprise Funds	Totals	Internal Service Funds
SSETS											
Cash and Cash Equivalents Investments	1110	0,00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	3,072,333.15	3,072,333.15	24,603.874.85
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	9.00	0.00		0.00	0.00	0.00	0.00
Due From Other Agencies Due From Insurer	1220	0.00	0.00	0.00	0.00	0.00			1,987.50	1,987.50	879,810.94
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00			0.05	0.00	5.59
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds Inventory	1420	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	1.034,267.04
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset Pension Asset	1410 1415	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Capital Assets:			0.00	0.00						0.00	0.00
Land	1310	0.00	0.00	.0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable Construction in Progress	1315	0.00	0.00	0.00 0.00	0.00	0.00		0.00	0.00	0.00	0.00
Nondepreciable Capital Assets	1360	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Accumulated Depreciation Furniture, Fixtures and Equipment	1339 1340	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(138,055.22)	(138,055.22)	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.367.00	16,367.00	0.00
Accumulated Depreciation Property Under Capital Leases	1359	0.00	0.00	0.00	0.00	0.00		0.00	(16.367.00)	(16,367.00)	0.00
Accumulated Depreciation	1370	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84,592.40	84,592.40	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00		0.00	(66,481.76)	(66,481.76)	0.00
Depreciable Capital Assets, Net Total Capital Assets		0.00	0.00	0.00	0.00	0.00		0.00	38,033.39	38,033.39 38,033.39	0.00
otal Assets		0.00	0.00	0.00	0.00	0.00		0.00	38,033.39 3,113,854.09	3,113,854.09	26,517,958.42
EFERRED OUTFLOWS OF RESOURCES											
ocumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Other Postemployment Benefits	1940 1950	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Fotal Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
JABILITIES											
Cash Overdraft Accrued Salaries and Benefits	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00		0.00	8,038.29	8,038.29	1.570,755.56
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210 2220	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0,00	0.00		0,00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00		0.(N)	68,690.92	68,690.92	3.376.59
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116 2130	0.00	0.00	0.00	0.00	0.00		0.00 0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	556,623,83
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Uncarned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	317.665.00	317,665.00	0.00
Noncurrent Liabilities Portion Due Within One Year:		, I									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2350 2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,058,088.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2360	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,058,088.00
Portion Due After One Year: Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2313	0.00	0.00	0.00	0.00	0.00		0.00	136,714.89	136,714.89	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,066,726.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Not Pension Liability Other Long-Term Liabilities	2365 2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Duo in More Than One Year	2000	0.00	0.00	0.00	0.00	0.00		0.00	136,714.89	136,714.89	11,066,726.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	136,714.89	136,714.89	15,124,814.00
otal Lisbilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	531,109.10	531,109.10	17,255,569.98
DEFERRED INFLOWS OF RESOURCES	2610	1	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Commissed increase in Pair Value of Hedging Derivatives	2610 2620	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	2640	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
Other Postemployment Benefits	2650		0.00	0.00	0 0 0 1						
Diher Postemployment Beachts Fotal Deferred Inflows of Resources	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00
Pensigo Densigo Dotar Postempioyment: Beachts Cotal Deferred Inflows of Resources NET POSTION NET NOSTRICH (achiel Associ	2650		0.00	0.00	0.00	0.00	0.00	0.00	38,033.39	38,033.39	0.00
Dither Postemployment Benefits Fotal Deferred Inflows of Resources NET POSITION		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 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2018

						s-Type Activities - Enterpris	Funds				Governmental
		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA			Other		Activities -
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Enterprise	1	Internal Service
	Number	911	912	913	914	915	921	922	Funds	Totals	Funds
OPERATING REVENUES				1							
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,550,877.62	1,550,877.62	4,514,631.19
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,740,612.73
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	9,810.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,550,877.62	1,550,877.62	27,265,053.92
OPERATING EXPENSES											
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	957,220.27	957,220.27	387,538.94
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248,206.61	248,206.61	144,420.80
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.978.83	300,978.83	6,741,998.70
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,227.05	22,227.05	4,554.94
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.330.83	3,330.83	122.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88,097.12	88,097.12	20,346,990.26
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,620,060.71	1,620,060.71	27,625,625.64
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(69,183.09)	(69,183.09)	(360,571.72)
NONOPERATING REVENUES (EXPENSES)											
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.053.53	41,053.53	293,484.11
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,053.53	41,053.53	293,484.11
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(28,129.56)	(28,129.56)	(67,087.61)
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,195,699.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS											
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS											
		0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(28,129.56)	(28,129.56)	1,128,611.39
Net Position, July 1, 2017	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,610,874.55	2,610,874.55	8,133,777.05
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2018	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,582,744.99	2,582,744.99	9,262,388.44

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

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Exhibit C-6 Page 9

	1			Busine	ss-Type Activities - Enterprise	Funds				Governmental
	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	ARRA Consortium	Other	Other	Other Enterprise		Activities - Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES	911	912	913	914	915	921	922	Funds	Totals	Funds
Receipts from customers and users Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.551,702.62	1,551,702.62	31,402,900.62
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(323,205.88)	(323,205.88)	(6,746.553 64)
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0,00	(1,200,966.76)	(1,200,966.76)	(531,959.74)
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(119,376.94)	(119,376.94)	(21.429.355.16)
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,987.55)	(1,987.55)	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(93,834.51)	(93,834.51)	2,695,032.08
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.00			0.00	0.00	0.00				
Subsidies from operating grants Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,195,699.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,195,699.00
CASH FLOWS FROM CAPITAL AND RELATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,175,077.00
FINANCING ACTIVITIES Proceeds from capital debt	0.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities CASH FLOWS FROM INVESTING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,053.53	41,053.53	293,484 11
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,055.55	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,053.53	41,053.53	293,484.11
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(52,780.98)	(52,780.98)	4,184,215.19
Cash and cash equivalents - July 1, 2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,125,114.13	3,125,114.13	20,419,659.66
Cash and cash equivalents - June 30, 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,072,333.15	3,072,333.15	24,603,874.85
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:										
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(23,669.44)	(23,669.44)	1,128,611.39
Adjustments to reconcile operating income (loss) to net cash										
provided (used) by operating activities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation/Amortization expense Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	825.00	825.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from insurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.05)	(0.05)	3,709.328.41
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,987.50)	(1,987.50)	(796,959.83)
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items (Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	420,666 48
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(760.29)	(760.29)	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(107 85)
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,205.23	4,205.23	(5,805.85)
Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,491.31) 0.00	(1,491.31)	(2,281.91)
Increase (decrease) in due to other agencies Increase (decrease) in unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(29,902.62)	(29,902.62)	0.00
Increase (decrease) in uncarned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in other postemployment benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(269,235.65)
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(29,111.54)	(29,111.54)	3,055,603.80
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(52,780.98)	(52,780.98)	4,184,215.19
Noncash investing, capital and financing activities:		_	.			1				
Borrowing under capital lease	. 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1 0.001	0.00	5.00	5.00						
The notes to financial statements are an integral part of this statement. ESE 145										
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DISTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUNDS June 30, 2018

		Total Investment Trust	Total Private-Purpose Trust		
	Account	Funds	Funds	Total Pension Trust Funds	Total Agency Funds
	Number	84X	85X	87X	89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	2,194,907.31
Investments	1160	0.00	0.00	0.00	789,763.80
Accounts Receivable, Net	1131	0.00	0.00	0.00	53,751.40
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				80,886.16
Total Assets		0.00	0.00	0.00	3,119,308.67
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	145,413.66
Internal Accounts Payable	2290	0.00	0.00	0.00	2,973,895.01
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	3,119,308.67
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					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	(//////////////////////////////////////
Total Net Position		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 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS For the Fiscal Year Ended June 30, 2018

		Total Investment Trust	Total Private-Purpose Trust	
	Account	Funds	Funds	Total Pension Trust Funds
	Number	84X	85X	87X
ADDITIONS				
Contributions:		1		
Employer		0.00	0.00	0.00
Plan Members		0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00
Investment Income:				
Interest on Investments	3431	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00
Total Additions		0.00	0.00	0.00
DEDUCTIONS				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00
Other	700	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00
Net Position Held In Trust, July 1, 2017	2885	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits				
and Other Purposes, June 30, 2018	2785	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 NET POSITION MAJOR AND NONMAJOR COMPONENT UNITS June 30, 2018

	Account Number	Bay Haven Charter Schools	Palm Bay Education Group	Chautauqua Learn and Serve Charter School	University Academy Inc.	Rising Leaders Academy Inc.	Total Nonmajor Component Units	Total Component Units
ASSETS Cash and Cash Equivalents	1110	13,661,743.38	1,019,269.21	626,124.41	1,235,375.18	393,530.71	459,085.29	17,395,128.18
Investments Taxes Receivable, Net	1160 1120	0.00	0.00	0.00		0.00	97,956.27 0.00	
Accounts Receivable, Net Interest Receivable on Investments	1131 1170	24,523.49	20,231.82	37,960.00	1,865.74	179.55	0.00	84,760.60
Due From Other Agencies Due From Insurer	1220 1180	(143,663.00) 0.00	639,047.41 0.00	0.00		43.22	2,650,000.00	3,145,427.63
Deposits Receivable Internal Balances	1210	0.00	43,384.11	0.00	14,107.42	46,640.48	0.00	104,132.01
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds Inventory	1420 1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items Long-Term Investments	1230	88,337.85 0.00	0.00	0.00	0.00	0.00	0.00	88,337.85
Prepaid Insurance Costs Other Postemployment Benefits Asset	1430 1410	0.00	0.00	0.00	0.00	0.00	0.00	
Pension Asset	1415	0.00	0.00	0.00			0.00	
Land	1310	0.00	0.00	0.00		0.00	0.00	0.00
Land Improvements - Nondepreciable Construction in Progress	1315 1360	0.00 44,339.18	0.00	0.00		0.00	0.00	
Nondepreciable Capital Assets Improvements Other Than Buildings	1320	44,339.18 0.00	0.00	0.00	0.00	0.00	0.00	44,339.18
Less Accumulated Depreciation Buildings and Fixed Equipment	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1330 1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment Less Accumulated Depreciation	1340 1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles Less Accumulated Depreciation	1350 1359	0.00	0.00	0.00			0.00	
Property Under Capital Leases Less Accumulated Depreciation	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Audiovisual Materials	1379 1381	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less Accumulated Depreciation Computer Software	1388 1382	0.00	0.00	0.00		0.00	0.00	
Less Accumulated Amortization Depreciable Capital Assets, Net	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		44,339.18	0.00	0.00	0.00	0.00	0.00	44,339.18
Total Assets DEFERRED OUTFLOWS OF RESOURCES		13,681,545.94	1,721,932.55	664,084.41	1,251,348.34	440,393.96	3,207,041.56	20,966,346.76
Accumulated Decrease in Fair Value of Hedging Derivatives Net Carrying Amount of Debt Refunding	1910 1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Other Postemployment Benefits	1920 1940 1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1950	0.00	0.00	0.00			0.00	
LIABILITIES Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	(74,698.66) (47,990.49)	389,047.41 144,683.98	0.00	0.00		0.00	314,672.75
Accounts Payable	2120	274,399.10	130,555.44	37,186.50	22,480.27	4,264.95	0.00	468,886.26
Sales Tax Payable Current Notes Payable	2260 2250	0.00	0.00	0.00		0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210 2220	0.00 6,802.18	0.00	0.00		0.00	0.00	
Due to Other Agencies Due to Fiscal Agent	2230 2240	0.00	0.00	0.00	0.00		0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116 2130	0.00	0.00	0.00	0.00		0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00	0.00			0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2271 2272	0.00	0.00	0.00	0.00		0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues Noncurrent Liabilities	2410	35,900.72	8,250.00	0.00	3,400.00	0.00	0.00	47,550.72
Portion Due Within One Year: Notes Payable	2310	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Capital Leases Bonds Payable	2315 2320	0.00	2,750.00	0.00		0.00	0.00	2,750.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2340 2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365	0.00	0.00	0.00			0.00	
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate Due Within One Year	2280	0.00	0.00 2,750.00	0.00			0.00	
Portion Due After One Year: Notes Payable	2310	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Capital Leases Bonds Pavable	2315 2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	19,289.97	0.00	0.00	0.00	0.00	0.00	19,289.97
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2340 2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365	0.00	0.00	0.00		0.00	0.00	0.00
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380	0.00	0.00	0.00	0.00		0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate Due in More than One Year	2280	0.00 19,289.97	0.00	0.00		0.00	0.00	19,289.97
Total Long-Term Liabilities Total Liabilities		19,289.97 213,702.82	2,750.00 675,286.83	0.00 37,186.50			0.00	
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00		0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Pension	2630 2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Total Deferred Inflows of Resources	2650	0.00	0.00	0.00		0.00	0.00	
NET POSITION Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted For:								
Categorical Carryover Programs Food Service	2780 2780	0.00	0.00	0.00		0.00	0.00	
Debt Service Capital Projects	2780 2780	0.00	0.00	0.00			0.00	0.00
Other Purposes	2780	0.00	43,384.11	0.00	14,107.42	46,640.48	3,207,041.56 0.00	3,311,173.57
Unrestricted Total Net Position	2790	13,467,843.12 13,467,843.12	1,003,261.61 1,046,645.72	626,897.91 626,897.91	932,751.29 946,858.71	<u>336,757.42</u> 383,397.90	0.00 3,207,041.56	

The notes to financial statements are an integral part of this statement. ESE 145 $\ensuremath{\mathsf{SSE}}$

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, 2018

				Program Revenues		Net (Expense)
	Account		Charges for	Operating Grants and	Capital Grants and	Revenue and Changes in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:						
Instruction	5000	12,426,382.91	690,515.60	0.00	0.00	(11,735,867.31)
Student Support Services	6100	647,759.16	0.00	0.00	0.00	(647,759.16)
Instructional Media Services	6200	61,416.33	0.00	0.00	0.00	(61,416.33)
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	70,093.36	0.00	0.00	0.00	(70,093.36)
Instruction-Related Technology	6500	255,823.16	0.00	0.00	0.00	(255,823.16)
Board	7100	104,799.54	0.00	0.00	0.00	(104,799.54)
General Administration	7200	1,061,919.50	0.00	0.00	0.00	(1,061,919.50)
School Administration	7300	1,771,372.01	0.00	0.00	0.00	(1,771,372.01)
Facilities Acquisition and Construction	7400	95,952.58	0.00	0.00	0.00	(95,952.58)
Fiscal Services	7500	25,626.95	0.00	0.00	0.00	(25,626.95)
Food Services	7600	665,387.92	501,521.07	449,227.98	0.00	285,361.13
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	388,918.57	0.00	0.00	0.00	(388,918.57)
Operation of Plant	7900	1,563,596.72	0.00	0.00	665,442.90	(898,153.82)
Maintenance of Plant	8100	406,239.44	0.00	0.00	0.00	(406,239.44)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	295,572.06	495,461.10	0.00	0.00	199,889.04
Interest on Long-Term Debt	9200	2,325,670.24	0.00	0.00	0.00	(2,325,670.24)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		22,166,530.45	1,687,497.77	449,227.98	665,442.90	(19,364,361.80)

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	985,171.00
Local Sales Taxes	50,403.59
Grants and Contributions Not Restricted to Specific Programs	20,766,219.88
Investment Earnings	15,553.38
Miscellaneous	258,277.64
Special Items	18,000.00
Extraordinary Items	41,209.24
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	22,134,834.73
Change in Net Position	2,770,472.93
Net Position, July 1, 2017	10,697,370.19
Adjustments to Net Position	0.00
Net Position, June 30, 2018	13,467,843.12
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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 ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS Palm Bay Education Group For the Fiscal Year Ended June 30, 2018

				Program Revenues			
	Account		Charges for	Operating Grants and	Capital Grants and	Net (Expense) Revenue and Changes in Net Position	
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit	
Component Unit Activities:							
Instruction	5000	3,076,943.92	0.00	0.00	0.00	(3,076,943.92)	
Student Support Services	6100	188,772.16	0.00	0.00	0.00	(188,772.16)	
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	278,478.71	0.00	0.00	0.00	(278,478.71)	
General Administration	7200	0.00	0.00	0.00	0.00	0.00	
School Administration	7300	929,792.26	0.00	0.00	0.00	(929,792.26)	
Facilities Acquisition and Construction	7400	248,243.78	0.00	0.00	0.00	(248,243.78)	
Fiscal Services	7500	160,724.39	0.00	0.00	0.00	(160,724.39)	
Food Services	7600	242,345.23	0.00	0.00	0.00	(242,345.23)	
Central Services	7700	39,650.00	0.00	0.00	0.00	(39,650.00)	
Student Transportation Services	7800	3,380.54	0.00	0.00	0.00	(3,380.54)	
Operation of Plant	7900	480,216.12	0.00	0.00	0.00	(480,216.12)	
Maintenance of Plant	8100	83,855.01	0.00	0.00	95,181.00	11,325.99	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	
Community Services	9100	81,069.12	0.00	0.00	0.00	(81,069.12)	
Interest on Long-Term Debt	9200	330,686.34	0.00	0.00	0.00	(330,686.34)	
Unallocated Depreciation/Amortization Expense		0.00				0.00	
Total Component Unit Activities		6,144,157.58	0.00	0.00	95,181.00	(6,048,976.58)	

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	4,916,977.98
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	44,508.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	1,242,518.92
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	133,764.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	6,337,768.90
Change in Net Position	288,792.32
Net Position, July 1, 2017	757,853.40
Adjustments to Net Position	0.00
Net Position, June 30, 2018	1,046,645.72

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

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS Chautauqua Learn and Serve Charter School For the Fiscal Year Ended June 30, 2018

			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	646,286.41	0.00	0.00	0.00	(646,286.41)
Student Support Services	6100	69,231.54	0.00	0.00	0.00	(69,231.54)
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	60,113.60	0.00	0.00	0.00	(60,113.60)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	43,958.95	0.00	0.00	0.00	(43,958.95)
Facilities Acquisition and Construction	7400	21,000.00	0.00	0.00	0.00	(21,000.00)
Fiscal Services	7500	26,337.79	0.00	0.00	0.00	(26,337.79)
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	43,070.16	0.00	0.00	0.00	(43,070.16)
Operation of Plant	7900	26,342.16	0.00	0.00	0.00	(26,342.16)
Maintenance of Plant	8100	2,802.60	0.00	0.00	0.00	(2,802.60)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	1,680.04	0.00	0.00	0.00	(1,680.04)
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		940,823.25	0.00	0.00	0.00	(940,823.25)

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, 2017 Adjustments to Net Position Net Position, June 30, 2018 글 및

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972,431.23
31,607.98
595,289.93
0.00
626,897.91

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

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS University Academy Inc. For the Fiscal Year Ended June 30, 2018

			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	2,934,202.41	0.00	0.00	0.00	(2,934,202.41)
Student Support Services	6100	31,617.12	0.00	0.00	0.00	(31,617.12)
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	79,169.45	0.00	0.00	0.00	(79,169.45)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	299,752.54	0.00	0.00	0.00	(299,752.54)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	115,855.45	0.00	0.00	0.00	(115,855.45)
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	442,020.11	0.00	0.00	0.00	(442,020.11)
Maintenance of Plant	8100	31,142.64	0.00	0.00	0.00	(31,142.64)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	29,442.52	0.00	0.00	0.00	(29,442.52)
Interest on Long-Term Debt	9200	631,413.44	0.00	0.00	0.00	(631,413.44)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		4,594,615.68	0.00	0.00	0.00	(4,594,615.68)

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, 2017
Adjustments to Net Position
Net Position, June 30, 2018

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4,808,356.97
8,199.70
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43,245.19
0.00
0.00
4,859,801.86
265,186.18
681,672.53
0.00
946,858.71

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

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, 2018

			Program Revenues			Net (Expense)
	Account		Charges for	Operating Grants and	Capital Grants and	Revenue and Changes in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:						
Instruction	5000	722,395.90	0.00	0.00	0.00	(722,395.90)
Student Support Services	6100	15,736.98	0.00	0.00	0.00	(15,736.98)
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	42,101.00	0.00	0.00	0.00	(42,101.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	185,068.58	0.00	0.00	0.00	(185,068.58)
Facilities Acquisition and Construction	7400	159,624.35	0.00	0.00	0.00	(159,624.35)
Fiscal Services	7500	57,502.37	0.00	0.00	0.00	(57,502.37)
Food Services	7600	8,430.17	0.00	0.00	0.00	(8,430.17)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	3,190.98	0.00	0.00	0.00	(3,190.98)
Operation of Plant	7900	95,687.82	0.00	0.00	0.00	(95,687.82)
Maintenance of Plant	8100	66,987.43	0.00	0.00	0.00	(66,987.43)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	7,832.20	0.00	0.00	0.00	(7,832.20)
Interest on Long-Term Debt	9200	27,234.41	0.00	0.00	0.00	(27,234.41)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		1,391,792.19	0.00	0.00	0.00	(1,391,792.19)

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, 2017	
Adjustments to Net Position	
Net Position, June 30, 2018	

0.00
0.00
0.00
0.00
1,469,470.08
0.00
0.00
120,905.75
0.00
0.00
1,590,375.83
198,583.64
184,814.26
0.00
383,397.90

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

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, 2018

				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	1,599,271.09	0.00	0.00	0.00	(1,599,271.09)
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		1,599,271.09	0.00	0.00	0.00	(1,599,271.09)

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, 2017
Adjustments to Net Position
Net Position, June 30, 2018

0.0	0
0.0	0
0.0	0
0.0	0
(1,606,612.8	1)
38,652.3	1
10,468.6	1
0.0	0
0.0	0
0.0	0
(1,557,491.8	9)
(3,156,762.9	8)
6,363,804.5	4
0.0	0
3,207,041.5	6

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, 2018

			Program Revenues			Net (Expense)
	Account	_	Charges for	Operating Grants and	Capital Grants and	Revenue and Changes in Net Position
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Component Unit
Component Unit Activities:						
Instruction	5000	19,806,211.55	690,515.60	0.00	0.00	(19,115,695.95)
Student Support Services	6100	953,116.96	0.00	0.00	0.00	(953,116.96)
Instructional Media Services	6200	61,416.33	0.00	0.00	0.00	(61,416.33)
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	70,093.36	0.00	0.00	0.00	(70,093.36)
Instruction-Related Technology	6500	255,823.16	0.00	0.00	0.00	(255,823.16)
Board	7100	564,662.30	0.00	0.00	0.00	(564,662.30)
General Administration	7200	1,061,919.50	0.00	0.00	0.00	(1,061,919.50)
School Administration	7300	3,229,944.34	0.00	0.00	0.00	(3,229,944.34)
Facilities Acquisition and Construction	7400	524,820.71	0.00	0.00	0.00	(524,820.71)
Fiscal Services	7500	386,046.95	0.00	0.00	0.00	(386,046.95)
Food Services	7600	916,163.32	501,521.07	449,227.98	0.00	34,585.73
Central Services	7700	39,650.00	0.00	0.00	0.00	(39,650.00)
Student Transportation Services	7800	438,560.25	0.00	0.00	0.00	(438,560.25)
Operation of Plant	7900	2,607,862.93	0.00	0.00	665,442.90	(1,942,420.03)
Maintenance of Plant	8100	591,027.12	0.00	0.00	95,181.00	(495,846.12)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	2,014,867.03	495,461.10	0.00	0.00	(1,519,405.93)
Interest on Long-Term Debt	9200	3,315,004.43	0.00	0.00	0.00	(3,315,004.43)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		36,837,190.24	1,687,497.77	449,227.98	760,623.90	(33,939,840.59)

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	4,916,977.98
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	1,029,679.00
Local Sales Taxes	50,403.59
Grants and Contributions Not Restricted to Specific Programs	27,652,382.02
Investment Earnings	62,407.64
Miscellaneous	268,746.25
Special Items	315,914.94
Extraordinary Items	41,209.24
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	34,337,720.66
Change in Net Position	397,880.07
Net Position, July 1, 2017	19,280,804.85
Adjustments to Net Position	0.00
Net Position, June 30, 2018	19,678,684.92
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The notes to financial statements are an integral part of this statement. ESE 145

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The District School Board has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The Bay County School District is considered part of the Florida system of public education. 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 District School Board is financially accountable and other organizations for which the nature and significance of their relationship with the School 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 5. Due to the substantive economic relationship between the Bay County District School Board 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 government-wide financial statements include the financial data from one of District's three foundations and all five charter schools. The foundations are Bay Education Foundation, Inc. (included in financials), the Tom P. Haney Education Foundation, Inc.(not included; immaterial), and the Bay Communications Foundation, Inc. (not included; immaterial). The charter schools are the Bay Haven Charter Academy, Inc., the Chautauqua Learn and Serve Charter School, Inc., Palm Bay education Group, University Academy Inc., and Rising Leaders Academy Inc.

The foundations are separate Florida not-for-profit corporations organized and operated as direct-support organizations 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 their relationship with the District, the foundations are considered component units.

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, 2108 – 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, 2022.

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 researchbased 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.

Basis of Presentation

<u>Government-wide Financial Statements</u> - 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

DISTRICT SCHOOL BOARD OF BAY COUNTY NOTES TO THE FINANCIAL STATEMENT For the Fiscal Year Ended June 30, 2018

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.

<u>Fund Financial Statements</u> - 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 governmental statements, a reconciliation is presented with each of the governmental fund financial statements.

The District reports the following major governmental funds:

- <u>General Fund</u> to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- <u>Special Revenue ARRA Economic Stimulus Fund</u> to account for certain Federal grant program resources related to the American Recovery and Reinvestment Act (ARRA).
- <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 Local Capital Improvement Fund</u> to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction and renovation and remodeling projects.
- <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 and removation and remodeling projects.

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.
- <u>Agency Funds</u> to account for resources of the school internal funds, which are used to administer moneys collected at several schools in connection with school, student athletic, class, and club activities.

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. All revenues and expenses 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 nonoperating 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.

Deposits and Investments

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, 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.

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 2007, Series 2010, Series 2013 and Series 2015; 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.

Inventories

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.

Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net 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.

DISTRICT SCHOOL BOARD OF BAY COUNTY NOTES TO THE FINANCIAL STATEMENT For the Fiscal Year Ended June 30, 2018

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.

Pensions

In the government-wide statement of net position, liabilities are recognized for the District's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS'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.

Long-Term Liabilities

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

State Revenue Sources

Revenues from State sources for current operations are primarily from the Florida Education Finance Program administered by the Florida Department of Education (Department) 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 Department. The Department 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 Department 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 Department 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.

District Property Taxes

The School 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 2017 tax levy on September 07, 2017. 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.

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.

2. 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.

3. ACCOUNTING CHANGES

Governmental Accounting Standards Board Statement No. 68. The District participates in the Florida Retirement System (FRS) defined benefit pension plan and the Health Insurance Subsidy (HIS) defined benefit plan administered by Florida Division of Retirement. As a participating employer, the District implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, which requires employers participating in cost-sharing multiple-employer defined benefit pension plans to report the employers' proportionate share of the net pension liabilities and related pension amounts of the defined benefit pension plans. The beginning net position of the District was decreased by \$ 79,615,795 on July 1, 2014 due to the adoption of this Statement. The District's proportionate share of the net pension liabilities at July 1, 2017, totaled \$ 123,801,077.

Governmental Accounting Standards Board Statement No. 75. The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan. As a plan sponsor, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which requires employers of single-employer defined benefit plans to report the employers' OPEB Plan liabilities. The requirements of this Statement are being applied retroactively by restating the actuarially determined liabilities of \$4,851,840, at July 1, 2017, date of transition and deferred inflow of resources of \$0.

4. ADJUSTMENT TO BEGINNING NET POSITION

The beginning net position of the District, was decreased by \$550,202 due to the adoption of a new GASB Pronouncement, Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. GASB Statement No. 75 requires the District to recognize a liability and operating statement activities related to changes in the OPEB Plan. As a result of this change, beginning net position has been restated as follows.

Description			Amount
Beginning Net Position Prior to Restatement		\$	5,402,042
OPEB Plan Liability	\$ 550,202		
Deferred Inflow of Resources	 -	_	
Net Adjustment to Beginning Net Position			(550,202)
Beginning Net Position as Restated		\$	4,851,840

5. INVESTMENTS

As of June 30, 2018, the District has the following investments and maturities:

Investments	Maturities	Fair Value		
State Board of Administration (SBA):				
Local Government Surplus Funds Trust				
Fund Investment Pool (LGIP) (1)	30 Day Average	\$	35,377,125.43	
FICA Investment (1)	N/A		8,568,864.51	
Florida Community Bank (1)	N/A		14,000,862.34	
Certificates of Deposit (1)	July 2018 to March 2020		179,603.05	
Total Investments		\$	58,126,455.33	

Notes: (1) Investments reported as cash equivalents.

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.

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, 2018, the District's investment in LGIP is rated AAAm by Standard & Poor's.
- > 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.

6. CHANGES IN CAPITAL ASSETS

Changes in capital assets are presented in the table below.

	Balance 7-1-17	Additions	Deletions	Balance 6-30.18
GOVERNMENTAL ACTIVITIES				
Capital Assets Not Being Depreciated:				
Land	\$ 16,260,850.36	\$ 85,608.37	-	16,346,458.73
Improvements Other Than Buildings	-			-
Construction in Progress	9,998,813.34	4,888,295.85	9,341,038.96	5,546,070.23
Total Capital Assets Not Being Depreciated	26,259,663.70	4,973,904.22	9,341,038.96	21,892,528.96
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	13,410,410.43	754,444.54	-	14,164,854.97
Buildings and Fixed Equipment	568,521,023.87	23,897,783.22	-	592,418,807.09
Furniture, Fixtures, and Equipment	32,929,012.12	2,923,405.37	1,783,595.55	34,068,821.94
Motor Vehicles	14,568,049.55	929,809.75	267,147.95	15,230,711.35
Property Under Capital Lease	3,951,183.65	-	-	3,951,183.65
Audio-Visual Materials and	-	-	-	-
Computer Software	9,003,410.67	1,439.00		9,004,849.67
Total Capital Assets Being Depreciated	642,383,090.29	28,506,881.88	2,050,743.50	668,839,228.67
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	6,591,687.58	588,197.84	-	7,179,885.42
Buildings and Fixed Equipment	322,813,253.36	21,968,665.47	-	344,781,918.83
Furniture, Fixtures, and Equipment	23,403,515.12	3,157,602.27	1,783,595.55	24,777,521.84
Motor Vehicles	10,552,548.39	983,889.91	267,147.95	11,269,290.35
Property Under Capital Lease	2,862,807.25	73,588.53	-	2,936,395.78
Audio-Visual Materials and				
Computer Software	8,932,755.50	33,093.08		8,965,848.58
Total Accumulated Depreciation	375,156,567.20	26,805,037.10	2,050,743.50	399,910,860.80
Total Capital Assets Being Depreciated, Net	267,226,523.09	1,701,844.78		268,928,367.87
Governmental Activities Capital Assets, Net	\$ 293,486,186.79	\$ 6,675,749.00	\$ 9,341,038.96	\$ 290,820,896.83

	Balance 7-1-17	Additions	Deletions	Balance 6-30-18
BUSINESS-TYPE ACTIVITIES			· · · · · · · · · · · · · · · · · · ·	
	-	-	-	-
Capital Assets Being Depreciated:	-	-	-	-
Furniture, Fixtures, and Equipment	156,008.03	1,969.94	-	157,977.97
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	256,967.43	1,969.94	<u>-</u>	258,937.37
Less Accumulated Depreciation for:				
Furniture, Fixtures, and Equipment	132,584.19	5,471.03	-	138,055.22
Motor Vehicles	16,367.00	-	-	16,367.00
Property Under Capital Lease	-			-
Audio-Visual Materials and	-			-
Computer Software	60,444.88	6,036.88	-	66,481.76
Total Accumulated Depreciation	209,396.07	11,507.91	-	220,903.98
Total Capital Assets Being Depreciated, Net	47,571.36	(9,537.97)	-	38,033.39

Depreciation expense was charged to functions as follows:

Function	 Amount		
GOVERNMENTAL ACTIVITIES			
Pupil Transportation Services	\$ 771,624.14		
Operation of Plant	53,497.81		
Central Services	158,767.96		
Unallocated	 25,821,147.19		
Total Depreciation Expense - Governmental Activities	\$ 26,805,037.10		
BUSINESS-TYPE ACTIVITIES			
Beacon Learning Center	\$ 11,507.91		

7. CERTIFICATES OF PARTICIPATION

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. On February 1, 1999, the 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 8 – 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.

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, 2034. 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, 2034.

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, and Deer Point Elementary School.

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 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		Interest	
2019	\$	7,567,773.26	\$ 5,549,400.00	\$	2,018,373.26	
2020		7,566,841.02	5,728,800.00		1,838,041.02	
2021		7,568,254.04	5,925,500.00		1,642,754.04	
2022		7,569,901.98	6,129,500.00		1,440,401.98	
2023		7,546,502.76	6,320,600.00		1,225,902.76	
2024-2028		35,160,424.00	31,745,000.00		3,415,424.00	
2029		7,184,328.00	 7,005,000.00		179,328.00	
Total Minimum Lease Payments	\$	80,164,025.06	\$ 68,403,800.00	\$	11,760,225.06	

8. DEFEASED DEBT

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.

9. SALES TAX REVENUE ANTICIPATION NOTE

On June 15, 2011, the District issued \$30,105,500 in Sales Tax Revenue Notes. These notes are to be repaid with revenues generated from the Districts ¹/₂ 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 major renovations at Surfside Middle School, renovations Callaway Elementary School and a major technology upgrade to all schools. The technology upgrades are intended to put comparable and up to date teaching technology in every classroom in the District. These upgrades are scheduled to be completed by the end of FY 2011-12.

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 ¹/₂ 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.

Annual requirements to amortize Sales Tax Revenue debt outstanding as of June 30, 2018, are as follows:

	Fiscal Year Ending June 30	Total	Principal	Interest
2019		5,149,488.75	5,007,000.00	142,488.75
2020		5,148,967.50	5,082,000.00	66,967.50
2021		1,286,807.50	1,282,000.00	4,807.50
Total		\$ 11,585,263.75	\$ 11,371,000.00	\$ 214,263.75

10. REVENUE ANTICIPATION NOTE – 2018

On June 01, 2018, the District issued \$5,000,000 in Sales Tax Revenue 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, 2018, are as follows:

Fiscal Year Ending June 30	Total	Principal	Interest
2019	1,080,500.00	948,000.00	132,500.00
2020	1,081,378.00	974,000.00	107,378.00
2021	1,080,567.00	999,000.00	81,567.00
2022	1,081,093.50	1,026,000.00	55,093.50
2023	1,080,904.50	1,053,000.00	27,904.50
Total	\$ 5,404,443.00	\$ 5,000,000.00	\$ 404,443.00

11. BONDS PAYABLE

Bonds payable at June 30, 2018, are as follows:

Bond Type	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To	
State School Bonds: Series 2014B Series 2009A	\$ 158,000 15,000	2.0 - 5.0 2.0 - 5.0	2020 2019	
Total Bonds Payable	\$ 173,000			

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

State School Bonds

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

Annual requirements to amortize all bonded debt outstanding as of June 30, 2018, are as follows:

Fiscal Year Ending June 30	 Total	 Principal	 Interest
2019	98,220.00	92,000.00	6,220.00
2020	 82,620.00	 81,000.00	 1,620.00
Total	\$ 180,840.00	\$ 173,000.00	\$ 7,840.00

12. CHANGES IN LONG-TERM LIABILITIES

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

Description	Balance 7-01-17	Additions	Deductions	Balance 6-30-18	Due in One Year
GOVERNMENTAL ACTIVITIES					
Obligations under Capital Lease		\$-	\$-	\$ -	\$ -
Bonds Payable	860,000.00	-	687,000.00	173,000.00	92,000.00
Sales Tax Revenue Anticipation Note	16,303,000.32	-	4,932,000.00	11,371,000.32	5.007.000.00
Revenue Anticipation Note 2018	-	5,000,000.00	-	5,000,000.00	948,000.00
Certificates of Participation Payable	73,789,500.00	-	5,385,700.00	68,403,800.00	5,549,400.00
Estimated Insurance Claims Payable	15,019,325.00	105,489.00	-	15,124,814.00	2,850,500.00
Estimated Health Insurance Claims Payable	825,859.48	-	269,235.65	556,623.83	556,623,83
Compensated Absences Payable	10,006,824.75	-	213,349.22	9,793,475.53	1,980,985,56
Net Pension Liability	119,208,584.00	4,592,493.00	-	123,801,077.00	1,391,290.00
Other Postemployment Benefits Payable	4,851,840.00	223,621.00		5,075,461.00	221,396.00
Total Governmental Activities	\$ 240,864,933.55	\$ 9,921,603.00	\$ 11,487,284.87	\$ 239,299,251.68	\$ 18,597,195.39
BUSINESS-TYPE ACTIVITIES					
Compensated Absences Payable	\$ 141,792.74	<u>\$</u> -	\$ 5,077.85	\$ 136,714.89	\$ 0.00

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

13. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

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

	 Receivables	 Payables		
Major:				
General	\$ 990,919.52	\$ 23,077.68		
Special Revenue				
Other	23,060.17	316,154.71		
RTTT	-	-		
Food Service	17.86	3 <i>,</i> 739.30		
Debt Service		-		
Capital				
Local Capital Improvement	-	598,963.99		
Other	-	-		
Nonmajor Governmental				
Internal Service	5.59	3,376.59		
Enterprise:				
Beacon Learning Center	 0.05	 68,690.92		
Total	\$ 1,014,003.19	\$ 1,014,003.19		

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	\$ 2,616,839.86	\$-		
Debt Service:	. , ,			
Other	-			
Capital Projects:				
Local Capital Improvement		9,945,408.97		
Other	-	5,148,939.08		
Nonmajor Governmental Funds	12,720,938.19	1,439,129.00		
Internal Service	1,195,699.00			
TOTAL	\$ 16,533,477.05	\$ 16,533,477.05		

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.

14. RESERVE FOR ENCUMBRANCES

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

The Florida Department of Education requires that fund balances be reserved at fiscal year-end to report an amount likely to be expended from the 2018-19 fiscal year budget as a result of purchase orders outstanding at June 30, 2018.

Because revenues of grants accounted for in the Special Revenue – ARRA Economic Stimulus Fund 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.

15. SCHEDULE OF STATE REVENUE SOURCES

The following is a schedule of the District's State revenue for the 2017-18 fiscal year:

Source	Amount
Florida Education Finance Program	83,801,475.00
Workforce Development	2,785,503.00
CO&DS Distributed	256,498.27
SBE/COBI Bonds	710,375.76
CO&DS Withheld for Admin. Expense	14,723.97
Interest on Undistributed CO&DS	11,991.26
SBE/COBI Bond Interest	4,257.27
School Breakfast Supplement	49,609.00
School Lunch Supplement	66,816.00
Racing Commission Funds	211,082.92
State License Tax	43,381.28
Discretionary Lottery	49,195.00
Class Size Reduction	30,480,046.00
School Recognition/Merit Schools	1,427,818.00
Preschool Projects	1,544,898.86
Public Education Capital Outlay	519,157.00
Charter School Capital Outlay	821,738.00
Miscellaneous State	3,604,085.90
TOTAL	\$ 126,402,652.49

The analysis for State Revenue #390 is as follows:

Source	Amount
Transportation	13,993.40
District Superintendent	6,000.00
FL Best and Brightest Teacher	2,455,011.95
Bright Futures Scholarships	3,813.00
FL Aistance Grant Career Education	66,390.00
DOE Voc Rehab Client Services	4,644.74
FL Adoption Benefit Program	70,000.00
Teen Traffic Safety Program	73,482.21
Transitions Services - ESE	20,125.56
FL Work Experience Program	2,497.00
Instr Leadership & Faculty Dev	37,803.55
Able Trust Std. w Disable	400.00
Schools of Hope	481,368.00
State E-Rate reimbursement	96,058.20
Hurricane Loss Mitigation	232,708.38
Miscellaneous State	39,789.91
TOTAL	\$ 3,604,085.90

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

16. PROPERTY TAXES

The following is a summary of millages and taxes levied on the 2017 tax roll for the 2017-18 fiscal year:

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	Millages	 Taxes Levied		
GENERAL FUND				
Nonvoted School Tax:				
Required Local Effort	4.303	\$ 68,951,677		
Prior-Period Funding Adjustment Millage	0.000	\$ -		
Basic Discretionary Local Effort	0.748	\$ 11,986,022		
CAPITAL PROJECTS FUNDS				
Nonvoted Tax:				
Local Capital Improvements	1.290	\$ 20,671,082		
Total	6.341	\$ 101,608,781		

17. FLORIDA RETIREMENT SYSTEM

All regular employees of the District are covered by the State-administered Florida Retirement System (FRS). Provisions relating to FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112 Part IV, Florida Statutes; Chapter 238, Florida Statutes; and Florida Retirement System Rules, Chapter 60S, Florida Administrative Code, wherein eligibility, contributions, and benefits are defined and described in detail. Essentially all regular employees of participating employers are eligible and must enroll as members of FRS. FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined benefit pension plan (Plan), a Deferred Retirement Option Program (DROP), and a defined contribution plan, referred to as the Public Employee Optional Retirement Program (PEORP).

Employees in the Plan on July 01, 2011 vest at six years of service. Employees initially enrolled on or after July 1, 2001 through June 30, 2011, become vested upon completing six years of credible service. Members initially enrolled before July 1, 2011 are eligible for normal retirement benefits at age 62 or at

any age after 30 years of service, which may include up to 4 years of credit for military 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. Employees initially enrolled on or after July 1, 2011, are vested at eight years of service. Those member that enroll after July 1, 2011, are eligible for normal retirement at age 65 or after 33 years of credible 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, and death benefits and annual cost-of-living adjustments.

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 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.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in PEORP in lieu of the Plan. District employees participating in DROP are not eligible to participate in PEORP. Employer contributions are defined by law; however, the ultimate benefit depends in part on the performance of investment funds. PEORP is funded by employer contributions that are based on salary and membership class (Regular, Special Risk, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Employees in PEORP vest after one year of service. There were 550 District participants during the 2017-18 fiscal year. Required contributions made to PEORP totaled \$ 1,412,726.83.

FRS Retirement Contribution Rates

The Florida Legislature establishes, and may amend, contribution rates for each membership class of FRS. During the 2017-18 fiscal year, contribution rates were as follows:

Class	Percent of Gross Salary			
	Employee	Employer		
		(A)		
Florida Retirement System, Regular	3.00	7.92		
Florida Retirement System, Elected County Officers	3.00	45.50		
Florida Retirement System, Special Risk	3.00	23.27		
Deferred Retirement Option Program - Applicable to				
Members from All of the Above Classes	0.00	13.26		
Florida Retirement System, Reemployed Retiree	(B)	(B)		

Notes: (A) 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 PEORP.

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

The District's liability for participation is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the District. The District's contributions for the fiscal years ending June 30, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 and 2018 totaled \$11,362,478.36, \$11,973,234.61, \$13,252,561.48, \$5,734,761.02, \$6,002,345.26, \$9,138,572.69, 9,734,749.92, \$9,629,284.83, \$9,892,582.78 and \$10,546,045.75 respectively, which were equal to the required contributions for each fiscal year.

Employee contributions, to the Plan totaled \$ 3,401,189.40 for the fiscal year ended June 30, 2017, excluding HIS plan contributions.

<u>Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to</u> <u>Pensions</u>. At June 30, 2018, the District reported a liability of \$ 82,169,538 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017. The District's proportionate share of the net pension liability was based on the District's 2017-18 fiscal year contributions relative to the 2016-17 fiscal year contributions of all participating members. At June 30, 2017, the District's proportionate share was .277793791 percent, which was a (decrease) of .00010283608 from its proportionate share measured as of June 30, 2016.

For the fiscal year ended June 30, 2018, the District recognized pension expense of \$ 12,979,189. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources				Deferred Inflows of Resources	
Differences between expected and						
actual experience	\$	7,541,186	\$	455,177		
Change of assumptions		27,614,766				
Net difference between projected and actual earnings on FRS pension plan investments Changes in proportion and differences between District FRS contributions and proportionate		-		2,036,367		
share of contributions		(4,171,342)		(482,994)		
District FRS contributions subsequent to the measurement date		7,200,001		·····		
Total	\$	38,184,611.00	\$	2,008,550.00		

The deferred outflows of resources related to pensions, totaling \$ 27,614,766, resulting from District contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amount	
2017	\$	4,263,541.50
2018		11,332,189.02
2019		7,923,478.11
2020		1,618,953.87
2021		5,475,641.24
Thereafter		2,050,605.44

<u>Actuarial Assumptions</u>. The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60 percent
Salary Increases	3.25 percent, average, including inflation
Investment rate of return	7.10 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the Generational RP-2000 with Projection Scale BB.

The actuarial assumptions used in the July 1, 2017, valuation were based on the results of an actuarial experience study for the period July 1, 2008, through June 30, 2014.

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

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.00%	3.00%	3.00%	1.70%
Fixed Income	18.00%	4.70%	4.60%	4.60%
Global Equity	53.00%	8.10%	6.80%	17.20%
Real Estate (Property)	10.00%	6.40%	5.80%	12.00%
Private Equity	6.00%	11.50%	7.80%	30.00%
Strategic Investments	12.00%	6.10%	5.60%	11.10%
Total	100.00%			
Assumed inflation - Mean		2.60%		1.90%

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

<u>Discount Rate</u>. The discount rate used to measure the total pension liability was 7.65 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

<u>Sensitivity of the District's Proportionate Share of the Net Position Liability to Changes in the Discount Rate</u>. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.10 percent) or 1 percentage-point higher (8.10 percent) than the current rate:

	1%		Current	1%
	 Decrease (6.10%)	Dis	scount Rate (7.10%)	 Increase (8.10%)
District's proportionate share of the net pension liability	\$ 5,012,342	\$	5,834,037	\$ 6,655,733

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

HIS Pension Plan

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

<u>Benefits Provided</u>. For the fiscal year ended June 30, 2018, 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 Medicare.

<u>Contributions</u>. The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2018, the contribution rate was 1.66 percent of payroll pursuant to section 112.363, Florida Statues. The District contributed 100 percent of its statutorily required contributions for the current and preceding 3 years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

<u>Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to</u> <u>Pensions</u>. At June 30, 2018, the District reported a net pension liability of \$ 41,631,538 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017. The District's proportionate share of the net pension liability was based on the District's 2016-17 fiscal year contributions relative to the total 2016-17 fiscal year contributions of all participating members. At June 30, 2017, the District's proportionate share was .389354110 percent, which was an increase of .0000936289 from its proportionate share measured as of June 30, 2017.

For the fiscal year ended June 30, 2018, the District recognized pension expense of \$ 3,055,607. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources		Deferred Inflows of Resources	
Differences between expected				
and actual experience	\$	-	\$	86,684
Change of assumptions		5,851,963		
Net difference between projected and actual earnings on HIS pension plan investments		23,088		
Changes in proportion and differences between		20,000		
District HIS contributions and proportionate share of HIS contributions		(1,153,938)		(295,794)
District contributions subsequent to the		-		-
measurement date		2,000,000		
Total	\$	6,721,113	\$	(209,110)

The deferred outflows of resources, totaling \$7,851,963, was related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amount	
2017	\$	682,226.82
2018		677,857.91
2019		675,760.83
2020		506,626.73
2021		199,791.03
Thereafter		(553,819.55)

<u>Actuarial Assumptions</u>. The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60 percent
Salary Increases	3.25 percent, average, including inflation
Municipal Bond Rate	3.58 percent

Mortality rates were based on the Generational RP-2000 with Projected Scale BB.

The actuarial assumptions used in the July 1, 2017, valuation were based on the results of an actuarial experience study for the period July 1, 2008, through June 30, 2013.

Discount Rate. The discount rate used to measure the total pension liability was 3.58 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

<u>Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate</u>. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 3.58 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (2.58 percent) or 1 percentage-point higher (4.58 percent) than the current rate:

	Decrease	Dis	count Rate	Increase
	(2.58%)		(3.58%)	(4.58%)
District's proportionate share of the net pension liability	\$1,074,094	\$	1,490,409	\$1,906,724

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

The financial statements and other supplementary information of FRS are included in the comprehensive annual financial report of the State of Florida, which may be obtained from the Florida Department of Financial Services. Also, an annual report on FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services, Division of Retirement.

18. OTHER POSTEMPLOYMENT 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.

Plan Description. The Other Postemployment Benefits Plan (OPEB Plan) is a singleemployer 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	201
Active Plan Members	<u>2,227</u>
Total Plan Members	<u>2,428</u>

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

Description	Amount	
Service Cost Interest on the Total OPEB Plan Liability	\$	492,401 146,872
Changes of Assumptions Benefit Payments		(415,652)
Net Change in Total OPEB Plan Liability Net OPEB Plan Liability, Beginning of Year		223,621 4,851,840
Net OPEB Plan Liability, End of Year	\$	5,075,461

Funded Status and Funding Progress. As of June 30, 2018, the most recent valuation date, the total OPEB Plan liability was \$5,075,461, 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 \$91,979,446, and the ratio of the total OPEB Plan liability to the covered payroll was 5.5 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 pay-as-you-go basis.

Actuarial Valuation Date. For employee and retiree population purposes, July 1, 2018, 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, 2016, 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, 2016, actuarial valuation and are appropriate for use in the OEPB 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, 2016, actuarial valuation.

Mortality tables used the RP 2014 Total Dataset Mortality Table projected with Scale MP-2017.

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

Salary Increases	4.00 Percent
Discount Rate	2.98 Percent

Healthcare cost trend rates were set with a trend starting at 8.00% and uniformly decreasing to an ultimate trend rate of 5.00%.

Aging factors are assumed to decrease 3.00% each year for attained ages 65 to 55.r. 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 2.98%.

The District's annual OPEB expense totaled \$639,273 for the fiscal year ended June 30, 2018.

At June 30, 2018, the District reported deferred outflows and inflows of resources related to the OPEB Plan liability from the following sources:

Description	 d Outflows sources	Deferred Inflows of Resources		
Change of assumptions District contributions subsequent to the measurement date	\$ -	\$	-	
Total	\$ 	\$	-	

The deferred outflows of resources related to pensions totaling \$0 resulting from District contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the pension liability in the year ended June 30, 2019. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amorti	zation
2019	\$	-
2020		-
2021		-
2022		-
2023		-
Thereafter		-
	\$	-

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 2.98 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 (1.98 percent) or 1-percentage-point higher (3.98 percent) than the current rate:

	1%	Current	1%
	Decrease	Discount Rate	Increase
	1.98%	2.98%	3.98%
OPEB Plan Liability	\$ 5,264,226	\$ 5,075,461	\$ 4,877,035

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 (7.00% down to 4.00%		Healthcare Cost ate Assumption	1 % Increase (9.00% down to 6.00%)	
OPEB Plan Liability	\$ 4,579,224	\$	5,075,461	\$	5,654,543

19. CONSTRUCTION CONTRACT COMMITMENTS

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

F	PROJECT	CONTRACT AMOUNT	 COMPLETED TO DATE		BALANCE COMMITTED
ARNOLD HIG	GH SCHOOL		 		
	Architect	\$ 32,463.33	\$ 28,918.07	\$	3,545.26
BAY HIGH S					
	Contractor	\$ 165,176.00	\$ 87,196.00	\$	77,980.00
BEACH					
	Architect	\$ 14,978.00	\$ 13,358.00	\$	1,620.00
BOZEMAN					
	Architect	\$ 66,674.00	\$ 58,019.20	\$	8,654.80
	Contractor	\$ 648,677.00	\$ -	\$	648,677.00
	Architect	\$ 35,513.32	\$ 34,361.88	\$	1,151.44
	Contractor	\$ 19,417.00	\$ 14,559.08	\$	4,857.92
	Architect	\$ 11,650.00	\$ 9,320.00	\$	2,330.00
	Contractor	\$ 26,646.00	\$ 7,773.00	\$	18,873.00
	GTON				
	Architect	\$ 8,500.00	\$ 1,275.00	\$	7,225.00
EVERITT					
	Architect	\$ 6,140.00	\$ 4,912.00	\$	1,228.00
	Architect	\$ 17,100.00	\$ 9,800.00	\$	7,300.00
	Architect	\$ 12,391.00	\$ 9,183.04	\$	3,207.96
	Contractor	\$ 35,466.00	\$ -	\$	35,466.00
HANEY					
	Architect	\$ 44,400.00	\$ 33,300.00	\$	11,100.00
	Contractor	\$ 29,176.18	\$ -	\$	29,176.18
	Architect	\$ 41,265.00	\$ 30,948.75	\$	10,316.25
	Contractor	\$ 23,611.28	\$ -	\$	23,611.28
	Architect	\$ 8,500.00	\$ 1,275.00	\$	7,225.00
JINKS					
	Architect	\$ 22,200.00	\$ 11,400.00	\$	10,800.00
LYNN HAVE	N				
	Architect	\$ 601,146.50	\$ 493,442.79	\$	107,703.71
	Contractor	\$ 5,724,770.69	\$ 1,278,712.72	\$	4,446,057.97
MOSLEY					
	Contractor	\$ 28,500.00	\$ 22,800.00	\$	5,700.00

For the Fiscal Year Ended June 30, 2018

MOWAT							
	Architect	\$	38,300.00	\$	35,716.50	\$	2,583.50
	Contractor	\$	629,000.00	\$	138,015.00	\$	490,985.00
				\$	-		
ROSENWALI							
	Architect	\$	8,500.00	\$	1,275.00	\$	7,225.00
RUTHERFOR	RD						
	Architect		27,400.00	\$	12,200.00	\$	15,200.00
	Contractor		319,572.00	\$	-	\$	319,572.00
							,
SAFE SCHOO							
	Architect		58,000.00	\$	8,700.00	\$	49,300.00
SURFSIDE							
SURFSIDE	Architect		0.000.00	•	4 000 00	_	
	Architect		8,000.00	\$	1,200.00	\$	6,800.00
ST. ANDREW	r's						
	Architect	\$	8,500.00	\$	1,275.00	\$	7,225.00
TOMMY SMIT							
	Architect	\$	19,091.00	\$	13,598.96	\$	5,492.04
	Contractor	\$	394,458.30	\$	-	\$	394,458.30
TYNDALL							
	Architect	\$	25,700.00	\$	11,600.00	\$	14,100.00
	Contractor	\$	263,520.00	\$	-	\$	263,520.00
							·
T. O. STADIU							
	Architect	\$	538,285.02	\$	492,981.63	\$	45,303.39
	Contractor	\$	8,958,841.70	\$	8,161,325.18	\$	797,516.52
WALLER							
	Architect	\$	8,000.00	\$	1 200 00	•	6 900 00
		φ	8,000.00	Φ	1,200.00	\$	6,800.00
TOTAL	CONSTRUCTIONS	\$	18,929,529.32	\$	11,029,641.80	\$	7,899,887.52

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

TOTAL RETAINAGE PAYABLE	\$ 484,498.95
T.O. Stadium	\$ 322,367.75
Mowat	\$ 15,335.00
Mosley	\$ 4,717.01
Lynn Haven	\$ 142,079.19

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20. RISK MANAGEMENT PROGRAMS

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. 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 \$15,124,814 was actuarially determined to cover estimated incurred, but not reported, insurance claims payable at June 30, 2017. The report for June 30, 2018 was not available in time for this report. The loss estimates include 'egal 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:

	Beginning-of- Fiscal-Year Liability	Current-Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year-End	
2013-14	14,347,818.00	4,138,081.00	(4,074,377.00)	14,411,522.00	
2014-15	14,411,522.00	2,935,108.00	(3,068,577.00)	14,278,053.00	
2015-16	14,278,053.00	4,150,285.00	(3,409,013.00)	15,019,325.00	
2016-17	15,019,325.00	3,609,784.00	(3,504,295.00)	15,124,814.00	
2017-18	15,124,814.00	3,106,245.42	(3,106,245.42)	15,124,814.00	

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	Percent of Covered Payroll [(b-a)/c]
6/30/2008		5,647,213	5,647,213		91,603,952	6.16%
6/30/2009		5,731,640	5,731,640		91,603,952	6.26%
6/30/2010		5,551,029	5,551,029		87,549,540	6.34%
6/30/2011		5,469,711	5,469,711		87,549,540	6.25%
6/30/2012		5,440,590	5,440,590		85,435,020	6.37%
6/30/2013		5,391,583	5,391,583		85,435,020	6.31%
6/30/2014		4,809,944	4,809,944		85,033,476	5.66%
6/30/2015		4,812,411	4,812,411		85,033,476	5.66%
6/30/2016		5,436,887	5,436,887		90,009,646	6.04%
6/30/2017		5,402,042	5,402,042		90,009,646	6.00%
6/30/2018		5,075,461	5,075,461		91,979,446	5.52%

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1. BUDGETARY BASIS OF ACCOUNTING

Budgets are prepared using the same modified accrual basis and is used to account for governmental funds.

2. SCHEDULE OF FUNDING PROGRESS – OTHER POSTEMPLOYMENT BENEFITS

The June 30, 2018, unfunded actuarial accrued liability os \$ 5,075,461 was lower than the June 30, 2008 liability of \$ 5,518,519. At this time the District doesn't have any plans to fund this liability.

Exhibit D-2b Page 20

	Budgeted Amounts				Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES					- V - 0"")	
Federal Direct	3100	589,973.00	652,501.01	670,091.17	17,590.16	
Federal Through State and Local State Sources	3200	540,000.00	<u>691,100.00</u> 125,544,756.89	1,475,549.21 123,729,501.55	784,449.21 (1,815,255.34)	
Local Sources:	3300	124,270,478.00	125,544,750.89	125,729,501.55	(1,815,255.54)	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	80,937,699.00	80,937,699.00	81,727,107.90	789,408.90	
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 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		2,979,296.00	4,587,539.77	6,238,835.11	1,651,295.34	
Total Local Sources Total Revenues	3400	83,916,995.00 209,323,446.00	85,525,238.77 212,413,596.67	87,965,943.01 213,841,084.94	2,440,704.24 1,427,488.27	
EXPENDITURES		209,323,440.00	212,413,396.67	213,841,084.94	1,427,488.27	
Current:						
Instruction	5000	159,700,319.00	159,799,020.31	148,009,970.03	11,789,050.28	
Student Support Services	6100	8,545,568.00	9,428,759.09	7,737,095.06	1,691,664.03	
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	2,377,146.00 3,261,652.00	2,531,966.94 3,519,705.70	2,476,561.92	<u>55,405.02</u> 268,516.14	
Instructional Staff Training Services	6400	1,443,643.00	1,692,163.30	3,251,189.56	268,516.14 206,115.85	
Instruction-Related Technology	6500	1,820.00	2,542.81	722.81	1,820.00	
Board	7100	913,015.00	921,578.94	880,061.76	41,517.18	
General Administration	7200	672,237.00	704,346.85	691,297.48	13,049.37	
School Administration Facilities Acquisition and Construction	7300	13,610,871.00	14,434,649.32	14,274,553.36	160,095.96	
Fiscal Services	7410 7500	728,652.00	775,109.34	713,503.97	<u>61,605.37</u> 99,986.40	
Food Services	7600	0.00	2,830.29	2,816.29	99,988.40	
Central Services	7700	1,888,601.00	2,166,124.12	1,720,249.60	445,874.52	
Student Transportation Services	7800	8,798,476.00	8,925,253.42	8,468,126.50	457,126.92	
Operation of Plant	7900	18,126,184.00	18,767,939.39	15,773,737.54	2,994,201.85	
Maintenance of Plant Administrative Technology Services	8100 8200	5,193,838.00	5,240,252.30	4,833,762.31	406,489.99	
Community Services	9100	2,116,967.00	3,500,225.41 2,207,533.64	3,219,760.84	280,464.57 302,730.62	
Debt Service: (Function 9200)		2,110,707.00	2,207,333.04	1,904,005.02		
Redemption of Principal	710			0.00	0.00	
Interest	720			0.00	0.00	
Due and Fees Miscellaneous	730			0.00	0.00	
Capital Outlay:	/90			0.00	0.00	
Facilities Acquisition and Construction	7420			0.00	0.00	
Other Capital Outlay	9300		1,213,778.61	696,060.80	517,717.81	
Total Expenditures		232,443,823.00	237,549,621.60	217,756,175.72	19,793,445.88	
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)	+	(23,120,377.00)	(25,136,024.93)	(3,915,090.78)	21,220,934.15	
Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds	3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793			0.00	0.00	
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	
Face Value of Refunding Bonds Premium on Refunding Bonds	3715			0.00	0.00	
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) Transfers In	760			0.00	0.00	
Transfers Out	<u>3600</u> 9700	3,627,328.00	3,030,423.00	2,616,839.86	(413,583.14)	
Total Other Financing Sources (Uses)		3,627,328.00	3,030,423.00	2,616,839.86	0.00 (413,583.14)	
SPECIAL ITEMS		-,,-20,00		0.00		
EXTRAORDINARY ITEMS					0.00	
Net Change in Fund Balances	<u>├</u>	(19,493,049.00)	(22,105,601.93)	0.00 (1,298,250.92)	0.00 20,807,351.01	
Fund Balances, July 1, 2017	2800	27,305,375.19	27,305,375.15	27,754,914.59	449,539.44	
Adjustments to Fund Balances Fund Balances, June 30, 2018	2891		,,	0.00	0.00	
	2700	7,812,326.19	5,199,773.22	26,456,663.67	21,256,890.45	

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, 2018

	Budgeted Amounts		·	Variance with	
	Account			Actual	Final Budget -
REVENUES	Number	Original	Final	Amounts	Positive (Negative)
Federal Direct	3100	<u> </u>	L]	0.00	0.00
Federal Through State and Local	3200	'		0.00	0.00
State Sources	3300	/		0.00	0.00
Local Sources:	ſ	(i	í l	í – – – – – – – – – – – – – – – – – – –	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421,	1 1	(J	1 0.00	0.00
Operational Purposes Property Taxas Levied Tax Redemptions and Excess Fees for	3423	↓	tt	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	1 1	(J	0.00	0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,	łł	r+	·····	
Capital Projects	3413, 3421, 3423	1)	i – – – – – – – – – – – – – – – – – – –	0.00	0.00
Local Sales Taxes	3423	t+	rt	0.00	0.00
Charges for Service - Food Service	3418, 3419 345X	t,	·	0.00	0.00
Impact Fees	3496	ļ,	[]	0.00	0.00
Other Local Revenue	t'	· · · · · · · · · · · · · · · · · · ·	·	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	· [,	ر ب	1	1	
Current:	1 '	1 1	1 1	í [·
Instruction	5000	<u>ا</u>	í	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	<u>'</u> '	ſJ	0.00	0.00
Instructional Staff Training Services	6400	['	í	0.00	0.00
Instruction-Related Technology	6500	[L	0.00	0.00
Board	7100	<u></u> '	[]	0.00	0.00
General Administration	7200	/'	[]	0.00	0.00
School Administration	7300	['		0.00	0.00
Facilities Acquisition and Construction	7410	<u> </u>	l	0.00	0.00
Fiscal Services	7500	[]	<u>ا</u> ـــــا	0.00	0.00
Food Services	7600	<u>لــــــــــــــــــــــــــــــــــــ</u>	<u>Г</u>	0.00	0.00
Central Services	7700	<u>ا</u>	L	0.00	0.00
Student Transportation Services	7800	<u>ا</u>	t	0.00	0.00
Operation of Plant	7900	↓)	↓	0.00	0.00
Maintenance of Plant Administrative Technology Services	8100	<u>ا</u> ـــــا	↓	0.00	0.00
Administrative Technology Services	8200	↓	↓	0.00	0.00
Community Services Debt Service: (Function 9200)	9100	↓	←−−−−	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal	1 710 1	1 1	í – – – – – – – – – – – – – – – – – – –	1 0.00	0.00
Redemption of Principal Interest	710	ااااااااااااااااااا	t	0.00	0.00
Dues and Fees	720	Į	 +	0.00	0.00
Dues and Fees Miscellaneous	730	ĮJ	 	0.00	0.00
Miscellaneous Capital Outlay:	·	fI	t+	0.00	0.00
Facilities Acquisition and Construction	7420	1	í – – – – – – – – – – – – – – – – – – –	0.00	0.00
Other Capital Outlay	9300	ĮĮ	├────	0.00	0.00
Total Expenditures	- <u><u></u></u>	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures	ł/	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	++	tt	r	t	
Issuance of Bonds	3710	1 1	i)	0,00	0.00
Premium on Sale of Bonds	3710	l	rt	0.00	0.00
Discount on Sale of Bonds	891	·	·t	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	·,	rt	0.00	0.00
Premium on Lease-Purchase Agreements	3793	· · · · · · · · · · · · · · · · · · ·	rt	0.00	0.00
Discount on Lease-Purchase Agreements	893	·,	·	0.00	0.00
Loans	3720	· · · · · · · · · · · · · · · · · · ·	()	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	3792	· · · · · · · · · · · · · · · · · · ·		0.00	0.00
Discount on Refunding Bonds	892	· · · · · · · · · · · · · · · · · · ·		0.00	0.00
Refunding Lease-Purchase Agreements	3755	<u>ر</u> ر		0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	·/	·	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	[]	í <u> </u>	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	ſ <u></u>	1	0.00	0.00
Transfers In	3600	[]	í ļ	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	. Ţ J	(ı	1 000	
	<u>1</u> /	í	L	0.00	0.00
EXTRAORDINARY ITEMS	[·	1	1	·	
	ـــــا	۱ا	I	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2017	2800	ſJ	·	0.00	0.00
Adjustments to Fund Balances	2891	<u>المحمد المحمد المحم</u>	·	0.00	0.00
Fund Balances, June 30, 2018	2700	0.00	0.00	0.00	0.00
					and the strength of the second sec

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, 2018

	1 1	Budgeted	Amounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES	2100			0.00	0.00
ederal Direct ederal Through State and Local	3100 3200			0.00	0.00
tate Sources	3300			0.00	0.00
ocal 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 Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue Total Local Sources	0.000			0.00	0.00
Iotal Local Sources	3400	0.00	0.00	0.00	0.00
XPENDITURES		0.00	0,00	0.00	0.00
urrent: Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board General Administration	7100 7200			0.00	0.00
School Administration	7200			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant Maintenance of Plant	7900 8100			0.00	0.00
Administrative Technology Services	8100			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)	†			0,00	
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous Japital Outlay:	790			0.00	0.00
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
otal Expenditures		0.00	0.00	0.00	0.00
xcess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
THER FINANCING SOURCES (USES) suance of Bonds	2710			0.00	0.00
Premium on Sale of Bonds	3710 3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
roceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Dans	3720			0,00	0.00
ue of Capital Assets	3730 3740			0.00	0.00
occeeds of Forward Supply Contract	3760			0.00	0.00
nce 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
efunding 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 yments to Refunding Escrow Agent (Function 9299)	894 760			0.00	0.00
ansfers In	3600			0.00	0.00
ansfers Out	9700			0.00	0.00
otal Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
PECIAL ITEMS				0.00	0.00
XTRAORDINARY ITEMS				0.00	0.00
et Change in Fund Balances		0.00	0.00	0.00	0.00
and Balances, July 1, 2017	2800			0.00	0.00
djustments to Fund Balances	2891			0.00	0.00
ind Balances, June 30, 2018	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, 2018

		Budgeted	Amounts	Astual	Variance with Final Budget	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES Federal Direct						
Federal Through State and Local	3100 3200	······································		0.00	0.00	
State Sources	3300			0.00	0.00	
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	· · · · · · · · · · · · · · · · · · ·				
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,			0.00	0.00	
Capital Projects	3423			0.00	0.00	
Local Sales Taxes	3418, 3419			0.00	0.00	
Charges for Service - Food Service Impact Fees	345X 3496			0.00	0.00	
Other Local Revenue	3490			0.00	0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
otal Revenues		0.00	0.00	0.00	0.00	
XPENDITURES						
<i>urrent:</i> Instruction	5000			0.00	0.00	
Student Support Services	6100			0.00	0.00	
Instructional Media Services	6200			0.00	0.00	
Instruction and Curriculum Development Services	6300			0.00	0.00	
Instructional Staff Training Services Instruction-Related Technology	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 Food Services	7500			0.00	0.00	
Central Services	7600			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	
Miscellaneous	790			0.00	0.00	
Capital Outlay: Facilities Acquisition and Construction	7420			0.00	0.00	
Other Capital Outlay	9300			0,00	0.00	
otal Expenditures		0.00	0.00	0.00	0.00	
xcess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	
THER FINANCING SOURCES (USES)						
suance of Bonds Premium on Sale of Bonds	3710 3791			0.00	0.00	
Discount on Sale of Bonds	891	······		0.00	0.00	
roceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements	3793			0.00	0.00	
Discount on Lease-Purchase Agreements	893			0.00	0.00	
oans ale of Capital Assets	3720 3730			0.00	0.00	
oss Recoveries	3740		,	0.00	0.00	
roceeds of Forward Supply Contract	3760			0.00	0.00	
ace Value of Refunding Bonds	3715			0.00	0.00	
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892			0.00	0.00	
efunding 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	
syments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00	
ransfers In	3600 9700			0.00	0.00	
otal Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	
PECIAL ITEMS						
				0.00	0.00	
XTRAORDINARY ITEMS				0.00	0.00	
et Change in Fund Balances	┠	0.00	0.00	0.00	0.00	
und Balances, July 1, 2017	2800			0.00	0.00	
djustments to Fund Balances	2891			0.00	0.00	
und Balances, June 30, 2018	2700	0.00	0.00	0.00	0.00	

Exhibit F-1a Page 25

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

June 30, 2018

	T		Special Rev	anua Funde	
	Account	Food Services	Other Federal Programs	Miscellaneous Special Revenue	Total Nonmajor Special Revenue
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	410	420	490	Funds
ASSETS					
Cash and Cash Equivalents Investments	1110	4,246,686.09	424,163.68	0.00	4,670,849.77
Taxes Receivable. Net	1100	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1120	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	93,038.65	96,584.21	0.00	189,622.86
Due From Budgetary Funds	1141	17.86	23,060.17	0.00	23,078.03
Due From Insurer	1180	0 00	0.00	0.00	0.00
Deposits Receivable Due From Internal Funds	1210 1142	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	11142	0.00	0.00	0.00	0.00
Inventory	1150	101,382.00	0.00	0.00	101,382.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Total Assets		4,441,124.60	543,808.06	0.00	4,984,932.66
DEFERRED OUTFLOWS OF RESOURCES	1010				
Accumulated Decrease in Fair Value of Hedging Derivatives Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		4,441,124.60	543,808.06	0.00	4,984,932.66
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2123	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	17,930.19	0.00	17,930.19
Accounts Payable	2120	98,752.94	197,033.61	0.00	295,786.55
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable Accrued Interest Payable	2250	0.00	0.00	0.00	0.00
Deposits Payable	2210	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	12,689.55	0.00	12,689.55
Due to Budgetary Funds	2161	3,739.30	316,154.71	0.00	319,894.01
Due to Internal Funds	2162	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116	0.00	0.00	0.00	0.00
Construction Contracts Payable	2130	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	2190	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00
Unavailable Revenues Total Liabilities	2410	23,229.67	0.00	0.00	23,229.67
DEFERRED INFLOWS OF RESOURCES		125,721.91	543,808.06	0.00	669,529.97
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
FUND BALANCES					
Nonspendable:					
Inventory Prepaid Amounts	2711	101,382.00	0.00	0.00	101,382.00
Permanent Fund Principal	2712 2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	101,382.00	0.00	0.00	101,382.00
Restricted for:					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs State Required Carryover Programs	2722	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2723 2724	0.00	0.00	0.00	0.00
Debt Service	2724	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00
Restricted for Food Service	2729	2,534,904.42	0.00	0.00	2,534,904.42
Restricted for	2729	0.00	0.00	0.00	0.00
Total Restricted Fund Balances Committed to:	2720	2,534,904.42	0.00	0.00	2,534,904.42
Economic Stabilization	2721	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	2730	0.00	0.00	0.00	0.00
Assigned to:					
Special Revenue Debt Service	2741	0.00	0.00	0.00	0.00
Capital Projects	2742 2743	0.00	0.00	0.00	0.00
Permanent Fund	2743	0.00	0.00	0.00	0.00
Assigned for Encumbrances	2749	1,679,116.27	0.00	0.00	1,679,116.27
Assigned for	2749	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	1,679,116.27	0.00	0.00	1,679,116.27
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	4,315,402.69	0.00	0.00	4,315,402.69
Resources and Fund Balances		A 441 10. 45			
and a wind domainted	l	4,441,124.60	543,808.06	0.00	4,984,932.66

The notes to financial statements are an integral part of this statement. ESE 145
DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2018

				Debt Service Funds	*** -***	
	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	District Bonds 250	Other Debt Service 290	Total Nonmajor Debt Service Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	110111061	£1V	220	450	270	
ASSETS Cash and Cash Equivalents	1110	7,128.63	0.00	0.00	0.00	7,128.63
Investments	1110	7,128.03	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 Due From Other Agencies	1170	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable Due From Internal Funds	1210 1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items Long-Term Investments	1230 1460	0.00	0.00	0.00	0.00	0.00
Total Assets	1100	7,128.63	0.00	0.00	0.00	7,128.63
DEFERRED OUTFLOWS OF RESOURCES						
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		7,128.63	0.00	0.00	0.00	7,128.63
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 Sales Tax Payable	2120 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 Due to Other Agencies	2220	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 Pension Liability	2240	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2115	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	2130	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	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 Deferred Revenues	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable: Inventory	2711	0.00	0.00	0.00	0.00	0.00
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 Total Nonspendable Fund Balances	2719 2710	0.00	0.00	0.00	0.00	0.00
Restricted for:	2/10	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs 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	7,128.63	0.00	0.00	0.00	7,128.63
Capital Projects Restricted for	2726 2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0,00
Total Restricted Fund Balances Committed to:	2720	7,128.63	0.00	0.00	0.00	7,128.63
Economic Stabilization 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 Total Committed Fund Balances	2739	0.00	0.00	0.00	0.00	0,00
Assigned to:	2730	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	
Special Revenue Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Special Revenue Debt Service Capital Projects	2742 2743	0.00	0.00	0.00 0.00	0.00	0.00
Special Revenue Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for	2742 2743 2744 2749 2749	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Total Assigned Fund Balances	2742 2743 2744 2749 2749 2749 2740	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for	2742 2743 2744 2749 2749	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	

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

Exhibit F-1c Page 27

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2018

NeuralCapit Alog(PKC)Detroise 10DescriptionCapit Alog(PKC) 10Detroise 10Capit Alog(PKC) 10Detroise <th></th> <th>1</th> <th></th> <th></th> <th>Capital Projects Funds</th> <th></th> <th>······</th>		1			Capital Projects Funds		······
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sates/action 1160 0.00 0.00 0.00 Markels, Lin, Lin, Lin, Lin, Lin, Lin, Lin, Lin	SSETS ash and Cash Equivalents	1110	0.00	573.124.19	1 0.00	0.00	573,124.19
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asen Raceha is investmen 1170 6.00 6.00 6.00 bern Odde Anson 1180 6.00 0.00 6.00 0.00 as Rom Jones 1180 6.00 0.00	axes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
ar. bro. Dec. Agencia 1220 6.00 6.00 6.00 Total Budgetty Product 1130 6.00 6.00 6.00 Specifi Sciencity 1130 6.00 6.00 6.00 6.00 Specific Sciencity 1130 6.00 6.00 6.00 6.00 6.00 6.00 6.00 6.00 6.00 6.00 6.00 6.00 6.00 6.00 7.01 </td <td>accounts Receivable, Net</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	accounts Receivable, Net						0.00
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Other Not in Spendable Form 2719 0.00 0.00 0.00 0.00 Total Nonspendable Fund Balances 2710 0.00 0.00 0.00 0.00 Extricted for: - - - - - - Economic Stabilization 2721 0.00 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 Local Sales Tax and Other Tax Levy 2725 0.00 0.00 0.00 0.00 Capital Projects 2726 0.00 0.00 0.00 0.00 0.00 Restricted for 2729 0.00 0.00 0.00 0.00 0.00 Total Restricted Fund Balances 2731 0.00 0.00 0.00 0.00 Contractual Agreements 2732 0.00 0.00 0.00 0.00 Contractual Agreements 2739	Prepaid Amounts	2712	0.00	0.00			0.00
Total Nonspendable Fund Balances 2710 0.00 0.00 0.00 0.00 testricted for: 0 0 0.00 0.00 0.00 Federal Required Carryover Programs 2722 0.00 0.00 0.00 0.00 State Required Carryover Programs 2723 0.00 0.00 0.00 0.00 Local Sales Tax and Other Tax Levy 2724 0.00 0.00 0.00 0.00 Debt Service 2725 0.00 0.00 0.00 0.00 Capital Projects 2729 0.00 0.00 0.00 0.00 Total Restricted for 2729 0.00 0.00 0.00 0.00 Total Restricted For 2731 0.00 0.00 0.00 0.00 Commited for 2732 0.00 0.00 0.00 0.00 0.00 Contractual Agreements 2732 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00							0.00
Itestricted for 000 0.00 0.00 0.00 Economic Stabilization 2721 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 2774 0.00 0.00 0.00 0.00 Debt Service 2775 0.00 0.00 0.00 0.00 Capital Projects 2776 0.00 0.00 0.00 0.00 Restricted for 2779 0.00 0.00 0.00 0.00 Total Restricted for 27720 0.00 0.00 0.00 0.00 Contractual Agreements 27732 0.00 0.00 0.00 0.00 Contractual Agreements 2732 0.00 0.00 0.00 0.00 Contractual Agreements 2739 0.00 0.00 0.00 0.00 Commited for 2739 0.00 0.00 0.00 0.00 0.00 Total Commited							0.00
Economic Stabilization 2721 0.00 0.00 0.00 Federal Required Carryover Programs 2722 0.00 0.00 0.00 0.00 State Required Carryover Programs 2723 0.00 0.00 0.00 0.00 Local Sales Tax and Other Tax Levy 2724 0.00 0.00 0.00 0.00 Capital Projects 2725 0.00 0.00 0.00 0.00 0.00 Capital Projects 2726 0.00 0.00 0.00 0.00 0.00 Restricted for 2729 0.00 0.00 0.00 0.00 0.00 Total Restricted Fund Balances 2720 0.00 0.00 0.00 0.00 Total Restricted for 2731 0.00 0.00 0.00 0.00 Committed for 2732 0.00 0.00 0.00 0.00 0.00 Committed for 2739 0.00 0.00 0.00 0.00 0.00 Commited for 2739 0.00 <t< td=""><td></td><td>2710</td><td>0.00 1</td><td>0.00)</td><td>0.00 /</td><td>0.00</td><td>0.00</td></t<>		2710	0.00 1	0.00)	0.00 /	0.00	0.00
Federal Required Carryover Programs 2722 0.00 0.00 0.00 0.00 State Required Carryover Programs 2723 0.00 0.00 0.00 0.00 Deckl Sales Tax and Other Tax Levy 2774 0.00 0.00 0.00 0.00 Debt Service 27725 0.00 0.00 0.00 0.00 Capital Projects 27726 0.00 0.00 0.00 0.00 Restricted for 27729 0.00 0.00 0.00 0.00 Restricted for 27729 0.00 0.00 0.00 0.00 Total Restricted Fund Balances 27720 0.00 41,852.52 0.00 0.00 Committed to:		2721	0.00	0.00	1 0.00	0.00	0.00
State Required Carryover Programs 2723 0.00 0.00 0.00 0.00 Local Sales Tax and Other Tax Levy 2724 0.00 0.00 0.00 0.00 Debt Service 2725 0.00 0.00 0.00 0.00 Capital Projects 2726 0.00 41,852.52 0.00 0.00 Restricted for 2729 0.00 0.00 0.00 0.00 Total Restricted Fund Balances 2729 0.00 0.00 0.00 0.00 Total Restricted Fund Balances 2731 0.00 0.00 0.00 0.00 Contractual Agreements 2732 0.00 0.00 0.00 0.00 Contractual Agreements 2739 0.00 0.00 0.00 0.00 Committed for 2739 0.00 0.00 0.00 0.00 0.00 Committed for 2730 0.00 0.00 0.00 0.00 0.00 Special Revenue 2741 0.00 0.00 0.00 <				a second s			0.00
Debt Service 2725 0.00 0.00 0.00 0.00 Capital Projects 2726 0.00 41,852,52 0.00 0.00 41,85 Restricted for 2729 0.00 0.00 0.00 0.00 0.00 Restricted for 2729 0.00 0.00 0.00 0.00 0.00 Total Restricted Fund Balances 2720 0.00 41,852,52 0.00 0.00 41,85 Economic Stabilization 2731 0.00 0.00 0.00 0.00 0.00 Committed for 2732 0.00	State Required Carryover Programs	2723		0,00	0.00	0.00	0.00
Capital Projects 2726 0.00 41,852.52 0.00 0.00 41,852 Restricted for 2729 0.00							0.00
Restricted for 2729 0.00 0.00 0.00 0.00 Restricted for 2729 0.00 0.00 0.00 0.00 0.00 Total Restricted Fund Balances 2720 0.00 41,852 0.00 0.00 41,855 ommitted to:							0.00 41,852.52
Restricted for 2729 0.00 0.00 0.00 0.00 Total Restricted Fund Balances 2720 0.00 41,852.52 0.00 0.00 41,85 committed to: 0 0 0.00 0.00 0.00 41,85 Contractual Agreements 2732 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 for 2730 0.00 0.00 0.00 0.00 Special Revenue 2741 0.00 0.00 0.00 0.00 Special Revenue 2742 0.00 0.00 0.00 0.00 Capital Projects 2743 0.00 0.00 0.00 0.00 Permanent Fund 2744 0.00 0.00<							41,832.32
Total Restricted Fund Balances 2720 0.00 41,852.52 0.00 0.00 41,85 Committed for 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 Committed for 2739 0.00							0.00
Economic Stabilization 2731 0.00 0.00 0.00 0.00 Contractual Agreements 2732 0.00		2720	0.00			0.00	41,852.52
Contractual Agreements 2732 0.00 0.00 0.00 0.00 Committed for 2739 0.00 0.00 0.00 0.00 0.00 Committed for 2739 0.00 0.00 0.00 0.00 0.00 Total Committed Fund Balances 2730 0.00 0.00 0.00 0.00 stegred to: 2741 0.00 0.00 0.00 0.00 Special Revenue 2742 0.00 0.00 0.00 0.00 Capital Projects 2743 0.00 0.00 0.00 0.00 Permanent Fund 2744 0.00 0.00 0.00 0.00 Assigned for 2749 0.00 531,271.67 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 231,271.67 0.00 0.00 Total Assigned Fund Balances 2750 0.00 0.00 0.00 531,271.67 0.00 0.00 Total Unassigned Fund Balances 2750 0			[]	·	· · · · · · · · · · · · · · · · · · ·		1
Committed for 2739 0.00 0.00 0.00 0.00 Committed for 2739 0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>							0.00
Committed for 2739 0.00 0.00 0.00 0.00 Total Committed Fund Balances 2730 0.00							0.00
Total Committed Fund Balances 2730 0.00 0.00 0.00 0.00 signed to:	Committed for	2739	0.00	0.00	0.00	0.00	0.00
Špecial Revenue 2741 0.00 0.00 0.00 0.00 Debt Service 2742 0.00 0.00 0.00 0.00 0.00 Capital Projects 2743 0.00 0.00 0.00 0.00 0.00 Permanent Fund 2744 0.00 0.00 0.00 0.00 0.00 Assigned for Encumbrances 2749 0.00 531,271.67 0.00 0.00 531,271 Assigned for 2749 0.00 531,271.67 0.00 0.00 531,271 Total Assigned Fund Balances 2740 0.00 531,271.67 0.00 0.00 531,271 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 573,124.19 0.00 0.00 573,124.19 0.00 0.00 573,124.19 0.00 0.00 573,124.19 0.00 0.00 573,124.19 0.00 0.00 573,124.19 0.00 0.00 573,124.19 0.00 0.00 573,124.19 0.00 0	Total Committed Fund Balances						0,00
Debt Service 2742 0.00 0.00 0.00 0.00 Capital Projects 2743 0.00 0.00 0.00 0.00 Permanent Fund 2744 0.00 0.00 0.00 0.00 Assigned for Encumbrances 2749 0.00 531,271,67 0.00 0.00 Total Assigned Fund Balances 2740 0.00 531,271,67 0.00 0.00 Total Assigned Fund Balances 2750 0.00 0.00 0.00 531,271,57 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 531,271,57 Total Unassigned Fund Balances 2700 0.00 573,124,19 0.00 0.00 otal Fund Balances of 2700 0.00 573,124,19 0.00 0.00	ssigned to:						 0.00
Capital Projects 2743 0.00 0.00 0.00 0.00 Permanent Fund 2744 0.00 0.00 0.00 0.00 Assigned for Encumbrances 2749 0.00 531,271,67 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 0.00 Total Assigned Fund Balances 2740 0.00 531,271,67 0.00 0.00 Total Massigned Fund Balances 2750 0.00 0.00 0.00 531,27 Total Massigned Fund Balances 2750 0.00 0.00 0.00 531,27 Total Liabilities, Deferred Inflows of 2700 0.00 573,124.19 0.00 0.00							0.00
Permanent Fund 2744 0.00 0.00 0.00 0.00 Assigned for Encumbrances 2749 0.00 531,271,67 0.00 0.00 531,271 Assigned for 2749 0.00 0.00 0.00 0.00 531,271 Assigned for 2749 0.00 0.00 0.00 0.00 0.00 Total Assigned Fund Balances 2740 0.00 531,271,67 0.00 0.00 531,271 Total Assigned Fund Balances 2750 0.00 0.00 0.00 0.00 531,271 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 531,271 otal Fund Balances 2700 0.00 573,124.19 0.00 0.00 573,124.19 otal Liabilities, Deferred Inflows of							0.00
Assigned for Encumbrances 2749 0.00 531,271.67 0.00 0.00 531,271 Assigned for 2749 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>							0.00
Assigned for 2749 0.00 0.00 0.00 0.00 Total Assigned Fund Balances 2740 0.00 531,271.67 0.00 0.00 531,271 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 531,271 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 573,124 Total Unassigned Fund Balances 2700 0.00 573,124.19 0.00 0.00 573,124 Total Linbilities, Deferred Inflows of 573,124.19 0.00 0.00 573,124	Assigned for Encumbrances	2749	0.00	531,271.67	0.00	0,00	531,271.67
Total Assigned Fund Balances 2740 0.00 531,271.67 0.00 0.00 531,277 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 531,277 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 573,124 Total Liabilities, Deferred Inflows of 0.00 573,124.19 0.00 0.00 573,124		2749	0.00	0.00	0.00	0.00	0.00
Total Fund Balances 2700 0.00 573,124.19 0.00 0.00 573,124.19 Total Liabilities, Deferred Inflows of 0.00 573,124.19 0.00 0.00 573,124.19							531,271.67
Total Liabilities, Deferred Inflows of	Total Assigned Fund Balances	0750	0.00		the second s		0.00
	Total Assigned Fund Balances Total Unassigned Fund Balances		0.00		0.00 *	0.00 1	573,124.19
Resources and Fund Balances 0.00 573,124.19 0.00 0.00 573,12	Total Assigned Fund Balances Total Unassigned Fund Balances Total Fund Balances		0.00	573,124.19	<u>0.00</u>	1	and the second

Exhibit F-1d Page 28

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2018

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS	Number		Funds
Cash and Cash Equivalents	1110	0.00	5,251,102.59
nvestments	1160	0.00	0.00
axes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00
nterest Receivable on Investments	1170	0.00	0.00
Due From Other Agencies	1220 1141	0.00	189,622.86
Due From Insurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
Due From Internal Funds	1142	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00
nventory	1150	0.00	101,382.00
Prepaid Items Long-Term Investments	1230 1460	0.00	0.00
Fotal Assets	1400	0.00	5,565,185.48
DEFERRED OUTFLOWS OF RESOURCES		0.00	5,505,105.40
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Fotal Deferred Outflows of Resources		0.00	0.00
Fotal Assets and Deferred Outflows of Resources		0.00	5,565,185.48
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2125	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	17,930.19
Accounts Payable	2120	0.00	295,786.55
Sales Tax Payable	2260	0.00	0.00
Current Notes Payable	2250	0.00	0.00
Accrued Interest Payable	2210	0,00	0.00
Deposits Payable Due to Other Agencies	2220 2230	0.00	0.00
Due to Budgetary Funds	2161	0.00	319,894.01
Due to Internal Funds	2162	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Pension Liability	2115	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00
Matured Bonds Payable Matured Interest Payable	2180 2190	0.00	0.00
Unearned Revenues	2190	0.00	0.00
Unavailable Revenues	2410	0.00	23,229.67
Total Liabilities DEFERRED INFLOWS OF RESOURCES		0.00	669,529.97
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Deferred Revenues	2630	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00
FUND BALANCES Nonspendable: Inventory	2711	0.00	101,382.00
Prepaid Amounts	2711	0.00	0.00
Permanent Fund Principal	2712	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00
Total Nonspendable Fund Balances Restricted for:	2710	0.00	101,382.00
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service Capital Projects	2725 2726	0.00	41,852.52
Restricted for Special Revenue	2729	0.00	2,534,904.42
Restricted for	2729	0.00	0.00
Total Restricted Fund Balances	2720	0.00	2,583,885.57
Committed to: Economic Stabilization	2731	0.00	0.00
Contractual Agreements	2732	0.00	0.00
Committed for	2739	0.00	0.00
Committed for Total Committed Fund Balances	2739 2730	0.00	0.00
Assigned to: Special Revenue	2730	0.00	0.00
Debt Service	2741	0.00	0.00
Capital Projects	2743	0.00	0.00
Permanent Fund	2743	0.00	0.00
Assigned for Encumbrances	2749	0.00	2,210,387.94
Assigned for	2749	0.00	0.00
Total Assigned Fund Balances	2740	0.00	2,210,387.94
Total Unassigned Fund Balances	2750	0.00	0.00
Fotal Fund Balances	2700	0.00	4,895,655.5
Fotal Liabilities, Deferred Inflows of Resources and Fund Balances	i l	0.00	5,565,185.44

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, 2018

			Special Rever		
		Food	Other Federal	Miscellaneous	Total Nonmajor
	Account	Services	Programs	Special Revenue	Special Revenue
	Number	410	420	490	Funds
EVENUES					
ederal Direct ederal Through State and Local	3100	0.00	1,421,341.76	0.00	<u>1,421,341.76</u> 24,651,433.94
tate Sources	3200	8,136,114.17 116,425.00	16,515,319.77	0.00	24,051,433.94 116,425.00
ocal Sources:	3300	110,423.00	0.00	0.00	110,423.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0,00			
Debt Service	3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	1,361,154.82	0.00	0.00	1,361,154.82
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		53,495.54	0.00	0.00	53,495.54
Total Local Sources	3400	1,414,650.36	0.00	0.00	1,414,650.36
otal Revenues		9,667,189.53	17,936,661.53	0.00	27,603,851.06
(PENDITURES					
rrent:					
Instruction	5000	0.00	9,702,640.38	0.00	9,702,640.38
Student Support Services	6100	0.00	1,683,623.52	0.00	1,683,623.52
Instructional Media Services	6200	0.00	38,018.20	0.00	38,018.20
Instruction and Curriculum Development Services Instructional Staff Training Services	6300	0.00	2,032,397.09	0.00	2,032,397.09
	6400	0.00	1,835,571.15	0.00	1,835,571.15
Instruction-Related Technology Board	6500 7100	0.00	158,837.13	0.00	<u>158,837.13</u> 1,147.52
		0.00	1,147.52		
General Administration School Administration	7200	0.00	610,554.41	0.00	610,554.41
Facilities Acquisition and Construction		0.00	126,205.46	0.00	126,205.46
Fiscal Services	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	
Central Services	7700	9,036,387.26			9,036,387.26
Student Transportation Services	7800	0.00	62,223.63	0.00	73,864.04
Operation of Plant	7900	the second se	73,864.04		
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
bt Service: (Function 9200)	9100	0.00	1,421,341.76	0.00	1,421,341.76
Redemption of Principal	710	0.00	0.00		0.00
Interest	710	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00
pital Outlay:	/90	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	534,777.02	190,237.24	0.00	725,014.26
al Expenditures	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	9,571,164.28	17,936,661.53	0.00	27,507,825.81
cess (Deficiency) of Revenues Over (Under) Expenditures	t	96,025.25	0.00	0.00	96,025.25
HER FINANCING SOURCES (USES)	<u>├</u> ──┼─	70,043.63		0.00	50,043.43
ance 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
occeds 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
ans	3720	0.00	0.00	0.00	0.00
e of Capital Assets	3730	0.00	0.00	0.00	0.00
s Recoveries	3740	0.00	0.00	0.00	0.00
ceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
ceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
e Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
unding 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
ments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
nsfers In	3600	0.00	0.00	0.00	0.00
nsfers Out	9700	0.00	0.00	0.00	0.00
tal Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
ECIAL ITEMS	1				
	1	0.00	0.00	0.00	0.00
CTRAORDINARY ITEMS	<u> </u>				
		0.00	0.00	0.00	0.00
et Change in Fund Balances	† †	96,025.25	0.00	0.00	96,025.25
	1	4,219,377.44	0.00	0.00	4,219,377.44
	2800	4,219,377,44 1			
und Balances, July 1, 2017 djustments to Fund Balances	2800	4,219,377.44	0.00	0.00	0.00

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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, 2018

		······				
	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Debt Service Funds District Bonds 250	Other Debt Service 290	Total Nonmajor Debt Service Funds
REVENUES						
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	714,633.03	0.00	0.00	0.00	714,633.03
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,	0.00	0.00	0.00	0.00	0.00
Capital Projects Local Sales Taxes	3423 3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue Total Local Sources	2400	0.00	0.00	0.00	0.00	0.00
Total Revenues	3400	0.00 714,633.03	0.00	0.00	0.00	714,633.03
EXPENDITURES		/14,055.05	0.00	0.00	0.00	/14,055.05
Current: Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration School Administration	7200 7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7300	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services Operation of Plant	7800 7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal		(15,000,000				(07 000 00
Interest	710 720	<u>687,000.00</u> 40,570.00	0.00	0.00	0.00	687,000.00 40,570.00
Dues and Fees	730	512.42	0.00	0.00	0.00	512.42
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay: Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		728,082.42	0.00	0.00	0.00	728,082.42
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(13,449.39)	0.00	0.00	0.00	(13,449.39)
Issuance of Bonds Premium on Sale of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	3791 891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans Sale of Capital Assets	3720 3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3730	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894	0.00	0.00	0.00	0.00	0.00
Transfers In	760 3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2017	2800	(13,449.39) 20,578.02	0.00	0.00	0.00	(13,449.39) 20,578.02
Adjustments to Fund Balances	2800	20,578.02	0.00	0.00	0.00	20,378.02
Fund Balances, June 30, 2018	2700	7,128.63	0.00	0.00	0.00	7,128.63

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, 2018

		Public Education	Capital Outlay and	Capital Projects Funds Nonvoted Capital	Other	Total Nonmajor
	Account	Capital Outlay (PECO)	Debt Service	Improvement Fund	Capital Projects	Capital Projects
	Number	340	360	370	390	Funds
REVENUES Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	1,340,895.00	268,489.53	0.00	0.00	1,609,384.53
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00	0.00	0.00	0.00	0.00
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					0.00
Capital Projects Local Sales Taxes	3423 3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources Total Revenues	3400	0.00	0.00 268,489.53	0.00	0.00	0.00 1,609,384.53
EXPENDITURES		1,340,895.00	208,489.53	0.00	0.00	1,009,384.33
Current:					1	
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	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 Fiscal Services	7410	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant Administrative Technology Services	8100	0.00	0.00	0.00	0.00	0.00
Community Services	8200 9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	5100	0.00	0.00	0.00	0.00	0.00
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	806.01	0.00	0.00	806.01
Miscellaneous Capital Outlay:	790	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	450,955.73	0.00	0.00	0.00	450,955.73
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		450,955.73	806.01	0.00	0.00	451,761.74
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		889,939.27	267,683.52	0.00	0.00	1,157,622.79
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3715 3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	(1,439,129.00)	0.00	0.00	0.00	(1,439,129.00)
Total Other Financing Sources (Uses)		(1,439,129.00)	0.00	0.00	0.00	(1,439,129.00)
SPECIAL ITEMS						
EVTD AODDRIABY FED CO		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	1 1	(549,189.73)	267,683.52	0.00	0.00	(281,506.21)
Fund Balances, July 1, 2017	2800	549,189.73	305,440.67	0.00	0.00	854,630.40
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2018	2700	0.00	573,124.19	0.00	0.00	573,124.19

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

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Exhibit F-2d Page 32

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, 2018

			Total
		Permanent	Nonmajor
	Account Number	Funds 000	Governmental Funds
REVENUES	Number	000	Funds
Federal Direct	3100	0.00	1,421,341.76
Federal Through State and Local	3200	0.00	24,651,433.94
State Sources	3300	0.00	2,440,442.56
Local Sources:			
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,		0.00
Debt Service	3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,		
Capital Projects	3423	0.00	0.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X	0.00	0.00
Impact Fees	3496	0.00	1,501,154.82
Other Local Revenue		0.00	53,495.54
Total Local Sources	3400	0.00	1,414,650.36
Total Revenues		0.00	29,927,868.62
EXPENDITURES			
Current:	6000	0.00	0 700 (40 28
Instruction Student Support Services	5000 6100	0.00	<u>9,702,640.38</u> 1,683,623.52
Instructional Media Services	6200	0.00	38,018.20
Instruction and Curriculum Development Services	6300	0.00	2,032,397.09
Instructional Staff Training Services	6400	0.00	1,835,571.15
Instruction-Related Technology	6500	0.00	158,837.13
Board	7100	0.00	1,147.52
General Administration	7200	0.00	610,554.41
School Administration Facilities Acquisition and Construction	7300	0.00	126,205.46
Fiscal Services	7500	0.00	0.00
Food Services	7600	0.00	9,036,387.26
Central Services	7700	0.00	62,223.63
Student Transportation Services	7800	0.00	73,864.04
Operation of Plant	7900	0.00	0.00
Maintenance of Plant Administrative Technology Services	8100 8200	0.00	0.00
Community Services	9100	0.00	1,421,341.76
Debt Service: (Function 9200)		0.00	1,421,541.70
Redemption of Principal	710	0.00	687,000.00
Interest	720	0.00	40,570.00
Dues and Fees	730	0.00	1,318.43
Miscellaneous Capital Outlay:	790	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	450,955.73
Other Capital Outlay	9300	0.00	725,014.26
Total Expenditures		0.00	28,687,669.97
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	1,240,198.65
OTHER FINANCING SOURCES (USES)			
Issuance of Bonds	3710	0.00	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00
Loans	3720	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760	0.00	0.00
Proceeds for Special Facility Construction Account	3770	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00
Premium on Refunding Bonds	3792	0,00	0.00
Discount on Refunding Bonds	892	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894	0.00	0.00
Payments to Refunding Eccrow Agent (Function 9299)	760	0.00	0.00
Transfers In	3600	0.00	0.00
Transfers Out	9700	0.00	(1,439,129.00)
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	(1,439,129.00)
		0.00	0.00
EXTRAORDINARY ITEMS		I	
EXTRAORDINARY ITEMS		0.00	0.00
Net Change in Fund Balances		0.00	(198,930.35
	2800 2891		

·····		Budgeted	Amounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct Federal Through State and Local	3100	2,340.00	1,425,801.76	1,421,341.76	(4,460.00)
State Sources	3200 3300	<u>11,861,744.00</u> 120,722.00	30,703,995.03 120,722.00	24,651,433.94 116,425.00	(6,052,561.09) (4,297.00)
Local Sources:	3300	120,722.00	120,722.00	110,425.00	(4,271.00)
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423		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
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423		0.00	0.00	0,00
Local Sales Taxes	3423		0.00	0.00	0.00
Charges for Service - Food Service	345X	2,036,000.00	2,036,000.00	1,361,154.82	(674,845.18)
Impact Fees	3496		0.00	0.00	0.00
Other Local Revenue		7,500.00	19,241.98	53,495.54	34,253.56
Total Local Sources Total Revenues	3400	2,043,500.00	2,055,241.98	1,414,650.36	(640,591.62) (6,701,909.71)
EXPENDITURES	<u>+</u> +	14,028,306.00	34,305,760.77	27,603,851.06	(0,701,909.71)
Current:	5000	1 712 540 00	12 022 524 00	0 702 640 28	2 220 994 61
Student Support Services	6100	<u>1,713,549.00</u> 215,483.00	12,933,524.99 2,031,630.75	9,702,640.38	<u>3,230,884.61</u> 348,007,23
Instructional Media Services	6200	7,759.00	42,127.00	38,018.20	4,108.80
Instruction and Curriculum Development Services	6300	205,255.00	2,461,453.02	2,032,397.09	429,055.93
Instructional Staff Training Services	6400	379,162.00	2,724,245.90	1,835,571.15	888,674.75
Instruction-Related Technology	6500	8,624.00	183,979.00	158,837.13	25,141.87
Board General Administration	7100	474.00	1,702.00 794,737.95	1,147.52 610,554.41	<u> </u>
School Administration	7300	<u>152,651.00</u> 16,772.00	167.465.99	126,205.46	41,260,53
Facilities Acquisition and Construction	7410	10,772.00	0.00	0.00	0.00
Fiscal Services	7500		0.00	0.00	0.00
Food Services	7600	11,535,598.00	13,228,167.85	9,036,387.26	4,191,780.59
Central Services	7700	37,188.00	87,894.11	62,223.63	25,670.48
Student Transportation Services Operation of Plant	7800	54,535.00	204,942.32 3,365.36	73,864.04	<u>131,078.28</u> 3,365.36
Maintenance of Plant	8100		3,303.30	0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100	2,340.00	1,425,801.76	1,421,341.76	4,460.00
Debt Service: (Function 9200) Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees Miscellaneous	730 790			0.00	0.00
Capital Outlay:	/90			0.00	0,00_
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			725,014.26	(725,014.26)
Total Expenditures		14,329,390.00	36,291,038.00	27,507,825.81	8,783,212.19
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)	<u> </u>	(301,084.00)	(1,985,277.23)	96,025.25	2,081,302.48
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	891 3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets Loss Recoveries	3730 3740			0.00	0.00
Proceeds of Forward Supply Contract	3740	<u></u>		0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755		····	0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	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
Net Change in Fund Balances		(301,084.00)	(1,985,277.23)	96,025.25	2,081,302.48
Fund Balances, July 1, 2017 Adjustments to Fund Balances	2800 2891	4,219,377.00	4,219,377.00	4,219,377.44	0.44
Fund Balances, June 30, 2018	2891	3,918,293.00	2,234,099.77	4,315,402.69	2,081,302.92

	Budgeted Amo		nounts		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 Local Sources:	3300	727,570.00	727,570.00	714,633.03	(12,936.97	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service	3423				_0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects	3423				0.00	
Local Sales Taxes	3418, 3419				0.00	
Charges for Service - Food Service Impact Fees	345X				0.00	
Other Local Revenue	3496			1,194.77	0.00 1,194.77	
Total Local Sources	3400	0.00	0.00	1,194.77	1,194.77	
Total Revenues		727,570.00	727,570.00	715,827.80	(11,742.20)	
EXPENDITURES						
Current:						
Instruction	5000				0.00	
Student Support Services	6100				0.00	
Instructional Media Services	6200				0.00	
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400				0.00	
Instruction-Related Technology	6500				0.00	
Board	7100				0.00	
General Administration	7200				0.00	
School Administration	7300				0.00	
Facilities Acquisition and Construction	7410				0.00	
Fiscal Services	7500				0.00	
Food Services	7600				0.00	
Central Services	7700				0.00	
Student Transportation Services	7800				0.00	
Operation of Plant Maintenance of Plant	7900				0.00	
Administrative Technology Services	8100				0.00	
Community Services	9100	· · · · · · · · · · · · · · · · · · ·			0.00	
Debt Service: (Function 9200)		·····			0.00	
Redemption of Principal	710	11,004,700.00	11,004,700.00	11,004,700.00	0.00	
Interest	720	2,444,799.00	2,444,849.08	2,444,848.82	0.26	
Dues and Fees	730			512.42	(512.42)	
Miscellaneous	790				0.00	
Capital Outlay:						
Facilities Acquisition and Construction Other Capital Outlay	7420				0.00	
Total Expenditures	9300	13,449,499.00	13,449,549.08	13,450,061.24	0.00 (512.16)	
Excess (Deficiency) of Revenues Over (Under) Expenditures	+	(12,721,929.00)	(12,721,979.08)	(12,734,233.44)	(12,254.36)	
OTHER FINANCING SOURCES (USES)		(12,721,929,00)	(12,721,979.00)	(12,734,233.44)	(12,254.50)	
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 Sale of Capital Assets	3720				0.00	
Loss Recoveries	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	3794				0.00	
Discount on Refunding Lease-Purchase Agreements	894				0.00	
Payments to Refunding Escrow Agent (Function 9299)	760	12 731 030 00	12 721 020 00	12 730 020 10	0.00	
Transfers In Transfers Out	3600 9700	12,721,929.00	12,721,929.00	12,720,938.19	(990.81) 0.00	
Total Other Financing Sources (Uses)	3/00	12,721,929.00	12,721,929.00	12,720,938.19	(990.81)	
SPECIAL ITEMS	+	14,741,747.00	16,161,767.00	14,120,730,13	(370.01)	
					0.00	
EXTRAORDINARY ITEMS	1					
					0.00	
Net Change in Fund Balances		0.00	(50.08)	(13,295.25)	(13,245.17)	
Fund Balances, July 1, 2017	2800	24,687.00	24,687.00	24,687.00	0.00	
Adjustments to Fund Balances	2891			11 001 55	0.00	
Fund Balances, June 30, 2018	2700	24,687.00	24,636.92	11,391.75	(13,245.17)	

DISTRICT SCHOOL BOARD OF BAY COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUNDS For the Fiscal Year Ended June 30, 2018

Budgeted Amounts Variance with Actual Final Budget -Account Original Number Final Amounts Positive (Negative) REVENUES Federal Direct 3100 0.00 Federal Through State and Local 3200 0.00 744,988,00 1,799,434.38 1,842,092.91 State Sources 3300 42 658 53 ocal Sources. Property Taxes Levied, Tax Redemptions and Excess Fees for 3411, 3421, **Operational Purposes** 3423 0.00 Property Taxes Levied, Tax Redemptions and Excess Fees for 3412, 3421, Debt Service 3423 0.00 Property Taxes Levied, Tax Redemptions and Excess Fees for 3413, 3421, **Capital Projects** 3423 20,671,082.00 20,671,082.00 20,861,507.73 190,425.73 Local Sales Taxes 3418, 3419 19,500,000.00 19,500,000.00 1,601,002.71 21,101,002.71 Charges for Service - Food Service 345X 0.00 Impact Fees 3496 0.00 Other Local Revenue (17,138.51) 2,544,639.00 3,129,990.15 3,112,851.64 Total Local Sources 3400 42,715,721.00 43,301,072.15 45,075,362.08 1,774,289.93 **Total Revenues** 43,460,709.00 45,100,506,53 46,917,454.99 1,816,948.46 **EXPENDITURES** Current: Instruction 5000 0.00 Student Support Services 6100 0.00 Instructional Media Services 6200 0.00 Instruction and Curriculum Development Services 6300 0.00 Instructional Staff Training Services 6400 0.00 Instruction-Related Technology 6500 0.00 Board 7100 0.00 General Administration 7200 0.00 School Administration 7300 0.00 Facilities Acquisition and Construction 7410 44,335,355.00 52,863,887.12 31,304,361 19 21,559,525.93 Fiscal Services 7500 0.00 Food Services 7600 0.00 Central Services 7700 0.00 Student Transportation Services 7800 0.00 **Operation of Plant** 7900 0.00 Maintenance of Plant 8100 0.00 Administrative Technology Services 8200 0.00 Community Services 9100 0.00 Debt Service: (Function 9200) Redemption of Principal 710 0.00 Interest 720 0.00 Dues and Fees 730 806.01 (806.01) Miscellaneous 790 0.00 Capital Outlay: Facilities Acquisition and Construction 7420 0.00 Charter School Local Capital Improvement 7430 0.00 Other Capital Outlay 9300 0.00 **Total Expenditures** 44,335,355.00 52,863,887.12 31,305,167,20 21,558,719.92 Excess (Deficiency) of Revenues Over (Under) Expenditures (874,646.00) (7.763.380.59) 15,612,287.79 23,375,668.38 OTHER FINANCING SOURCES (USES) Issuance of Bonds 3710 0.00 Premium on Sale of Bonds 3791 0.00 Discount on Sale of Bonds 891 0.00 Proceeds of Lease-Purchase Agreements 3750 0.00 Premium on Lease-Purchase Agreements 3793 0.00 Discount on Lease-Purchase Agreements 893 0.00 Loans 3720 5,000,000.00 5,000,000.00 0.00 Sale of Capital Assets 3730 0.00 Loss Recoveries 3740 0.00 Proceeds of Forward Supply Contract 3760 0.00 Proceeds from Special Facility Construction Account 3770 0.00 Face Value of Refunding Bonds 3715 0.00 Premium on Refunding Bonds 3792 0.00 Discount on Refunding Bonds 892 0.00 Refunding Lease-Purchase Agreements 3755 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 Discount on Refunding Lease-Purchase Agreements 894 0.00 Payments to Refunding Escrow Agent (Function 9299) 760 0.00 Transfers In 3600 0.00 Transfers Out 9700 (17,458,591.00) (16,101,128.08) (15,772,869.05) 328 259 03 **Total Other Financing Sources (Uses)** (17,458,591.00) (11,101,128.08) (10,772,869.05) 328,259.03 SPECIAL ITEMS 0.00 EXTRAORDINARY ITEMS 0.00 Net Change in Fund Balances (18,333,237.00) (18,864,508.67) 4,839,418.74 23,703,927,41 Fund Balances, July 1, 2017 2800 18,864,509.00 18,864,509.00 18,414,970.00 (449,539.00) Adjustments to Fund Balances 2891 0.00 Fund Balances, June 30, 2018 2700 531,272.00 0.33 23.254.388.74 23,254,388,41

L	T 1	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 State Sources	3200				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	3412, 3421,				
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,				0.00
Capital Projects	3413, 3421,				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 Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues	5400	0.00	0.00	0.00	0.00
EXPENDITURES					
Current:					
Instruction	5000				0.00
Student Support Services Instructional Media Services	6100 6200				0.00
Instruction and Curriculum Development Services	6300	·····	<u>.</u>		0.00
Instructional Staff Training Services	6400	······································			0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200	· · · · · · · · · · · · · · · · · · ·			0.00
School Administration Facilities Acquisition and Construction	7300				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	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal	710				0.00
Interest Dues and Fees	720				0.00
Miscellaneous	730				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 OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730	· · · · · · · · · · · · · · · · · · ·			0,00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792				0.00
Discount on Refunding Bonds	892		<u> </u>		0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS	1				
EXTRAORDINARY ITEMS					0.00
					0.00
Net Change in Fund Balances	2000	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2017 Adjustments to Fund Balances	2800				0.00
Fund Balances, June 30, 2018	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR ENTERPRISE FUNDS Jums 30, 2018

	-	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA	Other	Other	
	Number	Consortuum 911	912	913	914	Consortuum 915	921	922	Lotat Normator Enterprise Funds
ASSELS Ceath and Cesh Equivalents	1110	00'0		00.0	00.0	0.0	3,072.333.15	00'0	3,072,333.15
Investments	0911	0.00		00.0	0.00	00.0	0.00	0.00	00:0
Accounts Receivable, Net	1131	00.00		000	0:00	000	1.500.00	00:00	1,500.00
Interest Receivable on investments	1170	000		00'0	00.0	00'0	00.0	00'0	0.00
Due from Unter Agencies	1100	0.00		000	00.00	0.00	06.180.1	0000	06.180,1
Due From Budgetary Funds	1141	00'0		000	000	00.0	0.05	0.00	0.05
Deposits Receivable	1210	0.001		0:00	000	0.(4)	00.0	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00		0:00	00'0	00'0	000	00.00	0.00
Soction 1011.13, F.S., Loan Proceeds	1420	00.0		0.0	00.0	0:0	0.00	00.0	0.00
Prinsid Items	0211	000		0.00	000	000	000	0.00	000
Long-Term Investments	1460	0.00		800	000	000	000	000	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00		00.0	000	00.00	00.0	00.0	0.00
Pension Asset	1415	000		00'0	0.0	0.00	000	0.00	0.00
Capital Assets:	1310	00.0			00.0	900	000	00.0	
Land Improvements - Nondepreciable	1315	0.00		00.0	000	000	00.0	0.00	0.00
Construction in Progress	1360	0.00		0.0	0.00	0.01	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00		0:00	0000	00.0	0.00	0:00	0.00
Improvements Other Than Buildings	1320	00.0		00'0	00.0	00.0	00.0	00.0	0.00
Accumulated Depreciation	1329	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	000	00.0	000	000	00.0	000	00.0	0.0
Furniture, Fixtures and Equipment	1340	0.00		0.00	0.00	0.00	19.17.971	0.00	19.179,721
Accumulated Depreciation	1349	0.00		0.00	0:00	00.00	(138,055.22)	0.00	(138,055.22)
Motor Vehicles	1350	00.0		00'0	00.0	00.0	16.367.00	0.00	16,367.00
Accumulated Depreciation	1359	0.00		0.00	0.00	0.00	(16.367.00)	0.00	(16,367.00)
Property Under Capital Leases	1370	00.0		000	00.0	000	00.0	000	0.00
Committee Software	1207	00.0		000	00:0	0.00	0.00	0.00	000
Accumulated Amortization	1389	000		0.00	0000	000	(92 18P 99)	000	(46 481 76)
Deprociable Capital Assets, Net		000		000	000	0.0	38,033.39	000	38,033.39
Total Capital Assocts		0.00		0.00	0.00	00.0	38,033.39	0:00	38,033.39
Total Arsets		0.00		0.00	0.00	0.00	3,113,854.09	0:00	3,113,854.09
DEFERRED OUTFLOWS OF RESOURCES	0101	00 10	~	00.0	00 0		00 0	~~~~	20
Accumutation Degreese at rate value of nonpurg Deriverives Net Carrying Amount of Debt Refinding	1920	0.0	0.0	100.0	0.00	10.0	00°0	000	000
Permion	1940	0:00	0:00	00:0	0.0	00.0	00:0	000	0.00
Other Postemployment Benefits	1950	00.0	00.0	00'0	00.0	00.0	00.0	0.00	0.00
Total Deferred Outflows of Resources		0.00	0:00	0.00	0:00	0.00	0.00	0:00	00.0
Cash Duriding	2126	000		000	00.0		00.0	000	
Accrued Salaries and Benefits	2110	00.0		00.0	0.0	00.0	00'0	00.0	0.00
Payroll Deductions and Withholdings	2170	0.00		00:0	0:00	0.00	0.00	0.00	0.00
Accounts Payable	2120	00'0		0000	000	00:0	8,038.29	0.00	8,038.29
Sales Lax Payable	2260	00.0		0.0	800	000	00.0	800	0.0
Denosits Pavable	0222	000		00.0	00.0	000	0.00	000	000
Due to Other Agencies	2230	0.0		00.0	000	000	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00		0.00	0.00	0.00	68.690.92	0.00	68,690.92
Pension Liability	2115	00:0	0.00	00.0	00.0	0.00	00.0	000	0.00
Other Postemployment Benefits Liability	2116	00:00		90 [.] u	00.0	00.0	00'0	00.0	0.0
Judgments Payable	2130	0.00		0.00	0.00	0.00	0.00	0.00	0.0
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00		00.0	0:0	00.0	00.0	0.00	0.00
Estimated Liability for Claims Adjustment	2122	0.00		0.00	0.0	800	00.0	000	0.00
Vorcurrent Labilities:	2410	0.00		0.0	20.0	0.0	NYCOD'ITC	00.0	M.CON'IIC
Portion Due Within One Year.									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0000	0.00	0.00	0.00	0:00
Liability for Compensated Absences	2330	0.00	00.0	00.0	0.00	0.00	00.0	00.0	0.0
Net Other Postemulowment Renefits Obligation	2360	000	00.0	0.00	0.0	000	0.0	000	000
Net Pension Lizbility	2365	00.0	00.0	00:0	00:0	00:0	0.00	0:00	0.00
Other Long-Term Lisbilities	2380	0.00	0.00	00:0	00.0	00.0	00'0	00.0	0.00
Due Writhin One Year		0.00	000	000	0.0	0.0	0.0	0.00	0.00
romon Due Ajter One Jear. Obligations [Inder Caniral] asses	7115	000	000				000	000	000
I ishility for Commentated Aboree	1320	000	100	0.0	000	0.0	00% 136 714 90	0.0	136 714 80
Estimated Liability for Lone-Term Claims	2350	0.00	0.00	0.00	0.00	000	0.00	0.00	000
Net Other Postemployment Benefits Obligation	2360	00.0	0000	00'0	0.0	0.00	0.0	0.0	00.0
Net Pension Liability	2365	0.00	0:00	0.00	0.00	0.00	0:00	0.00	0.00
Other Long-Term Lizbilities	2380	000	0.00	000	0.00	00.0	00.0	0:00	0.00
Due in More Than One Year		0.00	0.00	000	0.00	8.0	136,714.89	0.0	136,714.89
Total I Jabitta		000	000	000	0.00	000	130,/14.89	0.00	130,/14.89
DEFEDER INEL OWS OF DESCRIPTES		M.N	0100	- AN'N	0.0	0.0	101.401,100	0.0	01.201,100
Accumulated Increase in Fair Value of Hedging Derivatives	2610	00.0		00.0	0.0	0.00	00:0	0.00	0.00
Deficit Not Carrying Amount of Debt Refunding	2620	0.00		0.00	0.00	0.00	0.00	0:00	000
Deferred Rovernes	2630	00.0		0:00	00'0	0:00	0.00	0:00	0.00
Persion Other Boston Jonana Barada	2640	00.0	00.0	00.0	00.0	0.00	00.0	0.00	0.0
Total Deferred Inform of Resources	AC07	000		000	000	0.0	000	0.00	000
NET POSITION									
Net favestment in Capital Aracts	2770	00.0		00.0	00.0	0.00	38.033.39	0.00	38,033.39
Kostnetod for I hmetrictod	2780	0.00	00.0	0.00	000	0.00	0070	0.00	2 544 711 60
Total Net Postition		00.0		000	00.0	0.00	2,582,744.99	0.00	2,582,744.99

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, 2018

	A	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	ARRA Consortium	Other	Other	Total Nonmaior
	Account Number	911	912	913	914	915	921	922	Enterprise Funds
OPERATING REVENUES	Number	911	912	915	914	915	921	922	Enterprise Funds
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	1,550,877.62	0.00	1,550,877.62
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	5405	0.00	0.00	0.00	0.00	0.00	1,550,877.62	0.00	1,550,877.62
OPERATING EXPENSES		0.00	0.00	0.00	0.00	0.00	1,550,877.02	0.00	1,550,077.02
Salaries	100	0.00	0.00	0.00	0.00	0.00	957,220.27	0.00	957,220.27
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	248,206.61	0.00	248,206.61
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	300,978.83	0.00	300,978.83
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	22,227,05	0.00	22,227.05
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	3,330,83	0.00	3,330.83
Other	700	0.00	0.00	0.00	0.00	0.00	88,097,12	0.00	88,097.12
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	,,,,,	0.00	0.00	0.00	0.00	0.00	1,620,060.71	0.00	1,620,060,71
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	(69,183.09)	0.00	(69,183.09)
NONOPERATING REVENUES (EXPENSES)							(02,100102)		(0),101.07
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	41,053.53	0.00	41,053.53
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	41,053.53	0.00	41,053.53
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	(28,129.56)	0.00	(28,129.56)
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00	0.00	(28,129.56)	0.00	(28,129.56)
Net Position, July 1, 2017	2880	0.00	0.00	0.00	0.00	0.00	2,610,874.55	0.00	2,610,874.55
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2018	2780	0.00	0.00	0.00	0,00	0.00	2,582,744.99	0.00	2,582,744.99

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

ESE 145

CAUR IP OWERATES CAUTUREIP<		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA - Consortium	Other	Other	Total Nonmajor
Machi Danagan at an 00 000	CASH FLOWS FROM OPERATING ACTIVITIES	911	912	913	914	915	921	922	Enterprise Funds
Interest maging		0.00	0.00	0.00	0.00	0.00	1,551,702.62	0.00	1,551,702.62
Dense bringhom One							0.00		0.00
Transm & normal service 0.0 0.0	Payments to suppliers								(323,205.88
Other costs (spream) Other Cos									(1,200,966.76
Nit erk working Langebar 0.00 0									
CASH 1.000000.CATEL INDUCKION CATELY IND									(93,834.51
Index on the fuel 0.01 0.02 0.02 0.03 0.03 0.04 0.05 <td>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</td> <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>(55,00 1.51)</td> <td></td> <td>(20,00 1.01</td>	CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		0.00	0.00	0.00	0.00	(55,00 1.51)		(20,00 1.01
Thinding standard field 0.01 0.02 0.02 0.02 0.02 0.02 0.00 0.									_0.00
Nate at problement (and) by ascending leaving within a serie (and a serie (and a serie (and a serie))) 0.00									0.00
CART FLAN PRIANCE CART AL APRIANCE Control Contro Contr									0.00
Cardial constraints 0.00 </td <td>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Needer Insegnition of capital and significant of sequid and sequid bit of capital and sequid bit or									0.00
Acquisite and scampting degral atom 0.00									0.00
Intelligent according data conside Ath 0.00									0.00
Nate all provided (and b) to geglia and related financing arrivable of barreling and relations of barrelin									0.00
CASH EVOL SYNCACTUTISS Constraints Constraints <thconstraints< th=""> <thconstraints< <="" td=""><td>Interest paid on capital debt</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td></td><td>0.00</td></thconstraints<></thconstraints<>	Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Decess framewing 0.00		0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intern advision 0.00									
Deckasion investment 0.00<									0.00
Net case provided (used) by incerting activities 0.00 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>41,033.55</td></th<>									41,033.55
Net increase (screase) is and an calx capyhales 0.00									41,053,53
Call and equivales 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(52,780.98</td>									(52,780.98
Rescenting is only operating isource (low) to set cate provided (over) by operating isource (low) to net cate Derivising isource (low) to net cate by operating isource (low) toperating isource (low) to net cate by operating isour									3,125,114.13
(auch) operating schröder: 0 0 0 0 <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>3,072,333.15</td> <td>0.00</td> <td>3,072,333.15</td>		0.00	0.00	0.00	0.00	0.00	3,072,333.15	0.00	3,072,333.15
Open-ting isotes (bas) 0.00 0.0									
Adjustment in recording sporting schwarz Operating schwarz Opera		0.00	0.00				(22.00.11)	0.00	(22.660.44
provide (or b) r parening antivities 0		0.00	0.00	0,00	0.00	0,00	(23,009.44)	0.00	(23,009.44
Operational Americanian Americanian Associational Americanian Americani Amerefician Americania Americanian Americanian American									
Charges je anset and likelihite: (facress) decress in interest receivable 0.00 0.		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(horease) decrease in account receivable 0.00 <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in intervert receivable 0.00									
Increase (decrease) in definit nearer 0.00									825.00
Increase/ decrease in deponds receivable 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>									0.00
(larcese) decrease in de from other generies 0.00 0.0									0.00
(Increase) decresses in junctiony 0.00									(0.05
(Increase) decresse in preguial items 0.00 0.00 0.00 0.00 0.00 0.00 0.00 (Increase) decresse) in salaries and benefits payable 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(1,987.50</td>									(1,987.50
(Increase) decresses in parsion 0.00	(Increase) decrease in inventory								0.00
Increase (decrease) in subaries and hendits payable 0.00	(Increase) decrease in prepaid items								0.00
Increase (decrease) in payoull tax liabilities 0.00 0	(increase) decrease in pension								0.00
Increase (decresse) in accounts payable 0.00 0.00 0.00 0.00 4,205,23 0.00 4,205 Increase (decresse) in decresse) in cash overfunt 0.00<									0.00
Increase (decrease) in aids overfaft 0.00									4,205.23
Increase (decrease) in seles tax payable 0.00 <td>Increase (decrease) in cash overdraft</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td></td> <td>0.00</td> <td>0.00</td>	Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Increase (decrease) in accrue interest payable 0.00 0									0.00
Increase (decrease) in deposits payable 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>									0.00
Increase (decrease) in due to other funds 0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>									0.00
Increase (decrease) in due to other agencies 0.00 0.0									(1,491.31
Increase (decrease) in unearned revenues 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>									0.00
Increase (decrease) in pension 0.00									(29,902.62
Increase (decrease) in estimated unpaid claims - Self-Insurance Program 0.00 <t< td=""><td>Increase (decrease) in pension</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td></td><td>0.00</td></t<>	Increase (decrease) in pension	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Increase (decrease) in estimated liability for claims adjustment 0.00<									0.00
Total adjustments 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>									0.00
Net cash provided (used) by operating activities 0.00 0.00 0.00 0.00 0.00 (52,780.98) (52,780.98) (52,780.98) (52,780.98) (52,780.98) (52,780.98) (52,780.98) (52,780.98) (52,780.98) (52,7									0.00
Noncash investing, capital and financing activities: 0.00									(29,111.54)
Borrowing under capital lease 0.00		0.00	0.00	0.00	0.00	0.00	(32,700.98)	0.00	(32,700.98
Contributions of capital assets 0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins 0.00 0.00 0.00 0.00 0.00 0.00 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 0.0 0.00									0.00
									0.00
	Net Increase/(Decrease) in the fair value of investments Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
ASSETS									
Cash and Cash Equivalents Inventments	1110	16,936,416.98	7,667,457.87	00'0	0.00	0.00	0.00	000	24,603,874.85
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.0	0.00	0.00	00.0	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	74,999.30	804,811.64	00.00	00'0	00.00	0.00	0.00	879,810.94
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	46°C	000	000	000	000	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	000	0.00	0.00	0.00	0:00
Envertiory Desertial fearers	1150	0.00	0.00	0.0	000	000	00.0	000	0.00
Long-Term investments	1460	00.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0:00	00:0	00.0	0.00	00.0	000	00'0	0.00
Other Postemployment Benefits Asset	1410	0.00	00.0	00.0	0.00	000	0.00	00.00	0.00
Capital Assets:	C1#1	10.0			0,00	0,141	0.147	0,1AJ	0.0
Land	1310	00.0	0.00		0.00	000	0.00	00.0	000
Land Improvements - Nondepreciable	1315	0.00		0.00	0.00	0.00	0.00	0:00	0.00
Construction in Progress	1300	0.00			0.00	000	0.00	000	0.0
Improvements Other Than Buildings	1320	0.0			0.00	0.00	0.00	0.00	0.0
Accumulated Depreciation	1329	0.00			0.00	0.00	0.00	0:00	0.00
Buildings and Fixed Equipment	1330	0.00			0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	000			0.00	0.00	0.00	0.00	0.00
rumune, rumutes and requipment Accumulated Demeciation	9 <u>7</u>	000			000	0.00	000	000	0.00
Motor Vehicles	1350	0000			0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00			0.00	0.00	000	0000	0.00
Property Under Capital Leases	1370	00.0			0.00	0:00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00			0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00			0.00	0.0	000	00'0	0.00
Demociable Carried Assets. Net	10/1	0.00			000	000	00.0	000	0.0
Total Cepital Assets		0.00			0.00	0.00	0:00	0.00	0.00
Total Assets		18,045,688.91	8,472		0.00	0.00	0.00	00.0	26,517,958.42
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives Wet Comming Amount of Date Balanding	1910	0.00	0.00	000	000	0.00	0.00	000	0.00
Persion	1940	000	000	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.040	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	00:0	0:00	0.00	0.00	0:00	0.00	0.00
							00 0		
Accurat Subaries and Benefits	2110	000	000	0.00	0000	0.00	000	000	000
Payroll Deductions and Withholdings	2170	00.0	00.0	0.00	000	0.00	0.00	00'0	0.00
Accounts Payable	2120	332.57	1,570,422,99	0.00	0.00	0.00	0.00	0:00	1,570,755,56
Sales Tax Payable	2260	0.0	00.0	000	0.00	0.00	0.00	0.00	800
Deposits Pavable	2220	00.0	0.00	000	0.00	0.00	0.00	000	0.00
Due to Other Agencics	2230	0.00	000	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	3,376.59	00.00	0.00	0:00	00.0	0.00	00.0	3,376.59
Pension Liability	2115	0.0	0.00	0.00	0.0	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	00.00	000	0.00	0.00	000	0.00	0.00
Febimated I Innaid Chaine - Self-Insumee Program	2271	0.0	1000	800	0.0	000	0.0	0.00	556.623.83
Estimated Liability for Claims Adjustment	2272	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Uncarned Revenues	2410	00.0	00'0	0.00	0.00	0.00	000	00:0	0.00
Noncurrent Ltabilities:									
Portion Due Within One Year	2316	000	90 1	00 1	90 1	00 0	00 10	20	2
Lisbility for Compensated Absences	2330	000	0.0	0.00	0.0	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	4,058,088.00	0000	0.00	0.00	0.00	00'0	00.0	4,058,088.00
Net Other Postemployment Benefits Obligation	2360	000	00:0	000	0.00	0.00	00'0	00.0	0.0
Other Long-Term 1 inhibites	2380	00.0	0.00	000	000	0.0	0.00	0.00	0.00
Due Within One Year		4,058,088.00	0.00	000	0.00	0.00	0:00	0.00	4,058,088.00
Portion Due After One Year.									
Obligations Under Capital Leases	2315	0.0	00.0	0.00	00.0	0.0	0.00	000	0.00
Retirnated I lability for I are. Term Claims	2350	0.00	000	000	0.00	0.00	0.00	000	11 066 726 00
Net Other Postemployment Benefits Obligation	2360	0:00	0.00	0.00	00.0	0:00	0.00	0:00	00.0
Net Pension Liability	2365	0.00	00.0	0.00	00.0	0.00	0:00	00:0	00.0
Other Long-Term Liabilities	2380	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
Total Long I part Cho Tear		11,000,/20.00	000	000	000	0.00	000	000	11,000,120.00
Total Lisberties		15,128,523.16	2,127,046.82	00.0	0.00	0.00	0.00	0.0	17,255,569.98
DEFERRED INFLOWS OF RESOURCES									
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	000	0:00	0.00	00'0	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	00:0	0.00	0.00	0.00	000	0.0	0.0
Dention Kevenues	2640	000	000	000	0.00	000	000	000	000
other Postemolovment Benefits	2650	000	000	0.00	0.00	00'0	0.00	0.00	0.00
Total Deferred Inflows of Resources		0:00	00:0	0000	0.00	0:00	0000	0:00	0.00
NET POSITION	ļ	1							
Not investment in Capital Assets	27/0	0.00	0000 VC CULL L	000	0.00	0.00	0.00	000	00'0 VC CUL L
Unrestricted	2790	2,917,165.75	6.337.520.45	0.00	0.00	0.00	000	0.00	9,254,686.20
Total Net Position		2,917,165.75	6,345,222.69	00:0	0.00	0.00	00.0	00.0	9,262,388.44

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, 2018

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
OPERATING REVENUES	Humber	/11	/12		/14	/15	751	///	Service Funds
Charges for Services	3481	4,514,631,19	0.00	0.00	0.00	0.00	0.00	0.00	4,514,631.19
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	22,740,612.73	0.00	0.00	0.00	0.00	0.00	22,740,612.73
Other Operating Revenues	3489	0.00	9,810.00	0.00	0.00	0.00	0.00	0.00	9,810.00
Total Operating Revenues		4,514,631.19	22,750,422.73	0.00	0.00	0.00	0.00	0.00	27,265,053.92
OPERATING EXPENSES									
Salaries	100	387,538.94	0.00	0.00	0.00	0.00	0.00	0.00	387,538.94
Employee Benefits	200	144,420,80	0.00	0.00	0.00	0.00	0,00	0.00	144,420.80
Purchased Services	300	2,506,664.34	4,235,334,36	0.00	0.00	0.00	0.00	0.00	6,741,998.70
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	4,554.94	0.00	0.00	0.00	0.00	0.00	0.00	4,554.94
Capital Outlay	600	122.00	0.00	0.00	0.00	0.00	0.00	0.00	122.00
Other	700	3,106,245.42	17,240,744.84	0.00	0.00	0.00	0.00	0.00	20,346,990.26
Depreciation/Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		6,149,546.44	21,476,079.20	0.00	0.00	0.00	0.00	0.00	27,625,625.64
Operating Income (Loss)		(1,634,915.25)	1,274,343.53	0.00	0.00	0.00	0.00	0.00	(360,571.72)
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	212,540.23	80,943.88	0.00	0.00	0.00	0.00	0.00	293,484.11
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		212,540.23	80,943.88	0.00	0.00	0.00	0.00	0.00	293,484.11
Income (Loss) Before Operating Transfers		(1,422,375.02)	1,355,287.41	0.00	0.00	0.00	0.00	0.00	(67,087.61)
Transfers In	3600	1,195,699.00	0.00	0.00	0.00	0.00	0.00	0.00	1,195,699.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		(226,676.02)	1,355,287.41	0.00	0.00	0.00	0.00	0.00	1,128,611.39
Net Position, July 1, 2017	2880	3,143,841.77	4,989,935.28	0.00	0.00	0.00	0.00	0.00	8,133,777.05
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,155,171.05
Net Position, June 30, 2018	2780	2,917,165.75	6,345,222,69	0.00	0.00	0.00	0.00	0.00	9,262,388.44

CASH FLOWS FROM OPERATING ACTIVITIES Receipts from customers and users Receipts from interfund services provided Payments to suppliers Payments to employees Payments for interfund services used Other receipts (payments)	711 8,652,477.89 0.00 (2,\$11,219.28) (531,959.74) (3,122,844.17)	712 22,750,422.73 0.00 (4,235,334.36)	713 0.00	7140.00	7150.00	731	791	Service Funds
Receipts from interfund services provided Payments to suppliers Payments for interfund services used Other receipts (payments)	0.00 (2,511,219.28) (531,959.74)	0.00		0.00	0.00		1 I	
Payments to suppliers Payments to employees Payments for interfund services used Other receips (payments)	(2,511,219.28) (531,959.74)			0.00		0.00	0.00	31,402,900.62
Payments to employees Payments for interfund services used Other receipts (payments)	(531,959.74)	(4 225 224 221	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used Other receipts (payments)			0.00	0.00	0.00	0.00	0.00	(6,746,553.64)
Other receipts (payments)	(3.122,044.17)	0.00 (18,306,510.99)	0.00	0.00	0.00	0.00	0.00	(531,959.74) (21,429,355.16)
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	2,486,454.70	208,577.38	0.00	0.00	0.00	0.00	0.00	2,695,032.08
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds Transfers to other funds	1,195,699.00	0.00	0.00	0.00	0.00	0.00	0.00	1,195,699.00
Net cash provided (used) by noncapital financing activities	1,195,699.00	0.00	0.00	0.00	0.00	0.00	0.00	1,195,699.00
CASH FLOWS FROM CAPITAL AND RELATED	.,		0.00	0.00		0.00		
FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES								A 44
Proceeds from sales and maturities of investments Interest and dividends received	0.00	0.00 80,943.88	0.00	0.00	0.00	0.00	0,00	0.00 293,484.11
Purchase of investments	0.00	80,943.88	0.00	0.00	0.00	0.00	0.00	295,484.11
Net cash provided (used) by investing activities	212,540.23	80,943.88	0.00	0.00	0.00	0.00	0.00	293,484.11
Net increase (decrease) in cash and cash equivalents	3,894,693.93	289,521.26	0.00	0.00	0.00	0.00	0.00	4,184,215.19
Cash and cash equivalents - July 1, 2017	13,041,723.05	7,377,936.61	0.00	0.00	0.00	0.00	0.00	20,419,659.66
Cash and cash equivalents - June 30, 2018 Reconciliation of operating income (loss) to net cash provided	16,936,416.98	7,667,457.87	0.00	0.00	0.00	0.00	0.00	24,603,874.85
(used) by operating activities:		1						
Operating income (loss)	(226,676.02)	1,355,287.41	0,00	0,00	0.00	0.00	0.00	1,128,611.39
Adjustments to reconcile operating income (loss) to net cash								
provided (used) by operating activities:								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program Change in assets and liabilities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accounts receivable	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from insurer	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00 3,709,328.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00 3,709,328.41
(Increase) decrease in due from other funds (Increase) decrease in due from other agencies	7,851.81	0.00 (804,811,64)	0.00	0,00	0.00	0.00	0.00	(796,959.83)
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	420,666.48	0.00	0.00	0.00	0.00	0.00	0.00	420,666.48
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities Increase (decrease) in accounts payable	(107.85)	0.00	0.00	0.00	0.00	0.00	0.00	(107.85) (5,805.85)
Increase (decrease) in accounts payable	(14,086.99)	8,281.14	0.00	0.00	0.00	0.00	0.00	(5,805.85)
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00 (2,281.91)
Increase (decrease) in due to other funds Increase (decrease) in due to other agencies	(2,281.91)	0.00	0.00	0.00	0.00	0.00	0.00	(2,281.91) 0.00
Increase (decrease) in uncarned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in pension	0,00	0.00	0.00	0.00	0.00	0,00	0.00	0.00
Increase (decrease) in postemployment benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment Total adjustments	0.00 4,121,369.95	(269,235.65) (1,065,766.15)	0.00	0.00	0.00	0.00	0.00	(269,235.65) 3,055,603.80
Net cash provided (used) by operating activities	4,121,369.95	(1,055,766.15) 289,521.26	0.00	0.00	0.00	0.00	0.00	4,184,215.19
Noncash investing, capital and financing activities:	5,077,075.95	207,021.20	0.00	0.00		0.00	0.00	
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION INVESTMENT TRUST FUNDS June 30, 2018

		Investment Trust Fund	Investment Trust Fund	Investment Trust Fund	
	Account	Name	Name	Name	Total Investment Trust
	Number	84X	84X	84X	Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	×/////////////////////////////////////			
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940				
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Pension	2640				
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	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.

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DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION INVESTMENT TRUST FUNDS For the Fiscal Year Ended June 30, 2018

		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
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 Held In Trust, July 1, 2017	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits					
and Other Purposes, June 30, 2018	2785	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PRIVATE-PURPOSE TRUST FUNDS June 30, 2018

	1	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
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		X/////////////////////////////////////		
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		x/////////////////////////////////////		
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	X/////////////////////////////////////	x/////////////////////////////////////		
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	X/////////////////////////////////////			
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	_				
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PRIVATE-PURPOSE TRUST FUNDS For the Fiscal Year Ended June 30, 2018

		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
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 Held In Trust, July 1, 2017	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits					
and Other Purposes, June 30, 2018	2785	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PENSION TRUST FUNDS June 30, 2018

	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					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PENSION TRUST FUNDS For the Fiscal Year Ended June 30, 2018

	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
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 Held In Trust, July 1, 2017	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits					
and Other Purposes, June 30, 2018	2785	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS June 30, 2018

	1				
	Account	School Internal Funds	Agency Fund Name	Agency Fund Name	
	Number	891	89X	89X	Total Agency Funds
ASSETS					
Cash and Cash Equivalents	1110	2,194,907.31	0.00	0.00	2,194,907.31
Investments	1160	789,763.80	0.00	0.00	789,763.80
Accounts Receivable, Net	1131	53,751.40	0.00	0.00	53,751.40
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	80,886.16	0.00	0.00	80,886.16
Total Assets		3,119,308.67	0.00	0.00	3,119,308.67
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	145,413.66	0.00	0.00	145,413.66
Internal Accounts Payable	2290	2,973,895.01	0.00	0.00	2,973,895.01
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		3,119,308.67	0.00	0.00	3,119,308.67
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	<u> </u>			
Pension	2640	<u> </u>			
Other Postemployment Benefits	2650	<u> </u>			
Total Deferred Inflows of Resources		<u> </u>			

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS 891 June 30, 2018

	Account	Balance			Balance
	Number	July 1, 2017	Additions	Deductions	June 30, 2018
ASSETS					
Cash and Cash Equivalents	1110	2,044,446.26	150,461.05	0.00	2,194,907.31
Investments	1160	793,985.55	0.00	4,221.75	789,763.80
Accounts Receivable, Net	1131	56,844.69	0.00	3,093.29	53,751.40
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	76,699.09	4,187.07	0.00	80,886.16
Total Assets		2,971,975.59	154,648.12	7,315.04	3,119,308.67
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	194,169.98	0.00	48,756.32	145,413.66
Internal Accounts Payable	2290	2,777,805.61	196,089.40	0.00	2,973,895.01
Due to Other Agencies	2230	<u> </u>			///////////////////////////////////////
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		2,971,975.59	196,089.40	48,756.32	3,119,308.67
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	<u> </u>			///////////////////////////////////////
Pension	2640	<i>\////////////////////////////////////</i>			
Other Postemployment Benefits	2650	<i>\////////////////////////////////////</i>	x/////////////////////////////////////		
Total Deferred Inflows of Resources		<u> </u>			///////////////////////////////////////

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Agency Fund Name June 30, 2018

	Account	Balance			Balance
	Number	July 1, 2017	Additions	Deductions	June 30, 2018
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				
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	<i>\////////////////////////////////////</i>			
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	<i>\////////////////////////////////////</i>			
Pension	2640	////////////////////////////////////</td <td></td> <td></td> <td></td>			
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources		X/////////////////////////////////////			

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Agency Fund Name June 30, 2018

	1	1	[
	Account	Balance			Balance
	Number	July 1, 2017	Additions	Deductions	June 30, 2018
ASSETS			1.00110115	Doubling	Fulle 50, 2010
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	////////////////////////////////////</td <td></td> <td></td> <td></td>			
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	<i>\////////////////////////////////////</i>			
Other Postemployment Benefits	2650	<i>\////////////////////////////////////</i>			
Total Deferred Inflows of Resources		<i>\////////////////////////////////////</i>			

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) TOTAL AGENCY FUNDS June 30, 2018

		Total Agency Funds			Total Agency Funds
	Account	Balances	Total Agency Funds	Total Agency Funds	Balances
	Number	July 1, 2017	Additions	Deductions	June 30, 2018
ASSETS					
Cash and Cash Equivalents	1110	2,044,446.26	150,461.05	0.00	2,194,907.31
Investments	1160	793,985.55	0.00	4,221.75	789,763.80
Accounts Receivable, Net	1131	56,844.69	0.00	3,093.29	53,751.40
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	76,699.09	4,187.07	0.00	80,886.16
Total Assets		2,971,975.59	154,648.12	7,315.04	3,119,308.67
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940	<i>\////////////////////////////////////</i>			
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources		<i>\////////////////////////////////////</i>			
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	194,169.98	0.00	48,756.32	145,413.66
Internal Accounts Payable	2290	2,777,805.61	196,089.40	0.00	2,973,895.01
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		2,971,975.59	196,089.40	48,756.32	3,119,308.67
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	<u> </u>			
Pension	2640	<u> </u>			
Other Postemployment Benefits	2650	<u> </u>			
Total Deferred Inflows of Resources		<u> </u>			

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR COMPONENT UNITS June 30, 2018

	Account Number	Bay Education Foundation Inc.	Nonmajor Component Unit Name	Nonmajor Component Unit Name	Total Nonmajor Component Units
ASSETS Cash and Cash Equivalents	1110	459,085.29	0.00	0.00	459,085.29
Investments	1160	97,956.27	0.00	0.00	97,956.27
Taxes Receivable, net Accounts Receivable, net	1120	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170 1220	0.00	0.00	0.00	0.00
Due From Other Agencies Due From Insurer	1180	2,650,000.00	0.00	0.00	2,650,000.00 0.00
Deposits Receivable Internal Balances	1210	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds Inventory	1420	0.00	0.00	0.00	0.00
Prepaid Items Long-Term Investments	1230 1460	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset Pension Asset	1410	0.00	0.00	0.00	0.00
Capital Assets:					
Land Land Improvements - Nondepreciable	1310	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1329 1330	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment Less Accumulated Depreciation	1330	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment Less Accumulated Depreciation	1340 1349	0.00	0.00	0.00	0.00
Motor Vehicles	1349	0.00	0.00	0.00	0.00
Less Accumulated Depreciation Property Under Capital Leases	1359 1370	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.00
Audiovisual Materials Less Accumulated Depreciation	1381	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00
Less Accumulated Amortization Depreciable Capital Assets, Net	1389	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		3,207,041.56	0.00	0.00	3,207,041.56
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding Pension	1920 1940	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0,00	0.00	0.00
Total Deferred Outflows of Resources LIABILITIES		0.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00
Accounts Payable Sales Tax Payable	2120	0.00	0.00	0.00	0.00
Current Notes Payable	2260 2250	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
Pension Liability	2240	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00
Judgments Payable Construction Contracts Payable	2130 2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2271 2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Unearned Revenues Noncurrent Liabilities:	2410	0.00	0.00	0.00	0.00
Portion Due Within One Year: Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2310	0.00	0.00	0.00	0.00
Bonds Payable Liability for Compensated Absences	2320 2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2350 2360	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate Due Within One Year	2280	0.00	0.00	0.00	0.00
Portion Due After One Year:					
Notes Payable Obligations Under Capital Leases	2310 2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2350 2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate Due in More than One Year	2280	0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding Deferred Revenue	2620 2630	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00
Other Postemployment Benefits Total Deferred Inflows of Resources	2650	0.00	0.00	0.00	0.00
NET POSITION	-				0.00
Net Investment in Capital Assets Restricted For:	2770	0.00	0.00	0,00	
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service Debt Service	2780 2780	0.00	0.00	0.00	0.00
Capital Projects Other Purposes	2780 2780	0.00 3,207,041.56	0.00	0.00	0.00 3,207,041.56
Unrestricted	2780	0.00	0.00	0.00	0.00
Total Net Position		3,207,041.56	0.00	0.00	3,207,041.56

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS Bay Education Foundation Inc. For the Fiscal Year Ended June 30, 2018

				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:			<u> </u>			
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	1,599,271.09	0.00	0.00	0.00	(1,599,271.09)
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		1,599,271.09	0.00	0.00	0.00	(1,599,271.09)

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
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	(1,606,612.81)
Investment Earnings	38,652.31
Miscellaneous	10,468.61
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	(1,557,491.89)
Change in Net Position	(3,156,762.98)
Net Position, July 1, 2017	6,363,804.54
Adjustments to Net Position	0.00
Net Position, June 30, 2018	3,207,041.56

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, 2018

				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

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, 2017
Adjustments to Net Position
Net Position, June 30, 2018

0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
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0.00
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0.00
0.00
0.00
0.00

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, 2018

			. <u></u>	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

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, 2017
Adjustments to Net Position
Net Position, June 30, 2018

0.00
0.00
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0.00

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, 2018

				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	1,599,271.09	0.00	0.00	0.00	(1,599,271.09)
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		1,599,271.09	0.00	0.00	0.00	(1,599,271.09)

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
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	(1,606,612.81)
Investment Earnings	38,652.31
Miscellaneous	10,468.61
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	(1,557,491.89)
Change in Net Position	(3,156,762.98)
Net Position, July 1, 2017	6,363,804.54
Adjustments to Net Position	0.00
Net Position, June 30, 2018	3,207,041.56

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, 2018 Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2018, 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 10, 2018 (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, 2018

Exhibit K-1 FDOE Page 1

REVENUES	Account	
Federal Direct:	Number	
Federal Impact, Current Operations	3121	380,336.
Reserve Officers Training Corps (ROTC)	3191	289,754.
Miscellaneous Federal Direct	3199	0.
Total Federal Direct	3100	670,091.
Federal Through State and Local:		
Medicaid	3202	1,325,549.
National Forest Funds	3255	0.
Federal Through Local	3280	0.
Miscellaneous Federal Through State	3299	150,000.
Total Federal Through State and Local	3200	1,475,549.
late:		
Florida Education Finance Program (FEFP)	3310	83,801,475.
Workforce Development Workforce Development Capitalization Incentive Grant	3315	2,785,503
Workforce Education Performance Incentive	3316	0
Adults with Disabilities		0.
CO&DS Withheld for Administrative Expenditure	3318	0.
Diagnostic and Learning Resources Centers	3323	14,723
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3335	0.
State Forest Funds	3341	211,082
State License Tax	3342	0.
District Discretionary Lottery Funds	3343	43,381
Categorical Programs:		49,195
Class Size Reduction Operating Funds	3355	30,480,046
Florida School Recognition Funds	3361	1,427,818
Voluntary Prekindergarten Program	3371	1,544,898.
Preschool Projects	3372	0.
Other State:		
Reading Programs	3373	0.
Full-Service Schools Program	3378	0.
State Through Local	3380	0.
Other Miscellaneous State Revenues	3399	3,371,377.
Total State	3300	123,729,501.
pcal:		
District School Taxes	3411	81,727,107.
Tax Redemptions	3421	·0,
Payment in Lieu of Taxes	3422	0.
Excess Fees	3423	0.
Tuition	3424	0.
Rent	3425	24,122.
Interest on Investments	3431	445,176.
Gain on Sale of Investments	3432	0.
Net Increase (Decrease) in Fair Value of Investments	3433	0.
Gifts, Grants and Bequests	3440	0.
Student Fees:	2461	10 622
Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees	3461 3462	10,623. 836,972.
Continuing Workforce Education Course Fees		
	3463	
Capital Improvement Fees Postsecondary Lab Fees	3464 3465	41,162.
Lifelong Learning Fees	3465	
GED® Testing Fees	3467	0.
Financial Aid Fees	3468	82,328.
Other Student Fees	3469	41,162.
Other Fees:		
Preschool Program Fees	3471	559,680.
Prekindergarten Early Intervention Fees	3472	0.
School-Age Child Care Fees	3473	, 2,213,099.
Other Schools, Courses and Classes Fees	3479	0.
Miscellaneous Local:		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	303,495.
Sale of Junk	3493	54,451.
Receipt of Federal Indirect Cost Rate	3494	610,554.
Other Miscellaneous Local Sources	3495	596,740.
Impact Fees	3496	0.
Refunds of Prior Year's Expenditures	3497	·0.
Collections for Lost, Damaged and Sold Textbooks	3498	3,099.
Receipt of Food Service Indirect Costs	3499	296,765.
Total Local	3400	87,965,943.

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STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUN For the Fiscal Year Ended June 30, 2018	D BALANCE - GE	NERAL FUND (Continued)	
	Account	100	2

Fund 100 200 300 500 Materials 400 600 700 EXPENDITURES Employee Purchased Energy Capital Totals Number Salaries Benefits Services and Supplies Other Services Outlay Current: Instruction 5000 82,495,920.78 24.305.219.06 34,274,042.48 1,894.72 4,535,034.90 767,471.48 1,630,386.61 148,009,970.03 Student Support Services 6100 5,612,144.50 1,722,061.22 317,588.70 28,075.97 18,096,84 39,127.83 7,737,095.06 Instructional Media Services 1.717,497.47 517,800.64 6200 32,480.86 7,980.47 175,331.57 25,470.91 2,476,561.92 Instruction and Curriculum Development Services 6300 2,383,917.78 692,078.33 72,714.13 59,548.09 25,335.97 17,595.26 3,251,189.56 Instructional Staff Training Services 6400 977,804.44 282,665.25 121,088.94 11,633.52 1,595.00 91,260.30 1,486,047.45 Instruction-Related Technology 6500 662.23 60.58 0.00 0.00 0.00 0.00 722.81 Board 7100 223,319.00 185,651.44 2.534.37 447,059.59 1,970.00 19,527.36 880,061.76 General Administration 7200 488,828.47 138,963.83 0.00 33,210.68 5,100.81 3,838.79 21,354.90 691,297.48 School Administration 7300 10,902,095.77 3,147,198.55 116,322.54 34,402.22 57,431.40 17,102.88 14,274,553.36 Facilities Acquisition and Construction 7410 507,266.32 164,420.96 37,648,97 2,262.51 319.21 1,586.00 713,503.97 Fiscal Services 7500 1,132,419.61 376,336.10 39,369.38 7,106.48 23,862.37 6,519.29 30,242.19 1,615,855.42 Food Services 7600 2.414.54 401.75 0.00 2,816.29 Central Services 7700 1,048,139.47 343,746.41 266,948.89 3,842.67 12,214.69 20,189.10 25,168.37 1,720,249.60 Student Transportation Services 7800 3,887,315.31 2,229,750.99 1,007.965.98 805,961.81 451,700.10 8,039.84 77 392 47 8,468,126.50 Operation of Plant 7900 2.602,649.53 1,691,442.21 4,089,233.53 6,759,760.53 467,554.60 116,226.80 46,870,34 15,773,737.54 Maintenance of Plant 8100 2,448,868.46 1.196,578.93 246,755.05 87,649.58 798,778.91 43,168.33 11,963.05 4,833,762.31 Administrative Technology Services 8200 554,627.84 1,997,908.68 646,929.70 0,00 5,231.68 14,962.94 100.00 3,219,760.84 Community Services 9100 1,204,002.56 407,588.29 68,211.92 0.00 78,409.45 10,501.02 136,089.78 1,904,803.02 Capital Outlay: Facilities Acquisition and Construction 7420 0.00 Other Capital Outlay 9300 696,060.80 696,060.80 Debt Service: (Function 9200) Redemption of Principal 710 0.00 Interest 720 0.00 119,633,174,92 37,956,592,38 41,817,571.34 7,666,215,79 41,817,571.34 **Total Expenditures** 6,524,324.66 1,967,058.38 2,191,238.25 217,756,175.72 Excess (Deficiency) of Revenues Over Expenditures (3,915,090.78)

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DISTRICT SCHOOL BOARD OF BAY COUNTY

Exhibit K-1 FDOE Page 2
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)		FDOE Page
For the Fiscal Year Ended June 30, 2018 OTHER FINANCING SOURCES (USES)	Account	Fund 10
and CHANGES IN FUND BALANCES	Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	2,616,839.86
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	2,616,839.86
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		2,616,839.86
Net Change In Fund Balance		(1,298,250.92
Fund Balance, July 1, 2017	2800	27,754,914.59
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	878,212.00
Restricted Fund Balance	2720	1,002,387.09
Committed Fund Balance	2730	
Assigned Fund Balance	2740	579,542.35
Unassigned Fund Balance	2750	23,996,522.23
Total Fund Balances, June 30, 2018	2700	26,456,663.67

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DISTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES For the Fiscal Year Ended June 30, 2018

Exhibit K-2 FDOE Page 4 Fund 410

For the Fiscal Year Ended June 30, 2018		Fund 410
REVENUES	Account Number	
Federal :	Transor	
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	5,317,842.62
School Breakfast Reimbursement	3262	1,529,382.91
Afterschool Snack Reimbursement	3263	72,056.16
Child Care Food Program	3264	332,132.29
USDA-Donated Commodities	3265	700,075.51
Cash in Lieu of Donated Foods	3266	23,675.94
Summer Food Service Program	3267	160,948.74
Fresh Fruit and Vegetable Program	3268	0.00
Other Food Services	3269	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
Total Federal Through State and Local	3200	8,136,114.17
State:		
School Breakfast Supplement	3337	49,609.00
School Lunch Supplement	3338	66,816.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	116,425.00
Local:		
Interest on Investments	3431	40,279.06
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00
Gifts, Grants and Bequests	3440	0.00
Student Lunches	3451	581,441.65
Student Breakfasts	3452	55,656.00
Adult Breakfasts/Lunches	3453	31,934.50
Student and Adult á la Carte Fees	3454	691,297.70
Student Snacks	3455	0.00
Other Food Sales	3456	824.97
Other Miscellaneous Local Sources	3495	13,216.48
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	1,414,650.36
Total Revenues	3000	9,667,189.53

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, 2018

For the Fiscal Year Ended June 30, 2018 EXPENDITURES (Function 7600/9300)	Account	Fund 410
EXTENDITORES (Function 7000/5500)	Number	
Salaries	100	328,508.29
Employee Benefits	200	117,428.75
Purchased Services	300	6,969,591.67
Energy Services	400	409,192.97
Materials and Supplies	500	781,178.28
Capital Outlay	600	129,972.25
Other	700	300,515.05
Other Capital Outlay (Function 9300)	600	534,777.02
Total Expenditures		9,571,164.28
Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		96,025.25
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
From General Fund	3610	
From Debt Service Funds	3620	<u></u>
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)	5000	0.00
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		96,025.25
Fund Balance, July 1, 2017	2800	4,219,377.44
Adjustments to Fund Balance Ending Fund Balance:	2891	
Nonspendable Fund Balance	2710	101,382.00
Restricted Fund Balance	2720	2,534,904.42
Committed Fund Balance	2720	2,334,704.42
	2730	1,679,116.27
Assigned Fund Balance		1,077,110.27
Unassigned Fund Balance Total Fund Balances, June 30, 2018	2750 2700	4,315,402.69

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, 2018

For the Fiscal Year Ended June 30, 2018		Fund 420
REVENUES	Account Number	
Federal Direct:	Trumoor	······································
Head Start	3130	0.00
Workforce Innovation and Opportunity Act	3170	0.00
Community Action Programs	3180	0.00
Reserve Officers Training Corps (ROTC)	3191	0.00
Pell Grants	3192	0.00
Miscellaneous Federal Direct	3199	1,421,341.76
Total Federal Direct	3100	1,421,341.76
Federal Through State and Local:		
Career and Technical Education	3201	484,836.16
Medicaid	3202	0.00
Individuals with Disabilities Education Act (IDEA)	3230	6,506,395.95
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	194,794.67
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	7,897,183.86
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	580,911.82
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	851,197.31
Total Federal Through State and Local	3200	16,515,319.77
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	<u></u>
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	<u></u>
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	17,936,661.53

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EXPENDITURES	Account Number	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
urrent:									
Instruction	5000	5.649.034.71	1,496,207.62	750,698.10	0.00	615,980,54	992,871.37	197.848.04	9,702,0
Student Support Services	6100	1,183,947,14	348.491.41	85,051.74	162.48	56.264.48	3,260.93	6,445,34	1,683,6
Instructional Media Services	6200	32.584.83	5,433.37						38.0
Instruction and Curriculum Development Services	6300	1,437,145.85	441,834.58	133,198.20	0.00	6,680,73	12.841.00	696.73	2.032,3
Instructional Staff Training Services	6400	654,215,43	166,193.18	920,929.31	0.00		0.00	68.983.81	1,835,5
Instruction-Related Technology	6500	135,180.73	23,511,51	87.50	0.00	0.00	0.00	57.39	158,8
Board	7100	0.00	0.00	1,147.52	0.00	0.00		0.00	
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	610,554.41	L,1
School Administration	7300	93,288.06	16.387.57	2,088.10	0.00				610,5
Facilities Acquisition and Construction	7410	55,268.00	10,387,57	2,066.10	0.00	0,00	14.441./3	0.00	126.2
Fiscal Services	7500							·	-
Food Services	7600								
Central Services	7700	9,845.00	960.87	48,537.64	0.00	0.00	0.00	2,880.12	62,2
Student Transportation Services	7800	0.00	0.00	46,004.06	0.00	223.04	0.00	27.636.94	73,80
Operation of Plant	7900			· · · · ·					
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	0.00	0.00	0.00	0.00	0,00	0.00	1,421,341.76	1,421,34
Capital Outlay:									
Facilities Acquisition and Construction	7420	\/////////////////////////////////////						<u> </u>	
Other Capital Outlay	9300	<i>¥</i>					190,237.24		190,23
atal Expenditures		9,195,241.75	2,499,020.11	1,987,742.17	162.48	704,398.21	1,213,652.27	2,336,444.54	17,936,66
access (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account								
ORDS	3720								
ale of Capital Assets	3730								
oss Recoveries	3730								
ransfers In:	3/40								
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3650								
From Internal Service Funds									
	3670								
From Enterprise Funds	3690								
Total Transfers In		0.00							
Total Transfers In Transfers Out: (Function 9700)	3690 3600	0.00							
Total Transfers In ransfers Out: (Function 9700) To the General Fund	3690 3600 910	0.00							
Total Transfers In Iransfers Out: (Function 9700) To the General Fund To Deht Service Funds	3690 3600 910 920	0.00							
Total Transfers In Aranfers Ott: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3690 3600 910 920 930	0.00							
Total Transfers In transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund	3690 3600 910 920 930 950	0.00							
Total Transfers In Yangfers Otti: (Function 9700) To the General Fund To Deht Service Funds To Capital Projects Funds Interfund To Permanent Funds	3690 3600 910 920 930 950 950	0.00							
Total Transfers In Yansfers Out: (Function 9700) To the General Fund To Deht Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds	3690 3600 910 920 930 950 950 960 970	0.00							
Total Transfers In Aranfers Ott: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanen Funds To Internal Service Funds To Internal Service Funds	3690 3600 910 920 930 950 950 960 970 990	0.00							
Total Transfers In Yansfers Out: (Function 9700) To the General Fund To Deht Service Funds To Capital Projects Funds Interfund To Permaneut Funds To Internal Service Funds	3690 3600 910 920 930 950 950 960 970	0.00							
Total Transfers In Aranfers Ott: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanen Funds To Internal Service Funds To Internal Service Funds	3690 3600 910 920 930 950 950 960 970 990								
Total Transfers In Analyter 2011: (Function 9700) To the General Fund To Debt Service Funds To Debt Service Funds To Permanent Funds To Permanent Funds To Internal Service Funds To Enterprise Funds Total Treasfers Out	3690 3600 910 920 930 950 950 960 970 990	0.00							
Total Transfers In transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfind To Termanent Funds To Internal Service Funds To Internal Service Funds To Interprise Funds Total Transfers Out Total Transfers Out	3690 3600 910 920 930 950 950 960 970 990	9.00							
Toud Transfers In rangfers Out: (Function 9700) To the General Fund To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Interprise Funds To Interprise Funds To Interprise Funds Total Transfers Out Getal Other Flannsing Sources (Uses) Set Change In Con Balance Set Change In Con Balance	3690 3600 910 920 930 950 950 950 970 970 970 9700	0.00 0.00							
Total Transfers In transfers Out: (Function 9700) To the General Fund To Deht Service Funds To Cognia Projects Funds Interfund To Permacent Funds To Internal Service Funds To	3690 3600 910 920 930 950 950 960 970 960 9700 9700	0.0 0.00 0.00							
Total Transfers In Transfers Out: (Function 9700) To the General Fund To Deht Service Funds To Deht Service Funds To Deht Service Funds To Internal To Internal Service Funds To Internal Service Funds Total Transfers Out Total Totansfers Out Total Other Financing Sources (Uses) Set Change In Fund Balance Set Balance, July 1, 2017 Set States Out	3690 3600 910 920 930 950 950 950 970 970 970 9700	0.0 0.00 0.00							
Total Transfers In Transfers Dat: (Function 9700) To the General Fund To Deht Service Funds To Deht Service Funds Interfund To Permaent Funds To Internal Service Funds To All Other Financing Sources (Uses) Ket Change In Fund Balance und Balance, July 1, 2017 Mignatures to Fund Balance	3690 3600 910 920 920 950 950 950 950 970 970 9700 9700 2800 2891	0.0 0.00 0.00							
Total Transfers In Transfers Dati: (Function 9700) To the General Fund To Deht Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Print Funds Balance, Joly J. 2017 Multiments to Fund Balance Tudar Balance: Nonspendable Fund Balance Retrieted Fund Balance	3690 3600 910 920 930 950 950 970 970 970 970 970 970 2800 2891 2710 2720	0.00 0.00 0.00 0.00							
Total Transfers In Transfers Dati: (Function 9700) To the General Fund To Deht Service Funds To Deht Service Funds To Deht Service Funds To Denternal Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Set Change In Fund Balance Duding Fund Balance Service Fund Balance Retricted Fund Balance Committed Fund Balance	3690 3600 910 920 930 950 950 950 970 990 9700 9700 2800 2891 2710 2710 27120	0.00 0.00 0.00 0.00							
Total Transfers In Transfers Dati: (Function 9700) To the General Fund To Deht Service Funds To Capital Projects Funds To Permanent Funds To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Total Print Funds Sources (Uses) Set Change In Front Balance Tuding Balance; Tom Balance Tuding Balance; Total Balance Total Balance	3690 3600 910 920 930 950 950 970 970 970 970 970 970 2800 2891 2710 2720	0.00 0.00 0.00 0.00							

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DISTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued) For the Fisael Year Ended June 30, 2018

Exhibit K-3 FDOE Page 7 Fund 420

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For the Fiscal Year Ended June 30, 2018			,						Fund 490
REVENUES	Account Number								
Federal Through State and Local:					•		•		•
Federal Through Local	3280								
Total Federal Through State and Local	3200	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								
Other Miscellaneous Local Sources	3495								
Total Local	3400	0.00							
Total Revenues	3000	0.00							
EXPENDITURES	Account	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	Totals
EXPENDITORES	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	1 otais
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100						· ·		0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200					and the second second			0.00
Community Services	9100								0,00
Capital Outlay:						\$/////////////////////////////////////			
Facilities Acquisition and Construction	7420	<u> </u>	X/////////////////////////////////////	X/////////////////////////////////////		X/////////////////////////////////////	1	<u> </u>	0.00
Other Capital Outlay	9300		<u> </u>				1		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures		X/////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////		\$//////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////	0.00

DISTRICT SCHOOL BOARD OF BAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS For the Fiscal Year Ended June 30, 2018

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Exhibit K-4 FDOE Page 8 Fund 490

For the Fiscal Year Ended June 30, 2018									Funds 200
REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Federal:									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO&DS Withheld for SBE/COBI Bonds	3322	710,375.76							710,375.76
SBE/COBI Bond Interest	3326	4,257.27							4,257.27
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	714,633.03	0.00	0.00	0.00	0.00	0.00	0.00	714,633.03
Local:									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	. 3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431						1,194.77		1,194.77
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	1,194.77	0.00	1,194.77
Total Revenues	3000	714,633.03	0.00	0.00	0.00	0.00	1,194.77	0.00	715,827.80
EXPENDITURES Debt Service (Function 9200)		114,005.05	0.00	0.00	0.00	0.00		0.00	/15,627.60
Redemption of Principal	710	687,000.00					10,317,700.00		11,004,700.00
Interest	720	40.570.00					2,404,278.82		2,444,848.82
Dues and Fees	730	512.42					2.707.270.02		512.42
Miscellaneous	730	512.42							0.00
Total Expenditures		728,082.42	0.00	0.00	0.00	0.00	12,721,978.82	0.00	
Excess (Deficiency) of Revenues Over Expenditures			0,00			0.00			13,450,061.24
seess (sentioned) of Revenues Over Expenditures		(13,449.39)	0.00	0.00	0.00	0.00	(12,720,784.05)	0.00	(12,734,233.44)

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS For the Fiscal Year Ended June 30, 2018

Exhibit K-5 FDOE Page 9 Funds 200

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds	Other Debt Service	ARRA Economic Stimulus Debt Service	Totals
Issuance of Bonds		210	220	230	240	250	290	299	
Premium on Sale of Bonds	3710				· · · · · · · · · · · · · · · · · · ·				0.00
	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
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 (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794							1	0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									0.00
From General Fund	3610								0.00
From Capital Projects Funds	3630						12,720,938.19		12,720,938.19
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0,00	0.00	12,720,938.19	0.00	12,720,938.19
Transfers Out: (Function 9700)							10,100,000.00	0.00	12,720,550.17
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	12,720,938.19	0.00	12,720,938,19
Net Change in Fund Balances		(13,449.39)	0.00	0.00	0.00		154.14	0.00	(13,295.25)
Fund Balance, July 1, 2017	2800	20,578.02					4,108.52		24,686.54
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									0.00
Nonspendable Fund Balance	2710								0,00
Restricted Fund Balance	2720	7,128.63					4,262.66		11,391.29
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740	0.00					0.00		0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2018	2700	7,128.63	0.00	0.00	0.00	0.00	4,262.66	0.00	11,391.29

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2017	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2018	2700	0.00

DISTRICT SCHOOL BOARD OF BAY COUNTY Combining Statement of Bay County For Berling then than 19, 2018	GES IN FUND BA	LANCES - CAPITAL PROJEC	TS FUNDS									FDOE Page 10 Funds 300
REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 370	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Ceptual Outlay (PECO) 340	District Bonds 340	Capital Outlay and Debt Service Program (CO&DS) 3401	Norwoted Capital Improvement Section 1011.71(2), F.S. 770	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimutus Capital Projects	Totals
Fedtral:									202	260	600 1	
Mitteellaneeus Enderal Threesh State	1100											000
Statt:												0.00
CLARLS LATINGUES	3321						256,498,27					256,498.27
Seles Tex Distribution (s. 212.2016)406 a. F.S.)	1945						97 166'11					11,991,26
State Through Local	3380											900
, Public Education Capital Outlav (PECO)	3391				519.157.00							000
Classrooms First Program	3392											00.101/210
SMART Schools Small County Assistance Program	3395							-				
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397				00'8EL'128							00.0
Other Miscelinneous State Revenues	3399									232,708,38		00.851,126 92 BOT CEC
Total State Sources	3300	0.0	0.0	000	1,340,895.00	000	268,489,53	000	00:0	232 708 38	WUQ	10 000 078 1
Local:												12-42-00-0
District Local Capital Improvement Tax	3413							20,868,026,14				20,868,026.14
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419									21.101.002.71		21,101,002.71
Tax Redemptions	3421											000
Payment in Licu of Taxes	3422				_							0.00
Excess Fees	3423											00'0
laterest on lavestments	3431							IG4.888.27		134,782,34		299,670,61
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433											0:00
Gifts, Orants and Bequests	3440									2,660,024,62		2,660,024.62
Other Missellancous Local Sources	3495									146,638,00		146,638.00
Impact Fees	3496											0.00
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.0	00'0	000	000	0.0	00.00	21,032,914.41	000	24,042,447.67	000	45,075,362.08
Total Revenues	3000	0.00	0.00	000	1,340,895.00	000	268,489.53	21,032,914.41	0:00	24,275,156.05	00'0	46,917,454.99
Capital Outlar: (Function 7400)										1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 -		
Littmry Books	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630							130,701,62		5,423,360,19		18 190 955 5
Furniture, Fixtures and Equipment	640				125.917.49			639,8(3,28		3.115.561.73		1010010010
Motor Vehicles (Including Buses)	650							861,737.75				861.737.75
Land	660									85.608.37		85.608.37
Improvements Other Than Buildings	670							932,705.54		138.015.00		1.070.720.54
Remodeling and Renovations	680				325,038.24			4.442,240.88		10,747.163.85		15514.442.97
Computer Software	690							168,440.30		1,968,163,91		2.136.604.21
Charter School Local Capital Ingrovement	793							1,372,622.00				1.372.622.00
Debt Service: (Function 9200)	ł									-		
Konemption of transport	01/											0.00
Interest	074											0.00
Dues and Fees	062						\$0,601			66,673,04		67,479.05
Miseclancour	06/											0.00
		0.00		800	450,955.73	0.00		8,548,251.37	0.00	21,544,546.09	0:0	30,544,559.20
Externs (Deficiency) of Keyenses Over Expenditures		000	000	000	1 27'666'688	0.00	267,683.52	12,484,663.04	0:00	2,730,609.96	0:00	16,372,895.79

RR FIX.MCTING SOUTINGES (INSER) A Contraction 5399) Main Contraction 5399) Main Contraction 5399) Main Contraction 5399) Main Contraction 5399) Main Contraction 5399) Main Contraction 5399 Main Cont	Sections 101.14 and 101.115, 51. Leasu 300 300 300 300 300 300 300 300 300 30	Central Other Broadson Central Other (PECCO) 340 140 140 140 140 140 140 140 140 140 1	Dekt Senet In Coulds José Regel Romann (COREDS) NO	Monucal Capital Linguencean Socient D11/1(2): 5: 370	Vaud Canital Introventant Faud Mo	Area Capital Protocia 1990 5.000.00100	ARXA. Provosis Statistica Capital Projects 1999	Totakia 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.
are CLAVACIES IN LAVACE Number 310 and CLAVACIES IN LAVACE AND RALACE 7 101 and 2010	968				88	0000	<u>8</u>	
att 3710 3710 Attendent \$373 \$373 Attendent \$370 \$370 Attendent \$370 \$370 Attendent \$370 \$370 Attendent \$360 \$360 Attendent \$360						2000 000 000 000 000 000 000 000 000 00		0.8 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
ndi All fonction (1999) (1991) (1991) (1992)						300,000		0.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00
(Floor, Formetine, 259) 591 Attendenting 1730 Attendenting 7730 Attendenting 7530 Attendenting 7500 Attendenting						20000000		000 000 000 000 000 000 000 000 000 00
Alma Agreements 3793 Annumber of the Agreements AnterAgreements (Franciso 2595) 833 833 Putthar Agreements (Franciso 2595) 833 833 Pathar Contraction Account 7100 833 Advantación Account 8430 8430 Alma Contraction Account 8430 8430 Annu Frank 8430 8430 Advantación Account 8430						3.000.000 P		80 000 000 000 000 000 000 000 000 000
Attact 3793 3793 Attactor 3790 3790 Attact 3790 3690 Attact 3600 3600 Attact						30000000		000 0
Appendix Agreement (Truction 3290) 93 Appendix Agreement (Truction 3700) 7700 Truction 3700 7700 State 1 7800 State 1 7800 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>2000000</td><td></td><td>000 0000 0000 0000 0000 000 000 000 00</td></t<>						2000000		000 0000 0000 0000 0000 000 000 000 00
3730 3730 1740 3740 1740 3740 1740 3740 1740 3740 1740 3740 1740 3740 1740 3740 1740 3740 1740 3640 1740 <td></td> <td></td> <td></td> <td></td> <td></td> <td>500010000</td> <td></td> <td>5000 000 000 000 000 000 000 000 000 00</td>						500010000		5000 000 000 000 000 000 000 000 000 00
3730 3730 1740 3740 1740 3740 1740 3740 1740 3740 1740 3740 1740 3740 1740 3740 1740 3740 1740 3640 1740 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>80 80 80 80 80 80 80 80 80 80 80 80 80 8</td>								80 80 80 80 80 80 80 80 80 80 80 80 80 8
3740 3740 Staff 3740 Staff 3740 Staff 3740 Staff 3740 Staff 3740 A 310 A 310 A 310 A 310 A 310 A 320 Staff 350 Staff 360 Staff 360 Staff 360 Staff 360 Staff 360 Staff 360 Staff 30 Staff 30 Staff 30 Staff 30 Staff 30								8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
1760 1760 1760 1760 1760 1760 1760 1760								8 8 8 8 8 8 8
1770 1770 1610 1610 1610 1610 1610 1610 1610 1610 1610 1610 1610 1610 1610 1610 1610 1600 1610 1600 1610 1600 1610 1600 1610 1600 1610 1600 161 1600 161 1600 162 1600 163 1600 1600 1600								000 010 020 020 020 020 020 020 020 020
3610 3610 3620 3640 3650 3650 3650 3650 3650 3650 3650 365								000 000 0000
460 460 840 840 840 840 840 840 940 90 90 90 90 90 90								800 800
400 2400 2400 2400 2400 2400 2400 2400								0.0
- 3640 3650 3650 3650 3650 3650 3650 3650 365								000
2500 3550 3650 3650 3650 3650 3600 3600 3								0000
3650 3670 3670 3670 3690 3690 3690 390 390 390								000
860 360 360 360 360 360 30 30 30 30 30 30 30								
36/0 36/0 36/0 30/0 9/0 9/0 9/0								0.0
3650 3620 3620 910 910 920 920								0.00
300 300 300 300 300 300 300 300 300 300								0.00
	000	0.00	0.00	0.00	0:00	0.00	0.0	0.0
		(1,439.129.00)		(1,177,710.86)				(2,616,839.86)
				(11:666:125'1)		(5,148.939.08)		(12,720,938.19)
								0:00
								0.0
To Permancert Funds								80
To Internal Service Funds				(1,195,699,001				00 999 561 17
To Enterprise Euroda 990								900
	0000	(1,439,129,00)	00.0	(9,945,408.97)	0.0	(5,148,939,08)	000	(16.533.477.05)
Sources (Uses) 0.00	0.00	(1,439,129.00)			000	(148,939.08)	00'0	(11.533.477.05)
000	0.00	(549,189.73)	267,6		0.0	2,581,670,88	000	4 839 418 74
Fund Balance, Jaly 1, 2017 2800		549,189.73	305,440.67			12,849,451.77		18,414,969,19
Adjustments to Fund Balances 2891								0.00
Nerapendable Fund Balmee 2710								0.00
Restricted Fund Balance 2720		000	41,852.52	2 2,365,812.94		7.268,932.07		9,676,597.53
Committed Fund Belance 2730 2730								000
Assigned Fund Balance 2740		0.00	531,271,67	7 4,884,328.15		8,162,190.58		13,577,790.40
Untersigned Fund Baltance 2750 2750		000	000	000		00.0		0.00
Total Fund Balances, June 30, 2018 2700 0.00	0.00	000	0.00 573,124.19	7,250,141.09	0.0	15,431,122.65	00.0	23.254.387.93

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE For the Fiscal Year Ended June 30, 2018	S IN FUND BALANCE - PEI	RMANENT FUNDS							FDOE Page 12 Fund 000
REVENUES	Account Number								Fund 660
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	3400								
Total Revenues	3000	0.00							
EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700	Totals
Current:			Dununa		Jervices	and Supplies	Outlay	Other	
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:						X/////////////////////////////////////			0.00
Facilities Acquisition and Construction	7420					X/////////////////////////////////////			0.00
Other Capital Outlay Debt Service: (Function 9200)	9300					X/////////////////////////////////////			0.00
Redemption of Principal	710					\$/////////////////////////////////////			
Interest									0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00		1	0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00						0.00	0.00
Sares (arenessed) of Mercanes Over Expenditures	I					<u> </u>	<u> </u>		0.00

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DISTRICT SCHOOL BOARD OF BAY COUNTY

Exhibit K-7

OTHER FINANCING SOURCES (USES)	Account	
and CHANGES IN FUND BALANCES	Number	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
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	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2017	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2018	2700	0.00

For the Fiscal Year Ended June 30, 2018									Funds 900
INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium . 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES	-			710	//4	. , , , , , , , , , , , , , , , , , , ,	741	944	
Charges for Services	3481						1,550,877.62		1,550,877.62
Charges for Sales	3482						1,000,077.02		1,550,877.02
Premium Revenue	3484								
Other Operating Revenues	3489								0.00
Total Operating Revenues	5485	0.00	0.00	0.00	0.00	0.00	1,550,877.62	0.00	1,550,877.62
OPERATING EXPENSES (Function 9900)	-	0.00	0.00	0.00	0.00	0.00	1,550,877.82	0.00	1,550,877.62
Salaries	100						957,220.27		957,220.27
Employee Benefits	200						248,206.61		248,206.61
Purchased Services	300						300,978.83		300,978.83
Energy Services	400					· · · · · · · · · · · · · · · · · · ·	500,778.85		0.00
Materials and Supplies	500						22,227,05		22,227.05
Capital Outlay	600						3,330.83		
Other	700						88,097.12		3,330.83
Depreciation and Amortization Expense	780		······				88,097.12		88,097.12
Total Operating Expenses	////	0.00	0.00	0.00	0.00	0.00	1 /00 0/0		0.00
Operating Expenses		0.00		0.00	0.00	0.00	1,620,060.71 (69,183.09)	0.00	1,620,060.71
NONOPERATING REVENUES (EXPENSES)	-	0.00	0.00	0.00	0.00	0.00	(69,183.09)	0.00	(69,183.09)
Interest on Investments	3431						41,053.53		41,053.53
Gain on Sale of Investments	3432						41,053.55		41,053.53
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720	+							0.00
Miscellaneous (Function 9900)	790	·····	······································						0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	41,053,53		0.00
								0.00	41,053.53
Net Income (Loss) Before Operating Transfers TRANSFERS and		0.00	0.00	0.00	0.00	0.00	(28,129.56)	0.00	(28,129.56)
CHANGES IN NET POSITION			1						
Transfers In:									·
From General Fund	3610							1	0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									0.00
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00		0.00	0.00	0.00	(28,129.56)	0.00	(28,129,56)
Net Position, July 1, 2017	2880	1					2,610,874.55	0.00	2,610,874,55
Adjustments to Net Position	2896						2,0.0,074,00		2,010,874.55
Net Position, June 30, 2018	2780		······						
1101 1 Usidon, Paris 30, 2010				L	I		2,582,744.99		2,582,744.99

DISTRICT SCHOOL BOARD OF BAY COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS For the Fiscel Year Ended June 30, 2018

Exhibit K-8 FDOE Page 13 Funds 900

	Account				1		Consortium	Other Internal	
INCOME OR (LOSS)	Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance	Self-Insurance	Programs	Service	Totals
OPERATING REVENUES		711	/12	713	714	715	731	791	
Charges for Services	3481	4,514,631.19							4 51 4 50 1 10
Charges for Sales	3482								4,514,631.19
Premium Revenue	3484		22,740,612.73						0.00
Other Operating Revenues	3489	0.00	9,810.00						22,740,612.73
Total Operating Revenues		4,514,631.19	22,750,422.73	0.00	0.00	0.00			9,810.00
OPERATING EXPENSES (Function 9900)		4,514,051.19	22,130,422.13	0.00	0.00	0.00	0.00	0.00	27,265,053.92
Salaries	100	387,538.94							
Employee Benefits	200	144,420.80							387,538.94
Purchased Services	300	2,506,664.34	4,235,334.36						144,420.80
Energy Services	400	2,500,004.54							6,741,998.70
Materials and Supplies	500	4,554.94							0.00
Capital Outlay	600	122.00							4,554.94
Other	700	3,106,245.42	17,240,744.84						122.00
Depreciation and Amortization Expense		3,106,243.42	17,240,744.84						20,346,990.26
	780								0.00
Total Operating Expenses		6,149,546.44	21,476,079.20	0.00	0.00	0.00	0.00	0.00	27,625,625.64
Operating Income (Loss) NONOPERATING REVENUES (EXPENSES)		(1,634,915.25)	1,274,343.53	0.00	0.00	0.00	0.00	0.00	(360,571.72
Interest on Investments	3431	212,540.23	40.012.00						
Gain on Sale of Investments	3432	212,340.23	80,943.88						293,484.11
Net Increase (Decrease) in Fair Value of Investments	3432								0.00
									0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495		0.00						0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		212,540.23	80,943.88	0.00	0.00	0.00	0.00	0.00	293,484.11
Income (Loss) Before Operating Transfers		(1,422,375.02)	1,355,287.41	0.00	0.00	0.00	0.00	0.00	(67,087.61
TRANSFERS and									(01,001.01
CHANGES IN NET POSITION Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630	1,195,699.00				· · · · · · · · · · · · · · · · · · ·			0.00
From Special Revenue Funds	3640	1,195,699.00							1,195,699.00
Interfund	3650								0.00
From Permanent Funds									0.00
From Permanent Funds	3660	<u>├───</u>							0.00
Total Transfers In	3690	1,195,699.00	0.00						0.00
Transfers Out: (Function 9700)	3000	1,195,699.00	0.00	0.00	0.00	0.00	0.00	0.00	1,195,699.00
To General Fund	910								
To Debt Service Funds	920								0.00
To Capital Projects Funds		<u>├</u>					·		0.00
To Special Revenue Funds	930	łł-							0.00
Interfund		<u>├────</u>							0.00
	950	<u>├</u> · · · · · · · · · · · · · · · · · · ·							0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990	<u> </u>							0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		(226,676.02)	1,355,287.41	0.00	0.00	0.00	0.00	0.00	1,128,611.39
Net Position, July 1, 2017	2880	3,143,841.77	4,989,935.28						8,133,777.05
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2018	2780	2,917,165.75	6,345,222.69	1					9,262,388.44

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, 2018

Exhibit K-9 FDOE Page 14 Funds 700

DISTRICT SCHOOL BOARD OF BAY COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS

June 30, 2018

Exhibit K-10 FDOE Page 15 **Fund 891**

fund 8								
ASSETS	Account Number	Beginning Balance July 1, 2017	Additions	Deductions	Ending Balance June 30, 2018			
Cash	1110	2,044,446.26	150,461.05		2,194,907.31			
Investments	1160	793,985.55		4,221.75	789,763.80			
Accounts Receivable, Net	1131	56,844.69		3,093.29	53,751.40			
Interest Receivable on Investments	1170				0.00			
Due From Budgetary Funds	1141		·		0.00			
Due From Other Agencies	1220				0.00			
Inventory	1150	76,699.09	4,187.07		80,886.16			
Total Assets		2,971,975.59	154,648.12	7,315.04	3,119,308.67			
LIABILITIES								
Cash Overdraft	2125				0.00			
Accrued Salaries and Benefits	2110				0.00			
Payroll Deductions and Withholdings	2170				0.00			
Accounts Payable	2120	194,169.98		48,756.32	145,413.66			
Internal Accounts Payable	2290	2,777,805.61	196,089.40		2,973,895.01			
Due to Budgetary Funds	2161				0.00			
Total Liabilities		2,971,975.59	196,089.40	48,756.32	3,119,308.67			

June 30, 2018		Governmental Activities Total	Business-Type Activities Total	· · · · · · · · · · · · · · · · · · ·	Governmental Activities - Debt	Governmental Activities -	Governmental Activities - Debt	Fund 60 Governmental Activities - Interes
	Account Number	Balance [1] June 30, 2018	Balance [1] June 30, 2018	Total	Principal Payments 2017-18	Principal Due Within One Year 2018-19	Interest Payments 2017-18	Due Within One Year 2018-19
Notes Payable	2310	16,371,000.32		16,371,000.32	4,932.000.00	5,955,000.00	216.888.75	274.988.7
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	173,000.00		173,000.00	687,000.00	92,000.00	40.570.00	6,220,00
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324		·	0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	173,000.00	0.00	173,000.00	687,000.00	92,000.00	40,570.00	6,220.00
Liability for Compensated Absences	2330	9,930,190.42		9,930,190.42				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	68,403,800.00		68,403,800.00	5,385,700.00	5,549,400.00	2,187,339.74	2,018,373.26
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	68,403,800.00	0.00	68,403,800.00	5,385,700.00	5,549,400.00	2,187,339.74	2,018,373.26
Estimated Liability for Long-Term Claims	2350	15,681,437.83		15,681,437.83				
Net Other Postemployment Benefits Obligation	2360	5,075,461.00						
Net Pension Liability	2365	128,876,538,00		128,876,538.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380							
Derivative Instrument	2390							
Total Long-term Liabilities		244,511,427.57	0.00	244,511,427.57	11,004,700.00	11.596.400.00	2.444.798.49	2,299,582.01

Exhibit K-11

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2018, including discounts and premiums.

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DISTRICT SCHOOL BOARD OF BAY COUNTY

DISTRICT SCHOOL BOARD OF BAY COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Vear Ended June 30, 2018

For the Fiscal Year Ended June 30, 2018			· · · · · · · · · · · · · · · · · · ·				FDOE Page 17
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues [1]	Expenditures	Flexibility [2]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2017	To FDOE	2017-18	2017-18	2017-18	June 30, 2018
Class Size Reduction Operating Funds (3355)	94740	0.00	0.00	30,480,046.00	30,480,046.00		0.00
Excellent Teaching Program (3363)	90570	0.00	0.00		0.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	0.00	0.00	926,958.00			79,505.90
Florida School Recognition Funds (3361)	92040	80,436.45	0.00	1,427,818.00			82,087.49
Instructional Materials (FEFP Earmark) [3]	90880	605,465.40	0.00	2,074,896.00	2,680,361.40	0.00	0.00
Library Media (FEFP Earmark) [3]	90881	28,044.60	0.00	117,230.00	85,108.31	0.00	60,166.29
Preschool Projects (3372)	97950	0.00	0.00	0.00	0.00		0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	0.00	0.00	1,290,995.00	1,290,995.00	0.00	0.00
Safe Schools (FEFP Earmark) [5]	90803	0.00	0.00	733,011.00	733,011.00	0.00	0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030	0.00	0.00				0.00
Student Transportation (FEFP Earmark)	90830	0.00	0.00	3,956,722.00	3,956,722.00	. 0.00	0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	0.00	0.00	7,820.371.00	7,820,371.00	0.00	0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	0.00	0.00	448,041.00	446,692.83		1,348.17
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00	0.00	1,276,856.47	1,276,856.47		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	0.00	0.00	268,042.39			0.00

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Exhibit K-12

Include both state and local revenue sources.
 Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
 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 Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF BAY COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2018

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Exhibit K-13 FDOE Page 18

For the Fiscal Year Ended June 30, 2018					FDOE Page 18
· ·		General Fund	Special Revenue Food Services	Special Revenue Other Federal Programs	
	Subobject	100	410	420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					Total
Public Utility Services Other than Energy - All Functions	380	988,866.77	130.844.44		1,119,711.21
Public Utility Services Other than Energy - Functions 7900 & 8100	380	971,260.40			971,260.40
Natural Gas - All Functions	411	380,426.20	31,424.89		411,851.09
Natural Gas - Functions 7900 & 8100	411	380,426.20			380,426.20
Bottled Gas - All Functions	421	6,408.72			6,408.72
Bottled Gas - Functions 7900 & 8100	421	4,003.74			4,003.74
Electricity - All Functions	430	6,354,793.92	374,958.09		6,729,752.01
Electricity - Functions 7900 & 8100	430	6,354,793.92			6,354,793.92
Heating Oil - All Functions	440				0.00
Heating Oil - Functions 7900 & 8100	440				0.00
Gasoline - All Functions	450	120,355.94	2,809.99	162.48	123,328.41
Gasoline - Functions 7900 & 8100	450	94,543.91			94,543.91
Diesel Fuel - All Functions	460	804,231.01			804,231.01
Diesel Fuel - Functions 7900 & 8100	460	13,642.34			13,642.34
Other Energy Services - All Functions	490				0.00
Other Energy Services - Functions 7900 & 8100	490				, 0.00
Subtotal - Functions 7900 & 8100		7,818,670.51	0.00	0.00	7,818,670.51
Total - All Functions		8,655,082.56	540,037.41	162.48	9,195,282.45
ENERGY EXPENDITURES FOR STUDENT					
TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422				0.00
Gasoline	450	15,373.14		0.00	15,373.14
Diesel Fuel	460	790,588.67			790,588.67
Oil and Grease	540	21,867.80		0.00	21,867.80
Total		827,829.61		0.00	827,829.61

		General Fund	Special Revenue Other Federal Programs	Capital Projects Funds	
	Subobject	100	420	3XX	Total
EXPENDITURES FOR SCHOOL BUSES					
AND SCHOOL BUS REPLACEMENTS:					
Buses	651			736,301.00	736,301.00

DISTRICT SCHOOL BOARD OF BAY COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-13

					FDOE Page 19
TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures: Technology-Related Professional and Technical Services	319	510,141.09	87.50		510,228.59
Technology-Related Repairs and Maintenance	359	21,331.92			21,726.78
Technology-Related Rentals	369	735,868.19			1,056,027.26
Telephone and Other Data Communication Services	379	577,511.89	3,974.39		581,486.28
Other Technology-Related Purchased Services	399	5,043.94			106,087.94
Technology-Related Materials and Supplies	5X9	516,163.14	62,570.05		578,733.19
Noncapitalized Computer Hardware	644	512,899.18	794,080.35		1,306,979.53
Technology-Related Noncapitalized Fixtures and Equipment	649	124,866.99	31,762.93		156,629.92
Noncapitalized Software	692	24,928.91	512.40		25,441.31
Miscellaneous Technology-Related	799	3,000.00			3,000.00
Total		3,031,755.25	1,314,585.55	0.00	4,346,340.80

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
Capitalized Expenditures:					
Capitalized Computer Hardware and Technology-Related					
Infrastructure	643	15,213.88	6,606.99	315,569.61	337,390.48
Technology-Related Capitalized Fixtures and Equipment	648	25,096.85	16,963.43	477,016.89	
Capitalized Software	691	1,439.00	0.00		1,439.00
Total		41,749.73	23,570.42	792,586.50	

* 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.

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DISTRICT SCHOOL BOARD OF BAY COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES					Exhibit K-1
For the Fiscal Year Ended June 30, 2018	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	FDOE Page 2
SUBAWARDS FOR INDIRECT COST RATE:					
Professional and Technical Services:					
Subawards Under Subagreements - First \$25,000	311			25,000.00	25,000.0
Subawards Under Subagreements - In Excess of \$25,000	312			460,600.00	460,600.0
Other Purchased Services:					
Subawards Under Subagreements - First \$25,000	391			25,000.00	25,000.0
Subawards Under Subagreements - In Excess of \$25,000	392			15,056.14	15,056.14

		Special Revenue Food Services
	Subobject	410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	88,041.59
Food	570	
Donated Foods	580	688,600.07

		General Fund	Special Revenue Other Federal Programs	
	Subobject	100	420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120	55,831,970.90	562,717.83	56,394,688.72
Basic Programs 101, 102 and 103 (Function 5100)	140		÷	0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	969,346.14	13,237.85	982,583.99
Total Basic Program Salaries		56,801,317.04	575,955.68	57,377,272.72
Other Programs 130 (ESOL) (Function 5100)	120	1,121,993.09	11,308.31	1,133,301.41
Other Programs 130 (ESOL) (Function 5100)	140			0.00
Other Programs 130 (ESOL) (Function 5100)	750	19,479.87	266.03	19,745.90
Total Other Program Salaries		1,141,472.96	11,574.34	1,153,047.30
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	17,099,713.67	1,002,793.87	18,102,507.54
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	281,406.35	165,818.34	447,224.69
Total ESE Program Salaries		17,381,120.02	1,168,612.21	18,549,732.23
Career Program 300 (Function 5300)	120	1,774,393.91		1,774,393.91
Career Program 300 (Function 5300)	140			0.00
Career Program 300 (Function 5300)	750	13,490.53	0.00	13,490.53
Total Career Program Salaries		1,787,884.44	0.00	1,787,884.44
TOTAL		77,111,794.46	1,756,142.23	78,867,936.69
			Special Revenue	
		01	o1 ¹ T 1 1 T	

Textbooks (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (Function 5000)	520	2,294,563.27	77,063.80	2,371,627.07

Construction GENERAL FUND EXPENDITURESNumberCalls SchoolsTransportation TransportationAcademic InstructionInstructionInstructionInstructionMaterials Library MediaMaterials / Library Media/ Instruction: Basic5100 <th>Ter her hour Ten Ender Shire 50, 2010</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>FDOE Page 21</th>	Ter her hour Ten Ender Shire 50, 2010								FDOE Page 21
Induction Sint Induction Induction Induction Batic 500								Materials /	·Totals
lossing19301940 <th< td=""><td>Instruction:</td><td></td><td></td><td></td><td></td><td></td><td></td><td>Library Media</td><td></td></th<>	Instruction:							Library Media	
Cone Evadual 1500 Income Inc	Basic	5100							0.00
Mail General 1960 Income Income <td>Exceptional</td> <td>5200</td> <td></td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Exceptional	5200		,					0.00
Disklamma 999 Incode Incode<	Career Education	5300							0.00
Oder lanzañoa 990 Cada Pacha logan 0000 000 000 000<	Adult General	5400							0.00
Oder lanzañoa 990 Cada Pacha logan 0000 000 000 000<	Prekindergarten	5500							0.00
DSTRUCTONS TO CHARTER SCHOOLS Fund Dates Prepenter (Labeline 201 and 1000000000000000000000000000000000000	Other Instruction	5900		*****					0.00
Classifier school allorization is used in federal regaring) Number (Aubenitarization is used in federal regaring) Number Administration Tell Answart Clearer Failed 100 32:14/07.09 44:12:20 32:33:19:01 32:33:19:01 Special Revenue Fands - Ober Federal Programs 4:20 37:22:51 2:208:52 33:33:06:01 37:44:50 Capital Privates Fands - Ober Federal Programs 4:20 107:72:25:51 2:208:52 33:33:06:01 37:44:50 Capital Privates Fands - Ober Federal Programs 4:20 107:72:25:51 2:33:39:46:01 3:47:20:06:4 Capital Privates Fands - Ober Federal Programs Account Number Amount 3:47:20:06:4 3:47:20:06:4 Clearer Fand Indem Clearer Fands 5:900 - 3:33:39:46:3 3:47:20:06:4 Special Revenue Funds - Ober Federal Programs 5:900 - - 3:47:20:06:4 Special Revenue Funds - Ober Federal Programs 5:900 - 3:37:20:20:20 3:47:20:06:4 Special Revenue Funds - Ober Federal Programs 5:900 0:000 3:00:20:10:20:20:20:20:20:20:20:20:20:20:20:20:20	Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dependinger: 100 32.140,710.95 441,420.00 32.541,1399.8 Special Revenue Funda - Tool Service 410 0.00 32.441,710.95 0.00 Special Revenue Funda - Tool Service 420 372.752,1 2.206.22 373.445.03 Capital Projects Funda 320 1.372.63.250 233.396.65 1.666.026 Capital Projects Funda 320.02 333.966.65 1.666.026.66 Calcheng Lamming compliance are used in foderal regording. Account Number Annorat Special Revenue Funda - Other Federal Program. 5900						Total Amount]		
Special Revenue Fands - Cool Service 410 1000000000000000000000000000000000000	Expenditures:						1		
Special Ravenae Fands 420 572:26.51 2208.22 714:4533 Capital Projects Pands 3XC 1,372.62.00 233.398.63 1.065:20.63 Tela Charter School Distributions 34.085.598.49 443.637.52 233.398.63 34,762.065.64 Control School Distributions Account Number Amount Éprenditures 3900 390. 34,762.065.64 Special Revene Fands 5900 0.00 34,762.055.64 Medication Revene Fands 0.00 Medication Revene Fands Unexpended Medication Revene Fands <td< td=""><td>General Fund</td><td>100</td><td>32,140,710,98</td><td>441,429.00</td><td></td><td>32,582,139.98</td><td></td><td></td><td></td></td<>	General Fund	100	32,140,710,98	441,429.00		32,582,139.98			
Capital Projects Paula 3XX 1,372,622.00 233,396.61 1.660,00.65 Taid Chriefe School Distributions 3,005,569.49 443,573.52 233,396.63 34,762,603.65 (Lifelong Learning expenditures are used in fideral reporting) Account Number Amount Amount Special Revenue Funda 5900	Special Revenue Funds - Food Service	410				0.00			
Total Charter School Distributions 34,085,269.0 443,637.22 233,396.63 Annotest At 705,605.64 Life Electronic LEARNING (Life Scientific sc	Special Revenue Funds - Other Federal Programs	420	572,236.51	2,208.52		574,445.03]		
LIFELONG LEARNING Account Number Annount Contrastini expenditures are used in faderal reporting) Account Number Annount Special Revenue Paudo - Other Federal Programs 5900	Capital Projects Funds	3XX	1,372,622.00		233,398.63	1,606,020.63			
Account Number Account Number Annount General Frand 5900 Special Revenue Funds - Other Federal Programs 5900 Total 5900 0.00 MEDICAD EXPENDITURE REPORT Unerspended 2017-18 Unerspended Integration of Activity: June 30, 2017 2017-18 Unerspended Exercisional Student Education 1,325,54021 1,325,54021 School Nerse and Francy wave Announts: 1,325,54021 1,325,54021 Exercisional Student Education 1,325,54021 1,325,54021 School Nerse and Francy Mounts: 1,325,54021 1,325,54021 School Nerse and Francing Services 1,325,54021 1,325,54021 School Nerse and Francing Services 1,325,54021 1,325,54021 School N	Total Charter School Distributions		34,085,569.49	443,637.52	233,398.63	34,762,605.64			
Depending energy and bar Therapy Services Sign of the Services Sete Services 1,325,54921 Sete Therapy and Dear Therapy Services 1,325,54921 Set Therapy Services 1,325,54921 Set Therapy Services 1,325,54921 Set Therapy Service		Annual Nimelan	Amount				-		
Special Revenue Punds - Other Federal Programs 3900	Expenditures:	Account Number							
Total 5900 0.00 MEDICAD EXPENDITURE REPORT (Medicaid sependitures are used in federal reporting) Unexpended June 30, 2017 Expenditures 2017-18 Unexpended June 30, 2018 Emrings, Expenditures are used in federal reporting) June 30, 2017 2017-18 Unexpended June 30, 2018 Emrings, Expenditures are used in federal reporting) June 30, 2017 1,325,549.21 June 30, 2018 Expenditure Program or Activity: Exceptional Student Education I,325,549.21 I,325,549.21 June 30, 2018 School Nurse and Heath Care Services I,325,549.21 I,325,549.21 June 30, 2018 Occupational Interspy, Physical Therspy and Other Therspy Services I I I Stide Nurse and Heath Care Services I I I Occupational Interspy, Physical Therspy and Other Therspy Services I I I Stide Student Education I I I I I Stide Student Education I I I I I I I Other I I I I I I I I <t< td=""><td>General Fund</td><td>5900</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	General Fund	5900							
MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting) Unexpended June 30, 2017 Expenditures are 2017-18 Unexpended June 30, 2018 Eemings. Expenditure Services 1,325,549,21 1,325,549,21 Exceptional Student Education 1,325,549,21 1,325,549,21 Exceptional Student Education 1,325,549,21 1,325,549,21 School Nurnes and Health Care Services 1,325,549,21 1,325,549,21 Suddent Education I I I I Suddent Services I I I I Sudden Services I I I I Other I I	Special Revenue Funds - Other Federal Programs	5900							
(Medicaid expenditures are used in federal reporting) June 30, 2017 2017-18 June 30, 2018 Emrings, Expenditures rouge and Carryforward Amounts: 1,325,549.21 1,325,549.21 1,325,549.21 Exceptional Student Education 1,325,549.21 1,325,549.21 1,325,549.21 1,325,549.21 School Nurses and Health Care Services 1,325,549.21 1,325,549.21 1,325,549.21 Occupational Therapy Physical Therapy and Other Therapy Services 5 5 1,325,549.21 Glifted Student Education 5 5 5 5 Glifted Student Education 5 5 5 5 Sufficient Education 5 1,325,549.21 <td>Total</td> <td>5900</td> <td>0.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Total	5900	0.00						
(Medicaid expenditures are used in federal reporting) June 30, 2017 2017-18 June 30, 2018 Enrings, Expenditure Transport of Activity: 1,325,549.21 1,325,549.21 Exceptional Student Education 1,325,549.21 1,325,549.21 School Nurses and Health Care Services 1,325,549.21 1,325,549.21 Occupational Therapy, Physical Therapy services 5 5 Dift Student Education 1,325,549.21 1,325,549.21 Gifted Student Education 1,325,549.21 1,325,549.21 Gifted Student Education 5 5 5 Gifted Student Education 5 5 5 Suffer Training and Curriculum Development 5 5 5 Student Education 5 5 5 5 Student Services 5 5 5 5 Consultants 5 5 5 5 Other 1,325,549.21 5 5 Other 1,325,549.21 5 5 Other 1,325,549.21 1,325,549.21 5	MEDICAID EVDENDITURE DEDORT						7		
Earnings, Expenditures and Carryforward Amounts: 1,325,549.21 Expenditures and Carryforward Amounts: 1,325,549.21 Exceptional Student Education 1,325,549.21 School Nurses and Health Care Services 1,325,549.21 Occupational Therapy and Other Therapy Services 1,325,549.21 ESE Professional and Technical Services 1,325,549.21 Gifted Student Education 1,325,549.21 Staff Training and Carriculum Development 1,325,549.21 Medicial Administration and Billing Services 1,325,549.21 Student Services 1,325,549.21 Consultants 1,325,549.21 Other 1,325,549.21 Total Expenditures 1,325,549.21									
Exceptional Student Education 1,325,549,21 School Nurses and Health Care Services 1 Occupational Therapy Physical Therapy and Other Therapy Services 1 ESE Professional and Technical Services 1 Sifted Student Education 1 Staff Training and Curriculum Development 1 Medicaid Administration and Billing Services 1 Student Services 1 Octuants 1 Other 1 Total Expenditures 1 (This information is used in state reporting) Fund Number	Earnings, Expenditures and Carryforward Amounts:			1,325,549.21	1,325,549.21		1		
School Nurses and Health Care Services Occupational Therapy, Physical Therapy and Other Therapy Services ESE Professional and Technical Services Gifted Student Education Staff Training and Curriculum Development Medicaid Administration and Billing Services Student Services Consultants Other Other Total Expenditures General Fund Balance Sheet Information Fund Number	Expenditure Program or Activity:						-		
Occupational Therapy, Physical Therapy and Other Therapy Services Image: Constraint of the C	Exceptional Student Education				1,325,549.21				
ESE Professional and Technical Services Indext Student Education Gifted Student Education Indext Services Staff Training and Curriculum Development Indext Services Medicaid Administration and Billing Services Indext Services Student Services Indext Services Consultants Indext Services Other Indext Services Total Expenditures Indext Services General Fund Balance Sheet Information (This information is used in state reporting) Fund Number	School Nurses and Health Care Services								
Gifted Student Education Index Staff Training and Curriculum Development Index Medicaid Administration and Billing Services Index Student Services Index Consultants Index Other Index Total Expenditures 1,325,549,21	Occupational Therapy, Physical Therapy and Other Therapy Services								
Staff Training and Curriculum Development Image: Construction of Billing Services Medicaid Administration and Billing Services Image: Construction of C	ESE Professional and Technical Services								
Medicaid Administration and Billing Services Image: Consultant Services Student Services Image: Consultant Services Consultants Image: Consultant Services Other Image: Consultant Services Total Expenditures 1,325,549,21	Gifted Student Education					1			
Student Services Image: Consultants Consultants Image: Consultants Other Image: Consultants Total Expenditures 1,325,549,21	Staff Training and Curriculum Development								
Consultants Image: Consultants Other Image: Consultants Total Expenditures 1,325,549.21 General Fund Balance Sheet Information (This information is used in state reporting) Fund Number	Medicaid Administration and Billing Services								
Other Identified and the state reporting Total Expenditures 1,325,549.21 General Fund Balance Sheet Information (This information is used in state reporting) Number	Student Services								
Total Expenditures 1,325,549.21 General Fund Balance Sheet Information (This information is used in state reporting) Number	Consultants								
General Fund Balance Sheet Information Fund Amount (This information is used in state reporting) Number	Other								
General Fund Balance Sheet Information Fund Amount (This information is used in state reporting) Number Amount	Total Expenditures				1,325,549.21	1			
(This information is used in state reporting) Number	Constal Fund Bolones Chass Informed	Fund				•			
Balance Sheet Amount, June 30, 2018	(This information is used in state reporting)		Amount						
	Balance Sheet Amount, June 30, 2018								

100

100

28,436,407.00

1,979,743.33

DISTRICT SCHOOL BOARD OF BAY COUNTY SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION For the Fiscal Year Ended June 30, 2018

Exhibit K-13 FDOE Page 21

Total Assets and Deferred Outflows of Resources

Total Liabilities and Deferred Inflows of Resources

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES		100	200	300	400	500	600	700	
	Account Number		Employee	Purchased	Energy	Materials	Capital		
urrent:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	Totals
Prekindergarten	5500	1,178,312.27	413,813.71	2,417,70		11,864.62	10 700 07		
Student Support Services	6100	1,170,312.27	413,013.71	2,417.70		11,804.02	10,732.26	47,734.24	1,664,864.8
									0.0
Instructional Media Services	6200								0.0
Instruction and Curriculum Development Services	6300	102,250.71	32,528.14	550.00					135,328.8
Instructional Staff Training Services	6400			2,232.44					2,232.4
Instruction-Related Technology	6500								0.0
Board	7100								0.0
General Administration	7200								0.0
School Administration	7300								0.0
Facilities Acquisition and Construction	7410						100,166,88		100,166.8
Fiscal Services	7500								. 0.0
Food Services	7600						······		0.0
Central Services	7700								0.0
Student Transportation Services	7800								
Operation of Plant	7900					802.91			0.00
Maintenance of Plant	8100					802.91			802.91
Administrative Technology Services	8200								0.00
									0.00
Community Services	9100				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				0.00
Facilities Acquisition and Construction	7420								
Other Capital Outlay	9300								0.00
the Service: (Function 9200)									0.00
Redemption of Principal	710					X/////////////////////////////////////			0.00
Interest									0.0

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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 _____

COUNTY

SCHEDULE 3 SCHOOL PROGRAM COST REPORT GENERAL FUND____ SPECIAL REVENUE FUNDS__

Form PC-3 Exhibit K-15 FDOE Page 23

NOTE: USE WHOLE DOLLARS ONLY.

REPORTING PERIOD: For the Fiscal Year Ended June 30, **2018**

REPOR	T NOT ACCEPTA	ABLE WITH CENT	S OR .00							
	DIRECT COSTS						INDIRECT COSTS			GENERAL FUND ONLY
PROGRAM	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES *	MATERIALS & SUPPLIES	OTHER	CAPITAL OUTLAY	SCHOOL INDIRECT	DISTRICT INDIRECT	TOTAL PROGRAM COSTS	STAFF UNITS (X.XX)
TH	s info	RMATIC	N WILL	BE TRA	NSMITT		CTRON	ICALLY	THROUG	I FIRN.
Transportation Food Service										

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:

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

*Include Energy Services

DISTRICT SCHOOL BOARD OF BAY

COUNTY

SCHEDULE 4

Form PC-4 Exhibit K-16 FDOE Page 24

DISTRICT AGGREGATE PROGRAM COST REPORT GENERAL FUND_____ SPECIAL REVENUE FUNDS_____

REPORTING PERIOD: For the Fiscal Year Ended June 30, 2018

NOTE: USE WHOLE DOLLARS ONLY.

REPORT NOT ACCEPTABLE WITH CENTS OR .00 DIRECT COSTS INDIRECT COSTS GENERAL FUND ONLY PROGRAM SALARIES **EMPLOYEE** PURCHASED MATERIALS OTHER CAPITAL SCHOOL DISTRICT TOTAL STAFF UNITS BENEFITS SERVICES * & SUPPLIES OUTLAY **INDIRECT INDIRECT** PROGRAM (X.XX)COSTS THIS INFORMATION WILL BE TRANSMITTED ELECTRONICALLY THROUGH FIRN. Transportation Food Service DISTRICT INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS: 6100-Student Support Svcs. \$ 6200-Instr. Media Svcs. \$ 6300-Instr. & Curriculum Dev. \$ Recreational & Enrichment 6400-Instr.Staff Training \$ 6500-Instr.-Related Tech. 7100-Board \$ \$ Others, Specify 7200-General Admin. \$ 7400-Facilities Acquisition \$ 7500-Fiscal Svcs. \$ Nonprogram Capital Expenditure 7700-Central Services \$ **Community Services** 7900-Operation of Plant \$ Transfers 8100-Maint. Of Plant \$ Adjustment for Rounding 8200-Admin. Tech. Services \$ TOTAL

*Include Energy Services

BAY COUNTY DISTRICT SCHOOL BOARD SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Fiscal Year Ended June 30, 2018

-

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
United States Department of Agriculture: Indirect:				
Child Nutrition Cluster: Florida Department of Agriculture and Consumer Services: School Breakfast Program National School Lunch Program Summer Food Service Program for Children USDA (FFVP) National School Lunch Program	10.553 10.555 10.559 10.558 10.555 (2)(A)	321 300, 350 323, 325 None None	\$ 1,529,382.91 5,389,898.78 160,948.74 23,675.94 700,075.51	\$
Total United States Department of Agriculture			7,803,981.88	
Florida Department of Health Child Care Food Program	10.558	A-4504	332,132.29	
Total Florida Department of Health			332,132.29	•
United States Department of Labor: Indirect:				
WIA Cluster: Gulf Coast Workforce Development Board, Inc.: Stars WIA	17.259	None	-	
Total United States Department of Labor			••	
United States Department of Education: Direct:				
Student Financial Assistance Cluster: Career and Technical Education-Basic Grants to States Charter Schools Federal Pell Grant Program	84.282 84.063	282 N/A	495,688.75 1,366,689.61	493,480.23
Total Student Financial Aid Cluster			1,862,378.36	493,480.23
Impact Aid	84.041	N/A	380,336.66	62,528.01
Total Direct			2,242,715.02	556,008.24
Indirect: Special Education Cluster: Florida Department of Education: Special Education - Grants to States Special Education - Preschool Grants	84.027 84.173	263 267	6,279,140.32 179,601.83	
Total Special Education Cluster	04.170	207	6,458,742.15	
Title I. Part A Cluster			0,458,742.15	
Title I Grants to Local Educational Agencies	84.010	212, 222, 223, 226, 228	7,132,811.12	
Total Title I, Part A Cluster			7,132,811.12	0
Education for Homeless Children and Youth Cluster: Education for Homeless Children and Youth	84.196	127	79,176.74	
Total Education for Homeless Children and Youth Cluster:			79,176.74	-
Florida Department of Education: Adult Education - Basic Grants to States School Improvement Grants Career and Technical Education - Basic Grants to States Safe and Drug-Free Schools and Communities - State Grants Charter Schools Twenty-First Century Community Learning Centers	84.002 84.014 84.048 84.186 84.282 84.287	191 None 161 None 298 244	\$ 262,222.27 704,625.87 416,130.67	\$
English Language Acquisition Grants Improving Teacher Quality State Grants Student Support Grant	84.365 84.367 84.424	102 224 None	174,324.97 575,986.61 98,784.32	
Total Florida Department of Education:			2,232,074.71	<u> </u>
Total Indirect			15,902,804.72	
Total United States Department of Education			18,145,519.74	556,008.24
United States Department of Health and Human Services: Indirect: Florida Department of Children and Families:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	BDZ02	150,000.00	
Gulf Coast Workforce Development Board, Inc.: Stars WT	93.558	None		

Corporation for National and Community Service: Indirect:

BAY COUNTY DISTRICT SCHOOL BOARD SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Fiscal Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
Florida Department of Education:				
Learn and Serve America - School and Community				
Based Programs	94.004	None	<u>-</u>	
United States Department of Homeland Security: Indirect:				
Florida Division of Emergency Management:				
Hazard Mitigation Grant	97.039 (2)(B)	(3)	-	÷
Florida Department of Education:				
Homeland Security Grant Program	97.067	532		
Total United States Department of Homeland Security				
United States Department of Defense: Direct:				
Marine Corps Junior Reserve Officers Training Corps	None	N/A	64,270.70	
Army Junior Reserve Officers Training Corps	None	N/A	25,352.19	
Navy Junior Reserve Officers Training Corps	None	N/A	66,776,49	
Air Force Junior Reserve Officers Training Corps	None	N/A	133,355.13	
Total United States Department of Defense			289,754.51	
Total Expenditures of Federal Awards			<u>\$ 26,721,388.42</u>	556,008.24

(1) <u>Basis of Presentation</u>. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal programs during the fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconciled to and are in material agreement with amounts recorded in the District's accounting records from which the basis financial statements have been reported. Notes:

(2) <u>Noncash Assistance</u>.
 (A) <u>National School Lunch Program</u> - Represents the amount of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.