

AGENDA
BAY DISTRICT SCHOOL BOARD MEETING
APRIL 14, 2020

BOARD MEETING – 1:00 P.M. – BOARD ROOM

PUBLIC HEARING - 1:45 P.M. - BOARD ROOM

Call to Order – Steve Moss, Chair
Invocation – Superintendent Husfelt
Pledge of Allegiance – Board Member Jerry Register

Revision 1

I. APPROVAL OF AGENDA

II. APPROVAL OF MINUTES

- A. March 10, 2020**
- B. March 24, 2020**
- C. April 2, 2020**

III. ORGANIZATION REPORTS

- A. Association of Bay County Educators**
- B. Bay Educational Support Personnel Association**
- C. Bay Education Foundation**

IV. HEARING FROM THE PUBLIC

V. LEARNING COMMUNITY NEWS

- A. Board Members & Superintendent**
- B. District Staff**

VI. CONSENT AGENDA

A. Assistant Superintendent for Teaching and Learning Services

1. Approval of CTE Instructional Materials - Page 23
2. Haney Nursing Agreement 2019-2022 - Page 26
3. Volunteer Florida Grant 2020-2021 - Page 30

B. Business Support Services

1. Purchasing and Contracting - Page 32
2. ~~Financial Information~~
3. ~~Interim/Final Payment~~
- 2.4.** Inventory Report - Page 34

C. Human Resources & Employee Support Services

1. Request to Approve Personnel Recommendations / Out of Field Teachers - Page 39
2. Request Revision to the 19-20 District List - Page 47
3. Request Revision to the 19-20 Salary Schedule - Page 53

D. Operational Support Services

1. Capital Projects Update - Page 57
2. Prequalification of Contractors - Page 60

VII. ADMINISTRATIVE RECOMMENDATIONS

1. Jonathan McQuagge – Principal Rosenwald High School - Page 62
2. **Alana Simmons** - Director of Secondary and Adult Instructional Services - Page 63
3. **Joshua M. Balkom - Director of Operational Support Services** - Page 64

VIII. ACTION ITEMS

A. Operational Support Services

1. Change order to Jinks Gymnasium Contract with Allstate Construction - Page 65
2. Bay Base Secured Entry Guaranteed Maximum Price (GAC) Callaway, Patronis, Tommy Smith and West Bay Elementary - Page 69
3. Bay High Tennis Court Resurfacing Project (Panhandle Engineers) Page 75

B. School Board Members and Attorney

1. Gift Agreement - Marion G. and Barbara W. Nelson Private Foundation - Page 78

- ~~2. 1. Resolution authorizing necessary action for the School Board to issue Series 2020 Certificate of Participation in an amount not to exceed \$40M to finance the new school at Panama City Beach~~

~~**C. Recess for a meeting of the Bay Education Facilities Finance Corporation**~~

IX. PUBLIC HEARING - 1:45 P.M.

A. Job Descriptions

1. Application Support Analyst - Page 81
2. Executive Director of Facilities - Page 82
3. Network Analyst - Page 84
4. Remote Systems Analyst - Page 86
5. Security Analyst - Page 87
6. Technical Support Analyst - Page 88
7. Telecom Analyst - Page 89
8. Parent Liaison - Page 90

X. INFORMATIONAL ITEMS (No action required)

A. Bay District Schools Audit Information 2018-2019

B. Charter School Financial Statements

1. Bay Haven Charter Academy, Inc.
2. Chautauqua Learn and Serve Charter
3. Central High School
4. Palm Bay Preparatory Academy
5. Rising Leaders Academy, Inc.
6. University Academy, Inc.

MINUTES
BAY DISTRICT SCHOOL BOARD MEETING
MARCH 10, 2020

BOARD MEETING – 1:00 P.M. – BOARD ROOM

PUBLIC HEARING – 1:45 P.M. – BOARD ROOM

~~**EXECUTIVE SESSION – COLLECTIVE BARGAINING**~~ *Canceled*
 (immediately following School Board Meeting)

Present: School Board Chairman Steve Moss; School Board Vice Chair Pamm Chapman; School Board Members Jerry Register and Ryan Neves and Attorney Franklin Harrison.

The meeting was called to order at 1:00 p.m. by School Board Chair Steve Moss. The invocation was given by Dr. Rufus Wood of the Love Center Missionary Baptist Church
 Vice Chair Pamm Chapman led the pledge of allegiance.

Superintendent Husfelt requested the following revisions to the agenda:

- ADD III.A.2. Alice Wright Administrative Secretary,
Breakfast Point Academy**
- VII.B.2. Financial Information**
- VII.B.2.a. Half Cent Sales Tax Collections**
- VII.B.2.b. Hurricane Michael Project 1010**
- VII.C.3. Request Revision of 19-20 Organizational
Chart**
- VIII. Administrative Recommendations**
- VIII.A. Yangesh Shah – Deputy Director of
Information Services**
- VIII.B. James Scantlin – Director of Management
Information Services**
- IX.A.2. My Florida Net-2 (MFN-2) Estimate for Palo
Alto 5220 Next Generation Firewall**
- IX.C.1.a. Telecom Analyst**
- IX.C.1.b. Technical Support Analyst**
- IX.C.1.c. Network Analyst**
- IX.C.1.d. Application Support Analyst**
- IX.C.1.e. Executive Director of Facilities**

- IX.C.1.f. Remote Systems Analyst**
- IX.C.1.g. Security Analyst**

- DELETE**
- VII.A.1. Final / Interim Payment**
 - VII.A.3. Purchasing and Contracting**
 - VII.A.4. Third Party Claims Administration Services (Corvel) Amendment to Existing Contract**
 - VII.A.5. Approval of Amusement Contractor**

I. APPROVAL OF AGENDA

Register made the motion to approve the agenda, Neves seconded. Motion passed unanimously.

Register asked that VII.C.3. be moved from Consent to the Action portion of the Agenda.

II. APPROVAL OF MINUTES – February 25, 2020

The approval of the minutes passed unanimously.

III. RECOGNITIONS / RESOLUTIONS / PRESENTATIONS

A. Retirement Recognition

- 1. Sharon Michalik introduced Lynda Brown, School Liaison Officer Naval Support Activity**
- 2. Shirley Baker introduced Alice Wright, Administrative Secretary, Breakfast Point Academy**

B. Philip Byrd, AFJROTC introduced American Legion Post 392 Oratorical Competition Winner – Samantha Dominquez, Bay High Senior

C. Kirk Harrell introduced the Winter School Sports Overall Academic Winners:

Highest GPA for Boys Basketball – Arnold High School
Highest GPA for Girls Basketball – Mosley High School

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Highest GPA for Cheerleading – Bay High School
Highest GPA for Boys Soccer – Mosley High School
Highest GPA for Girls Soccer – Mosley High School
Highest GPA for Wrestling – Arnold High School
Highest GPA for Girls Weightlifting – Arnold High School
School with the Highest GPA for Winter Sports – Arnold High School

D. Kirk Harrell introduced the State Championship Winners

1. **Girls Wrestler Individual Champion – Henlee Hayes – Arnold High School**
2. **Girls Weightlifting Individual Champion – Emily Bennett – Arnold High School**
3. **Girls Weightlifting Individual Champion – Amerie Daniels – Arnold High School**
4. **Class 1A Champion – Girls Weightlifting – Arnold High School**

E. Superintendent's Student of the Month

1. **Deane Bozeman Elementary School Principal introduced Destiny Woods**
2. **Deane Bozeman Middle School Principal introduced Isabel Avery**
3. **Deane Bozeman High School Principal introduced Moses Alti**
4. **Merritt Brown Middle School Principal Gelonda Martin introduced Skylar Sharby**
5. **University Academy Principal Wesley Smith introduced Avery Wattenbarger**

IV. ORGANIZATION REPORTS

A. Association of Bay County Educators

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Alexis Underwood, President, addressed the board and shared her concerns and appreciation about preparations for corona virus.

B. Bay Educational Support Personnel Association

No one from the Bay Educational Support Personnel Association spoke.

C. Bay Education Foundation

No one from the Bay Education Foundation spoke.

V. HEARING FROM THE PUBLIC

Chase Baxter spoke about the paraprofessional pay rate.

Dr. Jon Ward spoke about the confusion related to the corona virus travel advisory.

Request to add emergency item: Direction to Superintendent and Staff on guidelines for dealing with COVID-19.

Motion made by Neves to approve, seconded by Register. Motion passed unanimously.

VI. LEARNING COMMUNITY NEWS

A. Board Members and Superintendent

Register shared that he visited three schools today. Attended ground breaking for Bay High School's STEM building and the new Beach School. Attended Leadership Day at Beach Elementary and noted that this was an excellent event at a Title One school. Attended the Invention Convention at Gulf Coast State College this was great event with a lot of student participation and great parent turn out. Attended the Covenant Hospice event at Edgewater and will be attending the Elementary School Chorus performance at First Baptist Church.

Chapman shared that she attended a check presentation from Tyndall Federal Credit Union at Haney. TFCU officials toured the school and were amazed at all that is happening there. Chapman thanked Superintendent Husfelt for placing the administrators at this successful school as it is a great part of our community.

Husfelt shared his excitement about the ground breaking and added Communications Director Sharon Michalik will be sharing the contest details

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for the selection of school colors and mascot for the new Beach school. He also shared that a transformer in one of the phases at Margaret K. Lewis school had blown this morning, after this was fixed, the fire alarm rang and it was difficult to get turned off. Then the city broke a water line feeding the school. Students were dismissed early and were bussed home. This school has the most medically needy students in our district and Husfelt applauded the staff and administrators for their help with this situation.

B. District Staff

VII. CONSENT AGENDA

A. Assistant Superintendent for Teaching and Learning Services

1. Summer School / Extended School Year 2020

B. Business Support Services

1. Interim/Final Payment
1. ~~2.~~ Inventory Report
2. **Financial Information**
 - a. **Half Cent Sales Tax Collections**
 - b. **Hurricane Michael Project 1010**
- ~~3.~~ Purchasing and Contracting
- ~~4.~~ Third Party Claims Administration Services (CorVel) Amendment to Existing Contract
- ~~5.~~ Approval of Amusement Vendor

C. Human Resources and Employee Support Services

1. Request to Approve Personnel Recommendations/Out of Field Teachers
2. Request Revision to the 19-20 District Approved List

3. Request Revision to the 19-20 Organizational Chart

Moved to Action by Register.

D. Operational Support Services

1. Capital Projects Update

Neves made the motion to approve the Consent Agenda and Register seconded. Motion passed unanimously.

VII.C.3. Request Revision of the 19-20 Organizational Chart (moved to Action by Register)

Neves explained how the restructuring of the Information Systems department will benefit the department and the district now and moving forward.

Register made to move to approve, Neves seconded. Motion passed unanimously.

VIII. Administrative Recommendations

A. Yagnesh Shah – Deputy Director of Information Systems

Neves made the motion to approve, Chapman seconded. Motion passed unanimously.

B. James Scantlin – Director of Management Information Systems

Neves made the motion to approve, Register seconded. Motion passed unanimously.

IX. VIII. ACTION ITEMS

A. Direction to Superintendent and Staff to follow the directive of the Florida Department of Health regarding the Corona Virus with full authority to make any change(s) needed to conform to the directions from the Florida Department of Health.

Neves made the motion to approve, Register seconded. Motion passed unanimously.

B. A. School Board Members and Attorney

1. Update – Beanblossom vs BCSB
2. **My Florida Net-2 (MFN-2) Estimate for Palo Alto 5220 Next Generation Firewall**

Register made the motion to approve, Neves seconded. Motion passed unanimously.

C. B. Assistant Superintendent for Teaching and Learning Services

1. Central High School - Charter School Renewal Approval

Register made the motion to approve, Chapman seconded. Motion passed three to one with Neves voting no.

D. C. Human Resources and Employee Support Services

1. Request to Advertise New/Revised Job Descriptions
 - a. **Telecom Analyst**
 - b. **Technical Support Analyst**
 - c. **Network Analyst**
 - d. **Application Support Analyst**
 - e. **Executive Director of Facilities**
 - f. **Remote Systems Analyst**
 - g. **Security Analyst**

Neves made the motion to approve, Register seconded. Motion passed unanimously.

E. D. Operational Support Services

1. Continuing Contracts for Professional Services

Neves made the motion to approve, Register seconded. Motion passed unanimously.

2. Group Three Reroof Projects (CRA): Mosley High School Nelson Administration Building, New Horizon Learning Center, Parker Elementary School and Rosenwald High School

Register made the motion to approve, Neves seconded. Motion passed unanimously.

3. Revisions to the Hazard Mitigation Grant Program Resolution

Register made the motion to approve, Chapman seconded. Motion passed unanimously.

X. IX. PUBLIC HEARING – 1:45 P.M.

A. Recommended Instructional Materials for CTE

1. a. 6-8 Computer Science
 1. Sterling Children's Books. *How to Code*
- b. Advanced Manufacturing 1 & 2
 1. Pearson. 1. *Engineering Design and Graphics with Solidworks 2019*
- c. Advanced Placement Computer Science A
 1. CompuScholar, Inc. 1. *Java Programming (AP)*
- d. Animal Biotechnology
 1. Cengage. *Modern Livestock and Poultry Production*
- e. Biotechnology 2
 1. Cengage. *Introduction to Biotechnology an Agricultural Revolution*
- f. Agriscience Foundations 1
 1. CEV Multimedia. *iCEV Agricultural Sciences Site*
 2. Cengage. *Agriscience Fundamentals and Applications*

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- g. Building Trades and Construction Design Technology 1/2/3/4
 - 1. Pearson. *Construction Technology 4e*
 - 2. CEV Multimedia. *iCEV Architecture, Construction, Transportation & Manufacturing Site*
 - 3. Goodheart-Wilcox Publisher. *Modern Carpentry – Online Student Center*
 - 4. Cengage/HBI. *Facilities Maintenance*
 - 5. Cengage. *Electrical Principles*
 - 6. Pearson. *Core Curriculum: Introductory Craft Skills 5e*
 - 7. Cengage. *Basic Principles for Construction*
- h. Building Trades and Construction Design Technology 1/2/3/9
 - 1. Cengage. *HVAC*
- i. Building Trades and Construction Design Technology 1/2/3/4
 - 1. Cengage. *Electrical Wiring Residential: Based on the 2017 National Electrical Code*
 - 2. Cengage. *House Wiring and Workbook Lab Manual*
 - 3. Cengage. *Refrigeration and Air Conditioning Technology*
- j. Building Trades and Construction Design Technology 1/2/3/7
 - 1. Cengage. *Carpentry*
- k. Building Trades and Construction Design Technology 1/2/3/8
 - 1. Cengage. *Plumbing*
- l. Building Trades and Construction Design Technology 1/2/3/4
 - 1. Cengage. *Precision Machining Technology*
- m. Building Trades and Construction Design Technology 1/2/3/4
 - 1. Cengage. *Construction Materials, Methods and Techniques: Building for a Sustainable Future*
 - 2. Cengage. *Engineering Drawing & Design*
- n. Business Management & Law
 - 1. Labyrinth Learning. *QuickBooks Desktop 2019 Comprehensive*
- o. Culinary Arts 1/2/3/4

1. Pearson. *On Cooking: A Textbook of Culinary Fundamentals 6th Edition*
 2. Pearson. *On Baking: A Textbook of Baking and Pastry Fundamentals 4th Edition*
 3. NRA. *Foundations of Restaurant Management & Culinary Arts ½ and Servsafe Manager*
- p. Digital Information Technology/Level 2
1. Pearson. *Introduction to Computers and Information Technology 3rd Edition*
 2. Goodheart-Wilcox. *Television Production & Broadcast Journalism*
 3. Cengage. *Technology for Success Microsoft Office 365 & Office 2019*
- q. Early Child 1 New 2/3/4
1. eDynamic Learning. *Early Childhood Education*
- r. Exploring Information Technology Careers
1. Pearson. *Introduction to Computers and Information Technology 3rd Edition*
 2. CEV Multimedia. *iCEV Business Marketing, Finance, IT & Media Site*
- s. Health Science Anatomy and Physiology/Foundations
1. Pearson. *Anatomy, Physiology & Disease: An Interactive Journal for Health Professionals*
 2. CEV Multimedia. *iCEV Health Science Site*
- t. Information and Communications Technology (ICT) – Essentials/1/2
1. Pearson. *Introduction to Computers and Information Technology 3rd Edition*
- u. Information and Communications Technology (ICT) – Essentials/1/2
1. Goodheart-Wilcox Publisher. *Principals of Digital Information Technology – Online Learning Suite*
 2. Against the Clock. *Against the Clock*
- v. Introduction to Hospitality and Tourism
1. AHLEI. *Hospitality and Tourism Management Program Year 1*
- w. Introduction to Hospitality and Tourism
1. NRA. *Servsafe Manager Book 7th Edition English with Online Exam Vouc*
 2. eDynamic Learning. *Hospitality and Tourism: Traveling the Globe*

3. Pearson. *Introduction to Hospitality 8th Edition*
4. Wiley. *Introduction to Management in the Hospitality Industry*
- x. Nutrition and Wellness/Level 2
 1. Pearson. *Food & Nutrition for You 2nd*
 2. CEV Multimedia. *iCEV Family and Consumer Sciences Site*
- y. Parenting Skills
 1. eDynamic Learning. *Parenting Skills*
 2. CEV Multimedia. *iCEV Family and Consumer Sciences Site*
- z. Sport Rec Entertainment Essentials 1/2/3/4
 1. CEV Multimedia. *iCEV Business, Marketing, Finance, IT & Media Site*
- aa. Technology for Hospitality & Tourism
 1. AHLEI. *Hospitality and Tourism Management Program Year 2*
- bb. UAS Systems: Unmanned Aircraft Systems
 1. 1 USI. *Unmanned Aircraft Systems and Safety*

Chapman made the motion to approve, Register seconded. Motion passed unanimously.

XI. INFORMATIONAL ITEMS (no action required)

A. Charter Schools Financial Statements

1. Bay Haven Charter Academy, Inc.
2. Chautauqua Learn and Serve Charter
3. Central High School
4. Palm Bay Preparatory Academy
5. Rising Leaders Academy, Inc.
6. University Academy, Inc.

XII. EXECUTIVE SESSION – COLLECTIVE BARGAINING – Canceled (Immediately following School Board Meeting)

Meeting adjourned at 3:26 p.m.

MINUTES
BAY DISTRICT SCHOOL BOARD MEETING
MARCH 24, 2020

~~EXPULSION HEARINGS – 10:00 A.M. Canceled~~

BOARD MEETING – 1:00 P.M. – BOARD ROOM

PUBLIC HEARING – 1:45 P.M. – BOARD ROOM

~~EXECUTIVE SESSION – COLLECTIVE BARGAINING Canceled~~
(immediately following School Board Meeting)

Present: School Board Chairman Steve Moss; School Board Vice Chair Pamm Chapman; School Board Member Jerry Register and Attorney Franklin Harrison. School Board Member Ryan Neves was connected electronically.

The meeting was called to order at 1:05 p.m. by School Board Chair Steve Moss who also led the invocation. Superintendent Husfelt led the pledge of allegiance.

Superintendent Husfelt requested the addition of three emergency items to the agenda:

Emergency Resolution
 Hagerty Task Order
 Stipend for Instructional Staff

Vice Chair Chapman made the motion to approve, Register seconded. Motion passed unanimously.

Husfelt requested the following revision to the agenda:

Delete VII.A.3. Modification to contract to purchase Elkomy property

Register made the motion to approve the agenda, Neves seconded. Motion passed unanimously.

II. ORGANIZATION REPORTS

MINUTES – March 24, 2020

A. Association of Bay County Educators

Alexis Underwood, President, spoke on behalf of the Association of Bay County Educators and the Bay Educational Support Personnel Association and stated that Governor DeSantis has promised that each school district in Florida will be made whole regardless of the impact of the pandemic and asked that Bay District Schools make any employee who uses FMLA be made whole. Human Resources Director Shirley Baker explained that the specifics of the Family Medical Leave Act and Ms. Underwood said that she understood.

B. Bay Educational Support Personnel Association

No one else spoke on behalf of the Bay Educational Support Personnel Association (see above).

C. Bay Education Foundation

No one spoke on behalf of the Bay Education Foundation.

III. HEARING FROM THE PUBLIC

No from the public requested to speak.

IV. LEARNING COMMUNITY NEWS

A. Board Members and Superintendent

Board Member Pamm Chapman said the Arts Alive has been rescheduled for July 3, 2020.

B. District Staff

No one from District Staff requested to speak.

V. CONSENT AGENDA

A. Human Resources and Employee Support Services

1. Request to Approve Personnel Recommendations / Out of Field Teachers
2. Request to Revise Salary Schedule

3. Request Revisions to 19-20 District Approved List

B. Deputy Superintendent

1. Request Approval of Revision to the 2019-2020 Staffing Formula

C. Business Support Services

1. Purchasing and Contracting

D. Operational Support Services

1. Approval of Florida Inventory of School Houses (FISH) Certification

Register made the motion to approve the Consent Agenda, Chapman seconded. Motion passed unanimously.

VI. ADMINISTRATIVE RECOMMENDATIONS

1. Dawn Capes, Director of Student Wellness

Register made the motion to approve the Administrative Recommendation, Chapman seconded. Motion passed unanimously.

VII. ACTION ITEMS

A. School Board Members and Attorney

1. Selection of Underwriter for Proposed Financing COPs for the new Beach school

Register made the motion to approve, Chapman seconded. Motion passed unanimously.

2. Consideration of renaming the Choir Room at Bay High School in honor of Julia House

Register made the motion to approve, Chapman seconded. Motion passed unanimously.

3. ~~Modification to contract to purchase Elkomy property~~

MINUTES – March 24, 2020

B. Human Resources and Employee Support Services

1. Request to Advertise New / Revised Job Descriptions

Neves made the motion to approve, Register seconded. Motion passed unanimously.

C. Operational Support Services

1. Additional Architectural Fee – New Beach School

Register made the motion to approve, Chapman seconded. Motion passed unanimously.

2. Remaining Guaranteed Maximum Price (GMP) New Beach School

Register made the motion to approve, Chapman seconded. Motion passed unanimously.

3. Remaining Guaranteed Maximum Price (GMP) Bay High STEM Building

Register made the motion to approve, Chapman seconded. Motion passed unanimously.

VIII. PUBLIC HEARING – 1:45 P.M.

A. Bay District School Board Policy

1. Temporary Dress Code

Register made the motion to approve, Chapman seconded. Motion passed unanimously.

2. 3.101 Tax Sheltered Accounts

Chapman made the motion to approve, Register seconded. Motion passed unanimously.

B. Bay District Job Descriptions

1. Career and Technical Education Coordinator

Chapman made the motion to approve, Neves seconded. Motion passed unanimously.

2. Employment Specialist – ESE

Register made the motion to approve, Neves seconded. Motion passed unanimously.

IX. ~~EXECUTIVE SESSION – COLLECTIVE BARGAINING~~ *canceled*

Emergency Items

1. **Resolution - A resolution and proclamation of the School Board of Bay County, Florida, proclaiming the existence of a state of emergency related to the COVID-19 Public Health Emergency.**

Chapman made the motion to approve, Neves seconded. Motion passed unanimously.

2. **Hagerty Task Order – Proposal for COVID-19 Recovery Support Services – School Board of Bay County**

Chapman made the motion to approve, Register seconded. Motion passed unanimously.

3. **Request for a \$100 monthly stipend for April and May 2020 for certified staff members for the purpose of instruction and counselors**

Attorney Harrison asked that the minutes reflect approval of this request without the need for additional bargaining by Alexis Underwood, President of the Association of Bay County Educators.

Register made the motion to approve, Chapman seconded. Motion passed unanimously.

Meeting adjourned at 2:41 p.m.

**MINUTES
BAY DISTRICT SCHOOL BOARD MEETING
APRIL 2, 2020**

BOARD MEETING – 9:00 A.M. – BOARD ROOM

=====

Present: School Board Chair Steve Moss, Vice Chair Pamm Chapman, School Board Member Jerry Register, Superintendent Bill Husfelt and Board Attorney Franklin Harrison. School Board Member Ryan Neves was connected electronically.

The meeting was called to order at 9:00 a.m. by School Board Chair Steve Moss. Superintendent Husfelt gave the invocation and School Board Member Jerry Register led the Pledge of Allegiance.

Superintendent Husfelt requested the addition of an emergency item to the agenda:

Wifi Internet Access During COVID19 for Distance Learning

Neves made the motion to approve and Register seconded. Motion passed unanimously.

I. APPROVAL OF AGENDA

Register made the motion to approve and Chapman seconded. Motion passed unanimously.

II. HEARING FROM THE PUBLIC

No one from the Public requested to speak.

III. ACTION ITEMS

A. School Board Members and Attorney

1. Request approval of Settlement and Release Agreement - NorthStar Recovery Services, Inc

Register made the motion to approve and Neves seconded. Motion passed unanimously.

2. Request approval to Fund 300 Jetpacks from Verizon and 300 phone hot spots from T-Mobile for Distance Learning during COVID19

Chapman made the motion to approve and Register seconded. Motion passed unanimously.

Meeting adjourned at 9:42 a.m.



WILLIAM V. HUSFELT III
SUPERINTENDENT

1311 Balboa Avenue
Panama City, Florida
32401

(850) 767-4100

Hearing Impaired Access
(800) 955-8770 Voice
(800) 955-8771 TDD

www.bay.k12.fl.us

Board Members:

Jerry Register
District 1

Ginger Littleton
District 2

Pamm Chapman
District 3

Ryan Neves
District 4

Steve Moss
District 5

April 14, 2020

MEMORANDUM

TO: William V. Husfelt III, Superintendent
FROM: Denise Kelley, Assistant Superintendent
Division of Teaching & Learning Services

AGENDA ITEM: Approval of CTE Instructional Materials

CONSENT OR ACTION (Please circle one)

BUDGET AMOUNT:

IN CURRENT BUDGET OR UNAPPROPRIATED FUND BALANCE
(Please circle one)

IF BUDGETED, GIVE BUDGET ACCOUNT NUMBERS:
Fund Function Object Cost Center Project Program

SUPERINTENDENT'S RECOMMENDATION:

Approval: X Disapproval: Discussion:

Signature on file
Superintendent

Board Action

Bay District Schools 2020-2021 Requisitioned Materials

*Pending School Board approval, date of board meeting undetermined at this time.

Subject	Publisher	Title	Cycle
CTE			2020-2025
Animal Biotechnology	Cengage	Modern Livestock and Poultry Production	2020-2025
Agriscience Foundations 1	Cengage	Agriscience Fundamentals and Applications	2020-2025
Agriscience Foundations 2	CEV Multimedia	iCEV Agricultural Sciences Site	2020-2025
Agricultural Biotechnology 2	Cengage	Introduction to Biotechnology an Agricultural Revolution	2020-2025
6-8 Computer Science	Sterling Children's	How To Code	2020-2025
Digital Information Technology/Level 2 Information and Communications Technology (ICT) - Essentials / 1 /	Pearson/Adobe	Introduction to Computers and Information Technology 3rd Edition / Classroom in a	2020-2025
Digital Information Technology/Level 2 Information and Communications Technology (ICT) - Essentials / 1 / 2	Goodheart-Wilcox	Principles of Digital Information Technology - Online Learning Suite	2020-2025
Digital Information Technology/Level 2 Information and Communications Technology (ICT) - Essentials / 1 / 2	Goodheart-Wilcox	Television Production & Broadcast Journalism	2020-2025
Digital Information Technology/Level 2 Information and Communications Technology (ICT) - Essentials / 1 / 2	Cengage	Technology for Success Microsoft Office 365 & Office 2019	2020-2025
Digital Information Technology/Level 2 Information and Communications Technology (ICT) - Essentials / 1 / 2	Against the Clock Inc	Against the Clock	2020-2025
Exploring Information Technology Careers	Pearson	Introduction to Computers and Information Technology 3rd Edition	2020-2025
Exploring Information Technology Careers	CEV Multimedia	iCEV Business, Marketing, Finance, IT & Media Site	2020-2025
Early Childhood Education	eDynamic Learning	Early Childhood Education	2020-2025
Early Childhood Education	Goodheart-Wilcox	Child Development: Early Stages Through Age 12 - Online Learning Suite	2020-2025
Parenting Skills	eDynamic Learning	Parenting Skills	2020-2025
Parenting Skills	CEV Multimedia	iCEV Family and Consumer Sciences Site	2020-2025
Nutrition and Wellness	Pearson	Food & Nutrition For You 2nd	2020-2025
Nutrition and Wellness	CEV Multimedia	iCEV Family and Consumer Sciences Site	2020-2025
Culinary Arts	Pearson	OnCooking: A Textbook of Culinary Fundamentals 6th Edition	2020-2025
Culinary Arts	Pearson	OnCooking: A Textbook of Pastry Fundamentals 4th Edition	2020-2025

Culinary Arts	NRA	Foundations of Restaurant management & Culinary Arts/ Servsafe Manager	2020-2025
Health Science Anatomy and Physiology / Foundations	Pearson	Anatomy, Physiology, & Disease: An Interactive Journey for Health Professionals	2020-2025
Health Science Anatomy and Physiology / Foundations	CEV Multimedia	iCEV Health Science Site	2020-2025
Intro. To Hospitality & Tourism	AHLEI	Hospitality and Tourism Management Program Year 1	2020-2025
Intro. To Hospitality & Tourism	NRA	Servsafe Manager Book 7th ED, English, With Online Exam	2020-2025
Intro. To Hospitality & Tourism	eDynamic Learning	Hospitality and Tourism: Traveling the Globe	2020-2025
Intro. To Hospitality & Tourism	Pearson	Introduction to Hospitality 8th Edition	2020-2025
Intro. To Hospitality & Tourism	Goodheart-Wilcox	Hospitality Services - Online Learning Suite	2020-2025
Intro. To Hospitality & Tourism	Wiley	Introduction to Management in the Hospitality Industry	2020-2025
Technology for Hospitality & Tourism	AHLEI	Hospitality and Tourism Management Program Yr2	2020-2025
Business Management & Law	Labyrinth Learning	Quickbooks Desktop 2019 Comprehensive	2020-2025
AP Computer Science A Foundations of Programming	CompuScholar, Inc.	Java Programming (Abridged)	2020-2025
Building Trades and Construction Design Technology 1 / 2 / 3 / 4	Pearson	Construction Technology 4e	2020-2025
Building Trades and Construction Design Technology 1 / 2 / 3 / 4	CEV Multimedia	iCEV Architecture, Construction, Transportation & Manufacturing Site	2020-2025
Building Trades and Construction Design Technology 1 / 2 / 3 / 4	Goodheart-Wilcox	Modern Carpentry - Online Student Center	2020-2025
Building Trades and Construction Design Technology 1 / 2 / 3 / 4	Pearson/NCCER	Masonry, Plumbing, Electrical, Carpentry, Industrial Maintenance Mechanic, Core	2020-2025
Building Trades and Construction Design Technology 1 / 2 / 3 / 4	Cengage	Precision Machining Technology	2020-2025
Building Trades and Construction Design Technology 1 / 2 / 3 / 4	Pearson	Engineering Design and Graphics with Solidworks 2019	2020-2025
Building Trades and Construction Design Technology 1 / 2 / 3 / 4	Cengage	Engineering Drawing & Design	2020-2025
Building Trades and Construction Design Technology 1 / 2 / 3 / 4	Cengage	Construction materials, methods, and Techniques:Building for a sustainable	2020-2025
SPORT REC ENTERTAINMENT ESSEN 1 / 2 / 3 / 4	CEV Multimedia	iCEV Business, Marketing, Finance, IT & Media Site	2020-2025
UAS Systems: Unmanned Aircraft Systems	Unmanned Aircraft	USI (Unmanned Safety Institute)	2020-2025
Introduction to Engineering Design	Project Lead the	Project Lead the Way	2020-2025



WILLIAM V. HUSFELT, III
SUPERINTENDENT

1311 Balboa Avenue
Panama City, Florida
32401

(850) 872-4100
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(800) 955-8770 Voice
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Board Members:

Jerry Register
District 1

Ginger Littleton
District 2

Pamm Chapman
District 3

Ryan Neves
District 4

Steve Moss
District 5

April 14, 2020

MEMORANDUM

TO: William V. Husfelt III, Superintendent
FROM: Denise Kelley, Assistant Superintendent
Division of Teaching & Learning Services

AGENDA ITEM: Haney Nursing Agreement 2019-2022

CONSENT OR ACTION (Please circle one)

BUDGET AMOUNT:

IN CURRENT BUDGET OR UNAPPROPRIATED FUND BALANCE
(Please circle one)

IF BUDGETED, GIVE BUDGET ACCOUNT NUMBERS:
Fund Function Object Cost Center Project Program

SUPERINTENDENT'S RECOMMENDATION:

Approval: X Disapproval: Discussion:

Signature on file
Superintendent

Board Action

**MEMORANDUM OF AGREEMENT
BETWEEN
TOM P. HANEY TECHNICAL CENTER
AND
ST. ANDREWS BAY SKILLED NURSING & REHABILITATION CENTER
2019 - 2022 SCHOOL YEAR**

I. AFFILIATING AGENCIES

Tom P. Haney Technical Center (hereinafter called the School) and St. Andrews Bay Skilled Nursing & Rehabilitation Center (hereinafter called the Affiliating Health Care Facility).

II. AFFILIATING AGREEMENT

This is a mutual agreement between the administration of the Affiliating Health Care Facility and the School that the Affiliating Health Care Facility will permit the use of the institution for Health Science students for supervised experience in the clinical facility and concurrent related instruction under the terms set forth in this agreement. In entering into this agreement, the Affiliating Health Care Facility seeks an opportunity to meet its civic responsibility by cooperating with the School and supporting a program that will provide the community with a continuing source of well-prepared practitioners, so that the ever increasing health service needs in the community may be more adequately met. It is understood that the students who enter this program do so on a voluntary basis with the primary purpose of furthering their own educational advancement.

III. THE SCHOOL AGREES TO

- A. Establish admission standards in line with those recommended by the Florida State Board of Nursing, when applicable, as Minimum Educational Standards for Schools of Nursing and by the State Department of Education set forth in the State Plan for the Extension and Improvement of Vocational Education. These will include evidence of physical examination comparable with the affiliating agency which shall include PPD-TB screening. This is at the student's expense prior to entering the program.
- B. Employ a well-qualified, registered professional nursing instructor with a BS in Nursing or a related field to teach the Health Science Programs. The instructor will arrange with the Affiliating Health Care Facility for the student to obtain clinical practice during the program. During the clinical period, the instructor will devote his/her full time to the teaching and supervision of the students in the Health Care Facility. His/her responsibilities will include the following:
 - 1. To give close supervision, guidance, and counseling to Health Science students
 - 2. To establish student-patient load assignment on each service in cooperation with the head nurse – the determination in each instance to be made in keeping with the best interest of the patient care, the student's need for the learning experience, and the scope of the occupation.
 - 3. To maintain individual records of class and ward instruction, evaluation of student competency, health, and attendance.
 - 4. To provide the Affiliating Health Care Facility with written notification of the date and number of students expected.

IV. THE AFFILIATING HEALTH CARE FACILITY AGREES TO

- A. Provide experiences for each student in the services indicated as available in existing facility:
 - 1. Medical
 - 2. Surgical
 - 3. Obstetrical
 - 4. Pediatrics
 - 5. Mental Health Unit (optional)
 - 6. Geriatrics
 - 7. OR, RR, ICU (optional and for observation only)

- B. When available, provide suitable classroom and office space in the Health Care Facility for clinical instructor to use. Classroom to be provided with table, arm chairs, chalkboard or substitute, desk and chair for instructor, adequate lighting and ventilation. Telephone to be conveniently located for instructor's use.
- C. Observe the following Student Personnel Policies:
 - 1. Students to be regularly scheduled in cooperation with other Health Science programs
 - 2. Students may be assigned at the discretion of the instructor during the clinical experience period.
 - 3. Students are to be allowed the same holidays during the year as provided for in the Health Science calendar, and are to take them at the time the holiday occurs.
 - 4. Students will be required to wear the uniform adopted by the School whenever on duty in the Health Care Facility.
- D. Permit the instructor free access to the Health Care Facility wards for the purpose of supervising the training program.
- E. Permit students to have supervised experience in all competencies taught in the program.
- F. Include member of the faculty of the School in Health Care Facility staff meetings when policies to be discussed will affect or are related to the Health Science Program.
- G. The Affiliating Health Care Facility will not be liable for any injury received by a student of the School either in or on the property of the Affiliating Health Care Facility if the injury is due to personal negligence on the part of the injured. The Affiliating Health Care Facility will not be obligated to give emergency care, hospitalization, diagnostic procedures, and/or any other medical or surgical services to students enrolled in the School without fee.
- H. The Affiliating Health Care Facility is responsible for the patient while under the student nurse care.

V. REQUEST FOR WITHDRAWAL OF STUDENT

The Affiliating Health Care Facility may request the School to withdraw any student whose work or conduct, in its opinion, may have a detrimental effect on patients or personnel; and/or reserves the right not to accept a student who has previously been dismissed by said Health Care Facility for reasons which would make acceptance as an affiliate inadvisable. The School may withdraw any student when progress, conduct, or adjustment does not meet the standards of the School for continuation in the program. Final action on the student is the responsibility of the School.

VI. DISCONTINUANCE OF AGREEMENT

If either party to this agreement wishes to withdraw, it is understood that at least thirty (30) days shall be given by either participating agency, provided that students enrolled in the present class shall be given an opportunity to complete the program.

VII. MODIFICATION OF THE AGREEMENT

Modification of the agreement shall be made only by mutual consent of both parties. A memorandum noting the modification(s) shall be attached to this agreement and shall include the date and signatures of parties agreeing to it.

VIII. RENEWAL OF AGREEMENT

This agreement shall be in effect for three (3) years from the date of signing. It shall thereafter be reviewed and renewed.

IX. COPIES OF THIS AGREEMENT

Signed copies of the agreement shall be placed on file and be available to the following:

1. The Florida State Board of Nursing
2. The State Department of Education
3. The Administrator to the Affiliating Health Care Facility
4. The Director of Tom P. Haney Technical Center
5. The Bay County School Board
6. The Superintendent of Bay District Schools

**BOARD OF TRUSTEES OF THE
HEALTH CARE FACILITY**



St. Andrews Bay Skilled Nursing &
Rehabilitation Center
(Signature of Designee
authorized to make contracts)



Print Name

THE SCHOOL BOARD OF BAY COUNTY, FLORIDA

William V. Husfelt, III
Superintendent

TOM P. HANEY TECHNICAL CENTER

Ann Leonard
Director

Dated this _____ day of _____, 2020



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April 14, 2020

MEMORANDUM

TO: William V. Husfelt III, Superintendent
FROM: Denise Kelley, Assistant Superintendent
Division of Teaching & Learning Services
AGENDA ITEM: Volunteer Florida Grant 2020-2021

CONSENT OR ACTION (Please circle one)

BUDGET AMOUNT:

IN CURRENT BUDGET OR UNAPPROPRIATED FUND BALANCE
(Please circle one)

IF BUDGETED, GIVE BUDGET ACCOUNT NUMBERS:
Fund Function Object Cost Center Project Program

SUPERINTENDENT'S RECOMMENDATION:

Approval: X Disapproval: Discussion:

Signature on file
Superintendent

Board Action

The Volunteer Florida grant is a one-year competitive grant. This grant, if fully funded, will provide 1 volunteer liaison for each school and a computer for each liaison. Volunteer Liaisons will be tasked with working with the District Mentor Coordinator to increase the number of mentors available for students, increase volunteer hours at schools and increase community and business partnerships with schools.

The grant award will be \$432,745.95.



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April 14, 2020

M E M O R A N D U M

TO: William V. Husfelt III, Superintendent
FROM: Jim Loyed, Executive Director of Business Support Services

AGENDA ITEM: Purchasing and Contracting

CONSENT OR ACTION (Please circle one)

BUDGET AMOUNT:

IN CURRENT BUDGET OR UNAPPROPRIATED FUND BALANCE
(Please see attached back-up indicating appropriate budget strip)

IF BUDGETED, GIVE BUDGET ACCOUNT NUMBERS:
Fund Function Object Cost Center Project Program

SUPERINTENDENT'S RECOMMENDATION:

Approval: X Disapproval: _____ Discussion: _____

Signature on file
Superintendent

Board Action



MEMORANDUM

Business & Finance Services

William V. Husfelt III, Superintendent - James Loyed, Chief Financial Officer

TO: Superintendent William Husfelt; Jim Loyed, Chief Financial Officer; and School Board Members

FROM: Dan Fuller, General Manager of Purchasing, Contracting & Materials Management

DATE: April 14, 2020

RE: Purchasing and Contracting Recommendations

1. This section is to report the issuance of purchase orders made in accordance with School Board Policy 6.110.(15). This policy allows purchases in excess of \$50,000 to be made and reported to the Board at its next regular meeting provided the purchase meets certain requirements.

WELDING SYSTEM. This is to report the issuance of a purchase order to Lincoln Electric Inc. for the provision of one (1) Lincoln Electric Apex 30S, M85, Orbital Welding Systems for the Shipbuilding Tradecraft Program at Tom P. Haney Vo-Tech Center. With this purchase order being released prior to this meeting due to manufacturing delays related to current events and extended lead times for this specific equipment. This purchase is being made in accordance with District Purchasing Policy via a sole source purchase due to the proprietary design, technical aspects and requirements of the equipment for this program. As allowed by Board Policy and Florida Statute. In turn the Purchasing Department entered into direct negotiations with the vendor resulting in additional volume discounts being applied. Ann Leonard, Director, Tom P. Haney, Eric Johnson, Welding Instructor, and Chuck Brahier, President of the Tom P. Haney, Advisory Committee, were integrally involved in this process, with all in agreement with the recommendation of award. Funding is provided by via fund 110-5300-641-0481-3690 in the amount of \$94,645.97.



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April 14, 2020

MEMORANDUM

TO: William V. Husfelt III, Superintendent
FROM: Jim Loyed, Executive Director of Business Support Services

AGENDA ITEM: Inventory Report

CONSENT OR ACTION (Please circle one)

BUDGET AMOUNT:

IN CURRENT BUDGET OR UNAPPROPRIATED FUND BALANCE
(Please circle one)

IF BUDGETED, GIVE BUDGET ACCOUNT NUMBERS:
Fund Function Object Cost Center Project Program

SUPERINTENDENT'S RECOMMENDATION:

Approval: X Disapproval: _____ Discussion: _____

Signature on file
Superintendent

Board Action



MEMORANDUM

Business & Finance Services

William V. Husfelt, III, Superintendent - Jim Loyed, Chief Financial Officer

TO: Mr. Jim Loyed, Executive Director for Business Support Services (CFO)
-and-
Mr. William V. Husfelt, III, Superintendent
-and-
School Board Members

FROM: Linda Godber, Property Records Manager

DATE: April 14, 2020

RE: (A) Request to Remove Obsolete Items and Items Beyond Economical Repair from Inventory Records

(B) Request to Remove Items Damaged or Destroyed by Hurricane Michael from Inventory Records

(A) Request to Remove Obsolete Items and Items Beyond Economical Repair from Inventory Records

The following items of equipment are defective and should be declared surplus to the needs of the School Board. The equipment has been inspected with regard to condition and cost of making repairs to render the equipment serviceable. It is requested that the School Board authorize the removal of these items in accordance with Florida Statutes, Chapter 274. (Maintenance personnel and/or commercial services determine repair status of applicable equipment prior to submission of the list for School Board approval.) The original replacement value of each item is listed after the description.

(Please see attachment)

(B) Request to Remove Items Damaged or Destroyed by Hurricane Michael from Inventory Records

The following items were damaged or destroyed during Hurricane Michael and need to be removed from Inventory Records. The equipment has been inspected with regard to condition and cost of making repairs to render the equipment serviceable. It is requested that the School Board authorize the removal of these items in accordance with Florida Statutes, Chapter 274. (Maintenance personnel and/or commercial services determine repair status of applicable equipment prior to submission of the list for School Board approval.) The original replacement value of each item is listed after the description.

Margaret K Lewis

0281-040-004-000002 Storage Building 12' x 20', Atlas, no s/n
 Purchased 04-05-1996 ----- \$1,775.00
 Destroyed during Hurricane Michael. It has been demoed and disposed of

Mowat

0331-010-010-000010 Braille Lite, Freedom Scientific, s/n M20C98749
 Purchased 02-26-2004 ----- \$3,954.50
 Destroyed in Vision Room at Springfield by Hurricane Michael

0331-014-036-020802 Laptop Computer, Dell M370, s/n GRB1M71
 Purchased 05-23-2005 ----- \$1,322.20

0331-014-036-022863 Laptop Computer, Dell D620, s/n H3GJLC1
 Purchased 06-11-2007 ----- \$1,249.00

0331-014-036-904168 Computer, Dell GX745, s/n 8VKVND1
 Purchased 09-21-2007 ----- \$1,011.50
 These computers had water damage from Hurricane Michael

School Support Services

9001-014-036-907089 Computer, Laptop, Latitude E5400, s/n 29M5VK1
 Purchased 08-14-2009 ----- \$1,193.12
 Laptop had water damage at Mowat from Hurricane Michael

Risk Management

9126-033-011-000048 Defibrillator (AED), Powerheart, G3, s/n 4044915
 Purchased 03-20-2007 ----- \$1,917.28
 Water damage at Merritt Brown's Gym by Hurricane Michael

9126-033-011-000049 Defibrillator (AED), Powerheart, G3, s/n 4044908
 Purchased 03-20-2007 ----- \$1,917.28
 Water damage at Everitt's Gym by Hurricane Michael

9126-033-011-000060 Defibrillator (AED), Powerheart, G3, s/n 4044931
 Purchased 03-20-2007 ----- \$1,917.28
 Water damage at Jinks' Gym by Hurricane Michael

9126-033-011-000082 Defibrillator (AED), Powerheart, G5, s/n D00000042112
 Purchased 11-28-2016 ----- \$2,035.83
 Water damage at Merritt Brown's Office by Hurricane Michael

Instructional Media Center

9220-014-036-028163 Smartboard, SBX880, s/n SBX880-M2-A014286
Purchased 06-27-2011 ----- \$1,990.00
Smartboard had water damage at Mowat from Hurricane Michael

Maintenance Department

9230-012-001-000076 Welder, Miller Trailblazer 251NT, s/n KJ141820
Purchased 06-08-1998 ----- \$6,132.30
Damaged by Hurricane Michael

Food Service

9250-014-036-029724 Touch Screen Computer, Tekvisions, s/n DA8CR913BE2600134
Purchased 09-05-2014 ----- \$1,172.00
Water damage at Deer Point's Cafeteria by Hurricane Michael

9250-014-036-032111 Touch Screen Computer, Tekvisions, s/n DA8CR913AE2600281
Purchased 09-16-2015 ----- \$1,172.00
Water damage at Everitt's Cafeteria by Hurricane Michael

BAY DISTRICT SCHOOLS
INACTIVATED ITEM BY CENTER REPORT
INACTIVATED DATE RANGE: 2020-04-14 THRU 2020-04-14
CENTER: GRPCD: ITEMCD:
INACTIVATION REASON CODE: 0B

COS CNT#	CENTER NAME	---PROPERTY NUMBER--- CNTR GRP ITM SEQNR	USER DESCRIPTION	MAKE	S T	IN CD	PURCHASE DATE	INACTIVE DATE	DI DISPOSAL CD	DI DATE	SERIAL NUMBER	COMMENT	VALUE
025	WALLER ELEMENT	0251-010-031-000052	TELEPHONE SYSTEM	NORTEL	A	OB	12/17/99	04/14/20	-	-	053553		\$38,179.00
TOTAL FOR CENTER 0251: \$38,179.00													
0281	MARGARET K. LE	0281-022-007-000003	MEAT SLICER	HOBART	A	OB	06/03/93	04/14/20	-	-	56-905-080		\$1,804.00
TOTAL FOR CENTER 0281: \$1,804.00													
0481	TOM P HANEY TE	0481-014-036-020625	COMPUTER	DELL	A	OB	11/23/04	04/14/20	-	-	BV79561		\$1,076.00
TOTAL FOR CENTER 0481: \$1,076.00													
0491	A CRAWFORD MOS	0491-014-036-023055	COMPUTER	DELL	A	OB	05/05/08	04/14/20	-	-	HVPC5G1		\$1,147.08
		0491-014-036-023058	COMPUTER	DELL	A	OB	05/05/08	04/14/20	-	-	8VPC5G1		\$1,147.08
		0491-014-036-023059	COMPUTER	DELL	A	OB	05/05/08	04/14/20	-	-	FVPC5G1		\$1,147.08
TOTAL FOR CENTER 0491: \$3,441.24													
9001	SCHOOL SUPPORT	9001-020-011-000242	MAXI LITE LIFT	ARJO	A	OB	08/24/06	04/14/20	-	-	KM60-00161	UNSAFE TO USE	\$2,999.00
TOTAL FOR CENTER 9001: \$2,999.00													
TOTAL FOR REPORT: \$47,499.24													

April 14, 2020



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April 14, 2020

MEMORANDUM

TO: William V. Husfelt III, Superintendent

FROM: Shirley Baker, Executive Director
Human Resources & Employee Support Services

AGENDA ITEM: Request to Approve Personnel Recommendations/Out
of Field Teachers

CONSENT OR ACTION (Please circle one)

BUDGET AMOUNT:

IN CURRENT BUDGET OR UNAPPROPRIATED FUND BALANCE
(Please circle one)

IF BUDGETED, GIVE BUDGET ACCOUNT NUMBERS:
Fund Function Object Cost Center Project Program

SUPERINTENDENT'S RECOMMENDATION:

Approval: X Disapproval: Discussion:

Signature on file

Superintendent

Board Action

**BAY COUNTY SCHOOL BOARD
APRIL 14, 2020 BOARD MEETING
INSTRUCTIONAL PERSONNEL RECOMMENDATIONS**

REQUEST TO ENTER INTO AN INSTRUCTIONAL CONTRACT WITH THE FOLLOWING PERSONNEL

<u>NAME</u>	<u>COST CENTER</u>	<u>DEG</u>	<u>CERTIFICATION</u>	<u>ASSIGNMENT</u>	<u>BEG DATE</u>	<u>END DATE</u>
Epler, Alison	Tyndall	PhD	Elem Ed	3rd Grade	03-13-2020	05-29-2020
Conder, Jenny	Mental Health	MA	NA	Student Care Manager	03-02-2020	05-29-2020
Walker, Dilma	Mental Health	MA	NA	Student Care Manager	04-02-2020	05-29-2020
Westerfield, Nicole	Mental Health	NA	Licensed Mental Health Counselor	Licensed Mental Health Pro	03-02-2020	05-29-2020

REQUEST FOR ADMINISTRATIVE TRANSFER

Tyson, Chandra	From: Rosenwald To: Curriculum & Inst	MA	Ed Lead/Sch Princ/Elem Ed/ESOL	From: Principal To: Career & Tech Ed Coordinator	07-01-2020	06-30-2021
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REQUEST FOR FAMILY MEDICAL LEAVE

Wright, Brittany	Mosley	BA	Math	Math	04-07-2020	05-29-2020
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REQUEST FOR EMERGENCY PAID SICK LEAVE

Szenay, Marilyn	Bay Base	NA	NA	Site Manager	04-06-2020	04-17-2020
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RESIGNATION

Putnam, Robert	Rutherford	BA	Math	Math		03-27-2020
Greene, Earnest	Arnold	BA	Business Ed/Eng & Tech Ed	Other		04-14-2020

REQUEST TO ENTER DROP

Carpenter, Tammy	Waller	BA	Elem Ed/Prim Ed/ESE	ESE		06-30-2020
Crowell, Ruth	Margaret K. Lewis	SP	Behavior Analyst	Behavior Analyst		06-30-2020

REQUEST TO EXTEND DROP

Harmon, James	New Horizon	MA	Economics/Ed Lead/Sch Princ/ESE	Intervention Specialist	09-01-2019	05-29-2021
Fox, Timothy	Breakfast Point	BA	PE	PE	08-01-2020	05-31-2021

DROP TERMINATION

<u>NAME</u>	<u>COST CENTER</u>	<u>DEG</u>	<u>CERTIFICATION</u>	<u>ASSIGNMENT</u>	<u>BEG DATE</u>	<u>END DATE</u>
Brannon, Deborah	Hiland Park	BA	Elem Ed	4th Grade		05-31-2020
Daniels, Sallie	Jinks	SP	Ed Lead/Elem Ed/English/Reading/Sch Princ	ELA		05-31-2020
Balmer, Betsy	Mowat	MA	Ed Media Spec/Elem Ed	Media Specialist		06-30-2020

RETIREMENT

Fowler, Nicole	Merritt Brown	BA	Math	Math		03-31-2020
Schnell, Jody	Mosley	MA	Music	Music		06-30-2020

ESOL Out-of-Field Report
Report Run date
 (4/8/2020)
Board Meeting Date
 (4/14/2020)

A Category I teacher is reported for Out-of-Field ESOL if he/she has an ELL (English Language Learner) student in their class and has not completed the requirements for ESOL endorsement. The following teachers are being reported as Out-of-Field for ESOL.

School/Teacher Name
Beach Elementary:
Kayla Shepard
Cedar Grove Elementary:
Amanda Felts
Parker Elementary:
Kay Daniel
Mowat Middle School:
Amanda Wright
Mosley High School:
Melissa Guynn
Patronis Elementary:
Christina Daniel
Deane Bozeman School
Debra Parker
Breakfast Point Academy:
Lisa Cryderman
Central
Ernest Gladstone
Rising Leaders
Reba Hazard

**BAY DISTRICT SCHOOL BOARD
APRIL 14, 2020 BOARD MEETING
SUPPORT PERSONNEL RECOMMENDATIONS**

REQUEST TO ENTER INTO AN SUPPORT CONTRACT WITH THE FOLLOWING PERSONNEL

<u>NAME</u>	<u>COST CENTER</u>	<u>ASSIGNMENT</u>	<u>F-TIME</u>	<u>P-TIME</u>	<u>TEMP</u>	<u>BEG DATE</u>	<u>END DATE</u>
Robb, Stephanie	Lucille Moore	Paraprofessional	X			03-23-2020	05-27-2020
Luster, Kiara	Jinks	Paraprofessional		X		03-31-2020	05-27-2020
Spoon, Elizabeth	Jinks	Paraprofessional		X		03-23-2020	05-27-2020
Kalkofen, Isabel	Margaret K. Lewis	Clerk 1	X			04-03-2020	05-27-2020
Jones, Vivian	Rutherford	Maid	X			03-24-2020	05-27-2020
Hutto, Lahona	Northside	Office Clerk I	X			04-02-2020	06-30-2020
Miner, Stephanie	Northside	Paraprofessional	X			03-23-2020	05-27-2020
Stephens, Corey	Northside	Head Custodian I	X			03-25-2020	06-30-2020
Williams, Xyamber	Mosley	Custodian II		X		03-31-2020	05-27-2020
Woods, Brandy	Tommy Smith	Maid			X	03-31-2020	05-27-2020
Cash, Megan	Breakfast Point	Custodian II		X		03-13-2020	05-27-2020
Trotman, Latesha	Breakfast Point	Custodian II		X		03-13-2020	05-27-2020
Warren, David	Breakfast Point	Paraprofessional		X		03-23-2020	05-27-2020
Henry, Michele	Human Resources	Human Resources Specialist	X			03-23-2020	06-30-2020
Ivey, Jennifer	Bay Base	Activity Leader		X		03-16-2020	06-30-2020
Connel, Tammy	Mental Health	Office Clerk I	X			03-26-2020	06-30-2020
Morales, Nancy	Mental Health	Instructional Specialist Assistant	X			03-23-2020	06-30-2020
Landers, Jimmy	Transportation	Bus Driver	X			03-12-2020	05-27-2020

REQUEST FOR REASSIGNMENT

Harrell, Deborah	Transportation	From: Office Clerk I To: Operations Dispatch	X			03-23-2020	06-30-2020
Stull, Ashley	Waller	From: Clerk I To: Records Clerk II		X		03-23-2020	05-27-2020

REQUEST FOR TRANSFER

Bowes, Angela	From: Homeless To: New Horizons	From: Parent Liaison To: Records Clerk II	X			03-20-2020	05-27-2020
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Holland, Patrick	From: Maintenance To: St. Andrew	From: Semi Skill Craftsman To: Head Custodian I	X			03-30-2020	06-30-2020

REQUEST FOR EMERGENCY PAID SICK LEAVE

Behrend, Tisha	Beach	Paraprofessional		X		04-01-2020	04-15-2020
Kirby, Melissa	Beach	Paraprofessional		X		04-01-2020	04-15-2020
Winchester, Kelly	Beach	Paraprofessional		X		04-01-2020	04-15-2020
Dawkins, Kimberly	St. Andrew	Clerk III		X		04-01-2020	04-15-2020
Rainey, Karen	St. Andrew	Paraprofessional		X		04-01-2020	04-15-2020
Saulmon, Jennifer	Margaret K. Lewis	Paraprofessional	X			04-01-2020	04-15-2020
Sumner, Alice	Margaret K. Lewis	Paraprofessional		X		04-06-2020	04-20-2020
Wilson, Desty	Margaret K. Lewis	Paraprofessional	X			04-01-2020	04-15-2020
Johnson, Kathryn	Northside	Paraprofessional		X		04-03-2020	04-17-2020
Stiles, Vivian	Haney	Data Entry Mgr	X			04-01-2020	04-14-2020
Dibenedictis, Tonya	Mosley	Clerk I		X		04-01-2020	04-15-2020
Paul, Wynell	Mosley	Maid	X			04-01-2020	04-17-2020
Reynolds, Martha	Mosley	Custodian	X			04-03-2020	04-16-2020
Williams, Lawrence	Mosley	Custodian	X			04-01-2020	04-15-2020
Conner, John	Tommy Smith	Custodian		X		04-06-2020	04-17-2020
Williams, Jerome	Tommy Smith	Custodian			X	04-06-2020	04-17-2020
Zawacki, Catherine	Bozeman	Paraprofessional		X		04-01-2020	04-15-2020
Childress, Priscilla	Arnold	Clerk I	X			04-06-2020	04-20-2020
Craighead, Jesica	Arnold	Office Clerk II	X			04-01-2020	04-15-2020
Darvai, Zsuzsanna	Arnold	Paraprofessional		X		04-01-2020	04-15-2020
Furtaw, Emily	Arnold	Clerk I	X			04-01-2020	04-06-2020
Gibson, Brenda	Arnold	Paraprofessional	X			04-01-2020	04-15-2020
Marinez Santana, Glendy	Arnold	Language Asst		X		04-01-2020	04-15-2020
Lord, April	HR	Sub Registrar	X			04-06-2020	04-17-2020
Bowles, Miranda	Bay Base	Activity Leader		X		04-06-2020	04-20-2020
Dobbins, Linda	Bay Base	Activity Leader		X		04-06-2020	04-17-2020
Grant, Janice	Bay Base	Community Aide		X		04-01-2020	04-15-2020
Hood, Denise	Bay Base	Community Aide	X			04-01-2020	04-15-2020
Johnson, Lisa	Bay Base	Community Aide		X		04-06-2020	04-20-2020
Jones, Evelyn	Bay Base	Community Aide		X		04-06-2020	04-20-2020
Reynolds, Winifred	Bay Base	Community Aide		X		04-06-2020	04-20-2020
Sanders, Caroline	Bay Base	Community Aide		X		04-06-2020	04-20-2020
Brignoni, Edlin	Transportation	Van Driver	X			04-02-2020	04-16-2020
Burton, Ronald	Transportation	Bus Driver	X			04-07-2020	04-21-2020

Carr, William	Transportation	Bus Driver	X			04-01-2020	04-15-2020
Church, William	Transportation	Bus Driver	X			04-01-2020	04-15-2020
Cox, James	Transportation	Bus Driver	X			04-01-2020	04-15-2020
Creamer, Deborah	Transportation	Bus Paraprofessional	X			04-01-2020	04-15-2020
Dixon, Connie	Transportation	Bus Paraprofessional	X			04-01-2020	04-15-2020
Dockery, Larry	Transportation	Bus Driver	X			04-01-2020	04-15-2020
Frazier, Janice	Transportation	Bus Paraprofessional	X			04-01-2020	04-15-2020
Gawlik, Sonja	Transportation	Bus Driver	X			04-01-2020	04-15-2020
Gillespie, Debrah	Transportation	Bus Driver	X			04-01-2020	04-15-2020
Hendrix, Clifford	Transportation	Bus Driver	X			04-01-2020	04-15-2020
Iseminger, John	Transportation	Bus Driver	X			04-01-2020	04-15-2020
Joshua, Gwendolyn	Transportation	Bus Paraprofessional	X			04-01-2020	04-15-2020
Kidd, Nova	Transportation	Bus Paraprofessional	X			04-01-2020	04-15-2020
Mitchell, James	Transportation	Bus Driver	X			04-01-2020	04-15-2020
Moore, Benjamin	Transportation	Bus Driver	X			04-07-2020	04-21-2020
Nowell, Trudy	Transportation	Bus Paraprofessional	X			04-01-2020	04-15-2020
Odom, Shirley	Transportation	Bus Driver	X			04-01-2020	04-15-2020
Simon, April	Transportation	Bus Driver	X			04-03-2020	04-17-2020
Stewart, Helen	Transportation	Bus Driver	X			04-01-2020	04-15-2020
Terry, Marian	Transportation	Bus Driver	X			04-01-2020	04-15-2020
Thomas, Glinda	Transportation	Bus Driver	X			04-01-2020	04-15-2020
Thompson, Ira	Transportation	Bus Paraprofessional	X			04-01-2020	04-15-2020
Thompson, Kathleen	Transportation	Bus Paraprofessional	X			04-01-2020	04-15-2020
Webb, Sharon	Transportation	Bus Driver	X			04-01-2020	04-15-2020
Wood, Adam	Transportation	Mechanic	X			04-03-2020	04-16-2020
Youman, Jelean	Transportation	Bus Para	X			04-01-2020	04-15-2020
Allen, Shirley	Operations	Head Custodian	X			04-06-2020	04-17-2020
Cosgray, Eric	Maintenance	Plumber	X			04-01-2020	04-14-2020
Hall, Bernard	Maintenance	Boilerman	X			04-06-2020	04-17-2020
Sanders, David	Maintenance	Warehouseman	X			04-06-2020	04-17-2020
Shirah, Billy	Maintenance	Plumber	X			04-01-2020	04-14-2020
Bush, Melissa	Food Service	Food Srv Spec.	X			04-01-2020	04-28-2020

RESIGNATION

Hawes, Brittany	Beach	Paraprofessional		X			03-13-2020
Wambo, Sarah	Beach	Paraprofessional		X			03-13-2020
Monroe, Virginia	Cedar Grove	Paraprofessional		X			03-11-2020
Dixon, Barclay	Lucille Moore	Maid		X			03-11-2020

Kyle, Kenya	St. Andrew	Custodian IV	X			03-25-2020
Connell, Tammy	Waller	Paraprofessional		X		03-25-2020
Kalkofen, Isabel	Margaret K. Lewis	Parent Liaison		X		04-02-2020
Jones, Vivian	Rutherford	Maid		X		03-23-2020
Miner, Stephanie	Northside	Paraprofessional		X		03-13-2020
Foster, Brooke	Bozeman	Paraprofessional		X		03-13-2020
Jackson, Yvonne	Bozeman	Paraprofessional		X		04-17-2020
Golden, Kimberly	Bay Base	Activity Leader		X		03-25-2020

WILLIAM V. HUSFELT, SECRETARY AND SUPERINTENDENT
BAY COUNTY SCHOOL DISTRICT

STEVEN T. MOSS, CHAIRMAN
BAY COUNTY SCHOOL DISTRICT



WILLIAM V. HUSFELT III
SUPERINTENDENT

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Board Members:

Jerry Register
District 1

District 2

Pammi Chapman
District 3

Ryan Neves
District 4

Steve Moss
District 5

April 14, 2020

MEMORANDUM

TO: William V. Husfelt III, Superintendent

FROM: Shirley Baker, Executive Director
Human Resources & Employee Support Services

AGENDA ITEM: Request Revision to the 19-20 District Approved List

CONSENT OR ACTION (Please circle one)

BUDGET AMOUNT:

IN CURRENT BUDGET OR UNAPPROPRIATED FUND BALANCE
(Please circle one)

IF BUDGETED, GIVE BUDGET ACCOUNT NUMBERS:
Fund Function Object Cost Center Project Program

SUPERINTENDENT'S RECOMMENDATION:

Approval: X Disapproval: Discussion:

Signature on file

Superintendent

Board Action

2019-2020 DISTRICT APPROVED LIST

Revised March 24, 2020

Cost Center	Position	Number	Operational	Other
9101	SUPERINTENDENT OF SCHOOLS			
	Administrative Assistant to the Superintendent	1	100%	
	Assistant to the Director	2	100%	
	Assistant to the School Board Members	1	100%	
	Assistant to the Superintendent	1	100%	
	Director of Communications	1	100%	
	Director of Recovery and FEMA Liaison	1	100%	
	Instructional Specialist Assistant (Mentoring)	1	100%	
9105	DEPUTY SUPERINTENDENT			
	Deputy Superintendent	1	100%	
	Assistant to the Deputy Superintendent	1	100%	
9102	PROPERTY RECORDS			
	Property Records Manager	1	100%	
	Inventory Clerk I	1	100%	
	Inventory Audit Clerk I	1	100%	
9113	HUMAN RESOURCES & EMPLOYEE SUPPORT SERVICES			
	Executive Director of Human Resources & Employee Support Services	1	100%	
	Assistant to Executive Director of Human Resources & Employee Support Services	1	100%	
	Certification/Compliance Human Resource Administrator	1	100%	
	Substitute Teacher Registrar	1	100%	
	Instructional Staffing Specialist I (curr. emp. Only 7/1/20)	1	100%	
	Human Resources Specialist	5	100%	
	District Receptionist	1	100%	
	Title IX Coordinator	1	50%	
	Clerk I	1	100%	
9114	MANAGEMENT INFORMATION SYSTEMS			
	Director of Management Information Systems	1	100%	
	Assistant to the Information Services Director	1	100%	
	Computer Operator I Application Support Analyst	1 1	100% 100%	
	Chief of Security Management/Network Operations	1	100%	
	Deputy Director of Information Services	1	100%	
	Instructional Network Specialist Network Analyst	5 3	100% 100%	
	Instructional Network Technician Technical Support Analyst	13 11	100% 100%	
	Project Manager/IT Support Services	1	100%	
	Project Manager/Network Operations	1	100%	
	Project Manager/Programming Systems	2	100%	
	Senior Systems Administrator	1	100%	
	Supervisor of Security Management/Network Operations	1	100%	
	System Consultant I	2	100%	
	System Consultant II	3	100%	
	Systems Support Specialist Telecom Analyst	1 1	100% 100%	
	User Support Analyst	1	100%	
	Webmaster	1	100%	
	Remote Systems Analyst	2	100%	
	Security Analyst	2	100%	

9116	FACILITIES			
	Executive Director of Facilities	1	100%	
	Director of Facilities	1	100%	
	Assistant to the Director of Facilities	1	100%	
	Capital Projects Contracts Manager	2	100%	
	Project Manager/Building Code Inspector/Plans Examiner	3	100%	
	Project Manager/Building Official	1	100%	
	Building Automation Systems/Energy Conservation Systems Manager	1	100%	
9117	PROCUREMENT, CONTRACTING & MATERIALS MGMT			
	General Manager of Purchasing, Contracting, & Materials Management	1	100%	
	Assistant to Manager of Purchasing, Contracting, & Materials Management	1	100%	
	Purchasing Agent	1	100%	
	Contracts Manager/Inspector	1	100%	
	Purchasing Clerk	1	100%	
	Courier II	1	100%	
	Courier III	1	100%	
	Title IX Coordinator	1	50%	
	Head Custodian IV	1	100%	
9118	FINANCE			
	Manager of Financial Services	1	100%	
	Finance Officer	1	100%	
	Assistant Finance Officer	1	100%	
	Bookkeeper I	4	100%	
	Clerk	1	100%	
9119	PAYROLL			
	Payroll Officer	1	100%	
	Assistant Payroll Officer	1	100%	
	Payroll Specialist I	4	100%	
	Employee Benefits Manager	Fund 710		100%
	Benefits Specialist	Fund 710		100%
9125	STUDENT SERVICES			
	Director of Student Services	1	100%	
	Assistant to the Director	1	100%	
	Supervisor of Title I & District Assistance	1		100%
	Assistant to the Title I Supervisor	1		100%
	Coordinator of Bay BASE (Self-funded)	1	100%	
	Assistant to the Coordinator of Bay BASE (Self-funded)	1	100%	
	Coordinator of Student Placement Options	1	100%	
	Clerk II Bay BASE (Self-funded)	1	100%	
	Instructional Specialist for Student Services	4	100%	
	Instructional Specialist Assistant	3	100%	
	Secretary I	1	100%	
	Records Clerk II (Title I)	1		100%
	Office Clerk I (Title I)	1		100%
	Clerk I (PT)	1	100%	
	Instructional Specialist Assistant (Title IV)	1	50%	50%
9126	INSURANCE & RISK MANAGEMENT	Fund 710		
	Insurance and Risk Manager	1		100%
	Claims Investigator	1		100%
	District Safety Officer	1		100%
	Records Clerk I	2		100%

9130	CHIEF FINANCIAL OFFICER BUSINESS SUPPORT SVCS			
	Executive Director for Business Support Services (CFO)	1	100%	
	Assistant to the Executive Director for Business Support Services	1	100%	
9131	BEACON LEARNING CENTER Self-funded			
	Project Director of Beacon Learning Center	1		100%
	Assistant to the Director	1		100%
	Content Development Leader for Beacon	1		100%
	Enterprise Office Manager	1		100%
	Web Database Manager	1		100%
	Web Technician	2		100%
	Instructional Specialist for Inservice	2		100%
	Lead Program Manager for Online Learning	7		100%
	Program Manager for Online Learning	1		100%
	System Support Specialist	3		100%
	System Analyst	1		100%
	Clerk I	1		100%
	Clerk I (P-T)	1		100%
9132	ESE			
	Director of ESE & Pre-Kindergarten Services	1	100%	
	Assistant to the Director	1	100%	
	VPK & ESE Pre-K Coordinator (9002)	1	50%	50%
	Assistant to the Coordinator of Pre-K (VPK & ESE) Education (9002)	1	75%	25%
	Instructional Specialist for ESE	4		100%
	Instructional Specialist for ESE	1	50%	50%
	Audiologist	1	100%	
	Records Clerk I	2	100%	
	Records Clerk II	1	20%	80%
	Head Custodian IV (SSC) (9002)	1	100%	
9132	TEACHING AND LEARNING SERVICES			
	Assistant Superintendent for Teaching and Learning Services	1	100%	
	Assistant to the Assistant Superintendent for Teaching and Learning Services	1	100%	
	Bookkeeper I	1	20%	80%
	Bookkeeper II	1	100%	
9133	CURRICULUM & INSTRUCTIONAL SERVICES			
	Director of Secondary & Adult Instructional Services	1	100%	
	Director of Elementary Instructional Services	1	100%	
	Assistant to the Directors	1	100%	
	Coordinator of Staff Development and Title II	1	50%	50%
	Assistant to Coordinator of Staff Development & Title II	1	50%	50%
	Coordinator of Assessment & Accountability	1	100%	
	Coordinator of Teacher & Administrator Appraisal Systems	1	100%	
	Data Specialist	1	100%	
	Testing Clerk	2	100%	
	Instructional Specialist for K-12 & Adult Instructional Services	4	100%	
	Instructional Specialist Assistant	2	100%	
	Project Supervisor/Technology and eLearning	1	100%	
	Bookkeeper II	1	50%	50%
	Supervisor of Career and Technical Education	1	100%	
	Career and Technical Education Coordinator	1	100%	
	Program Specialist	1	100%	

9138	BUSINESS OFFICE			
	Budget & Business Services Manager	1	100%	
	Assistant to the Business Office	1	100%	
	Budget Analyst	1	100%	
	Internal Accounts Auditor	1	100%	
	Bookkeeper I	1	100%	
9140	MENTAL HEALTH/STUDENT WELLNESS PROGRAMS			
	Director of Student Wellness Programs	1		100%
	Assistant to the Director	1		100%
	Safety Assessment and Intervention Coordinator	1		100%
	Coordinator of Mental Health Initiative	1	100%	
	Bookkeeper II	1		100%
9200	R.L. YOUNG TRANSPORTATION			
	Director of Transportation	1	100%	
	Assistant to Director of Transportation	1	100%	
	Bookkeeper I	1	100%	
	Office Clerk I	1	100%	
	Certified Mechanic	8	100%	
	Computer Operator I	1	100%	
	Fleet Manager	1	100%	
	Mechanic II	1	100%	
	Route Manager	4	100%	
	Safety Officer/Trainer	2	100%	
	School Bus Driver	135	100%	
	School Bus Paraprofessional	35	100%	
	Service Attendant	1	100%	
	Service Dispatcher	1	100%	
	Transportation Operations Dispatcher	1	100%	
	Transportation Specialist	2	100%	
	Transportation Van Driver	6	100%	
	Vehicle Electronic Technician	1	100%	
9205	EXTRA-CURRICULAR ACTIVITIES AND TITLE IX			
	Assistant to Coordinator of Extra-Curricular Activities and Title IX Compliance	1	100%	
9205	DISTRICT SAFETY AND SECURITY			
	District Safety, Security, and Police Chief	1	100%	
	Background Check Specialist	2	100%	
	District Police Officer	23	100%	
	District Safety, Security, and Assistant Police Chief	1	100%	
	Installation and Maintenance Manager	1	100%	
	Safety & Security Operational Specialist	1	100%	
	Safety & Security Tele-Communicator and Video Specialist	2	100%	
9205	OPERATIONAL SERVICES			
	Executive Director for Operational Support Services	1	100%	
	Assistant to the Executive Director for Operational Support Services	1	100%	
	Head Custodian IV (Nelson Building)	1	100%	
	Custodian II (Wellness Center)	1	100%	
9220	INSTRUCTIONAL TECHNOLOGY AND MEDIA SERVICES			
	Supervisor of Instructional Technology and Media Services	1	100%	
	Assistant to Supervisor of Instructional Media Services	1	100%	
	District Media Services Multimedia Technician	1	100%	
	District Media Specialist – Instructional Media Services	1	100%	
	Instructional Specialist for K-12 & Adult Instructional Services	1	100%	
	ITV Specialist – Media Services	1	100%	
	ITV Technician – Media Services	1	100%	
	ITV Technology Manager – Media Services	1	100%	
	Records Clerk II	3	100%	

9230	MAINTENANCE - REDMON WAREHOUSE			
	Supervisor of Maintenance	1	100%	
	Assistant to Supervisor of Maintenance	1	100%	
	Administrator on Special Assignment	1	100%	
	Automotive Mechanic	1	100%	
	Boilerman	2	100%	
	Brick/Block Mason	1	100%	
	Carpenter	5	100%	
	Carpenter Helper	4	100%	
	Carpenter Shop Supervisor	2	100%	
	Clerk I	1	100%	
	Electrical Helper	4	100%	
	Electrical Shop Supervisor	1	100%	
	Electrician	4	100%	
	Equipment Mechanic	1	100%	
	Equipment Operator	2	100%	
	HVAC Controls Mechanic	1	100%	
	HVAC Helper	5	100%	
	HVAC Helper	1		100%
	HVAC Refrigeration Mechanic	9	100%	
	HVAC Shop Supervisor	1	100%	
	Kitchen Equipment Technician	1		100%
	Locksmith	2	100%	
	Locksmith Helper	1	100%	
	Logistics Supply Clerk	1	100%	
	Logistics Support Supervisor	1	100%	
	Material Controller/Fleet Manager (Maintenance)	1	100%	
	Painter	3	100%	
	Plumber	5	100%	
	Plumber Helper	4	100%	
	Plumbing/Heating Shop Supervisor	1	100%	
	Semi-Skilled Craftsman (1-Stadium)	10	100%	
	Stadium Custodian II	1	100%	
	Stadium Manager	1	100%	
	Assistant Stadium Manager	1	100%	
	Treatment Plant Operator/Exterminator	1	100%	
	Turf & Irrigation Specialist (Stadium)	1	100%	
	Warehouseman II	1	100%	
	Welding/Sheet Metal Mechanic	1	100%	
	Work Control Technology Specialist	3	100%	
9240	WAREHOUSE (Young Center/Kilbourn)			
	Warehouseman I (Warehouse)	1	100%	
	Warehouseman II (Warehouse)	2	100%	
9250	FOOD SERVICE Self-funded: Fund 410			
	Food Service Program Specialist	1		100%
	Food Service Specialist II	2		100%
	Food Service System Support Specialist	1		100%

Board Approved: June 25, 2019
Revised/Approved: July 16, 2019, August 13, 2019, August 27, 2019, October 8, 2019, November 12, 2019, January 14, 2020, February 11, 2020, February 25, 2020, March 10, 2020, March 24, 2020



WILLIAM V. HUSFELT III
SUPERINTENDENT

1311 Balboa Avenue
Panama City, Florida
32401

(850) 767-4100
Hearing Impaired Access
(800) 955-8770 Voice
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Board Members:

Jerry Register
District 1

District 2

Pamm Chapman
District 3

Ryan Neves
District 4

Steve Moss
District 5

April 14, 2020

MEMORANDUM

TO: William V. Husfelt III, Superintendent

FROM: Shirley Baker, Executive Director
Human Resources & Employee Support Services

AGENDA ITEM: Request Revision to the 19-20 Salary Schedule

CONSENT OR ACTION (Please circle one)

BUDGET AMOUNT:

IN CURRENT BUDGET OR UNAPPROPRIATED FUND BALANCE
(Please circle one)

IF BUDGETED, GIVE BUDGET ACCOUNT NUMBERS:
Fund Function Object Cost Center Project Program

SUPERINTENDENT'S RECOMMENDATION:

Approval: X Disapproval: Discussion:

Signature on file

Superintendent

Board Action



BAY DISTRICT SCHOOLS SALARY PLACEMENT SCHEDULE 2019-2020

William V. Husfelt, III, Superintendent
1311 Balboa Avenue, Panama City, Florida 32401-2080
850.767.4100

Board Approved: June 25, 2019
Revision Approved: July 16, 2019
Revision Approved: August 13, 2019
Revision Approved: October 8, 2019
Revision Approved: January 14, 2020
Revision Approved: February 25, 2020
Revision Approved: March 24, 2020
Revised for Approval: April 14, 2020

**2019-2020 CLASSIFICATION AND PAYGRADES
SALARIED ADMINISTRATIVE, NON-SUPERVISORY
& TECHNICAL PERSONNEL
(See Placement Schedule 2)**

	PAYGRADE
Project Supervisor/Technology and eLearning.....	39
Project Manager/Programming Systems.....	32
Project Manager/Building Code Inspector/Plans Examiner	30
Project Manager/Building Official.....	30
Property Manager	30
Supervisor of Security Management/Network Operations	30
Project Manager.....	28
Senior Systems Administrator	28
Web Database Manager	28
System Consultant I.....	28
System Consultant II.....	26
System Consultant III	18
Certification/Compliance HR Administrator	20
Installation and Maintenance Manager	18
Project Manager/IT Support Services.....	18
Project Manager/Network Operations.....	18
Building Automation Systems/Energy Conservation Systems Manager	17
Budget Analyst	15
Webmaster	14
Lead Program Manager for Online Learning	13
System Analyst.....	12
Data Specialist	12
Network Analyst Instructional Network Specialist	11
Security Analyst	11
Claims Investigator	10
Capital Projects Contracts Manager	9
Contracts Manager/Inspector.....	9
Program Manager for Online Learning.....	9
Technical Support Analyst Instructional Network Technician	6
Remote Systems Analyst	6
Telecom Analyst System Support Specialist	6
Food Service System Support Specialist.....	6
User Support Analyst.....	6
Sales and Marketing Assistant for Beacon Learning Center	2
Employee Benefits Manager	2
Enterprise Office Manager for Beacon Learning Center.....	1
Web Technician	1
Safety Officer/Trainer	1
 10 Month Employees on Placement Schedule 2	
ITV Technology Manager.....	A6
 Part Time Employees on Placement Schedule 2	
Fine Arts Operations Coordinator.....	22
(Position will always be paid at level zero in regards to experience.)	
Live Events Technical Operations Coordinator.....	22
(Position will always be paid at level zero in regards to experience.)	

MISCELLANEOUS (continued)**PAYGRADE**

Purchasing Clerk.....	21
Records Clerk II: Media Services Instructional Materials.....	21
Records Clerk II: Media Services.....	21
Records Clerk II: Circulation.....	21
Records Clerk II.....	21
Records Clerk I.....	25
Testing Clerk.....	25
Data Entry Manager III.....	21
Data Entry Manager II.....	25
Data Entry Manager I.....	30
District Safety Officer.....	35
Licensed Practical Nurse	43
Voluntary Pre-Kindergarten Associate.....	50
AYP Mentor/Parent Educator.....	50
Employment Specialist – ESE	50

HUMAN RESOURCES

District Receptionist	14
Substitute Teacher Registrar	27
Instructional Staffing Specialist I (current employee only).....	32

TECHNICAL

Instructional Television Technician: Media Services	16
Application Support Analyst Computer Operator I	35
Instructional Television Specialist: Media Services.....	38
Programmer/Analyst	50

OPERATIONS

Student Helper	Minimum wage
Laborer.....	6
Maid.....	6
Telephone Receptionist.....	8
Laborer & Deliveryman	10
Courier II.....	16
Courier III.....	16
Background Check Specialist	21
Safety & Security Tele-Communicator and Video Specialist	21
District Media Services Multimedia Technician.....	26
Warehouseman I (Warehouse)	35
Warehouseman II (Warehouse)	26
Drug Dog Handler (part-time).....	35
Custodian III.....	10
Custodian II	14
Head Custodian IV	19
Head Custodian III.....	21
Head Custodian II.....	24
Head Custodian I	26



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SUPERINTENDENT

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Pamm Chapman
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Ryan Neves
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Steve Moss
District 5

March 30, 2020

M E M O R A N D U M

TO: William V. Husfelt III, Superintendent

FROM: Doug Lee, Executive Director for Operational Services

AGENDA ITEM: Capital Projects Update

CONSENT OR ACTION (Please circle one)

BUDGET AMOUNT: N/A

IN CURRENT BUDGET OR UNAPPROPRIATED FUND BALANCE
(Please circle one)

IF BUDGETED, GIVE BUDGET ACCOUNT NUMBERS:

Fund	Function	Object	Cost Center	Project	Program
------	----------	--------	-------------	---------	---------

SUPERINTENDENT'S RECOMMENDATION:

Approval: X Disapproval: Discussion:

Signature on file

Superintendent

Board Action



M E M O R A N D U M

Bill Husfelt, Superintendent
Lee Walters, Director of Facilities

April 7, 2020

TO: Doug Lee, Executive Director of Operational Services
Mr. Bill Husfelt, Superintendent of Schools
School Board Members

FROM: Lee Walters, Director of Facilities

RE: Consent Item for April 14th School Board Meeting – Capital Projects Update

Capital Projects:

PROJECT NAME	FUNDING SOURCE	CONTRACTED TO DATE (Construction)	STATUS	ESTIMATED DATE OF COMPLETION
New Elementary School	LCI/COP	\$1,584,687 (Ph 1)	Phase 1 Underway	June, 2020 (Ph 1)
Bay High STEM Building	Half-Cent	\$5,498,535 (Ph 1)	Phase 1 Underway	June, 2020 (Ph 1)
Bay High Fine Arts Center	Half-Cent	TBD	In Design	TBD
Bay Hurricane Rebuild	Ins/FEMA	\$8,814,477	Under Construction	June, 2020
Rutherford Hurricane Rebuild	Ins/FEMA	\$5,690,188	Under Construction	June, 2020
Merritt Brown Hurricane Rebuild	Ins/FEMA	\$16,332,140	Under Construction	August, 2020
Jinks Gym Rebuild	Ins/FEMA	\$8,253,129	Under Construction	January, 2021
Mowat Media Center Restoration	Insurance/FEMA	Bidding in March	Pre-construction	TBD
Transportation Department Rebuild	Ins/FEMA	\$4,967,672	Under Construction	June, 2020
Group 1 Schools Rebuild	Ins/FEMA	\$7,659,809	Under Construction	August, 2020
Tommy Smith Roof Replacement	Ins/FEMA	\$1,310,610	Under Construction	March, 2020
Oakland Terrace Roof Replacement	Ins/FEMA	\$264,370	Under Construction	March, 2020
Springfield Roof Replacement	Ins/FEMA	\$219,805	Under Construction	March, 2020
Tyndall Reconstruction & Expansion	Ins/FEMA	TBD	In Design	TBD
Haney Reconstruction	Ins/FEMA	TBD	In Design	TBD
Safety & Security Dept	Grant	\$545,231	Under Construction	TBD
Food Serving Lines	F.S. Funds	TBD	Pre-construction	TBD
Bozeman & Deer Point Shelter Retrofit	Grant	\$654,465	In Design	TBD
Rutherford Welding Lab	Grant	\$500,000	In Design	TBD
Roofing Group 3	Ins/FEMA	\$1,490,976.51	Pre-construction	TBD
Haney HVAC Classroom Renovation	Grant	\$906,355	Under Construction	TBD
Bay BASE Secure Entrances	Security Grant	\$153,797.56	Bid Award on April 14, 2020 Agenda	TBD
Bay High Tennis Cts Improv <small>April 14, 2020</small>	LCI	\$259,514.91	Bid Award on April 14, 2020 Agenda	May 2020 <small>38</small>

CURRENT DIRECT MATERIAL PURCHASES – Current Projects

PROJECT	TOTAL ORDERS ISSUED	TAX SAVINGS
Bay High Rebuild Project	\$716,184	\$43,336
Bay High STEM Building	\$ 37,017	\$2,271
Group 1 Schools Rebuild	\$501,465	\$30,841
Haney HVAC Classroom Renovations	\$40,596	\$2,485
Jinks Gym Reconstruction	\$641,286	\$33,401
Merritt Brown Rebuild Project	\$2,345,319	\$139,303
New Beach Elementary School	\$247,463	\$14,947
Oakland Terrace Roofing	\$44,307	\$2,758
Rutherford Rebuild Project	\$443,819	\$27,029
Springfield Roofing	\$ 55,355	\$3,371
Tommy Smith Roofing	\$140,527	\$8,581
Transportation Rebuild	\$1,326,448	\$45,346
Tyndall Roofing	\$55,663.56	\$3,389.81

CHANGE ORDERS ISSUED

(Report of Change Orders Issued This Month that, due to the amount, do not require Board approval)

Project	Amount	Description

PREVENTIVE MAINTENANCE LCI EXPENDITURES –Current Fiscal Year

PM AREA	AMOUNT	DESCRIPTION
ADA/Accessibility	-	
Athletics	\$1,029,948	Bay High Scoreboard Footer; Mosley & Rutherford Tennis Courts; Bozeman
Building Envelope/Roofing	\$11,019	Misc. Repairs at Various Schools
Flooring	\$24,495	Bozeman, Jinks
Hazardous Materials	-	
HVAC/Energy Upgrades	\$905,742	Lucille Moore; Arnold; Haney; Mosley; Tyndall; Bay High; H. Beach; C.Grove; Callaway; Surfside; Springfield; Mowat; Rutherford; M. Brown; B. Point
Lighting	-	
Painting	-	
Safety & Security	\$115,749	Dept. of Safety & Security; Cedar Grove
Site Improvement	\$79,958	Cedar Grove; Mowat; Bozeman, M.K. Lewis; Rosenwald



WILLIAM V. HUSFELT III
SUPERINTENDENT

1311 Balboa Avenue
Panama City, Florida
32401

(850) 767-4100

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(800) 955-8770 Voice
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Board Members:

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District 5

March 30, 2020

M E M O R A N D U M

TO: William V. Husfelt III, Superintendent

FROM: Doug Lee, Executive Director for Operational Services

AGENDA ITEM: Prequalification of Contractors

CONSENT OR ACTION (Please circle one)

BUDGET AMOUNT: N/A

IN CURRENT BUDGET OR UNAPPROPRIATED FUND BALANCE
(Please circle one)

IF BUDGETED, GIVE BUDGET ACCOUNT NUMBERS:

Fund	Function	Object	Cost Center	Project	Program
------	----------	--------	-------------	---------	---------

SUPERINTENDENT'S RECOMMENDATION:

Approval: X Disapproval: Discussion:

Signature on file

Superintendent

Board Action



MEMORANDUM

Bill Husfelt, Superintendent

Doug Lee, Executive Director of Operational Support Services

April 2, 2020

TO: Doug Lee, Executive Director of Operational Support Services

FROM: Leon Walters, Director of Facilities

RE: Facilities Agenda Item – April 14, 2020

CONSENT ITEM: Prequalification of Contractors for 2020: An additional packet from a contractor expressing a desire to apply for pre-qualification status to bid work for Bay District Schools has been received. It is recommended that the contractor listed below be pre-qualified for the period extending through December 31, 2020 in the type of work listed and the bonding amount listed for single and aggregate amounts.

CONTRACTOR:	TYPE OF WORK:	SINGLE PROJECT:	AGGREGATE PROJECTS:
Sinclair Construction	General Contractor Roofing	\$10,000,000	\$30,000,000

/sas



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ADMINISTRATIVE MEMORANDUM

To: Bay District School Board

From: Shirley Baker
Executive Director, Human Resources and Employee Support Services

Date: April 8, 2020

Re: **New Principal Recommendation
Rosenwald High School**

At the April 14, 2020 School Board meeting, the Superintendent will recommend **Jonathan McQuagge** as the new principal for Rosenwald High School. Mr. McQuagge has nine (9) years of instructional experience and six (6) years of administrative/supervisory experience. The effective start date of this position is July 1, 2020.

The interview committee convened on April 2, 2020 and evaluated each applicant on the basis of his/her application packet and personal interview.

Applicants Interviewed: Chris Beard
Robert McIntosh
Jonathan McQuagge

Interview Committee: Denise Kelley
Carly Karas
Deneika Roulhac
Clem Pickney
Tony Bostick
Wanda Keys



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ADMINISTRATIVE MEMORANDUM

To: Bay District School Board

From: Shirley Baker
Executive Director, Human Resources and Employee Support Services

Date: April 8, 2020

Re: **New Director Recommendation
Secondary and Adult Instructional Services**

At the April 14, 2020 School Board meeting, the Superintendent will recommend **Alana Simmons** as the new Director of Secondary and Adult Instructional Services. Ms. Simmons has six (6) years of instructional experience and three (3) years of administrative/supervisory experience. The effective start date of this position is July 1, 2020.

Ms. Simmons was the sole applicant for this position.

Per Bay District School Board Policy, with less than five qualified applicants, the Superintendent elected to have Ms. Simmons interviewed on April 8, 2020.



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32401

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ADMINISTRATIVE MEMORANDUM

To: Bay District School Board

From: Shirley Baker
Executive Director, Human Resources and Employee Support Services

Date: April 8, 2020

Re: **New Executive Director Recommendation
Operational Support Services**

At the April 14, 2020 School Board meeting, the Superintendent will recommend **Joshua M. Balkom** as the new Executive Director of Operational Support Services for Bay District Schools. Mr. Balkom has ten (10) years of administrative experience and currently serving as Principal at Deane Bozeman School. The effective start date of this position is July 1, 2020.



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SUPERINTENDENT

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Panama City, Florida
32401

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April 6, 2020

M E M O R A N D U M

TO: William V. Husfelt III, Superintendent

FROM: Doug Lee, Executive Director for Operational Services

AGENDA ITEM: Change Order to Jinks Gymnasium Contract with Allstate Construction

CONSENT OR **ACTION** (Please circle one)

BUDGET AMOUNT: N/A

IN CURRENT BUDGET OR UNAPPROPRIATED FUND BALANCE
(Please circle one)

IF BUDGETED, GIVE BUDGET ACCOUNT NUMBERS:

Fund	Function	Object	Cost Center	Project	Program

SUPERINTENDENT'S RECOMMENDATION:

Approval: X Disapproval: Discussion:

Signature on file

Superintendent

Board Action



MEMORANDUM

Bill Husfelt, Superintendent
Lee Walters, Director of Facilities

April 6, 2020

TO: Doug Lee, Executive Director of Operational Support Services
FROM: Leon Walters, Director of Facilities
RE: Facilities Agenda Item – April 14, 2020

ACTION ITEM: Change Order to Allstate Construction, Inc. Contract for Jinks Gym

Reconstruction: Allstate Construction was requested by the Facilities Department to provide the cost to add two scope of work items to their current contract for the reconstruction of the Jinks Gym. The two added scopes are: 1.) Provide and install new cooler and freezer in the Food Service Department; and 2.) Provide and install sunshade structure on campus.

The cost provided by Allstate to provide and install the cooler and freezer is \$156,796. Funds for this will be provided by Food Service funds.

The cost provided by Allstate to provide and install the sunshade structure is \$124,660. Funds for this will be provided by LCI funds and a partnership with the City of Panama City that will provide \$40,000 for the project.

Approval is requested for the total change order amount of \$281,396. Supporting documentation from Allstate Construction is provided.

/sas



April 3, 2020

Mr. Lee Walters, Director of Facilities
Bay District Schools
1311 Balboa Avenue
Panama City, FL 32401
Email: waltell@bay.k12.fl.us

Re: GMP Submittal
Project: Jinks Middle School Replacement of Cooler and Freezer
Panama City, FL

The following summarizes the GMP proposal dated March 30, 2020, for the above noted project:

Subtotal	138,579	
Contingency	4,157	3.000 %
General Liability	507	0.329 %
Builders Risk	0	0.000%
P&P Bond	2,134	
CM Fee	11,419	8.000 %
Total	156,796	

All in accordance with:

- Clarifications, 1-pages, dated April 3, 2020
- List of Contract Documents, 1-pages, dated April 3, 2020
- Project Schedule, 1-page, dated April 3, 2020

We look forward to receiving Bay District School's approval on the construction phase of this project to begin the procurement process.

Sincerely,

ALLSTATE CONSTRUCTION, INC.

Scott Brewer, President



March 30, 2020

Mr. Lee Walters, Director of Facilities
Bay District Schools
1311 Balboa Avenue
Panama City, FL 32401
Email: waltell@bay.k12.fl.us

Re: GMP Submittal
Project: Jinks Middle School New Shade Structure
Panama City, FL

The following summarizes the GMP proposal dated March 30, 2020, for the above noted project:

Subtotal	111,256	
Contingency	2,225	0.200 %
Gen Liability	403	0.329 %
Bldrs Risk Insurance	NIC	0.000 %
P&P Bond	1,697	
CM Fee	9,078	8.000 %
Total	124,660	

All in accordance with:

- Clarifications, 1-pages, dated March 30, 2020
- List of Contract Documents, 1-page, dated March 30, 2020
- Project Schedule, 1-page, dated March 30, 2020

We look forward to receiving Bay District School's approval on the construction phase of this project to begin the procurement process.

Sincerely,

ALLSTATE CONSTRUCTION, INC.

Scott Brewer, President



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SUPERINTENDENT

1311 Balboa Avenue
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March 30, 2020

M E M O R A N D U M

TO: William V. Husfelt III, Superintendent

FROM: Doug Lee, Executive Director for Operational Services

AGENDA ITEM: Bay Base Secured Entry Guaranteed Maximum Price (GAC)
Callaway, Patronis, Tommy Smith and West Bay Elementary

CONSENT OR ACTION (Please circle one)

BUDGET AMOUNT: N/A

IN CURRENT BUDGET OR UNAPPROPRIATED FUND BALANCE
(Please circle one)

IF BUDGETED, GIVE BUDGET ACCOUNT NUMBERS:
Fund Function Object Cost Center Project Program

SUPERINTENDENT'S RECOMMENDATION:

Approval: X Disapproval: _____ Discussion: _____

Signature on file

Superintendent

Board Action



MEMORANDUM

Bill Husfelt, Superintendent
Lee Walters, Director of Facilities

April 14, 2020

TO: Doug Lee, Executive Director of Operational Support Services

FROM: Lee Walters, Director of Facilities

RE: Facilities Agenda Item – April 14, 2020

Action Item: Bay BASE Secure Entrances:

G.A.C. Construction, through their continuing contract with the District, has configured secure access designs for the Bay BASE programs at Callaway Elementary School, Patronis Elementary School, Tommy Smith Elementary School, and West Bay Elementary School. These designs were developed and reviewed by the Principal, the Director and Activity Leaders of Bay BASE, and myself to ensure staff and student safety with a cost-effective design.

I am requesting \$153,797.56 to install these protective measures which will be paid through the Safety & Security Grant.

/klh

Callaway Elementary - Bay Base Security GMP

Estimate Summary



Description		Total
General Conditions		\$965.44
Total Furnishings		\$700.00
Total Electrical		\$4,200.00
Total Comms & Low Voltage		\$3,788.95
Total Estimated Hard Costs		
	6.00%	Fixed Contractor's Fee
	0.85%	Insurance & Taxes
	5.0%	Budget Contingency
		\$9,654.39
		\$652.30
		\$82.00
		\$483.00
		\$10,871.69
		Total Estimated Project Cost
		cost/gsf

10%

Patronis Elementary - Bay Base Security GMP

Estimate Summary



Description	Total from Summary Detail	10%	Total
General Conditions			\$2,191.91
General Requirements Subcontracts			\$0.00
Total Metals	→		\$6,896.00
Total Doors And Windows	→		\$6,292.24
Total Furnishings	→		\$50.00
Total Electrical	→		\$2,700.00
Total Comms & Low Voltage	→		\$3,788.95
Total Estimated Hard Costs			\$21,919.10
	6.00%	Fixed Contractor's Fee	\$1,480.92
	0.85%	Insurance & Taxes	\$186.00
	5.0%	Budget Contingency	\$1,096.00
		Total Estimated Project Cost	\$24,682.02
		cost/gsf	

Tommy Smith Elementary - Bay Base Security GMP



Estimate Summary

Description	Total
General Conditions	\$4,545.67
Total Sitework and Demo	\$21,233.87
Total Metals	\$6,896.00
Total Doors And Windows	\$6,292.24
Total Electrical	\$2,700.00
Total Comms & Low Voltage	\$3,788.95
Total Estimated Hard Costs	\$45,456.73
6.00% Fixed Contractor's Fee	\$3,071.22
0.85% Insurance & Taxes	\$386.00
5.0% Budget Contingency	\$2,273.00
Total Estimated Project Cost	\$51,186.95
	cost/gsf

10%

West Bay Elementary - Bay Base Security GMP

Estimate Summary



Description	Total
General Conditions	\$5,954.95
Total Sitework and Demo	\$29,016.54
Total Metals	\$6,242.00
Total Electrical	\$10,400.00
Total Comms & Low Voltage	\$7,936.00
Total Estimated Hard Costs	\$59,549.49
6.00% Fixed Contractor's Fee	\$4,023.41
0.85% Insurance & Taxes	\$506.00
5.0% Budget Contingency	\$2,978.00
Total Estimated Project Cost	\$67,056.90
	cost/gsf

10%



WILLIAM V. HUSFELT III
SUPERINTENDENT

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Panama City, Florida
32401

(850) 767-4100

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Steve Moss
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March 30, 2020

MEMORANDUM

TO: William V. Husfelt III, Superintendent

FROM: Doug Lee, Executive Director for Operational Services

AGENDA ITEM: Bay High Tennis Court Resurfacing Project
(Panhandle Engineers)

CONSENT OR ACTION (Please circle one)

BUDGET AMOUNT: N/A

IN CURRENT BUDGET OR UNAPPROPRIATED FUND BALANCE
(Please circle one)

IF BUDGETED, GIVE BUDGET ACCOUNT NUMBERS:

Fund	Function	Object	Cost Center	Project	Program
------	----------	--------	-------------	---------	---------

SUPERINTENDENT'S RECOMMENDATION:

Approval: X Disapproval: _____ Discussion: _____

Signature on file

Superintendent

Board Action



MEMORANDUM

Bill Husfelt, Superintendent
Lee Walters, Director of Facilities

April 14, 2020

TO: Doug Lee, Executive Director of Operational Support Services

FROM:  Leon Walters, Director of Facilities

RE: Facilities Agenda Item – April 14, 2020

ACTION ITEM: Guaranteed Maximum Price (GMP) for the Bay High Tennis Court

Improvements: The Construction Manager, Panhandle Engineering, Inc. has completed the bidding process and has developed the cost for the GMP for the scope of work of the Bay High Tennis Court Improvements. Approval is requested of the amount of \$259,514.91.

Supporting documentation from Panhandle Engineering, Inc. is provided for your review.

/klh

March 30, 2020

Via e-mail

Mr. Lee Walters
Facilities Director
Bay District Schools
1311 Balboa Avenue
Panama City, FL 32401

RE: **Bay High School Tennis Court Improvements**
Recommendation of Award
PE File No. 20265

Dear Mr. Walters:

On March 26, 2020, sealed bids were received and opened in regards to construction of the **Bay High School Tennis Court Improvements**. We received two bids which were opened in the presence of the public, School District Staff, and ourselves at 2:00 PM local time.

Emerald Coast Site Construction (ECSC), LLC submitted the lowest bid in the amount of **\$259,514.92**. We have attached a Certified Detailed Bid Tabulation Summary with breakdown of each of the bid items. Please note that there was a small one penny math error in their bid.

Therefore, we recommend awarding the project to **Emerald Coast Site Construction, LLC**.

Attached is the Notice to Proceed and Agreement which needs to be executed by Mr. Bill Husfelt once the board approves of our recommendation.

If you have any questions, please do not hesitate to call me at 850.596.1235.

Sincerely,
PANHANDLE ENGINEERING, INC.



Chris Forehand, PE
Vice President

cc: Ms. Karen Hall, BDS, w/attachments.
Mr. Jason Bense, ECSC, LLC with attachments.



civil engineers
environmental
land planning
roads + bridges
stormwater
water + wastewater

PANHANDLE ENGINEERING, INC
3005 Lynn Haven Parkway
Lynn Haven, FL 32444
P: 850.763.5200
F: 850.769.0730



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SUPERINTENDENT

1311 Balboa Avenue
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32401

(850) 872-4100

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April 14, 2020

M E M O R A N D U M

TO: William V. Husfelt III, Superintendent

FROM: Franklin Harrison, School Board Attorney

AGENDA ITEM: Gift Agreement – Marion G. and Barbara W. Nelson Foundation

CONSENT OR ACTION (Please circle one)

BUDGET AMOUNT:

IN CURRENT BUDGET OR UNAPPROPRIATED FUND BALANCE
(Please circle one)

IF BUDGETED, GIVE BUDGET ACCOUNT NUMBERS:

Fund Function Object Cost Center Project Program

SUPERINTENDENT'S RECOMMENDATION:

Approval: X Disapproval: _____ Discussion: _____

Signature on file

Superintendent

Board Action

GIFT AGREEMENT

This Gift Agreement is entered into with M. G. NELSON, JR., as trustee of the MARION G. AND BARBARA W. NELSON PRIVATE FOUNDATION (“Foundation”) and the SCHOOL BOARD OF BAY COUNTY, FLORIDA (“School Board”).

The Foundation has previously made a gift of THREE MILLION FIFTY THOUSAND AND NO/100 DOLLARS (\$3,050,000) to the Bay Education Foundation and designated such gift to be transferred to the SCHOOL BOARD OF BAY COUNTY, FLORIDA for the construction of the Gretchen Nelson Scott Fine Arts Center at Mosley High School, which construction has been completed and the building named the GRETCHEN NELSON SCOTT FINE ARTS CENTER, in accordance with the wishes of the Foundation.

The Foundation now desires to make an additional gift directly to the School Board to be exclusively used for the construction of a fine arts center at Bay High School to be named the BARBARA W. NELSON FINE ARTS CENTER.

In consideration for the School Board executing this Agreement and committing to the naming rights provisions contained herein, the Foundation agrees to make a gift in the amount of \$3,050,000 directly to the School Board, subject to the contingencies hereinafter described, at such time as the School Board approves and executes a construction contract for the construction of the Barbara W. Nelson Fine Arts Center at Bay High School. The School Board is proceeding forward with the design and construction of the Barbara W. Nelson Fine Arts Center in reliance on the Foundation’s agreement to make the foregoing gift. The School Board hereby agrees to name in perpetuity the Fine Arts facility built at Mosley High School the GRETCHEN NELSON SCOTT FINE ARTS CENTER and to name the Fine Arts facility to be built at Bay High School the BARBARA W. NELSON FINE ARTS CENTER, and if one or both facilities are destroyed or altered, the School Board agrees to replace such facility with a comparable space, and such facilities shall continue to carry the names as set forth herein, in keeping with the wishes of the Foundation.

The Foundation’s obligation to fund this gift is contingent upon (i) Mosley High School and Bay High School remaining under the management and control of the School Board and not being operated as private or charter schools; (ii) the School Board executing a construction contract on or before January 1, 2022, with associated building and design plans approved by the Foundation, which approval shall not be unreasonably withheld; and (iii) the School Board having sufficient resources other than the Gift to build the Barbara W. Nelson Fine Arts Center based on the approved construction contract and building and design plans. It is the Foundation’s wish that the ownership and operation of the two Fine Arts Centers described herein remain under the control of the School Board and control not be ceded by the School Board to any private or charter school.

The parties intend this Gift Agreement to be fully enforceable by either party.

This Gift Agreement is executed in and shall be governed by the laws of Florida, and may be amended at any time by the written agreement signed by all parties. Except as otherwise provided, this Agreement shall be irrevocable.

Dated this _____ day of _____, 2020.

MARION G. AND BARBARA W.
NELSON PRIVATE FOUNDATION

SCHOOL BOARD OF BAY
COUNTY, FLORIDA

M.G. NELSON, JR., as Trustee

STEVE MOSS, Chairman

WILLIAM V. HUSFELT, III
Superintendent



**BAY DISTRICT SCHOOLS
DEPARTMENT OF HUMAN RESOURCES
JOB DESCRIPTION**

TITLE: ~~COMPUTER OPERATOR I~~ APPLICATION SUPPORT ANALYST

QUALIFICATIONS:

- 1. AA degree in computer science
- OR
- 1. Five (5) years of work experience in data processing.
- 2. Knowledge of data processing operations, equipment, procedures and work flow.
- 3. Knowledge of basic terminology and procedures in the area of data processing and risk management.
- 4. Ability to determine priorities, plan, organize and coordinate work assignments.
- 5. Ability to interpret and respond to application error messages and to detect application malfunctions.
- 6. Ability to read and understand technical publications.
- 7. Ability to communicate technical information effectively, verbally and in writing, to technical and non-technical personnel.
- 8. Ability to work independently.
- 9. Ability to establish and maintain effective working relationships with others.

~~OR~~

- ~~1. In the opinion of the Director of Information Services meets the ability to fulfill the requirements of the position~~

PHYSICAL REQUIREMENTS: Light

- *Light Work: Exerting up to 25 pounds of force occasionally and/or up to 15 pounds of force as frequently as needed to move objects.*
- *Medium Work: Exerting up to 50 pounds of force occasionally, and/or up to 20 pounds of force frequently and/or up to 10 pounds of force as needed to move objects.*
- *Heavy Work: Exerting up to 100 pounds of force occasionally, and/or up to 50 pounds of force frequently and/or up to 20 pounds of force as needed to move objects.*

REPORTS TO: As assigned by Bay District Organizational Structure.

SUPERVISES: As assigned by Bay District Organizational Structure.

PERFORMANCE RESPONSIBILITIES:

- 1. Maintains profiles and security levels on applications supported.
- ~~1. Develops operating instructions and procedures for projects run on the computer.~~
- 2. Works with the Managers of the production teams to provide profile support.
- ~~2. Checks production and makes corrections necessary to complete work on schedule.~~
- 3. Maintains productive relationships with and between key stakeholders.
- ~~3. Operates all components of the computer system and peripheral equipment.~~
- 4. Helps manage cases with application providers through their ticketing systems.
- ~~4. Assigns priority to data processing production.~~
- 5. Maintains operating records such as security and application support of the highest quality.
- 6. Supervises the preparation of reports for output and distribution.
- 7. Provides assistance with application support of end users as required through ticketing system.
- ~~8. Maintains computer equipment.~~
- 9. Performs other duties as assigned.

TERMS OF EMPLOYMENT:

- 1. Successful completion of State and Federal Background check is required for employment.
- 2. Twelve (12) months. Paygrade as established by the School Board in Current Salary Placement Schedule 3.

EVALUATION: Performance evaluated annually in accordance with School Board Policy.

Reviewed by Dept. of Human Resources

Revised: _____,
Sept. 26, 2001, May 13, 1998

Adopted by Bay District School Board: May 10, 1989

Bay District Schools is an Equal Opportunity Employer



**BAY DISTRICT SCHOOLS
DEPARTMENT OF HUMAN RESOURCES
JOB DESCRIPTION**

TITLE: EXECUTIVE DIRECTOR OF FACILITIES

QUALIFICATIONS:

1. Ten (10) years combined experience as an architect, engineer, plans examiner, building code inspector, registered or certified contractor, or construction project manager, with at least five (5) years of such experience in supervisory positions; five of which such years must have been in an administrative position in a field related to facility planning or new construction.
OR
2. A combination of postsecondary education in the field of construction or related field, no more than five (5) years of which may be applied, and experience as an architect, engineer, plans examiner, building code inspector, registered or certified contractor, or construction superintendent which totals ten (10) years, with at least five (5) years of such total being experience in supervisory positions and five (5) years of such experience being in an administrative position in a field related to facility planning or new construction.

PHYSICAL REQUIREMENTS: Light work; Ability to sit and use a computer for long periods of time

- | |
|--|
| <ul style="list-style-type: none">• <i>Light Work: Exerting up to 25 pounds of force occasionally and/or up to 15 pounds of force as frequently as needed to move objects.</i>• <i>Medium Work: Exerting up to 50 pounds of force occasionally, and/or up to 20 pounds of force frequently and/or up to 10 pounds of force as needed to move objects.</i>• <i>Heavy Work: Exerting up to 100 pounds of force occasionally, and/or up to 50 pounds of force frequently and/or up to 20 pounds of force as needed to move objects.</i> |
|--|

REPORTS TO: As assigned by Bay District Organizational Structure.

SUPERVISES: As assigned by Bay District Organizational Structure.

PERFORMANCE RESPONSIBILITIES:

1. Empowers leadership to departmental administrators and staff within areas of responsibility on organizational chart to ensure that the philosophy and goals for the Bay District School System and Florida School Board Rules are implemented and that District accountability is ensured.
2. Recommends, develops, and monitors both annual and specific capital outlay project budgets and monitors all project budgets as per district guidelines.
3. Serves as chief liaison with governmental agencies regarding school concurrency site acquisition, zoning, environmental consideration, permitting of projects, inter-local agreements, Department of Education, etc.
4. Coordinates the selection and hiring of architects, engineers, and other consultants, and coordinates the activities of the selection committee.
5. Consults with and advises architects and engineers in the design, working drawings and specifications for new construction.
6. Works with the curriculum personnel in development of education specifications.
7. Supervises the preparation of the agenda for School Board meetings related to facility construction, renovations, equipping, and related matters.
8. Directs the review of final plans and specifications for compliance with State Board of Education regulations, School Board policies, and other applicable codes. Directs the inspection process for compliance with the Florida Building Code and State Requirements for Educational Facilities and ensures the District gets a quality product that provides a safe and healthy learning environment.
9. Coordinates the acquisition and disposition of School Board owned real estate.
10. Maintains and updates all documents and records as required by Board policy and State Statutes, including the Florida Inventory of School Houses (FISH).
11. Develops an annual survey and recommends a five (5) year and a ten (10) year capital outlay plan for annual budget preparation.
12. Provides quality assurance of environmental conditions of all facilities.

13. Recommends the employment and retention of all personnel within the area of assigned responsibility on organizational chart based on the District's employment and assessment policies and procedures.
14. Directs and enforces the requirements of the Florida Building Code and the Florida Fire Prevention Codes.
15. Facilitates problem solving with individuals and/or groups.
16. Demonstrates initiative in identifying potential problems or opportunities for improvement and takes appropriate action.
17. Works directly with principals in planning facility work for those centers.
18. Reviews job responsibilities of personnel in the area of assigned responsibility on organizational chart and makes recommendations to the Superintendent and Board for the realignment of responsibilities in keeping with best practices.
19. Prepares, recommends and administers budgets for the area of assigned responsibility on organizational chart.
20. Recommends, implements and interprets policy in the area of assigned responsibility on organizational chart.
21. Develops and implements systems for the efficient and effective delivery of services in the assigned area of responsibility on organizational chart.
22. Assists the Deputy Superintendent and Superintendent in the problematic intervention and resolution of incidents related to the area of assigned responsibility on organizational chart.
23. Assists the Deputy Superintendent and Superintendent in the interpretation of data and practices from the area of assigned responsibility on organizational chart in the assessment of school-based administrators.
24. Performs other related duties as be assigned by the Superintendent.

TERMS OF EMPLOYMENT:

1. Successful completion of State and Federal Background check is required for employment.
2. Twelve (12) months. Paygrade as established by the School Board in Current Salary Schedule 2.

EVALUATION: Performance evaluated annually in accordance with School Board Policy.

Reviewed by Dept. of Human Resources

Adopted by Bay District School Board

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**BAY DISTRICT SCHOOLS
DEPARTMENT OF HUMAN RESOURCES
JOB DESCRIPTION**

TITLE: ~~INSTRUCTIONAL NETWORK SPECIALIST~~ NETWORK ANALYST

QUALIFICATIONS:

1. Knowledge of common network operating system, such as Windows servers and AD, Linux and Unix.
~~Knowledge of Novell 3.x and at least one other common network operating system, such as Win.NT, Win3.11, ICLAS, School View, AIX, AppleShare, LocalTalk or Unix.~~
AND
2. A high school diploma and five (5) years of experience in IOT, computer systems, hardware and software where some experience has been in general network admin.
~~A high school diploma and four years of experience in data processing (excluding data entry), electronics or engineering, two years of which must have been in the area of Novell network administration~~
OR
3. A bachelor's degree from an accredited college or university with a major in one of the computer sciences, management information systems or electronic engineering with at least two years' experience as a Network Administrator.
~~A bachelor's degree from an accredited college or university with a major in one of the computer sciences, management information systems or electronic engineering with one year experience as a Novell Network Administrator.~~

NOTE:

- Vocational/technical training in one of the areas described above can may substitute at the rate of 720 classroom hours for each year of the required experience.
 - Certification in any Network related subject area can may substitute for six months of the required experience.
- ~~OR~~
~~In the opinion of the Director of Information Services meets the ability to fulfill the requirements of the position~~

PHYSICAL REQUIREMENTS: Heavy

- *Light Work: Exerting up to 25 pounds of force occasionally and/or up to 15 pounds of force as frequently as needed to move objects.*
- *Medium Work: Exerting up to 50 pounds of force occasionally, and/or up to 20 pounds of force frequently and/or up to 10 pounds of force as needed to move objects.*
- *Heavy Work: Exerting up to 100 pounds of force occasionally, and/or up to 50 pounds of force frequently and/or up to 20 pounds of force as needed to move objects.*

REPORTS TO: As assigned by Bay District Organizational Structure.

SUPERVISES: As assigned by Bay District Organizational Structure.

PERFORMANCE RESPONSIBILITIES:

1. Assists users with the installation, configuration, problem identification, and troubleshooting of standard and/or networking equipment, hardware configuration and/or software.
2. Serves as resource for network hardware and software upgrades and coordinate expansion of existing LANs, in conjunction with MIS.
- ~~3. Assist users with the troubleshooting, configuring and optimizing common operating systems.~~
4. Maintains liaison with vendors used throughout the networking equipment and/or software with regard to proper operation, installation, and maintenance of the equipment and/or software.
5. Assists users with troubleshooting connectivity issues and uses a searchable database to document programs and solutions.
6. Maintains current knowledge of and/or networking equipment and/or software, modification and improvements and makes recommendations in these areas.
- ~~7. Serve on district Hardware Recommendations/Acquisitions Committee.~~
8. Uses electronic testing equipment to maintain high quality diagnostic capability in order to solve and/or networking equipment and/or software problems.
9. Has knowledge of firewall rules and support.
10. Follows common security protocols and procedures as needed.
11. Performs other duties as assigned.

TERMS OF EMPLOYMENT:

1. Successful completion of State and Federal Background check is required for employment.
2. Twelve (12) months. Paygrade as established by the School Board in Current Salary Placement Schedule 2.

EVALUATION: Performance evaluated annually in accordance with School Board Policy.

Reviewed by Dept. of Human Resources

Revised: _____,
Sept. 26, 2001

Adopted by Bay District School Board: August 14, 1996

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**BAY DISTRICT SCHOOLS
DEPARTMENT OF HUMAN RESOURCES
JOB DESCRIPTION**

TITLE: REMOTE SYSTEMS ANALYST

QUALIFICATIONS:

1. High School Diploma and three (3) years' experience supporting Microsoft Active Directory networks and remote deployment software configuration to include both hands-on and remote support of desktop computer systems and peripherals
2. Strong communication and customer service skills; Call Center and Remote Computer Support experience preferred.
3. Certifications: COMPTIA A+, Network+ or similar

PHYSICAL REQUIREMENTS: Heavy

- *Light Work: Exerting up to 25 pounds of force occasionally and/or up to 15 pounds of force as frequently as needed to move objects.*
- *Medium Work: Exerting up to 50 pounds of force occasionally, and/or up to 20 pounds of force frequently and/or up to 10 pounds of force as needed to move objects.*
- *Heavy Work: Exerting up to 100 pounds of force occasionally, and/or up to 50 pounds of force frequently and/or up to 20 pounds of force as needed to move objects.*

REPORTS TO: As assigned by Bay District Organizational Structure.

SUPERVISES: As assigned by Bay District Organizational Structure.

PERFORMANCE RESPONSIBILITIES:

1. Develops and administers software application/update packages for remote deployment to district computers for configuration management system.
2. Supports (installation and repair) Nelson Building staff computers, printers, interactive boards and other peripherals.
3. Monitors Call Center operations and provides customer service to users for districtwide technical issues.
4. Supports school technology support team with remote systems support and troubleshooting.
5. Manages computing devices in device management systems.
6. Provides repair oversight and management with repair vendors for District computing devices.
7. Obtains pricing from vendors for new equipment or parts for end users.
8. Administers Office 365 and provides password support.
9. Connects and configures various devices to BDS ethernet and Wi-Fi network.
10. Performs other duties as assigned.

TERMS OF EMPLOYMENT:

1. Successful completion of State and Federal Background check is required for employment.
2. Twelve (12) months. Paygrade as established by the School Board in Current Salary Placement Schedule 2.

EVALUATION: Performance evaluated annually in accordance with School Board Policy.

Reviewed by Dept. of Human Resources

Adopted by Bay District School Board

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**BAY DISTRICT SCHOOLS
DEPARTMENT OF HUMAN RESOURCES
JOB DESCRIPTION**

TITLE: SECURITY ANALYST

QUALIFICATIONS:

1. Knowledge of common network operating system, such as Windows servers and AD, Linux and UNIX. Must have knowledge of network security and firewalls.
2. High school diploma and five (5) years of experience in IOT, computer systems, hardware and software where some experience has been in general network administration.

OR

1. A bachelor's degree from an accredited college or university with a major in one of the computer sciences, management information systems or electronic engineering with at least two(2) years' experience as a Network/Security Administrator.

NOTE:

- Vocational/technical training in one of the areas described above may substitute at the rate of 720 classroom hours for each year of the required experience.
- Certification in any Network related subject area may substitute for six (6) months of the required experience.

PHYSICAL REQUIREMENTS: Heavy

- *Light Work: Exerting up to 25 pounds of force occasionally and/or up to 15 pounds of force as frequently as needed to move objects.*
- *Medium Work: Exerting up to 50 pounds of force occasionally, and/or up to 20 pounds of force frequently and/or up to 10 pounds of force as needed to move objects.*
- *Heavy Work: Exerting up to 100 pounds of force occasionally, and/or up to 50 pounds of force frequently and/or up to 20 pounds of force as needed to move objects.*

REPORTS TO: As assigned by Bay District Organizational Structure.

SUPERVISES: As assigned by Bay District Organizational Structure.

PERFORMANCE RESPONSIBILITIES:

1. Assists users with problem identification, troubleshooting of, and the configuration of, the firewall and filtering systems.
2. Serves as resource for network hardware and software upgrades and coordinate expansion of existing LANs, in conjunction with MIS.
3. Maintains liaison with vendors used throughout the networking equipment and/or software with regard to proper operation, installation and maintenance of the equipment and/or software.
4. Assists users with troubleshooting connectivity issues and uses a searchable database to document programs and solutions.
5. Maintains current knowledge of networking equipment and/or software, modification and improvements and makes recommendations in these areas.
6. Uses electronic testing equipment to maintain high quality diagnostic capability in order to solve networking equipment and/or software problems.
7. Has full working knowledge of firewall rules and support.
8. Follows common security protocols and procedures as needed.
9. Performs other duties as assigned.

TERMS OF EMPLOYMENT:

1. Successful completion of State and Federal Background check is required for employment.
2. Twelve (12) months. Paygrade as established by the School Board in Current Salary Placement Schedule 2.

EVALUATION: Performance evaluated annually in accordance with School Board Policy.

Reviewed by Dept. of Human Resources

Adopted by Bay District School Board

Bay District Schools is an Equal Opportunity Employer



**BAY DISTRICT SCHOOLS
DEPARTMENT OF HUMAN RESOURCES
JOB DESCRIPTION**

TITLE: ~~INSTRUCTIONAL NETWORK TECHNICIAN~~ TECHNICAL SUPPORT ANALYST

QUALIFICATIONS:

1. High School Diploma and three (3) years' experience supporting Microsoft Active Directory networks to include both hands-on and remote support of desktop computer systems and peripherals.
~~A high school diploma and at least three-year documented experience as a Novell Network Administrator.~~
or
~~A two-year degree from an accredited college or university and two years documented experience as a Novell Network Administrator.~~
2. Strong communication and customer service skills.
~~Knowledge of PC and Macintosh operating systems.~~
3. Call Center and Remote Computer Support experience preferred.
OR
~~In the opinion of the Director of Information Services meets the ability to fulfill the requirements of the position~~
4. Certifications: COMPTIA A+, Network +, or similar

PHYSICAL REQUIREMENTS: Heavy

- *Light Work: Exerting up to 25 pounds of force occasionally and/or up to 15 pounds of force as frequently as needed to move objects.*
- *Medium Work: Exerting up to 50 pounds of force occasionally, and/or up to 20 pounds of force frequently and/or up to 10 pounds of force as needed to move objects.*
- *Heavy Work: Exerting up to 100 pounds of force occasionally, and/or up to 50 pounds of force frequently and/or up to 20 pounds of force as needed to move objects.*

REPORTS TO: As assigned by Bay District Organizational Structure.

SUPERVISES: As assigned by Bay District Organizational Structure.

PERFORMANCE RESPONSIBILITIES:

1. Manages and maintains the schools computer network.
2. Manages and maintains the schools computers and related equipment.
3. Serves as the primary security officer for the second computer network.
4. Provides training to site personnel as required.
5. Manages and maintains the telecommunications systems.
6. Manages and maintains the media retrieval system.
7. Establishes and maintains Software Inventory insuring that school complies with all applicable copyright laws. Advises school staff concerning software purchases, installations and any other software related concerns.
8. Assists with the design, construction and maintenance of schools World Wide Web presence.
9. Performs other duties as assigned.

TERMS OF EMPLOYMENT:

1. Successful completion of State and Federal Background check is required for employment.
2. Twelve (12) months. Paygrade as established by the School Board in Current Salary Placement Schedule 2.

EVALUATION: Performance evaluated annually in accordance with School Board Policy.

Reviewed by Dept. of Human Resources

Revised: _____,
Sept. 26, 2001

Adopted by Bay District School Board: April 14, 1999

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**BAY DISTRICT SCHOOLS
DEPARTMENT OF HUMAN RESOURCES
JOB DESCRIPTION**

TITLE: ~~SYSTEM SUPPORT SPECIALIST~~ TELECOM ANALYST

QUALIFICATIONS:

1. Knowledge of common operating systems, such as Win.x, DOS, MAC, ProDOS
2. A minimum of a high school diploma and at least two (2) years of experience in one or more of the following areas: data processing (excluding data entry), electronics or engineering, one year of which must have been in the area of computer applications and maintenance.

NOTE:

- Vocational/technical training in one of the areas described above may substitute at the rate of 720 classroom hours for each year of the required experience.
- Completion of vendor supplied program of study of four or more weeks in the area indicated may substitute for six months of the required experience.

OR

~~In the opinion of the Director of Information Services meets the ability to fulfill the requirements of the position~~

PHYSICAL REQUIREMENTS: Heavy

- *Light Work: Exerting up to 25 pounds of force occasionally and/or up to 15 pounds of force as frequently as needed to move objects.*
- *Medium Work: Exerting up to 50 pounds of force occasionally, and/or up to 20 pounds of force frequently and/or up to 10 pounds of force as needed to move objects.*
- *Heavy Work: Exerting up to 100 pounds of force occasionally, and/or up to 50 pounds of force frequently and/or up to 20 pounds of force as needed to move objects.*

REPORTS TO: As assigned by Bay District Organizational Structure.

SUPERVISES: As assigned by Bay District Organizational Structure.

PERFORMANCE RESPONSIBILITIES:

1. Assists users with the installation, configuration, problem identification, and troubleshooting of standard and/or networking equipment, hardware configuration and/or software.
2. Assists users with the trouble shooting, configuring and optimizing common operating systems.
3. Maintains liaison with vendors used throughout the networking equipment and/or software with regard to proper operation, installation, and maintenance of the equipment and/or software.
4. Installs and configures networking equipment and/or software components.
5. Uses a searchable database to document problems and solutions.
6. Serves on District Hardware Recommendations/Acquisitions Committee.
7. Maintains current knowledge of networking equipment and/or software, modification and improvements and makes recommendations in these areas.
8. Performs other duties as assigned.

TERMS OF EMPLOYMENT:

1. Successful completion of State and Federal Background check is required for employment.
2. Twelve (12) months. Paygrade as established by the School Board in Current Salary Placement Schedule 2.

EVALUATION: Performance evaluated annually in accordance with School Board Policy.

Reviewed by Dept. of Human Resources

Revised: _____,
Sept. 26, 2001

Adopted by Bay District School Board: April 14, 1996

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**BAY DISTRICT SCHOOLS
DEPARTMENT OF HUMAN RESOURCES
JOB DESCRIPTION**

TITLE: PARENT LIAISON (PHDS)

QUALIFICATIONS:

1. Standard High School diploma, G.E.D. or equivalent

PHYSICAL REQUIREMENTS: Light

- *Light Work: Exerting up to 25 pounds of force occasionally and/or up to 15 pounds of force as frequently as needed to move objects.*
- *Medium Work: Exerting up to 50 pounds of force occasionally, and/or up to 20 pounds of force frequently and/or up to 10 pounds of force as needed to move objects.*
- *Heavy Work: Exerting up to 100 pounds of force occasionally, and/or up to 50 pounds of force frequently and/or up to 20 pounds of force as needed to move objects.*

REPORTS TO: As assigned by Bay District Organizational Structure.

SUPERVISES: As assigned by Bay District Organizational Structure.

PERFORMANCE RESPONSIBILITIES:

1. Contacts other parents via telephone or home visits.
2. Prepares notices, tabulates surveys and monitors feedback.
3. Assists with workshops and meetings.
4. Helps staff with volunteer coordination.
5. Provides additional remedial and enrichment activities for students.
6. Assists with incentive programs (Math, Super Stars, etc.)
7. Develops and maintains school based parent centers.
8. Assists with materials inventory.
9. Operates school based machines.
10. Recruits as needed for Pre-K students.
11. Constructs ~~and~~ make-and-take instructional games for home study.
12. Coordinates the Take-Home Computer program at site.
13. Arranges transportation for parents to come to school for meetings/conferences.
14. Develops cooperative relationship between parent, school, and community.
15. Performs related work as requested for the efficient functions of the school site.
16. Performs other related duties as assigned by a supervisor or designee.

TERMS OF EMPLOYMENT:

1. Successful completion of State and Federal Background check is required for employment.
2. Ten (10) or twelve (12) months. Pay grade as established by the School Board in current Salary Schedule 3.

EVALUATION: Performance evaluated annually in accordance with School Board Policy.

Reviewed by Dept. of Human Resources

Revision Approved: _____
Adopted by Bay District School Board: July 14, 1994

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Bay County District School Board

Annual Financial Statements

June 30, 2019



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRIcpa.com

BOARD MEMBERS AND SUPERINTENDENT

Board members and the Superintendent who served during the 2018-2019 fiscal year are listed below:

	District No.
Jerry Register	1
Ginger Littleton	2
Pamm Chapman, Vice-Chairman	3
Ryan Neves	4
Steve Moss, Chairman	5

William V. Husfelt III, Superintendent

Bay County District School Board
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INDEPENDENT AUDITORS' REPORT

Honorable Superintendent and members
of the Bay County District School Board
Panama City, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Bay County District School Board (District) as of and for the year ended June 30, 2019, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Palm Bay Preparatory Academy, Palm Bay Preparatory Elementary Academy, Central High School (charter schools under the Palm Bay Education Group, Inc.), Chautauqua Charter School, Inc., Community Charter Academy, Inc., Rising Leaders Academy, Inc., or the Bay Education Foundation, Inc., which represent 40 percent, 49 percent, and 55 percent, respectively, of the assets and deferred outflows of resources, net position, and revenues, including extraordinary items, of the discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Palm Bay Preparatory Academy, Palm Bay Preparatory Elementary Academy, Central High School (charter schools under the Palm Bay Education Group, Inc.), Chautauqua Charter School, Inc., Community Charter Academy, Inc., Rising Leaders Academy, Inc., or the Bay Education Foundation, Inc., is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Bay County District School Board as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 12 and 78, as well as the other schedules on pages 79 through 84, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost*

Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements. The combining statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Caru, Riggs & Ingram, L.L.C.

Certified Public Accountants
Panama City Beach, Florida
March 31, 2020

Management's Discussion and Analysis

Management of the Bay County District School Board (District) 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.

Financial Highlights

Key financial highlights for the 2018-2019 fiscal year are as follows:

- The District's total net position increased by \$8,338,572, or 4.7 percent. The increase is mainly due to the additional funding associated with Hurricane Michael. This change includes all governmental funds (general, debt service, capital projects, and special revenue funds).
- During fiscal year 2019, general fund revenues including other financial sources exceeded expenditures by \$58,226,153 due to additional funding associated with Hurricane Michael that was not spent at year-end. This may be compared to the prior year's results in which general fund expenditures exceeded revenues by \$1,298,252.
- At the end of fiscal year 2019, unassigned fund balance of the general fund was \$20,632,546 or 7.3 percent of total general fund expenditures, compared to the prior year's unassigned fund balance of \$23,936,397 or 10.9 percent of total general fund expenditures.

Nonfinancial Highlights

On October 10, 2018 Hurricane Michael, a devastating Category 5 hurricane, made landfall in Bay County. Below are a few of the main effects the hurricane had on the District.

- Bay County District School Board suffered approximately \$400 million in damage to buildings and other hurricane related expenditures throughout the District.
- Four school campuses were mothballed, and an additional school repurposed to house a displaced school.
- Post Hurricane Michael student enrollment dropped approximately 13% and employees decreased approximately 10%.
- The student homeless population increased from 782 pre-storm to approximately 5,000 post-storm.

Overview of the Financial Statements

The basic financial statements consist of three components:

- Government-wide financial statements

- Fund financial statements
- Notes to financial statements

In addition, this report presents certain required supplementary information, which includes management’s discussion and analysis, the schedule of revenues, expenditures and changes in fund balances – budget and actual – general fund, the schedule of changes in the total other postemployment benefits liability and related ratios, the schedule of employer contributions for the retirees’ health insurance – other postemployment benefits, the schedule of the District’s proportionate share of the net pension liability – Florida Retirement System, the schedule of the District’s contributions – Florida Retirement System, the schedule of the District’s proportionate share of the net pension liability – Health Insurance Subsidy Program, and the schedule of the District’s contributions – Health Insurance Subsidy Program; combining statements; and compliance section.

Government-wide Financial Statements

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

The government-wide statements present the District’s activities in the following 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.
- **Business-type activities** – These activities account for the financial resources of the Beacon Learning Center which provides services predominantly for other districts.
- **Component units** – The District’s 11 charter schools (Bay Haven Charter Academy, Inc., d/b/a Bay Haven Charter Academy Elementary School, Bay Haven Charter Academy Middle School, North Bay Haven Charter Elementary School, North Bay Haven Charter Middle School, and North Bay Haven Charter Career Academy; Chautauqua Charter School, Inc., d/b/a Chautauqua Learn and Serve Charter School; Palm Bay Educational Group, Inc. d/b/a Palm Bay Preparatory Academy, Palm Bay Preparatory Elementary Academy, and Central High School; Community Charter Academy, Inc., d/b/a University Academy, Inc.; and Rising Leaders Academy, Inc.) are reported as discretely presented component units. The District also presents two foundations (Bay Education Foundation, Inc. and Bay Haven Foundation) as discretely presented component units. 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.

The Bay County Educational Facilities Finance Corporation (Corporation), although also a legally separate entity, was formed to facilitate financing for the acquisition of facilities and equipment for the District. Due to the substantive economic relationship between the District and the Corporation, the financial activities of the Corporation are included in the District's financial statements as an integral part of the primary government.

Over a period of time, changes in the District's net position is an indication of an improving or deteriorating financial condition. This information should be evaluated in conjunction with other nonfinancial 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 the broad categories discussed below.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, 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.

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

The governmental fund's balance sheet and statement of revenues, expenditures, and changes in fund balance provide detailed information about the District's most significant funds. The District's major funds are the general fund, debt service – other fund, capital projects – local capital improvement fund, and capital projects – other fund. Data from the other governmental funds are combined into a single, aggregated presentation.

The District adopts an annual appropriated budget for its governmental funds. A schedule of revenues, expenditures, and changes in fund balance – budget and actual has been provided for the general fund to demonstrate compliance with the budget.

Proprietary Funds: Proprietary funds may be established to account for activities in which a fee is charged for services. Two types of proprietary funds are maintained:

- Enterprise funds are used to report the same functions as business-type activities in the government-wide financial statements. Enterprise funds are appropriate for activities in which a fee is charged to external users of the District’s goods and services. The District uses an enterprise fund to account for the financial activities of the Beacon Learning Center which provides educational services for a fee to individuals, public and private entities, and district school boards.
- 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. The District uses the internal service funds to account for its self-insurance programs. Since these services predominantly benefit governmental rather than business-type functions, the internal service funds have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail, for those enterprise funds determined to be major. The District’s major enterprise fund is the Beacon Learning Center. Conversely, the internal service funds are combined into a single, aggregated column in the proprietary fund financial statements.

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 those resources are not available to support the District’s own programs. In its fiduciary capacity, the District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

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

Notes to Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District’s progress in funding its obligation to provide other postemployment benefits to its employees.

Government-wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceed liabilities by \$184,685,604 at the close of the most recent fiscal year. The following is a summary of the District's net position as of June 30, 2019, compared to net position as of June 30, 2018:

<i>June 30,</i>	Net Position					
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 178,955,160	\$ 91,069,867	\$ 3,143,753	\$ 3,007,131	\$ 182,098,913	\$ 94,076,998
Capital assets, net	229,479,314	290,820,897	30,179	38,033	229,509,493	290,858,930
Total assets	408,434,474	381,890,764	3,173,932	3,045,164	411,608,406	384,935,928
Deferred outflows of resources	52,463,231	54,722,744	318,872	331,483	52,782,103	55,054,227
Current liabilities	32,787,661	9,619,357	269,696	325,703	33,057,357	9,945,060
Noncurrent liabilities	229,333,924	241,121,683	1,033,305	1,072,949	230,367,229	242,194,632
Total liabilities	262,121,585	250,741,040	1,303,001	1,398,652	263,424,586	252,139,692
Deferred inflows of resources	16,175,928	11,429,669	104,391	73,762	16,280,319	11,503,431
Net position						
Net investment in capital assets	150,578,514	200,487,397	30,179	38,033	150,608,693	200,525,430
Restricted	28,369,349	28,482,186	-	-	28,369,349	28,482,186
Unrestricted	3,652,329	(54,526,784)	2,055,233	1,866,200	5,707,562	(52,660,584)
Total net position	\$ 182,600,192	\$ 174,442,799	\$ 2,085,412	\$ 1,904,233	\$ 184,685,604	\$ 176,347,032

By far, the largest portion of the District's net position is its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to students; 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 restricted portion of the District's net position (15%) represents resources that are subject to external restrictions on how they may be used.

The balance of unrestricted net position may be used to help meet the District's ongoing obligations to citizens and creditors. As of fiscal year end, the balance of unrestricted net position is \$5,707,562.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2019, and 2018, are as follows:

Changes in Net Position

<i>Year Ended June 30,</i>	Governmental		Business-type		Total	
	Activities		Activities			
	2019	2018	2019	2018	2019	2018
Program revenues						
Charges for services	\$ 10,376,804	\$ 11,248,989	\$ 1,906,649	\$ 1,550,878	\$ 12,283,453	\$ 12,799,867
Operating grants/ contributions	30,940,325	8,967,173	-	-	30,940,325	8,967,173
Capital grants/ contributions	4,917,746	1,609,384	-	-	4,917,746	1,609,384
General revenues						
Property taxes, levied for operational purposes	82,239,097	81,727,108	-	-	82,239,097	81,727,108
Property taxes, levied for capital projects	21,952,747	20,868,026	-	-	21,952,747	20,868,026
Local sales taxes	23,248,989	21,101,003	-	-	23,248,989	21,101,003
Grants and contributions not restricted to specific programs	140,242,832	147,744,512	-	-	140,242,832	147,744,512
Unrestricted investment earnings	2,652,100	1,079,832	63,157	41,053	2,715,257	1,120,885
Miscellaneous	6,338,173	900,482	-	-	6,338,173	900,482
Total revenues	322,908,813	295,246,509	1,969,806	1,591,931	324,878,619	296,838,440
Functions/program expenses						
Instruction	158,460,718	161,827,964	-	-	158,460,718	161,827,964
Pupil services	10,361,403	9,694,837	-	-	10,361,403	9,694,837
Instructional media services	2,417,195	2,497,039	-	-	2,417,195	2,497,039
Instruction and curriculum development services	5,283,555	5,246,618	-	-	5,283,555	5,246,618
Instructional staff training services	2,839,123	3,305,716	-	-	2,839,123	3,305,716
Instruction related technology	107,688	158,935	-	-	107,688	158,935
School board	911,003	878,447	-	-	911,003	878,447
General administration	746,251	687,038	-	-	746,251	687,038
School administration	14,756,561	15,012,490	-	-	14,756,561	15,012,490
Facilities acquisition and construction	68,991,585	8,245,508	-	-	68,991,585	8,245,508
Fiscal services	1,594,995	1,599,995	-	-	1,594,995	1,599,995
Food services	7,565,488	8,729,615	-	-	7,565,488	8,729,615
Central services	9,038,951	7,267,907	-	-	9,038,951	7,267,907
Pupil transportation services	9,562,083	9,007,849	-	-	9,562,083	9,007,849
Operation of plant	15,601,036	16,390,660	-	-	15,601,036	16,390,660
Maintenance of plant	4,617,061	4,731,559	-	-	4,617,061	4,731,559
Administrative technology services	3,253,794	3,201,992	-	-	3,253,794	3,201,992

Year Ended June 30,	Governmental		Business-type		Total	
	2019	2018	2019	2018	2019	2018
Community services	\$ 3,397,153	\$ 3,312,257	\$ -	\$ -	\$ 3,397,153	\$ 3,312,257
Unallocated interest on long-term debt	2,605,746	2,818,127	-	-	2,605,746	2,818,127
Unallocated depreciation	20,886,386	25,821,147	-	-	20,886,386	25,821,147
Beacon Learning Center	-	-	1,788,627	1,698,530	1,788,627	1,698,530
Total functions/program expenses	342,997,775	290,435,700	1,788,627	1,698,530	344,786,402	292,134,230
Increase (decrease) in net position before extraordinary item	(20,088,962)	4,810,809	181,179	(106,599)	(19,907,783)	4,704,210
Extraordinary item	28,246,355	-	-	-	28,246,355	-
Change in net position	8,157,393	4,810,809	181,179	(106,599)	8,338,572	4,704,210
Net position - beginning (as originally reported)	174,442,799	176,465,001	1,904,233	2,035,091	176,347,032	178,500,092
Restatement adjustment/prior period adjustment	-	(6,833,011)	-	(24,259)	-	(6,857,270)
Net position - beginning (as restated)	174,442,799	169,631,990	1,904,233	2,010,832	176,347,032	171,642,822
Net position - ending	\$ 182,600,192	\$ 174,442,799	\$ 2,085,412	\$ 1,904,233	\$ 184,685,604	\$ 176,347,032

Twenty-five percent of total governmental activities' revenues were generated from property taxes levied for operational purposes.

Operating grants and contributions increased by \$21,973,152 or 245% due to additional Federal Emergency Management Agency revenues.

Instruction expenses represents 46 percent of total governmental expenses for the 2019 fiscal year. Instruction expenses decreased by \$3,367,246 or 2 percent, from the prior fiscal year, due mainly to the closure of schools after Hurricane Michael.

Business-type activities charges for services provided 97 percent of the revenues for business-type activities.

Financial Analysis of the District's Funds

Major Governmental Funds

The general fund is the District's chief operating fund. As of June 30, 2019, unassigned fund balance was \$20,632,546, while the total fund balance was \$84,682,815. As of June 30, 2019 total assets were \$110,324,004 and total liabilities were \$25,641,189.

The debt service – other fund is used to account for the payment of principal and interest of the District’s Certificates of Participation (COPs) and notes payable and had a total fund balance of \$6,328 at June 30, 2019.

The capital projects – local capital improvement fund had a total fund balance of \$4,811,781 at June 30, 2019, all of which is restricted for capital projects.

The capital projects – other fund had a total fund balance of \$17,698,441 at June 30, 2019, all of which is restricted for capital projects.

Proprietary Funds

Unrestricted net position of the enterprise fund – Beacon Learning Center was \$2,055,233 at June 30, 2019, while total net position was \$2,085,412.

Internal Service Fund

Unrestricted net position of the internal service fund was \$17,002,187 at June 30, 2019.

General Fund Budgetary Highlights

The District’s budgets are prepared, and amendments made, according to Florida law. The most significant budgeted fund is the general fund.

For the year ended June 30, 2019, actual revenues and other financing sources were \$732,503 more than the final budgeted amounts, while actual expenditures were \$77,269,175 less than the final budgeted amounts. The ending fund balance exceeded the estimated fund balance contained in the final amended budget by \$78,001,678 due to revenue associated with the hurricane that has not been appropriated yet, loss of employees, and establishment of several reserve accounts designed to help offset expected revenue shortfalls.

Capital Assets and Debt Administration

Capital Assets

The District’s investment in capital assets for its governmental and business-type activities as of June 30, 2019, was \$229,479,314 and \$30,179, respectively (net of accumulated depreciation). This investment in capital assets includes land; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; construction in progress; and audio visual materials and computer software.

Additional information on the District’s capital assets can be found in note 5 to the financial statements.

Debt Administration

At June 30, 2019, the District had total long-term debt outstanding of \$230,367,229. This amount was comprised of \$11,843,319 of accrued compensated absences, \$81,000 of bonds payable, \$16,766,715 in estimated insurance claims payable, \$6,364,000 in sales tax revenue anticipation notes, \$4,052,000 in

revenue anticipation notes, \$5,296,857 of other postemployment benefits liabilities, \$62,854,400 of certificates of participation, and \$123,108,938 of net pension liability.

Additional information on the District's long-term debt can be found in notes 6 through 10 to the financial statements.

Requests for Information

This financial report is designed to provide a general overview of the Bay County District School Board's finances. Questions concerning information provided in the report, requests for additional financial information, or information associated with the District's discretely presented component units should be addressed to the Finance Officer, Bay County District School Board, 1311 Balboa Avenue, Panama City, Florida 32401. The District's website address is <http://www.bay.k12.fl.us/>.

Bay County District School Board
Statement of Net Position
June 30, 2019

Primary Government				
	Governmental Activities	Business-type Activities	Total	Component Units
Assets				
Current assets				
Cash and cash equivalents	\$ 168,251,798	\$ 3,178,614	\$ 171,430,412	\$ 22,112,416
Investments	-	-	-	2,467,831
Restricted investments	-	-	-	3,356,015
Accounts receivable, net	115	34,832	34,947	5,857,171
Internal balances	69,693	(69,693)	-	-
Due from other agencies	5,022,719	-	5,022,719	425,356
Prepays	2,474,582	-	2,474,582	242,528
Restricted cash	247,851	-	247,851	-
Inventories	1,136,774	-	1,136,774	9,061
Other current assets	1,751,628	-	1,751,628	11,426
Total current assets	178,955,160	3,143,753	182,098,913	34,481,804
Noncurrent assets				
Capital assets				
Nondepreciable	43,255,725	-	43,255,725	7,551,598
Depreciable, net	186,223,589	30,179	186,253,768	60,750,799
Total noncurrent assets	229,479,314	30,179	229,509,493	68,302,397
Total assets	408,434,474	3,173,932	411,608,406	102,784,201
Deferred outflows of resources				
Deferred loss from debt refunding	3,052,870	-	3,052,870	-
Deferred outflows related to pensions	49,410,361	318,872	49,729,233	9,366,615
Total assets and deferred outflows of resources	460,897,705	3,492,804	464,390,509	112,150,816
Liabilities				
Current liabilities				
Accounts payable	23,932,546	10,393	23,942,939	2,266,954
Accrued expenses	681,757	-	681,757	479,335
Construction contracts payable				
- retainage	1,453,164	-	1,453,164	5,003,739
Due to other agencies	14,399	-	14,399	-
Unearned revenue	147,208	259,303	406,511	50,048
Matured certificates of participation payable	5,549,400	-	5,549,400	-
Matured interest payable	1,009,187	-	1,009,187	601,405
Total current liabilities	32,787,661	269,696	33,057,357	8,401,481

(Continued)

See accompanying notes.

Bay County District School Board
Statement of Net Position (Continued)
June 30, 2019

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Noncurrent liabilities				
Due within one year				
Certificates of participation payable	\$ 5,728,800	\$ -	\$ 5,728,800	\$ -
Accrued compensated absences	2,325,178	43,485	2,368,663	32,258
Obligations under capital leases	-	-	-	92,892
Bonds payable	81,000	-	81,000	390,000
Notes payable	9,134,000	-	9,134,000	5,071,593
Net pension liability	987,799	6,375	994,174	-
Estimated insurance claims payable	7,250,805	-	7,250,805	-
Due in more than one year				
Certificates of participation payable	57,125,600	-	57,125,600	-
Accrued compensated absences	9,300,714	173,942	9,474,656	91,813
Obligations under capital leases	-	-	-	546,359
Bonds payable	-	-	-	34,162,638
Net pension liability	121,331,745	783,019	122,114,764	16,032,136
Notes payable	1,282,000	-	1,282,000	7,113,285
Unearned contribution	-	-	-	4,700,521
Estimated insurance claims payable	9,515,910	-	9,515,910	-
Other postemployment benefits liability	5,270,373	26,484	5,296,857	-
Total noncurrent liabilities	229,333,924	1,033,305	230,367,229	68,233,495
Total liabilities	262,121,585	1,303,001	263,424,586	76,634,976
Deferred inflows of resources				
Deferred inflows related to pensions	16,175,928	104,391	16,280,319	1,694,698
Total liabilities and deferred inflows of resources	278,297,513	1,407,392	279,704,905	78,329,674
Net position				
Net investment in capital assets	150,578,514	30,179	150,608,693	18,614,652
Restricted				
State required carryover programs	1,245,180	-	1,245,180	-
Debt service	7,349	-	7,349	365,067
Capital projects	24,170,345	-	24,170,345	-
Food service	2,946,475	-	2,946,475	-
Other purposes	-	-	-	7,147,741
Unrestricted	3,652,329	2,055,233	5,707,562	7,693,682
Total net position	\$ 182,600,192	\$ 2,085,412	\$ 184,685,604	\$ 33,821,142

See accompanying notes.

Bay County District School Board
Statement of Activities
Year ended June 30, 2019

Functions/Programs	Net (Expenses)/Revenues and Changes in Net Position							Component Units
	Program Revenues				Primary Government			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary government								
Governmental activities								
Instructional services	\$ 158,460,718	\$ 1,667,172	\$ -	\$ -	\$ (156,793,546)	\$ -	\$ (156,793,546)	\$ -
Pupil services	10,361,403	-	-	-	(10,361,403)	-	(10,361,403)	-
Instructional media services	2,417,195	-	-	-	(2,417,195)	-	(2,417,195)	-
Instructional and curriculum development services	5,283,555	-	-	-	(5,283,555)	-	(5,283,555)	-
Instructional staff training services	2,839,123	-	-	-	(2,839,123)	-	(2,839,123)	-
Instruction related technology	107,688	-	-	-	(107,688)	-	(107,688)	-
School board	911,003	-	-	-	(911,003)	-	(911,003)	-
General administrative services	746,251	-	-	-	(746,251)	-	(746,251)	-
School administrative services	14,756,561	-	-	-	(14,756,561)	-	(14,756,561)	-
Facilities acquisition and construction	68,991,585	38,063	23,230,074	4,917,746	(40,805,702)	-	(40,805,702)	-
Fiscal services	1,594,995	-	-	-	(1,594,995)	-	(1,594,995)	-
Food services	7,565,488	631,724	7,618,097	-	684,333	-	684,333	-
Central services	9,038,951	5,926,917	-	-	(3,112,034)	-	(3,112,034)	-
Pupil transportation services	9,562,083	167,411	-	-	(9,394,672)	-	(9,394,672)	-
Plant operations	15,601,036	-	-	-	(15,601,036)	-	(15,601,036)	-
Maintenance services	4,617,061	-	-	-	(4,617,061)	-	(4,617,061)	-
Administrative technology services	3,253,794	-	-	-	(3,253,794)	-	(3,253,794)	-
Community services	3,397,153	1,945,517	-	-	(1,451,636)	-	(1,451,636)	-
Unallocated interest on long-term debt	2,605,746	-	92,154	-	(2,513,592)	-	(2,513,592)	-

(Continued)

**Bay County District School Board
Statement of Activities (Continued)
Year ended June 30, 2019**

	Net (Expenses)/Revenues and Changes in Net Position							
	Program Revenues				Primary Government			Component Units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Unallocated depreciation	\$ 20,886,386	\$ -	\$ -	\$ -	\$ (20,886,386)	\$ -	\$ (20,886,386)	\$ -
Total governmental activities	342,997,775	10,376,804	30,940,325	4,917,746	(296,762,900)	-	(296,762,900)	-
Business-type activities								
Beacon Learning Center	1,788,627	1,906,649	-	-	-	118,022	118,022	-
Total business-type activities	1,788,627	1,906,649	-	-	-	118,022	118,022	-
Total primary government	\$ 344,786,402	\$ 12,283,453	\$ 30,940,325	\$ 4,917,746	(296,762,900)	118,022	(296,644,878)	-
Component units	\$ 46,141,036	\$ 1,911,812	\$ 2,053,026	\$ 754,174	-	-	-	(41,422,024)
General revenues								
Taxes								
Property taxes, levied for operating purposes					82,239,097	-	82,239,097	-
Property taxes, levied for capital projects					21,952,747	-	21,952,747	-
Local sales taxes					23,248,989	-	23,248,989	-
Grants and contributions not restricted to specific programs					140,242,832	-	140,242,832	37,089,931
Total general revenues					267,683,665	-	267,683,665	37,089,931
Interest earnings					2,652,100	63,157	2,715,257	112,732
Rental income					31,678	-	31,678	-
Miscellaneous					6,306,495	-	6,306,495	2,391,680
Total general revenues, interest and other revenue					276,673,938	63,157	276,737,095	39,594,343
Change in net position before extraordinary item					(20,088,962)	181,179	(19,907,783)	(1,827,681)
Extraordinary item					28,246,355	-	28,246,355	16,191,881
Change in net position					8,157,393	181,179	8,338,572	14,364,200
Net position - beginning					174,442,799	1,904,233	176,347,032	19,456,942
Net position - ending					\$ 182,600,192	\$ 2,085,412	\$ 184,685,604	\$ 33,821,142

**Bay County District School Board
Balance Sheet – Governmental Funds
June 30, 2019**

	General Fund	Debt Service - Other Fund	Capital Projects - Local Capital Improvement Fund	Capital Projects - Other Fund	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 104,763,320	\$ 6,564,915	\$ 4,816,271	\$ 18,317,296	\$ 3,702,100	\$ 138,163,902
Accounts receivable, net	115	-	-	-	-	115
Due from other agencies	3,346,246	-	575,992	-	1,100,481	5,022,719
Due from other funds	1,230,934	-	750,561	373,250	1,139,839	3,494,584
Inventories	983,389	-	-	-	153,385	1,136,774
Restricted cash and cash equivalents	-	-	247,851	-	-	247,851
Total assets	\$ 110,324,004	\$ 6,564,915	\$ 6,390,675	\$ 18,690,546	\$ 6,095,805	148,065,945
Liabilities and fund balances						
Liabilities						
Accounts payable	\$ 22,366,254	\$ -	\$ 707,379	\$ 417,454	\$ 334,483	23,825,570
Accrued expenses	663,606	-	-	-	18,151	681,757
Construction contracts payable - retainage	615,005	-	299,810	538,349	-	1,453,164
Due to other agencies	-	-	-	-	14,399	14,399
Due to other funds	1,887,223	-	571,705	36,302	929,661	3,424,891
Matured certificates of participation payable	-	5,549,400	-	-	-	5,549,400
Matured interest payable	-	1,009,187	-	-	-	1,009,187
Unearned revenue	109,101	-	-	-	38,107	147,208
Total liabilities	25,641,189	6,558,587	1,578,894	992,105	1,334,801	36,105,576

(Continued)

See accompanying notes.

Bay County District School Board
Balance Sheet – Governmental Funds (Continued)
June 30, 2019

	General Fund	Debt Service - Other Fund	Capital Projects - Local Capital Improvement Fund	Capital Projects - Other Fund	Other Governmental Funds	Total Governmental Funds
Fund balance						
Nonspendable						
Inventories	\$ 983,389	\$ -	\$ -	\$ -	\$ 153,385	\$ 1,136,774
Restricted						
State required carryover programs	1,245,180	-	-	-	-	1,245,180
Food service	-	-	-	-	2,946,475	2,946,475
Debt service	-	6,328	-	-	1,021	7,349
Capital projects	-	-	4,811,781	17,698,441	1,660,123	24,170,345
Assigned						
Future purchases and hurricane repairs	61,821,700	-	-	-	-	61,821,700
Unassigned	20,632,546	-	-	-	-	20,632,546
Total fund balances	84,682,815	6,328	4,811,781	17,698,441	4,761,004	111,960,369
Total liabilities and fund balances	\$ 110,324,004	\$ 6,564,915	\$ 6,390,675	\$ 18,690,546	\$ 6,095,805	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	229,479,314
Internal service funds are used by management to charge the costs of workers' compensation and insurance costs to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	17,002,187
Deferred outflows and inflows are not financial resources or liabilities and therefore, are not reported in the funds.	36,142,712
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds.	(211,984,390)
Net position of governmental activities	\$ 182,600,192

See accompanying notes.

Bay County District School Board
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year ended June 30, 2019

	General Fund	Debt Service - Other Fund	Capital Projects - Local Capital Improvement Fund	Capital Projects - Other Fund	Other Governmental Funds	Total Governmental Funds
Revenues						
Intergovernmental						
Federal direct	\$ 1,126,348	\$ -	\$ -	\$ -	\$ 1,120,114	\$ 2,246,462
Federal through state and local	24,794,784	-	-	-	22,964,039	47,758,823
State	119,566,833	-	-	1,280,045	5,119,502	125,966,380
Local						
Property taxes	82,131,196	-	-	-	-	82,131,196
Local sales taxes	-	-	-	23,248,989	-	23,248,989
District local capital improvement taxes	-	-	21,925,190	-	-	21,925,190
Payments in lieu of taxes	107,901	-	27,557	-	-	135,458
Charges for services	3,650,752	-	-	-	631,724	4,282,476
Rental income	31,678	-	-	-	-	31,678
Interest income	1,604,225	4,724	234,722	207,975	60,141	2,111,787
Miscellaneous	5,563,498	-	-	1,059,421	12,670	6,635,589
Total revenues	238,577,215	4,724	22,187,469	25,796,430	29,908,190	316,474,028
Expenditures						
Current - education						
Instructional services	146,551,104	-	-	-	8,961,028	155,512,132
Pupil services	8,103,663	-	-	-	2,060,858	10,164,521
Instructional media services	2,410,122	-	-	-	28,513	2,438,635
Instructional and curriculum development services	3,304,477	-	-	-	1,820,766	5,125,243
Instructional staff training services	1,339,628	-	-	-	1,517,246	2,856,874
Instruction related technology	321	-	-	-	107,775	108,096
School board	906,871	-	-	-	7,500	914,371
General administrative services	752,252	-	-	-	547,285	1,299,537
School administrative services	14,242,996	-	-	-	47,500	14,290,496
Facilities acquisition and construction	56,200,456	-	3,957,591	8,794,784	50,183	69,003,014
Central services	3,481,541	-	-	-	21,155	3,502,696

(Continued)

See accompanying notes.

Bay County District School Board

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds (Continued)

Year ended June 30, 2019

	General Fund	Debt Service - Other Fund	Capital Projects - Local Capital Improvement Fund	Capital Projects - Other Fund	Other Governmental Funds	Total Governmental Funds
Fiscal services	\$ 1,614,338	\$ -	\$ -	\$ -	\$ -	\$ 1,614,338
Food services	-	-	-	-	7,848,222	7,848,222
Pupil transportation services	8,311,261	-	-	-	13,990	8,325,251
Plant operations	15,609,990	-	-	-	-	15,609,990
Maintenance services	4,594,568	-	-	-	-	4,594,568
Administrative technology services	3,166,655	-	-	-	-	3,166,655
Community services	2,298,031	-	-	-	1,120,114	3,418,145
Capital outlay	11,133,381	-	8,295,248	9,584,946	3,016,867	32,030,442
Debt service						
Principal	-	11,504,400	-	-	92,000	11,596,400
Interest and fiscal charges	-	2,293,255	-	-	7,204	2,300,459
Total expenditures	284,021,655	13,797,655	12,252,839	18,379,730	27,268,206	355,720,085
Excess (deficit) of revenues over (under) expenditures	(45,444,440)	(13,792,931)	9,934,630	7,416,700	2,639,984	(39,246,057)
Other financing sources (uses)						
Insurance proceeds	100,000,000	-	-	-	-	100,000,000
Transfers in	3,670,593	13,794,997	-	-	-	17,465,590
Transfers out	-	-	(12,372,989)	(5,149,382)	(2,774,636)	(20,297,007)
Total other financing sources (uses)	103,670,593	13,794,997	(12,372,989)	(5,149,382)	(2,774,636)	97,168,583
Net changes in fund balances	58,226,153	2,066	(2,438,359)	2,267,318	(134,652)	57,922,526
Fund balances - beginning	26,456,662	4,262	7,250,140	15,431,123	4,895,656	54,037,843
Fund balances - ending	\$ 84,682,815	\$ 6,328	\$ 4,811,781	\$ 17,698,441	\$ 4,761,004	\$ 111,960,369

See accompanying notes.

Bay County District School Board
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
Year ended June 30, 2019

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds (page 20)	\$ 57,922,526
Governmental funds report capital outlays as expenditures. However, in the statement of activities the costs of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	9,624,950
The net effect of miscellaneous noncash transactions involving capital assets (i.e. sales, trade-ins, adjustments, donations, and impairments) is to decrease net position.	(70,966,533)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds (i.e. compensated absences, actuarially determined pension expenses, and other postemployment benefits).	(5,931,650)
Internal service funds are used by management to charge the costs of workers' compensation and insurance costs to individual funds. The net change of certain activities of internal service funds is reported with governmental activities. The internal balance resulting from the allocation of internal service funds to business-type activities is also reported.	6,216,987
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	11,291,113
Change in net position of governmental activities (page 16)	\$ 8,157,393

See accompanying notes.

Bay County District School Board
Statement of Net Position –
Proprietary Funds
June 30, 2019

	Business-type Activities - Beacon Learning Center	Governmental Activities - Internal Service Fund
Assets		
Current assets		
Cash and cash equivalents	\$ 3,178,614	\$ 30,087,896
Accounts receivable, net	34,832	-
Prepaid expenses	-	2,474,582
Other current assets	-	1,751,628
Total current assets	3,213,446	34,314,106
Noncurrent assets		
Capital assets		
Property, plant and equipment	261,843	-
Less accumulated depreciation	(231,664)	-
Total noncurrent assets	30,179	-
Total assets	3,243,625	34,314,106
Deferred outflows of resources	318,872	214,967
Total assets and deferred outflows of resources	3,562,497	34,529,073
Liabilities		
Current liabilities		
Accounts payable	10,393	106,976
Accrued compensated absences	43,485	5,893
Estimated insurance claims payable	-	7,250,805
Due to other funds	69,693	-
Net pension liability	6,375	4,298
Unearned revenue	259,303	-
Total current liabilities	389,249	7,367,972
Noncurrent liabilities		
Accrued compensated absences	173,942	23,570
Net pension liability	783,019	527,871
Other postemployment benefits liability	26,484	21,187
Estimated insurance claims payable	-	9,515,910
Total noncurrent liabilities	983,445	10,088,538
Total liabilities	1,372,694	17,456,510
Deferred inflows of resources	104,391	70,376
Total liabilities and deferred inflows of resources	1,477,085	17,526,886
Net position		
Net investment in capital assets	30,179	-
Unrestricted	2,055,233	17,002,187
Total net pension	\$ 2,085,412	\$ 17,002,187

See accompanying notes.

Bay County District School Board
Statement of Revenues, Expenses, and Changes in Net Position –
Proprietary Funds
Year ended June 30, 2019

	Business-type Activities - Beacon Learning Center	Governmental Activities - Internal Service Fund
Operating revenues		
Charges for services	\$ 1,906,649	\$ 27,363,382
Total operating revenues	1,906,649	27,363,382
Operating expenses		
Salaries	974,570	349,442
Employee benefits	308,686	163,282
Purchased services	382,672	2,710,901
Materials and supplies	9,854	2,205
Small equipment	598	6,617
Insurance claims	-	17,671,897
Insurance premiums	-	3,612,947
Other expenses	101,487	834
Depreciation	10,760	-
Total operating expenses	1,788,627	24,518,125
Net operating income	118,022	2,845,257
Nonoperating revenues		
Interest income	63,157	540,313
Transfers in	-	2,831,417
Total nonoperating revenues	63,157	3,371,730
Changes in net position	181,179	6,216,987
Net position - beginning	1,904,233	10,785,200
Net position - ending	\$ 2,085,412	\$ 17,002,187

See accompanying notes.

Bay County District School Board
Statement of Cash Flows – Proprietary Funds
Year ended June 30, 2019

	Business-type Activities - Beacon Learning Center	Governmental Activities - Internal Service Fund
Operating activities		
Receipts for services	\$ 1,816,943	\$ 27,178,189
Payments to suppliers	(492,256)	(7,773,819)
Payments to employees	(1,279,660)	(494,260)
Payments for insurance claims and related fees	-	(17,094,408)
Net cash provided by operating activities	45,027	1,815,702
Capital and related financing activities		
Payments to/(from) other funds	1,002	(3,371)
Transfers from other funds	-	2,831,417
Purchase of capital assets	(2,906)	-
Net cash provided (used) by capital and related financing activities	(1,904)	2,828,046
Investing activities		
Interest received	63,157	540,313
Net cash provided by investing activities	63,157	540,313
Net increase in cash and cash equivalents	106,280	5,184,061
Cash and cash equivalents - beginning	3,072,334	24,903,835
Cash and cash equivalents - ending	\$ 3,178,614	\$ 30,087,896

(Continued)

See accompanying notes.

Bay County District School Board
Statement of Cash Flows – Proprietary Funds (Continued)
Year ended June 30, 2019

	Business-type Activities - Beacon Learning Center	Governmental Activities - Internal Service Fund
Reconciliation of net operating income to net cash provided by operating activities		
Net operating income	\$ 118,022	\$ 2,845,257
Adjustments to reconcile net operating income to net cash provided by operating activities		
Depreciation	10,760	-
(Increase) decrease in assets		
Accounts receivable, net	(33,332)	-
Due from other governmental units	1,988	-
Prepaid expenses	-	(1,440,315)
Other current assets	-	(185,193)
(Increase) decrease in deferred outflows of resources	12,611	8,504
Increase (decrease) in liabilities		
Accounts payable	2,355	18,477
Accrued compensated absences	(36,313)	(8,581)
Estimated insurance claims payable	-	559,012
Unearned revenue	(58,362)	-
Net pension liability	(4,438)	(2,993)
Other postemployment benefits liability	1,107	886
Increase (decrease) in deferred inflows of resources	30,629	20,648
Total adjustments	(72,995)	(1,029,555)
Net cash provided by operating activities	\$ 45,027	\$ 1,815,702

See accompanying notes.

Bay County District School Board
Statement of Fiduciary Assets and Liabilities – Fiduciary Funds
June 30, 2019

		Agency Funds
Assets		
Cash and cash equivalents	\$	3,536,688
Accounts receivable, net		38,474
Inventories		88,995
Total assets	\$	3,664,157
Liabilities		
Accounts payable	\$	326,632
Unearned revenue		8,563
Internal accounts payable		3,328,962
Total liabilities	\$	3,664,157

See accompanying notes.

Bay County District School Board
Combining Statement of Net Position – Discretely Presented Component Units
June 30, 2019

	Bay Haven Charter Academy, Inc.	Palm Bay Educational Group, Inc.	Chautauqua Charter School, Inc.	Community Charter Academy, Inc.	Rising Leaders Academy, Inc.	Bay Education Foundation, Inc.	Bay Haven Foundation	Total Component Units
Assets								
Current assets								
Cash and cash equivalents	\$ 16,329,375	\$ 669,426	\$ 597,839	\$ 2,246,727	\$ 913,368	\$ 1,195,631	\$ 160,050	\$ 22,112,416
Investments	2,467,831	-	-	-	-	-	-	2,467,831
Restricted investments	3,356,015	-	-	-	-	-	-	3,356,015
Accounts receivable, net	445,106	2,762,065	-	-	-	2,650,000	-	5,857,171
Due from other agencies	-	382,483	36,069	-	6,804	-	-	425,356
Prepays	79,804	72,535	8,420	60,169	21,600	-	-	242,528
Inventories	9,061	-	-	-	-	-	-	9,061
Other current assets	11,426	-	-	-	-	-	-	11,426
Total current assets	22,698,618	3,886,509	642,328	2,306,896	941,772	3,845,631	160,050	34,481,804
Noncurrent assets								
Capital assets								
Nondepreciable	3,939,367	1,505,200	-	2,000,000	107,031	-	-	7,551,598
Depreciable, net	35,000,321	14,688,522	111,264	10,345,606	605,086	-	-	60,750,799
Total noncurrent assets	38,939,688	16,193,722	111,264	12,345,606	712,117	-	-	68,302,397
Total assets	61,638,306	20,080,231	753,592	14,652,502	1,653,889	3,845,631	160,050	102,784,201
Deferred outflows of resources	5,124,971	2,423,152	136,088	1,316,933	365,471	-	-	9,366,615
Total assets and deferred outflows of resources	66,763,277	22,503,383	889,680	15,969,435	2,019,360	3,845,631	160,050	112,150,816
Liabilities								
Current liabilities								
Accounts payable	1,775,580	394,739	42,999	39,526	14,110	-	-	2,266,954
Accrued salaries and benefits	31,764	168,483	-	222,310	56,778	-	-	479,335
Construction contracts payable - retainage	-	5,003,739	-	-	-	-	-	5,003,739

(Continued)

See accompanying notes.

Bay County District School Board
Combining Statement of Net Position – Discretely Presented Component Units (Continued)
June 30, 2019

	Bay Haven Charter Academy, Inc.	Palm Bay Educational Group, Inc.	Chautauqua Charter School, Inc.	Community Charter Academy, Inc.	Rising Leaders Academy, Inc.	Bay Education Foundation, Inc.	Bay Haven Foundation	Total Component Units
Unearned revenue	\$ 43,360	\$ 150	\$ -	\$ 6,038	\$ 500	\$ -	\$ -	\$ 50,048
Matured interest payable	601,405	-	-	-	-	-	-	601,405
Total current liabilities	2,452,109	5,567,111	42,999	267,874	71,388	-	-	8,401,481
Noncurrent liabilities								
Due within one year								
Accrued compensated absences	32,258	-	-	-	-	-	-	32,258
Bonds payable	390,000	-	-	-	-	-	-	390,000
Obligations under capital leases	89,261	1,945	-	1,686	-	-	-	92,892
Notes payable	-	4,753,722	7,625	287,668	22,578	-	-	5,071,593
Due in more than one year								
Accrued compensated absences	91,813	-	-	-	-	-	-	91,813
Notes payable	-	-	68,415	6,705,930	338,940	-	-	7,113,285
Unearned contribution	-	-	-	4,700,521	-	-	-	4,700,521
Bonds payable	34,162,638	-	-	-	-	-	-	34,162,638
Net pension liability	10,809,209	2,509,126	286,972	1,918,126	508,703	-	-	16,032,136
Obligations under capital leases	546,359	-	-	-	-	-	-	546,359
Total noncurrent liabilities	46,121,538	7,264,793	363,012	13,613,931	870,221	-	-	68,233,495
Total liabilities	48,573,647	12,831,904	406,011	13,881,805	941,609	-	-	76,634,976
Deferred inflows of resources	1,200,727	225,232	49,731	172,848	46,160	-	-	1,694,698
Total liabilities and deferred inflows of resources	49,774,374	13,057,136	455,742	14,054,653	987,769	-	-	78,329,674
Net position								
Net investment in capital assets	6,140,973	11,438,055	35,224	649,801	350,599	-	-	18,614,652
Restricted								
Debt service	365,067	-	-	-	-	-	-	365,067
Other purposes	3,302,421	-	-	-	-	3,685,270	160,050	7,147,741
Unrestricted								
	7,180,442	(1,991,808)	398,714	1,264,981	680,992	160,361	-	7,693,682
Total net position	\$ 16,988,903	\$ 9,446,247	\$ 433,938	\$ 1,914,782	\$ 1,031,591	\$ 3,845,631	\$ 160,050	\$ 33,821,142

See accompanying notes.

Bay County District School Board
Combining Statement of Activities – Discretely Presented Component Units
Year ended June 30, 2019

	Bay Haven Charter Academy, Inc.	Palm Bay Educational Group, Inc.	Chautauqua Charter School, Inc.	Community Charter Academy, Inc.	Rising Leaders Academy, Inc.	Bay Education Foundation, Inc.	Bay Haven Foundation	Total Component Units
Revenues								
Charges for services	\$ 1,358,026	\$ 221,339	\$ -	\$ 329,125	\$ 3,322	\$ -	\$ -	\$ 1,911,812
Operating grants and contributions	789,649	1,061,013	65,066	87,497	49,801	-	-	2,053,026
Capital grants and contributions	-	237,631	34,701	387,665	94,177	-	-	754,174
Grants and contributions not restricted to specific purposes	24,280,226	5,689,500	936,397	4,719,741	1,454,330	-	9,737	37,089,931
Investment earnings	97,792	-	-	-	-	14,852	88	112,732
Miscellaneous	95,583	163,906	-	-	-	2,132,191	-	2,391,680
Total revenues	26,621,276	7,373,389	1,036,164	5,524,028	1,601,630	2,147,043	9,825	44,313,355
Expenses								
Instructional services	13,102,266	3,258,846	754,104	3,144,047	812,133	-	-	21,071,396
Instructional support services	-	178,110	-	68,465	6,035	-	-	252,610
Pupil services	716,455	-	69,358	-	-	-	-	785,813
Instructional media services	45,235	-	-	-	-	-	-	45,235
Instructional and curriculum development services	-	-	810	1,548	-	-	-	2,358
Instructional staff training services	114,090	8,362	500	1,674	7,000	-	-	131,626
Instruction related technology	105,285	79,318	850	49,972	6,059	-	-	241,484
School board	110,292	320,512	46,326	53,069	54,299	-	-	584,498
General administrative services	1,290,284	-	-	-	-	138,363	-	1,428,647
School administrative services	1,868,728	1,309,293	39,694	526,716	262,587	-	-	4,007,018
Facilities acquisition and construction	151,139	204,244	7,000	686,515	134,624	-	-	1,183,522
Fiscal services	24,210	166,606	26,419	128,374	64,822	-	-	410,431
Food services	763,787	267,055	-	109,773	48,525	-	-	1,189,140
Pupil transportation services	382,268	525	3,618	-	224	-	-	386,635

(Continued)

See accompanying notes.

Bay County District School Board
Combining Statement of Activities – Discretely Presented Component Units (Continued)
Year ended June 30, 2019

	Bay Haven Charter Academy, Inc.	Palm Bay Educational Group, Inc.	Chautauqua Charter School, Inc.	Community Charter Academy, Inc.	Rising Leaders Academy, Inc.	Bay Education Foundation, Inc.	Bay Haven Foundation	Total Component Units
Plant operations	\$ 1,312,062	\$ 5,210,036	\$ 59,256	\$ 901,210	\$ 171,425	\$ -	\$ -	\$ 7,653,989
Maintenance services	372,524	83,606	65,762	75,059	25,844	-	-	622,795
Community services	314,842	80,862	1,020	40,971	6,883	1,370,091	43,945	1,858,614
Unallocated interest on long-term debt	1,863,478	207,072	351	371,539	15,206	-	-	2,457,646
Unallocated depreciation	1,586,659	132,162	7,642	75,803	25,313	-	-	1,827,579
Total expenses	24,123,604	11,506,609	1,082,710	6,234,735	1,640,979	1,508,454	43,945	46,141,036
Change in net position before extraordinary item	2,497,672	(4,133,220)	(46,546)	(710,707)	(39,349)	638,589	(34,120)	(1,827,681)
Extraordinary item	887,726	12,286,517	-	2,330,320	687,318	-	-	16,191,881
Change in net position	3,385,398	8,153,297	(46,546)	1,619,613	647,969	638,589	(34,120)	14,364,200
Net position - beginning	13,603,505	1,292,950	480,484	295,169	383,622	3,207,042	194,170	19,456,942
Net position - ending	\$ 16,988,903	\$ 9,446,247	\$ 433,938	\$ 1,914,782	\$ 1,031,591	\$ 3,845,631	\$ 160,050	\$ 33,821,142

See accompanying notes.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees charged to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Bay County School District's (District) governmental activities and for each segment of the business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense associated with the District's transportation and maintenance departments and school board office are allocated to the student transportation services, operation of plant, and central services functions, while remaining depreciation expense is not readily associated with a particular function and is reported as unallocated.

Reporting Entity

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

The criteria for determining if other entities are component units that should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provides for identification of any entities for which the Board is financially accountable and other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete.

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

- Blended Component Units - Blended component units are, in substance, part of the District's operations, even though they are legally separate entities. Thus, blended component units are

Bay County District School Board Notes to Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

appropriately presented as funds of the District. 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 9. Due to the substantive economic relationship between the District and the Corporation, the financial activities of the Corporation are included in the accompanying basic financial statements. Separate financial statements for the Corporation are not published.

- Discretely Presented Component Units - The component units columns in the government-wide financial statements include the financial data of two foundations and the District's eleven charter schools. A separate column is used to emphasize that they are legally separate from the District.

Bay Education Foundation, Inc., (Foundation) is a separate nonprofit corporation organized and operated as a direct-support organization to receive, hold, invest, and administer property and to make expenditures to, and for the benefit of, the District. Because of the nature and significance of its relationship with the District, the Foundation is considered a component unit of the District. Bay Haven Foundation, is a separate nonprofit corporation organized and operated as a direct-support organization to receive, hold, invest, and administer property and to make expenditures to, and for the benefit of, Bay Haven Charter Academy, Inc. and thereby the District.

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

The charter schools are nonprofit corporations organized pursuant to Chapter 617, Florida Statutes, the Florida Not-For-Profit Corporation Act, and Section 1002.33, Florida Statutes. The charter schools operate under charters approved by their sponsor, the Board. The charter schools are considered to be component units of the District because: they are fiscally dependent on the District to levy taxes for their support; the District established the charter schools and therefore are financially accountable for them; and there is the potential for the charter schools to impose specific financial burdens on the District. In addition, pursuant to the Florida Constitution, the charter schools are public schools and the District is responsible for the operation, control, and supervision of public schools within the District.

The 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. During the term of the charter, the District may also terminate the charter if good cause is shown. Pursuant to Section 1002.33(8)(e), Florida Statutes, in the event a charter school is dissolved or terminated, any encumbered funds, and all school property purchased with public funds, shall revert to the District.

Bay County District School Board Notes to Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Copies of the separate financial statements for the foundations and charter schools are available at the Board's administrative office at 1311 Balboa Avenue, Panama City, Florida 32401.

Basis of Presentation

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while the business-type activities column incorporates data from the enterprise fund. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Fiduciary funds are excluded from the government-wide presentation.

Government-wide Financial Statements - The statement of net position and the statement of activities, present information about the District as a whole. These statements include the nonfiduciary financial activity of the District and its component units. The statements distinguish between governmental activities and business-type activities.

Government-wide financial statements are prepared using the flow of 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 plant operations functions is allocated to those functions, with remaining depreciation expense reported as unallocated.

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The District reports the following major governmental funds:

- General Fund – 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.
- Debt Service – Other Fund – 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, notes and bonds payable.
- Capital Projects – Local Capital Improvement Fund – 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, renovation, and remodeling projects.
- Capital Projects – Other Fund – to account for the financial resources generated by the issuance of certificates of participation, sales tax anticipation notes, and the discretionary sales surtax to be used for educational outlay needs, including new construction, renovation, remodeling projects, and technology equipment.

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

- Enterprise Fund – Beacon Learning Center – 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.
- Internal Service Fund – to account for the District’s self-insurance programs.
- Agency Funds – to account for resources of the school internal funds, which are used to administer moneys collected at several schools in connection with student athletic, class, club and other school activities.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

meeting this definition are reported as nonoperating revenues and expenses. The principal operating revenues of the District's internal service funds 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.

The agency funds have no measurement focus but utilize the accrual basis of accounting for reporting its assets and liabilities. The Foundations are accounted for as a nonprofits 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.

Cash, Cash Equivalents, and Investments

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

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

Inventories

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are measured at net realizable value and 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.

Bay County District School Board

Notes to Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Prepays

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

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. Capital assets are reported at cost in the government-wide statement of net position, but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$1,000 and having a useful service life of more than one year. Such assets are recorded at historical cost or estimated historical cost if historical cost is unknown. Donated assets are recorded at acquisition value at the date of donation.

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

Capital assets are depreciated using the unweighted average method, generally 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 software	5 years

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, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit pension plan and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from FRS and HIS fiduciary net position have been determined on the same basis as they are reported by the FRS and the HIS plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-term Liabilities

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position. In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due.

Compensated Absences

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

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expenditure/expense) until then. The District has two types of items that qualify for reporting in this category, deferred outflows related to pensions and deferred loss from debt refunding. The deferred loss from debt refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District has one type of item that qualifies for reporting in this category, deferred inflows of resources related to pensions.

Net Position

Net position is classified in three categories. The general meaning of each is as follows:

Net investment in capital assets - represents the cost of capital assets, less accumulated depreciation reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets.

Restricted - This category includes resources restricted by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation.

Unrestricted - indicates that portion of net position that is available for future periods.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position Flow Assumption

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

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of limitations requiring the use of resources for specific purposes.

The nonspendable fund balance classification includes the resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. The nonspendable fund balance as of June 30, 2019, of \$1,136,774 is from inventories which are not in spendable form.

The restricted fund balance classification includes resources restricted by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation. The balance as of June 30, 2019, of \$28,369,349 is restricted by creditors for repayment of debt issued, state required carryover programs, food service, and capital projects. The balance as of June 30, 2019 of \$28,362,000 is restricted by enabling legislation.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. The District reported no committed fund balance at June 30, 2019.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board has authorized the assignment of fund balance. The Board may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent years appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. The assigned fund balance as of June 30, 2019, of \$61,821,700 is from purchase orders issued and outstanding at year-end and Hurricane Michael repairs.

The unassigned fund balance classification is the residual classification for the District's fund balance. The balance as of June 30, 2019 is \$20,632,546.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Flow Assumptions

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

Program Revenues

Amounts reported as program revenues include charges paid by the recipient of goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than program revenues. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function or business segment is self-financing or draws from the general revenues of the District.

State Revenue Sources

Significant revenues from state sources for current operations include the Florida Education Finance Program administered by the FDOE under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to FDOE. FDOE performs certain edit checks on the reported number of FTE and related data, and calculates the allocation of funds to the District. The District is permitted to amend its original reporting for a period of nine months following the date of the original reporting. Such amendments may impact funding allocations for subsequent years. FDOE may also adjust subsequent fiscal period allocations based on 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 the adjustments are made.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 FDOE.

District Property Taxes

The District 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 District adopted the 2018 tax levy on September 10, 2018. 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.

Capital Outlay Surtax

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

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ significantly from those estimates.

Subsequent Events

Management of the District has evaluated subsequent events through March 31, 2020, the date the financial statements were available to be issued.

Recently Issued Accounting Pronouncements

The following accounting standards have been issued by the Governmental Accounting Standards Board (GASB) that may have an effect on the District. Management has not yet determined the effect these statements will have on the District's financial statements.

GASB Statement No. 84, *Fiduciary Activities*, was issued with the objective of improving guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this statement are effective for reporting periods beginning after December 15, 2018.

GASB Statement No. 87, *Leases*, increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the lease. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement are effective for reporting periods beginning after December 15, 2019.

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, was issued with the objective to improvement the information that is disclosed in the notes to government financial statements related to debt. The requirements of this statement were effective for reporting periods beginning after June 15, 2018.

GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, was issued to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simply accounting for interest cost incurred before the end of a construction period. The requirements of this statement are effective for reporting periods beginning after December 15, 2019.

Bay County District School Board Notes to Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GASB Statement No. 90, *Majority Equity Interests – an Amendment of GASB Statements No. 14 and No. 61*, was issued to improve consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The requirements of this statement are effective for reporting periods beginning after December 15, 2018.

NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The following is an explanation of differences between the general fund balance sheet and statement of net position:

The total fund balance of the District’s governmental funds (\$111,960,369) differs from the net position of governmental activities (\$182,600,192) reported in the statement of net position. This difference results primarily for the long-term economic resources focus of the statement of net position when compared to the current financial resources focus of the governmental fund balance sheet.

Capital Related Items

When capital assets (improvements other than buildings, buildings and fixed equipment, furniture, fixtures, and equipment, motor vehicles, and audio visual material and computer software) that are to be used in governmental activities are purchased or constructed, the cost of those assets are reported as expenditures in governmental funds. However, they are capitalized and depreciated in the statement of net position.

Cost of capital assets	\$ 715,750,907
Accumulated depreciation	(486,271,593)
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Capital assets net of accumulated depreciation	\$ 229,479,314
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Long-term Debt

Long-term liabilities applicable to the District’s governmental activities are not reported as fund liabilities. All liabilities are reported in the statement of net position.

Bonds payable	\$ 81,000
Notes payable	10,416,000
Certificates of participation payable	62,854,400
Other postemployment benefits	5,249,186
Net pension liability	121,787,375
Accrued compensated absences	11,596,429
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Total long-term liabilities	\$ 211,984,390
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**Bay County District School Board
Notes to Financial Statements**

NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

Deferred Inflows and Outflows of Resources

Deferred inflows and outflows related to the pension plans and loss from debt refunding applicable to the District's governmental activities are not reported as fund assets and liabilities. All deferred inflows and outflows of resources are reported in the statement of net position.

Deferred outflows of resources related to pensions	\$	49,195,394
Deferred inflows of resources related to pensions		(16,105,552)
Deferred outflows of resources related to debt refunding		3,052,870
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Deferred outflows and inflows of resources	\$	36,142,712
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Internal Service Fund

Internal service funds are reported as enterprise funds at the fund level but are reported as governmental activities in the government-wide financial statements.

Total assets and deferred outflows of resources	\$	34,529,073
Total liabilities and deferred inflows of resources		(17,526,886)
<hr/>		
Total internal service fund	\$	17,002,187
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The following is an explanation of the differences between the governmental funds statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental funds statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and change in net position of governmental activities as reported in the government-wide statement of activities. One of those reconciliation elements is governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these capital assets are allocated over their estimated useful lives and reported as depreciation expense. The details of this difference are as follows:

Capital outlay	\$	32,030,442
Depreciation		(22,405,492)
<hr/>		
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at change in net position of governmental activities	\$	9,624,950
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Another element of that reconciliation states the net effect of miscellaneous noncash transactions involving capital assets (i.e. sales, trade-ins, adjustments, donations, and impairment) is to increase net position. The details of this difference are as follows:

Bay County District School Board Notes to Financial Statements

NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

Impairment of capital assets	\$ (71,753,645)
Donation of fixed assets	787,112
<hr/>	
Net adjustment to decrease net change in fund balance - total governmental funds to arrive at change in net position of governmental activities	\$ (70,966,533)
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Another element of that reconciliation states that the issuance of long-term debt (i.e., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The detail of this difference is as follows:

Principal payments and payments to bond refunding escrow	\$ 11,596,400
Amortization of loss on debt refunding	(305,287)
<hr/>	
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at change in net position of governmental activities	\$ 11,291,113
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Another element of that reconciliation is some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds (e.g. compensated absences, changes in net pension liability, and amortization of deferred gains on losses on bond refunding). The detail of this difference is as follows:

Change in accrued compensated absences	\$ 274,377
Change in other postemployment benefits liability	(219,403)
Change in net pension liability	684,709
Change in deferred inflows of resources related to pensions	(4,725,611)
Change in deferred outflows of resources related to pensions	(1,945,722)
<hr/>	
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at change in net position of governmental activities	\$ (5,931,650)
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Internal service funds are reported as enterprise funds at the fund level but as governmental activities at the government-wide level. The detail of this difference is as follows:

Total revenues	\$ 30,735,112
Total expenses	(24,518,125)
<hr/>	
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at change in net position of governmental activities	\$ 6,216,987
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NOTE 3 - BUDGETARY COMPLIANCE AND ACCOUNTABILITY

The District follows procedures established by state statutes and SBE rules in establishing budget balances for governmental funds, as described below:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental funds in accordance with procedures and time requirements prescribed by Florida Statutes and SBE 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 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 appropriations.

NOTE 4 - DEPOSITS AND INVESTMENTS

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Section 218.415(16), Florida Statutes, authorizes the District to invest surplus funds in the following:

- a) The Local Government Surplus Funds Trust Fund or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969, as provided in s. 163.01
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency
- c) Interest-bearing time deposits or savings accounts in qualified public depositories as defined in s. 280.02
- d) Direct obligations of the United States Treasury
- e) Federal agencies and instrumentalities
- f) Rated or unrated bonds, notes, or instruments backed by the full faith and credit of the government of Israel
- g) Securities of, or other interests in, any open-end or closed-end management-type investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. ss. 80a-1 et seq., as amended from time to time, provided that the portfolio of such investment company or investment trust is limited to obligations of the United States Government or any agency or instrumentality thereof and to repurchase agreements fully collateralized by such United States Government obligations, and provided that such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodian

NOTE 4 - DEPOSITS AND INVESTMENTS (CONTINUED)

- h) Other investments authorized by law or by ordinance for a county or a municipality
- i) Other investments authorized by law or by resolution for a school district or a special district

The District's investment policy limits investments to those prescribed by Florida Statutes as well as sets certain additional limitations on portfolio composition by type of investment as well as minimum rating requirements and maximum maturity limitations for certain investments.

- 1) The Florida State Board of Administration's Local Government Surplus Funds Trust Fund (SBA) or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in section 163.01 Florida Statutes
 - a) Portfolio composition - A maximum of forty percent of available monies may be invested in any one investment pool. A combined maximum of sixty percent of available monies may be invested in all such qualified pools.
 - b) Rating requirements - Eligible pools shall be rated "AAAm" or "AAAm-G" or better by Standard & Poor's, or the equivalent by another rating agency.
- 2) United States government securities: Negotiable direct obligations, or obligations the principal and interest of which are unconditionally guaranteed by the United States Government; including but not limited to notes, bills, bonds, strips, and state and local government series securities
 - a) Portfolio composition - A maximum of 100% of available monies may be invested in the United States government securities.
 - b) Maturity limitations - The maximum length to maturity of any direct investment in the United States government securities is five years from the date of purchase.
- 3) United States government agency securities: bonds, debentures, notes or callables issued or guaranteed by United States governments agencies, provided such obligations are backed by the full faith and credit of the United States government. Such securities may include, but are not limited to the following:
 - a) United States export/import bank - Direct obligations or fully guaranteed certificates of beneficial ownership
 - b) Farmer Home Administration - Certificates of beneficial ownership
 - c) Federal Financing Bank - Discount notes, notes and bonds
 - d) Federal Housing Administration Debentures
 - e) General Services Administration
 - f) United States Maritime Administration Guaranteed - Title XI financing
 - g) New Communities Debentures - United States government guaranteed debentures
 - h) United States Public Housing Notes and Bonds - United States government guaranteed public housing notes and bonds
 - i) United States Department of Housing and Urban Development - Project notes and local authority bonds
 - j) Portfolio composition - A maximum of sixty percent (60%) of available monies may be invested in United States government agencies and a maximum of forty percent (40%) in the securities any one such agency.
 - k) Maturity limitations - The maximum length to maturity for an investment in any United States government agency security is five years from the date of purchase.

NOTE 4 - DEPOSITS AND INVESTMENTS (CONTINUED)

- 4) United States government enterprises and instrumentalities
 - a) Securities of United States government enterprises and instrumentalities are not eligible investments under this policy, unless recommended by the superintendent and approved by the board in advance.
- 5) Interest bearing time deposits, saving accounts, or demand deposit accounts
 - a) Purchase authorization - The superintendent may invest in nonnegotiable interest bearing time certificates of deposit, savings accounts and interest bearing demand deposit accounts (checking accounts) in banks organized under the laws of this state and/or in national banks organized under the laws of the United States. Eligible institutions must be members of the Federal Deposit Insurance Corporation (FDIC) and any investments/deposits must be secured by the Florida Security for Public Deposits Act, Florida Statutes, Chapter 280. In addition, to the extent allowed by 218.415(23), Florida Statutes, the superintendent may invest in eligible certificates of deposit and other financial instruments that are fully guaranteed/insured by the FDIC or collateralized with securities eligible under this policy.
 - b) Portfolio composition - A maximum of sixty percent of available monies may be invested in non-negotiable interest bearing time certificates of deposit or savings accounts which are not 100% insured by the FDIC, but which do meet the requirements above. A maximum of seventy-five percent of available monies may be invested in nonnegotiable interest bearing time certificates of deposit or savings accounts which are 100% insured by the FDIC.

From time to time, the superintendent may deposit monies in demand deposit accounts/money market accounts in banks other than the District's primary depository bank. Any such deposits shall be subject to a maximum of thirty percent and must be secured by the Florida Security for Public Deposits Act, Florida Statutes Chapter 280. Upon opening such accounts, the superintendent shall provide appropriate disclosure to the board.
 - c) Limits on individual issuers - A maximum of fifteen percent of available monies may be deposited with any one issuer where the investment is not one hundred percent insured by the FDIC.

The term of such certificates shall be consistent with the District's short-term cash flow requirements and in no event shall the maximum maturity on any certificate be greater than one year from the date of purchase unless recommended by the superintendent and approved by the board in advance.
- 6) Money market funds: Securities and Exchange Commission registered money market funds with the highest credit quality rating from a rating agency. The funds must be registered and in compliance with 17 C.F.R. 270.2a-7 of the Federal Code of Regulations.
 - a) Eligible funds - Shares in open-end, no-load provided such funds are registered under the Federal Investment Company Act of 1940 and operated in accordance with 17 C.F.R. 270.2a-7
 - b) Portfolio composition - A maximum of thirty percent of available monies may be invested in any one registered 2a-7 money market fund. A combined maximum of fifty percent of available monies may be invested in all registered 2a-7 money market funds.
 - c) Limits of individual issuers - A maximum of thirty percent of available monies may be invested with any one SEC Rule 2a-7 money market fund.
 - d) Rating requirements - The funds shall be rated "AAAm" or "AAAm-G" or better by Standard & Poor's, or the equivalent by another rating agency.

NOTE 4 - DEPOSITS AND INVESTMENTS (CONTINUED)

- e) Due diligence requirements - A thorough review of any investment in a fund is required prior to investing, and on a continual basis thereafter. The basis for such review shall be contained in the administrative procedures developed by the superintendent.
- 7) Investment Company Act of 1940: Investments; securities or, other interest in, any open-end or closed-end management type investment company or investment trust registered under the Investment Company Act of 1940
 - a) Investment authorization shares in open-end or closed-end funds registered under the Federal Investment Company Act of 1940. Such investments are limited to core-funds only.
 - b) Portfolio composition - A maximum of twenty percent of available monies may be invested in mutual funds.
 - c) Limits of individual issuers - A maximum of twenty percent of available monies may be invested with any one non-SEC Rule 2a-7 investment mutual fund.
 - d) Rating requirements - The mutual funds shall be rated "AAAm" or "AAAm-G" or better by Standard & Poor's, or the equivalent by another nationally recognized rating agency.
 - e) Due diligence requirements - A thorough review of any investment mutual fund is required prior to investing, and on a continual basis. The basis for such review shall be contained in the administrative procedures developed by the superintendent.
- 8) State and/or local government taxable and or tax-exempt debt: general obligation, revenue bonds, and certificates of participation issued by state and/or local governments
 - a) Rating requirements - a.) long-term: must constitute pre-refunded obligations escrowed in United States Treasury Securities, or must have long-term debt ratings; b.) must be in one of the three highest rating categories by at least one of the nationally recognized credit rating agencies; and c.) short-term: ratings must be in the highest short-term rating category by at least one of the nationally recognized credit rating agencies
 - b) Portfolio composition - A maximum of twenty five percent of available monies may be invested in state and/or local government taxable and or tax-exempt debt.
 - c) Maturity limitations - The maximum length to maturity of any direct investment in the United States government securities is five years from the date of purchase.
- 9) Other investments permitted by the state statute and not prohibited by this policy as may be recommended by the superintendent and approved in advance by the board
 - a) Investment authorization - The superintendent may invest in other investments permitted by the state statute with advance approval of the board.
 - b) Portfolio composition - A maximum of ten percent of available monies, or such other amount recommended by the superintendent and approved by the board, may be invested in other investments permitted by the state statute.
- 10) Due diligence requirements - A thorough review of any other investment permitted by the state statute and not prohibited by this policy is required prior to investing, and on a continual basis.

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

Bay County District School Board Notes to Financial Statements

NOTE 4 - DEPOSITS AND INVESTMENTS (CONTINUED)

Cash deposits are held by banks that are qualified 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 the FDIC, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

Custodial Credit Risk

In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to the District. The District does not have a policy for custodial credit risk. All bank balances of the District were fully insured or collateralized as required by Chapter 280, Florida Statutes at June 30, 2019.

Concentration of Credit Risk

As of June 30, 2019, the District did not hold any investments that were considered to be a concentration of credit risk.

At June 30, 2019, the District had the following investments and maturities:

Deposits and investments	Maturities	Fair Value
State Board of Administration (SBA):		
Florida Prime (1)	28 Day Average	\$ 54,025,061
Federated Government Obligations Fund (1) (2)	33 Day Average	6,559,059
Total		\$ 60,584,120

(1) Investments reported as cash equivalents for financial statement reporting purposes.

(2) The Federated Government Obligations Fund invests exclusively in obligations issued or guaranteed as to principal and interest by the United States Government or its agencies or instrumentalities, and repurchase agreements secured by such instruments. Shares in this fund are held as investments in the accounts governed by the trust agreements to the District's issues of Certificates of Participation, Series 2007, 2010, 2013, and 2015.

Fair Value Measurement

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The District's investments in the Federated Government Obligations Fund is valued using Level 1 inputs.

NOTE 4 - DEPOSITS AND INVESTMENTS (CONTINUED)

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy limits the length of investments as follows: (1) investments of short-term funds shall have maturities of no longer than 12 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.

Florida PRIME and Federated Government Obligations Fund use a weighted average days to maturity (WAM). A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes. The dollar WAM of Florida PRIME at June 30, 2019, is 28 days. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM. The weighted average life (WAL) of Florida PRIME at June 30, 2019, is 80 days.

For Florida PRIME, with regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states, "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the Executive Director may extend the moratorium until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days."

With regard to liquidity fees, Florida Statutes section 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees.

**Bay County District School Board
Notes to Financial Statements**

NOTE 5 - CHANGES IN CAPITAL ASSETS

Changes in capital assets are presented in the tables below:

Governmental Activities	June 30, 2018	Additions/ Impairments	Deletions/ Transfers	June 30, 2019
Capital assets not being depreciated				
Land	\$ 16,346,458	\$ 962,876	\$ -	\$ 17,309,334
Construction in progress	5,546,070	22,046,129	1,645,808	25,946,391
Total capital assets not being depreciated	21,892,528	23,009,005	1,645,808	43,255,725
Capital assets being depreciated				
Improvements other than buildings	15,694,763	1,759,425	1,529,907	15,924,281
Buildings and fixed equipment	592,418,807	4,576,860	4,275,145	592,720,522
Furniture, fixtures, and equipment	35,845,551	3,530,967	1,282,341	38,094,177
Motor vehicles	15,230,712	1,585,570	66,464	16,749,818
Audio visual materials and computer software	9,004,849	1,535	-	9,006,384
Total capital assets being depreciated	668,194,682	11,454,357	7,153,857	672,495,182
Less accumulated depreciation				
Improvements other than buildings	7,695,005	669,318	515,120	7,849,203
Buildings and fixed equipment	344,781,918	88,992,443	5,289,932	428,484,429
Furniture, fixtures, and equipment	26,554,251	3,270,932	1,282,341	28,542,842
Motor vehicles	11,269,291	1,197,109	66,464	12,399,936
Audio visual materials and computer software	8,965,848	29,335	-	8,995,183
Total accumulated depreciation	399,266,313	94,159,137	7,153,857	486,271,593
Total capital assets being depreciated, net of accumulated depreciation	268,928,369	(82,704,780)	-	186,223,589
Total governmental activities' capital assets, net	\$ 290,820,897	\$ (59,695,775)	\$ 1,645,808	\$ 229,479,314

**Bay County District School Board
Notes to Financial Statements**

NOTE 5 - CHANGES IN CAPITAL ASSETS (CONTINUED)

Business-type Activities	June 30, 2018	Additions	Deletions	June 30, 2019
Capital assets being depreciated				
Furniture, fixtures, and equipment	\$ 157,978	\$ 2,906	\$ -	\$ 160,884
Motor vehicles	16,367	-	-	16,367
Audio visual materials and computer software	84,592	-	-	84,592
Total capital assets being depreciated	258,937	2,906	-	261,843
Less accumulated depreciation				
Furniture, fixtures, and equipment	138,054	4,723	-	142,777
Motor vehicles	16,367	-	-	16,367
Audio visual materials and computer software	66,483	6,037	-	72,520
Total accumulated depreciation	220,904	10,760	-	231,664
Total capital assets being depreciated, net of accumulated depreciation	38,033	(7,854)	-	30,179
Total business-type activities' capital assets, net	\$ 38,033	\$ (7,854)	\$ -	\$ 30,179

Depreciation expense was charged to functions as follows:

Function	Amount
Governmental activities	
Pupil transportation services	\$ 1,345,612
Plant operations	45,752
Central services	127,742
Unallocated	20,886,386
Total governmental activities	\$ 22,405,492
Business-type activities	
Beacon Learning Center	\$ 10,760

On October 10, 2018 Hurricane Michael caused significant damage to the capital assets of the District resulting in an impairment of \$71,753,645 reported above as an increase in accumulated depreciation. See note 19 for further information on impairments recorded during the year.

Bay County District School Board Notes to Financial Statements

NOTE 6 - NOTES PAYABLE

The notes payable balance at June 30, 2019 was comprised of the following:

Sales Tax Revenue Anticipation Note, Series 2013

The District borrowed \$25,115,000 on March 26, 2013, under provisions of Section 1011.14, Florida Statutes at 1.5 percent. Proceeds were used for various construction and renovation projects included in the list of projects approved by the half-cent sales tax committee. The note matures in September 2020 and is secured by a pledge of the District's sales tax revenues. For the year ended June 30, 2019 principal and interest payments on the note were 22% of pledged revenues. The total principal and interest remaining to be paid on the note is \$6,435,775. Total principal and interest paid during the fiscal year and total pledged revenues were \$5,149,489 and \$23,248,989, respectively.

\$ 6,364,000

Revenue Anticipation Note, Series 2018

The District borrowed \$5,000,000 on June 1, 2018, under provisions of Section 1011.14, Florida Statutes at 2.65 percent. Proceeds were used for the design and implementation of safety and security projects at existing facilities. The note is secured by a pledge of all legally available revenues. The note was set to mature June 1, 2019 with extensions allowed at the board's discretion to June 1, 2023. As of June 30, 2019, the board has exercised one extension to June 1, 2020, so the balance is considered due within one year. The total principal and interest remaining to be paid on the note is \$4,159,379. Total principal and interest paid during the fiscal year was \$1,080,500.

4,052,000

Total notes payable	10,416,000
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Less current portion	9,134,000
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Notes payable – noncurrent portion	\$ 1,282,000
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Future minimum debt service requirements on the notes are as follows:

Year ending June 30,	Principal	Interest	Total
2020	\$ 9,134,000	\$ 174,346	\$ 9,308,346
2021	1,282,000	4,808	1,286,808
Total	\$ 10,416,000	\$ 179,154	\$ 10,595,154

**Bay County District School Board
Notes to Financial Statements**

NOTE 7 - BONDS PAYABLE

Bonds payable at June 30, 2019, are as follows:

Bond type	Amount Outstanding	Interest Rate (Percent)	Maturity
State school bonds:			
Series 2014B, refunding	\$ 81,000	2.0 - 5.0	2020
Total bonds payable	\$ 81,000		

The bonds were issued on behalf of the District by the SBE to finance capital outlay projects of the District. The bonds mature serially, and are secured by a pledge of the District's portion of the state 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 SBE and the SBA.

Principal and interest payments during fiscal year ending June 30, 2019 on the Series 2014B bonds were 90% of pledged revenues. The total principal and interest remaining to be paid on the bonds is \$82,620. Principal and interest paid during the current year and total pledged revenues were \$82,470 and \$91,956, respectively.

Future minimum debt service requirements on the bonds outstanding as of June 30, 2019, are as follows:

Year ending June 30,	Principal	Interest	Total
2020	\$ 81,000	\$ 1,620	\$ 82,620
Total	\$ 81,000	\$ 1,620	\$ 82,620

NOTE 8 - 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.

NOTE 8 - CERTIFICATES OF PARTICIPATION (CONTINUED)

On February 1, 1999, the District amended the above 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. As noted below, the District issued Refunding Certificates of Participation Series 2010 to refund the outstanding Refunding Certificates of Participation, Series 1999.

On July 1, 2004, the District again 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. As noted below and in note 9 - Defeased Debt, the District issued Refunding Certificates of Participation Series 2013 to refund the outstanding Certificates of Participation Series 2004.

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. As noted below and in note 9 - Defeased Debt, the District issued Refunding Certificates of Participation, Series 2015, to refund the outstanding Certificates of Participation, Series 2007.

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.

Bay County District School Board Notes to Financial Statements

NOTE 8 - CERTIFICATES OF PARTICIPATION (CONTINUED)

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 Refunding Certificates of Participation, Series 2010, include outstanding serial certificates maturing from 2012 through 2023. These payments are payable by the District, semiannually, on July 1 and January 1 at interest rates ranging from 2.25 to 4.50 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 of future minimum lease payments required under the master lease-purchase agreement as of June 30:

Year ending June 30,	Principal	Interest	Total
2020	\$ 5,728,800	\$ 1,838,041	\$ 7,566,841
2021	5,925,500	1,642,754	7,568,254
2022	6,129,500	1,440,402	7,569,902
2023	6,320,600	1,225,903	7,546,503
2024	5,420,000	992,000	6,412,000
2025-2029	33,330,000	2,602,752	35,932,752
Total	\$ 62,854,400	\$ 9,741,852	\$ 72,596,252

NOTE 9 - 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 advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$4,579,305. This difference is reported as a deferred amount on refunding. The District completed the refunding to reduce its debt service payments over fifteen years by \$7,263,260 and obtain an economic gain of \$5,783,678. The net proceeds of \$48,764,305 (after

**Bay County District School Board
Notes to Financial Statements**

NOTE 9 - DEFEASED DEBT (CONTINUED)

payment of \$300,695 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.

NOTE 10 - CHANGES IN LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2019:

Governmental Activities	Beginning Balance	Additions	Deductions	Ending Balance	Due in One Year
Bonds payable	\$ 173,000	\$ -	\$ 92,000	\$ 81,000	\$ 81,000
Notes payable	16,371,000	-	5,955,000	10,416,000	9,134,000
Certificates of participation payable	68,403,800	-	5,549,400	62,854,400	5,728,800
Estimated insurance claims payable - nonmedical	13,822,209	262,096	2,284,198	11,800,107	2,284,198
Estimated insurance claims payable - medical	2,385,494	19,732,401	17,151,287	4,966,608	4,966,608
Accrued compensated absences	11,908,850	673,711	956,669	11,625,892	2,325,178
Net pension liability	123,007,246	-	687,702	122,319,544	987,799
Other postemployment benefits liability	5,050,084	666,948	446,659	5,270,373	-
Total governmental activities	\$ 241,121,683	\$ 21,335,156	\$ 33,122,915	\$ 229,333,924	\$ 25,507,583

Business-type Activities	Beginning Balance	Additions	Deductions	Ending Balance	Due in One Year
Accrued compensated absences	\$ 253,740	\$ -	\$ 36,313	\$ 217,427	\$ 43,485
Net pension liability	793,832	-	4,438	789,394	6,375
Other postemployment benefits liability	25,377	3,352	2,245	26,484	-
Total business-type activities	\$ 1,072,949	\$ 3,352	\$ 42,996	\$ 1,033,305	\$ 49,860

In the governmental activities, accrued compensated absences, net pension liability, and other postemployment benefits liability are generally liquidated with resources of the general fund. Estimated insurance claims payable is generally liquidated with resources of the internal service fund.

Bay County District School Board Notes to Financial Statements

NOTE 11 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

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

June 30, 2019	Receivables	Payables
General fund	\$ 1,230,934	\$ 1,887,223
Capital projects - local capital improvement fund	750,561	571,705
Capital projects - other fund	373,250	36,302
Beacon Learning Center	-	69,693
Nonmajor governmental funds	1,139,839	929,661
Total	\$ 3,494,584	\$ 3,494,584

Interfund receivables and payables are primarily to reimburse the general fund for expenditures paid on behalf of other funds, property taxes due to capital projects – local capital improvement funds from the general fund, and revenue due to capital outlay and debt service fund from the general fund.

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

June 30, 2019	Transfers In	Transfers Out
General fund	\$ 3,670,593	\$ -
Capital projects - local capital improvement fund	-	12,372,989
Capital projects - other fund	-	5,149,382
Debt service fund	13,794,997	-
Nonmajor governmental funds	-	2,774,636
Internal service fund	2,831,417	-
Total	\$ 20,297,007	\$ 20,297,007

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 – capital improvement fund to the internal service fund for property casualty insurance premiums.

NOTE 12 - SCHEDULE OF STATE REVENUE SOURCES

The following is a schedule of the District's state revenue sources for the year ended June 30, 2019:

	Amount
Florida Education Finance Program	\$ 78,946,511
Categorical Educational Program - Class Size Reduction	30,843,128
Workforce Development Program	2,789,444
Voluntary prekindergarten	1,174,290
School recognition	1,036,977
Motor Vehicle License Tax (capital outlay and debt service)	91,956
Charter school capital outlay	2,259,497

**Bay County District School Board
Notes to Financial Statements**

NOTE 12 - SCHEDULE OF STATE REVENUE SOURCES (CONTINUED)

	Amount
Racing commission funds	\$ 211,083
Capital outlay and debt service distributed	874,918
Other miscellaneous	7,738,576
Total	\$ 125,966,380

The accounting policies related to certain state revenue sources are described in note 1.

NOTE 13 - PROPERTY TAXES

The following is a summary of millage rates and taxes levied on the 2018 tax roll for the 2018-2019 fiscal year.

	Millage Rate	Taxes Levied
General fund		
Nonvoted school tax		
Required local effort	4.084	\$ 71,796,294
Basic discretionary local effort	0.748	13,149,762
Capital projects funds		
Nonvoted tax		
Local capital improvements	1.29	22,678,065
Total	6.122	\$ 107,624,121

NOTE 14 - DEFINED BENEFIT PENSION PLANS

General Information

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

NOTE 14 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

Essentially all regular employees of the District are eligible to enroll as members of the state-administered 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 FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing multiple-employer defined benefit plans and other nonintegrated programs. A comprehensive annual financial report of FRS, which includes its financial statements, required supplementary information, actuarial reports, and other relevant information, is available from the Florida Department of Management Services Web site (www.dms.myflorida.com).

Florida Retirement System Pension Plan

Plan Description

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

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

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service, except for members classified as special risk who are eligible for normal retirement benefits at age 55 or at any age after 25 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service, except for members classified as special risk who are eligible for normal retirement benefits at age 60 or at any age after 30 years of service. Employees enrolled in the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

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

NOTE 14 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

Benefits Provided

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

<u>Class, Initial Enrollment, and Retirement Age/Years of Service</u>	<u>Percent Value</u>
Regular members initially enrolled before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more years of service	1.68
Regular members initially enrolled on or after July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 or more years of service	1.68
Elected County Officers	3.00
Special Risk	
Service on and after October 1, 1974	3.00

As provided in Section 121.101, Florida Statutes, if the member was initially enrolled in FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member was initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Health Insurance Subsidy Plan

Plan Description

The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of state-administered retirement

Bay County District School Board Notes to Financial Statements

NOTE 14 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided

For the fiscal year ended June 30, 2019, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Federal Medicare.

Contributions

The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2017-2018 fiscal year were as follows:

Class	Percent of Gross Salary	
	Employee	Employer (1)
FRS, regular	3.00	8.26
FRS, elected county official	3.00	48.70
FRS, special risk	3.00	24.50
DROP – applicable to members from all of the above classes	0.00	14.03
FRS, reemployed retiree	note (2)	note (2)

Notes:

- 1) Employer rates include 1.66 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.06 percent for administrative costs of the Investment Plan.
- 2) Contribution rates are dependent upon retirement class in which reemployed.

The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2019, the contribution rate was 1.66 percent of payroll pursuant to Section 112.363, Florida Statutes. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The District's contributions, including employee contributions, totaled \$8,127,318 to FRS and \$2,013,263 to the HIS Plan for the fiscal year ended June 30, 2019. The District contributed 100% of its statutorily required contributions for the current and preceding three years.

**Bay County District School Board
Notes to Financial Statements**

NOTE 14 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

Pension Liabilities and Pension Expense

The District reports a liability for its proportionate share of net pension liabilities. Net pension liabilities were measured as of June 30, 2018, and the total pension liabilities used to calculate the net pension liability were determined by an actuarial valuation dated July 1, 2018. The District's proportions of the net pension liabilities were based on the District's actuarially determined share of contributions to the pension plans, relative to the contributions of all participating entities.

	FRS	HIS
Net pension liability	\$ 82,492,243	\$ 40,616,695
Proportion at:		
Current measurement date	0.27387392%	0.38375155%
Prior measurement date	0.27779379%	0.38935411%
Pension expense/(benefit)	\$ 13,354,164	\$ 2,838,007

Deferred Outflows/Inflows of Resources Related to Pensions

At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to FRS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Effect of economic/demographic gains or losses (difference between expected and actual experience)	\$ 6,988,333	\$ 253,644
Effect of assumptions changes or inputs	26,954,453	-
Net difference between projected and actual investment earnings	-	6,373,532
Changes in proportion and differences between contributions and proportionate share of contributions	272,997	3,844,417
District contributions subsequent to the measurement date	8,127,318	-
Total	\$ 42,343,101	\$ 10,471,593

Bay County District School Board Notes to Financial Statements

NOTE 14 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to HIS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Effect of economic/demographic gains or losses (difference between expected and actual experience)	\$ 621,824	\$ 69,006
Effect of assumptions changes or inputs	4,517,078	4,294,337
Net difference between projected and actual investment earnings	24,517	-
Changes in proportion and differences between contributions and proportionate share of contributions	209,450	1,445,383
District contributions subsequent to the measurement date	2,013,263	-
Total	\$ 7,386,132	\$ 5,808,726

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the District's fiscal year end will be recognized as a reduction of the net pension liability in the reporting period ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension expense will be recognized as follows:

Measurement period ending June 30,	FRS Expense	HIS Expense
2019	\$ 9,767,339	\$ 369,016
2020	6,259,730	366,949
2021	51,802	146,770
2022	4,224,386	(184,616)
2023	3,006,971	(764,480)
Thereafter	433,962	(369,496)
Total	\$ 23,744,190	\$ (435,857)

Actuarial Assumptions

The total pension liability in the July 1, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	FRS	HIS
Inflation	2.60%	2.60%
Salary increases	3.25%	3.25%
Investment rate of return	7.00%	N/A
Discount rate	7.00%	3.87%

Bay County District School Board Notes to Financial Statements

NOTE 14 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

Mortality assumptions for both plans were based on the Generational RP-2000 with Projection Scale BB.

For both plans, the actuarial assumptions used in the valuation dated July 1, 2015 were based on the results of an actuarial experience study for the period July 1, 2008, through June 30, 2013.

The following changes in actuarial assumptions occurred in 2018:

- FRS: The discount rate used to determine total pension liability decreased from 7.10% to 7.00%.
- HIS: The municipal rate used to determine total pension liability increased from 3.58% to 3.87%.

The long-term expected investment rate of return for the FRS Pension Plan was not based on historical returns, but instead was based on a forward-looking capital market economic model. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. The table below summarizes the target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class.

	Target Allocation	Annual Arithmetic Return	Annual (Geometric) Return	Standard Deviation
Cash	1.0%	2.90%	2.90%	1.80%
Fixed income	18.0%	4.40%	4.30%	4.00%
Global equity	54.0%	7.60%	6.30%	17.00%
Real estate (property)	11.0%	6.60%	6.00%	11.30%
Private equity	10.0%	10.70%	7.80%	26.50%
Strategic investments	6.0%	6.00%	5.70%	8.60%
	<u>100.0%</u>			

Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 7.00%. FRS' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program is essentially funded on a pay-as-you-go basis, a municipal bond rate of 3.87% was used to determine the total pension liability for the program. The Bond Buyer General Obligation Bond 20-Bond Municipal Bond Index was used as the applicable municipal bond index.

**Bay County District School Board
Notes to Financial Statements**

NOTE 14 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

Sensitivity Analysis

The following tables demonstrate the sensitivity of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact to the collective net pension liability of the participating employers if the discount rate was 1.00% higher or 1.00% lower than the current discount rate at June 30, 2019.

FRS Net Pension Liability			HIS Net Pension Liability		
Current			Current		
1 % Decrease	Discount Rate	1 % Increase	1 % Decrease	Discount Rate	1 % Increase
\$ 150,551,804	\$ 82,492,243	\$ 25,964,755	\$ 46,260,036	\$ 40,616,695	\$ 35,912,644

Pension plan fiduciary net position

Detailed information about the pension plans' fiduciary net position is available in the State's separately issued financial reports.

Payables to the Pension Plan

At June 30, 2019, the District had no outstanding contributions to the FRS Plan or the HIS Plan required for the fiscal year ended June 30, 2019.

NOTE 15 - DEFINED CONTRIBUTION PENSION PLAN

Investment Plan

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

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

Bay County District School Board Notes to Financial Statements

NOTE 15 - DEFINED CONTRIBUTION PENSION PLAN (CONTINUED)

0.06 percent of payroll and by forfeited benefits of Investment Plan members. Allocations to the Investment Plan member accounts during the 2018-2019 fiscal year were as follows:

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

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings, regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5 year period, the employee will regain control over their account. If the employee does not return within the 5 year period, the employee will forfeit the accumulated account balance. For the fiscal year ended June 30, 2018, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the District.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided in which the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan or remain in the Investment Plan and rely upon that account balance for retirement income.

The District's Investment Plan pension expense totaled \$579,331 for the fiscal year ended June 30, 2019.

NOTE 16 - OTHER POSTEMPLOYMENT BENEFITS PLAN

Plan Description

The Other Postemployment Benefits (OPEB) Plan (Plan) is a single-employer defined benefit plan administered by the District that provides OPEB for all employees who satisfy the District's retirement eligibility provisions. Pursuant to Section 112.0801, Florida Statutes, former employees who retire from the District are eligible to participate in the District's health and hospitalization plan for medical and prescription drug coverage. Retirees and their eligible dependents shall be offered the same health and hospitalization insurance coverage as is offered to active employees at a premium cost of no more than

NOTE 16 - OTHER POSTEMPLOYMENT BENEFITS PLAN (CONTINUED)

the premium cost applicable to active employees. The District subsidizes the premium rates paid by retirees by allowing them to participate in the Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because retiree healthcare costs are generally greater than active employee healthcare costs. The Plan contribution requirement and benefit terms of the District and the Plan members are established and may be amended through action from the Board. No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided

The Plan provides healthcare insurance benefits for retirees and their dependents. The Plan only provides an implicit subsidy as described above.

Summary of Membership Information

The following table provides a summary of the number of participants in the plan as of the valuation date:

Retirees and beneficiaries	201
Active plan members	2,227
Total plan members	2,428

Total OPEB Liability

The District’s total OPEB liability of \$5,296,857 was measured as of June 30, 2019, based on an actuarial valuation dated July 1, 2018.

Actuarial Assumptions and Other Inputs

The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

- Actuarial Cost Method: Entry Age Normal
- Amortization method: Level percent, closed
- Remaining amortization period: 20 years beginning July 1, 2017
- Discount rate: 2.98%
- Payroll growth: 4.00%
- Retirement rates by age: 55 - 20%, 56-58 - 5%, 59-61 - 10%, 62 - 25%, 63-64 - 5%, and 65 - 100%
- Mortality rate: RP 2014 Total Dataset Mortality Table Projected with Scale MP-2017. The RP-2014 Total Dataset Mortality Table was projected back to 2006 with scale MP-2014 and then forward using scale MP-2017. Rates for year 2018 are illustrated here.

Bay County District School Board Notes to Financial Statements

NOTE 16 - OTHER POSTEMPLOYMENT BENEFITS PLAN (CONTINUED)

- Healthcare cost trend rate: Medical 8.00% graded uniformly down to 5.00% over 10 years
- Medical claims cost: \$13,768 annual cost
- Age variance: Claims were adjusted downward 3% each year for aging from attained ages 65 to 55
- Plan participation: 40% of future eligible retirees are assumed to elect medical coverage upon retirement
- Marital status: Actual spouse participation was based on the census data and males were assumed to be three years older than female spouses.
- Funding policy: Benefits are funded on a pay-as-you-go basis. No assets have been segregated and restricted to provide for these benefits.
- Coordination with Medicare: Benefits for retirees are deemed to be similar to those benefits provided for actives. The retiree medical plan is assumed to be the primary plan of benefits prior to age 65. It is assumed to pay benefits secondary to Medicare after attaining age 65 or after permanent disability.
- Administrative expenses: Administrative expenses for the medical plan were assumed to be in the per capita claims cost for both pre-65 and post-65 coverage.
- Annual retiree contribution - medical plan: \$8,743 (retiree) and \$9,247 (spouse)
- Mortality, disability, and withdrawal rates:

	Attained Age			
	20	35	50	60
Mortality rates				
Male (pre-commencement)	0.385	0.604	1.684	8.793
Male (post-commencement)	0.385	0.604	4.059	11.700
Female (pre-commencement)	0.168	0.328	1.089	3.900
Female (post-commencement)	0.168	0.328	2.735	8.492
Disability rates	1.000	1.000	10.100	10.800
Withdrawal rates				
Estimated experience (1st year select)	510.50	491.50	413.50	327.50
Estimated experience (2nd year select)	140.80	137.40	123.00	105.90
Estimated experience (ultimate)	105.60	59.80	38.40	31.30

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.

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% for the measurement date of June 30, 2018 and June 30, 2019.

**Bay County District School Board
Notes to Financial Statements**

NOTE 16 - OTHER POSTEMPLOYMENT BENEFITS PLAN (CONTINUED)

Changes in Plan Provisions, Assumptions, and Actuarial Methods

The following changes were made to the actuarial assumptions and methods effective July 1, 2018.

- 1) The discount rate is 2.98% based on the S&P Municipal Bond 20 Year High Grade Rate Index as of June 30, 2018, compared to the prior Statement No. 45 discount rate of 4.5%.
- 2) The mortality rates were updated using mortality improvement scale MP-2017, compared to MP2015.
- 3) The health care cost trend rate was updated to 8.0% degrading uniformly to 5.0% over a 10 year period.

Changes in the Total OPEB Plan Liability

	Amount
Balance at July 1, 2018	\$ 5,075,461
Changes for the year:	
Service cost	517,021
Interest	153,279
Differences between expected and actual experience	-
Changes of assumptions or other inputs	-
Benefit payments	(448,904)
Net change in other postemployment benefits liability	221,396
Balance at June 30, 2019	\$ 5,296,857

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.98 percent) or 1 percentage point higher (3.98 percent) than the current rate:

	1 % Decrease	Current Discount Rate	1 % Increase
Total OPEB Liability	\$ 5,504,673	\$ 5,296,857	\$ 5,078,638

**Bay County District School Board
Notes to Financial Statements**

NOTE 16 - OTHER POSTEMPLOYMENT BENEFITS PLAN (CONTINUED)

The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (7 percent decreasing to 4 percent) or 1 percentage point higher (9 percent decreasing to 6 percent) than the current healthcare cost trend rates:

	1 % Decrease	Current Cost Trend Rate	1 % Increase
Total OPEB Liability	\$ 4,717,509	\$ 5,296,857	\$ 5,977,134

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The District determined it would not be practical to determine the amount of all applicable deferred inflows of resources and deferred outflows of resources related to OPEB. As such, the only amounts to potentially report as deferred outflows would be for amounts paid by the District for OPEB as the benefits come due, if any, subsequent to the measurement date of the beginning total OPEB liability but before the beginning of the District's fiscal year. As the measurement date was June 30, 2019, there were no deferred outflows of resources to be reported.

NOTE 17 - CONSTRUCTION CONTRACTS AND OTHER SIGNIFICANT COMMITMENTS

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 following schedule is of all encumbrances at year-end. The amount shown as encumbered on the financial statements is less because if funds are already restricted they are not considered encumbered.

The following is the schedule of encumbrances at June 30, 2019:

General Fund	Capital Projects - Local Capital Improvement Fund	Capital Projects - Other Fund	Other Governmental Funds	Total Governmental Funds
\$ 27,226,994	\$ 2,893,747	\$ 5,466,892	\$ 733,352	\$ 36,320,985

**Bay County District School Board
Notes to Financial Statements**

NOTE 17 - CONSTRUCTION CONTRACTS AND OTHER SIGNIFICANT COMMITMENTS (CONTINUED)

Construction contracts – encumbrances include the following construction contract commitments at June 30, 2019:

Project	Total Contract Amount	Completed to Date	Balance Committed
Bay High School			
Architect	\$ 325,000	\$ 193,820	\$ 131,180
Contractor	8,432,731	1,469,963	6,962,768
Architect	737,275	255,597	481,678
Bozeman			
Contractor	512,676	438,400	74,276
Breakfast Point			
Contractor	152,420	135,586	16,834
Callaway			
Architect	58,502	57,517	985
Haney			
Architect	168,750	126,563	42,187
Hiland Park			
Architect	192,010	75,512	116,498
Contractor	1,439,385	1,300,500	138,885
Jinks			
Architect	371,708	214,640	157,068
Architect	64,350	48,263	16,087
Lucille Moore			
Architect	37,575	28,181	9,394
Lynn Haven			
Architect	616,733	552,528	64,205
Contractor	8,302,020	5,585,386	2,716,634
Architect	33,528	13,186	20,342
Contractor	350,000	22,500	327,500
Margaret K Lewis			
Architect	122,648	48,234	74,414
Contractor	648,990	250,043	398,947
Merritt Brown			
Architect	1,239,599	129,460	1,110,139
Contractor	15,910,539	3,283,732	12,626,807

**Bay County District School Board
Notes to Financial Statements**

NOTE 17 - CONSTRUCTION CONTRACTS AND OTHER SIGNIFICANT COMMITMENTS (CONTINUED)

Project	Total Contract Amount	Completed to Date	Balance Committed
Mosley			
Contractor	\$ 267,235	\$ 240,512	\$ 26,723
New Beach Elementary School			
Architect	1,811,175	1,005,229	805,946
Northside			
Architect	59,063	44,297	14,766
Oakland Terrance			
Contractor	137,906	131,442	6,464
Rutherford			
Architect	459,990	45,999	413,991
Contractor	5,392,912	1,364,402	4,028,510
Safe Schools			
Contractor	755,738	41,012	714,726
Southport			
Architect	32,547	12,800	19,747
Contractor	272,614	208,800	63,814
Tommy Smith			
Architect	33,201	13,057	20,144
Contractor	350,000	120,589	229,411
Waller			
Architect	223,020	167,265	55,755
Contracts under \$250,000	575,975	368,563	207,412
Total	\$ 50,087,815	\$ 17,993,578	\$ 32,094,237

NOTE 18 - 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.

Bay County District School Board Notes to Financial Statements

NOTE 18 - RISK MANAGEMENT PROGRAMS (CONTINUED)

Settled claims resulting from the risks described above have not exceeded commercial insurance coverage in any of the past three fiscal years except for the claim made in regards to Hurricane Michael which exceeded the \$100,000,000 maximum.

General and Workers' Compensation Claims

A liability in the amount of \$11,800,107 was actuarially determined to cover estimated incurred, but not reported, insurance claims payable at June 30, 2019 related to general and workers' compensation claims. The loss estimates include legal and certain other expenses associated with claims settlements (allocated loss adjustment expenses). These estimates do not include provisions for unallocated loss adjustment expenses, such as fees for the claim administrators or other miscellaneous costs associated with claims settlements.

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

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2016-2017	\$ 15,019,325	\$ 3,609,784	\$ (3,504,295)	\$ 15,124,814
2017-2018	15,124,814	1,380,142	(2,682,747)	13,822,209
2018-2019	13,822,209	262,096	(2,284,198)	11,800,107

Health Insurance Claims

Health prescription drug coverage is being provided through purchased commercial insurance with minimum deductibles for each line of coverage.

Effective January 1, 2016, the District became partially self-insured with respect to employee health insurance coverage. The plan covers all eligible active and retired employees and their dependents. Blue Cross Blue Shield of Florida provides claims processing and administrative services for the plan.

Health benefits were self-insured up to a specific stop loss amount of \$150,000 per participant and a maximum aggregate benefit of \$1,000,000. Coverage from a private insurance company is maintained for losses in excess of the aggregate stop loss amount.

Additionally, the District has entered into a contract with a vendor to operate a wellness center. All District full-time employees, in addition to retirees and dependents ages 6 and older, who have district health insurance may see a licensed clinician and receive sick care, access to health coaching services, and wellness programs free of charge.

Settled claims resulting from the health insurance risks described above have not exceeded commercial insurance coverage since the program's inception in January 2016.

Bay County District School Board Notes to Financial Statements

NOTE 18 - RISK MANAGEMENT PROGRAMS (CONTINUED)

The District reports a liability when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. This amount includes an amount for claims that have been incurred, but not reported. The District reevaluates the claims liability periodically and the claims liability totaled \$4,966,608 as of June 30, 2019.

Funding for health insurance premiums is derived from three sources:

- City contribution for active employees
- Active employee contributions for dependent coverage
- Retired employee contributions

The following schedule represents the changes in claims liability for the past 3 fiscal years for the District's self-insurance program:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2016-2017	\$ 2,314,285	\$ 16,033,226	\$ (15,959,510)	\$ 2,388,001
2017-2018	2,388,001	18,174,990	(18,177,497)	2,385,494
2018-2019	2,385,494	19,732,401	(17,151,287)	4,966,608

NOTE 19 - EXTRAORDINARY ITEM - HURRICANE MICHAEL

The District was impacted by Hurricane Michael when it made landfall in October 2018. The District suffered an impairment loss of \$71,753,645 as a result of the hurricane related damage to its capital assets and received \$100,000,000 for insurance recoveries from a blanket insurance policy. The insurance recoveries are included in other financing sources in the general fund column of the statement of activities and governmental fund revenues, expenditures and changes in fund balance, and shown as an extraordinary item in the statement of activities column, net of the impairment loss, for a net gain of \$28,246,355.

The total amount of damages related to Hurricane Michael has not been determined as of the report date. Thus, the actual costs for hurricane repairs could be higher than estimated at this time.

The District is working on submitting projects to the Federal Emergency Management Agency (FEMA) to help offset the costs associated with Hurricane Michael that were not covered by insurance. At the date of issuance, the District has approximately 250 projects started in various stages of the approval process with FEMA.

NOTE 20 – SUBSEQUENT EVENTS

In January 2020, a local foundation donated land, with an assessed value of \$2.3 million, per the Bay County Property Appraiser, to the District for building a new school in Panama City Beach, Florida. Under the current agreement, the District is required to close on the school by December 2020 or the foundation may revoke the right to the property.

In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the operating activities and results of the Organization. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain.

Required Supplementary Information

Bay County District School Board
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – General Fund
Year ended June 30, 2019

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental				
Federal direct	\$ 642,184	\$ 841,471	\$ 1,126,348	\$ 284,877
Federal through state and local	1,000,000	2,588,590	24,794,784	22,206,194
State	128,576,444	119,993,874	119,566,833	(427,041)
Local				
Property taxes	81,415,632	81,415,632	82,131,196	715,564
Payments in lieu of taxes	-	-	107,901	107,901
Charges for services	2,129,029	3,650,752	3,650,752	-
Rental income	-	31,678	31,678	-
Interest income	350,000	350,000	1,604,225	1,254,225
Miscellaneous	675,000	5,047,190	5,563,498	516,308
Total revenues	214,788,289	213,919,187	238,577,215	24,658,028
Expenditures				
Current - education				
Instructional services	161,098,648	160,387,485	146,551,104	13,836,381
Pupil services	8,617,236	8,548,827	8,103,663	445,164
Instructional media services	2,777,815	2,658,291	2,410,122	248,169
Instructional and curriculum development services	3,462,885	3,734,040	3,304,477	429,563
Instructional staff training services	1,473,217	1,634,355	1,339,628	294,727
Instruction related technology	1,724	2,141	321	1,820
School board	900,847	902,047	906,871	(4,824)
General administrative services	664,219	757,118	752,252	4,866
School administrative services	14,054,940	14,556,894	14,242,996	313,898
Facilities acquisition and construction	705,894	60,247,526	56,200,456	4,047,070
Fiscal services	1,793,467	1,798,054	1,614,338	183,716
Central services	1,824,946	2,514,032	3,481,541	(967,509)
Pupil transportation services	8,414,882	8,730,861	8,311,261	419,600
Plant operations	18,222,602	17,693,470	15,609,990	2,083,480
Maintenance services	5,310,114	5,251,374	4,594,568	656,806
Administrative technology services	3,534,960	3,663,019	3,166,655	496,364
Community services	2,089,046	2,767,868	2,298,031	469,837
Capital outlay	1,898,384	65,443,428	11,133,381	54,310,047
Total current	236,845,826	361,290,830	284,021,655	77,269,175
Excess (deficit) of revenues over (under) expenditures	(22,057,537)	(147,371,643)	(45,444,440)	101,927,203
Other financing sources (uses)				
Insurance proceeds	-	123,230,074	100,000,000	(23,230,074)
Transfers in	2,106,547	4,366,044	3,670,593	(695,451)
Total other financing sources (uses)	2,106,547	127,596,118	103,670,593	(23,925,525)
Net changes in fund balance	(19,950,990)	(19,775,525)	58,226,153	78,001,678
Fund balance - beginning	26,456,662	26,456,662	26,456,662	-
Fund balance - ending	\$ 6,505,672	\$ 6,681,137	\$ 84,682,815	\$ 78,001,678

See independent auditors' report.

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

June 30,	2019	2018
Total OPEB liability		
Service cost	\$ 517,021	\$ 492,401
Interest	153,279	146,872
Changes in benefit terms	-	-
Differences between expected and actual experience	-	-
Changes in assumptions	-	-
Benefit payments/refunds	(448,904)	(415,652)
Net change in OPEB liability	221,396	223,621
Total OPEB liability - beginning	5,075,461	4,851,840
Total OPEB liability - ending (a)	\$ 5,296,857	\$ 5,075,461
Plan fiduciary net position		
Contributions - employer	\$ 448,904	\$ 415,652
Benefit payments/refunds	(448,904)	(415,652)
Net change in plan fiduciary net position	-	-
Plan fiduciary net position - beginning	-	-
Plan fiduciary net position - ending (b)	-	-
Net OPEB liability - ending (a) - (b)	\$ 5,296,857	\$ 5,075,461
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%
Covered-employee payroll	\$ 95,658,624	\$ 91,979,446
Net OPEB liability as a percentage of covered-employee payroll	5.5%	5.5%

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

See independent auditors' report.

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

June 30,	2019	2018
Contractually required contribution	\$ 873,223	\$ 820,456
Contributions in relation to the contractually required contribution	(448,904)	(415,652)
Contribution deficiency/(excess)	\$ 424,319	\$ 404,804
District's covered-employee payroll	\$ 95,658,624	\$ 91,979,446
Contributions as a percentage of covered-employee payroll	0.5%	0.5%

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

See independent auditors' report.

Bay County District School Board
Schedule of the District's Proportionate Share of the Net Pension Liability –
Florida Retirement System
June 30, 2019

June 30,	2018	2017	2016	2015	2014	2013	2012 *	2011 *	2010 *	2009 *
District's proportion of the net pension liability	0.273873916%	0.277793791%	0.288077399%	0.313827488%	0.317902372%	0.310217062%	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability	\$ 82,492,243	\$ 82,197,743	\$ 72,739,769	\$ 40,535,029	\$ 19,396,720	\$ 53,402,163	N/A	N/A	N/A	N/A
District's covered payroll	\$ 125,344,151	\$ 124,140,536	\$ 123,114,770	\$ 122,615,413	\$ 119,580,531	\$ 115,355,362	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability as a percentage of its covered payroll	65.81%	66.21%	59.08%	33.06%	16.22%	46.29%	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	84.26%	83.89%	84.88%	92.00%	96.09%	88.54%	N/A	N/A	N/A	N/A

* Disclosures for 2009 through 2012 are N/A because comparable information is not available at this time.

See independent auditors' report.

Bay County District School Board
Schedule of the District's Contributions – Florida Retirement System
Year ended June 30, 2019

Year ended June 30,	2019	2018	2017	2016	2015	2014	2013 *	2012 *	2011 *	2010 *
Contractually required contribution	\$ 8,127,318	\$ 7,805,187	\$ 7,231,656	\$ 7,025,227	\$ 7,651,381	\$ 6,963,411	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(8,127,318)	(7,805,187)	(7,231,656)	(7,025,227)	(7,651,381)	(6,963,411)	N/A	N/A	N/A	N/A
Contribution deficiency/(excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A	N/A	N/A
District's covered payroll	\$121,280,909	\$125,344,151	\$124,140,536	\$123,114,770	\$122,615,413	\$119,580,531				
Contributions as a percentage of covered payroll	6.70%	6.23%	5.83%	5.71%	6.24%	5.82%	N/A	N/A	N/A	N/A

* Disclosures for 2010 through 2013 are N/A because comparable information is not available at this time.

See independent auditors' report.

Bay County District School Board
Schedule of the District's Proportionate Share of the Net Pension
Liability – Health Insurance Subsidy Program
June 30, 2019

June 30,	2018	2017	2016	2015	2014	2013	2012 *	2011 *	2010 *	2009 *
District's proportion of the net pension liability	0.383751553%	0.389354110%	0.398717000%	0.404026266%	0.402468985%	0.396940621%	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability	\$ 40,616,695	\$ 41,631,538	\$ 46,468,815	\$ 41,204,324	\$ 37,631,832	\$ 34,558,900	N/A	N/A	N/A	N/A
District's covered payroll	\$125,344,151	\$124,140,536	\$123,114,770	\$122,615,413	\$119,580,531	\$115,355,362	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability as a percentage of its covered payroll	32.40%	33.54%	37.74%	33.60%	31.47%	29.96%	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	2.15%	1.64%	0.97%	0.50%	0.99%	1.78%	N/A	N/A	N/A	N/A

* Disclosures for 2009 through 2012 are N/A because comparable information is not available at this time.

See independent auditors' report.

**Bay County District School Board
Schedule of the District's Contributions – Health
Insurance Subsidy Program
Year ended June 30, 2019**

Year ended June 30,	2019	2018	2017	2016	2015	2014	2013 *	2012 *	2011 *	2010 *
Contractually required contribution	\$ 2,013,263	\$ 2,081,094	\$ 2,060,574	\$ 2,043,679	\$ 1,544,440	\$ 1,378,723	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(2,013,263)	(2,081,094)	(2,060,574)	(2,043,679)	(1,544,440)	(1,378,723)	N/A	N/A	N/A	N/A
Contribution deficiency/(excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A	N/A	N/A
District's covered payroll	\$121,280,909	\$125,344,151	\$124,140,536	\$123,114,770	\$122,615,413	\$119,580,531				
Contributions as a percentage of covered payroll	1.66%	1.66%	1.66%	1.66%	1.26%	1.15%	N/A	N/A	N/A	N/A

* Disclosures for 2010 through 2013 are N/A because comparable information is not available at this time.

See independent auditors' report.

Combining Statements

**Bay County District School Board
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2019**

	SBE/COBI Bonds Fund	Public Education Capital Outlay Fund	Capital Outlay and Debt Service Fund	Food Service Fund	Other Federal Programs Fund	Total Other Governmental Funds
Assets						
Cash and cash equivalents	\$ 1,021	\$ -	\$ 449,981	\$ 3,134,085	\$ 117,013	\$ 3,702,100
Due from other agencies	-	67,973	17,251	56,251	959,006	1,100,481
Due from other funds	-	250,000	889,543	-	296	1,139,839
Inventories	-	-	-	153,385	-	153,385
Total assets	\$ 1,021	\$ 317,973	\$ 1,356,775	\$ 3,343,721	\$ 1,076,315	\$ 6,095,805
Liabilities and fund balance						
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ 205,754	\$ 128,729	\$ 334,483
Accrued expenses	-	-	-	-	18,151	18,151
Due to other agencies	-	-	-	-	14,399	14,399
Due to other funds	-	14,625	-	-	915,036	929,661
Unearned revenue	-	-	-	38,107	-	38,107
Total liabilities	-	14,625	-	243,861	1,076,315	1,334,801
Fund balance						
Nonspendable						
Inventories	-	-	-	153,385	-	153,385
Restricted						
Food service	-	-	-	2,946,475	-	2,946,475
Debt service	1,021	-	-	-	-	1,021
Capital projects	-	303,348	1,356,775	-	-	1,660,123
Total fund balances	1,021	303,348	1,356,775	3,099,860	-	4,761,004
Total liabilities and fund balances	\$ 1,021	\$ 317,973	\$ 1,356,775	\$ 3,343,721	\$ 1,076,315	\$ 6,095,805

See independent auditors' report.

Bay County District School Board
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Year ended June 30, 2019

	SBE/COBI Bonds Fund	Public Education Capital Outlay Fund	Capital Outlay and Debt Service Fund	Food Service Fund	Other Federal Programs Fund	Total Other Governmental Funds
Revenues						
Intergovernmental						
Federal direct	\$ -	\$ -	\$ -	\$ -	1,120,114	\$ 1,120,114
Federal through state and local	-	-	-	7,508,495	15,455,544	22,964,039
State	92,154	4,024,636	893,110	109,602	-	5,119,502
Local						
Charges for services	-	-	-	631,724	-	631,724
Interest income	-	-	2	60,139	-	60,141
Miscellaneous	-	-	-	12,670	-	12,670
Total revenues	92,154	4,024,636	893,112	8,322,630	16,575,658	29,908,190
Expenditures						
Current - education						
Instructional services	-	-	-	-	8,961,028	8,961,028
Pupil services	-	-	-	-	2,060,858	2,060,858
Instructional media services	-	-	-	-	28,513	28,513
Instructional and curriculum development services	-	-	-	-	1,820,766	1,820,766
Instructional staff training services	-	-	-	-	1,517,246	1,517,246
Instruction related technology	-	-	-	-	107,775	107,775
School board	-	-	-	-	7,500	7,500
General administrative services	-	-	-	-	547,285	547,285
School administrative services	-	-	-	-	47,500	47,500
Facilities acquisition and construction	-	50,183	-	-	-	50,183
Food services	-	-	-	7,848,222	-	7,848,222
Central services	-	-	-	-	21,155	21,155
Pupil transportation services	-	-	-	-	13,990	13,990
Community services	-	-	-	-	1,120,114	1,120,114

(Continued)

See independent auditors' report.

Bay County District School Board
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
Year ended June 30, 2019

	SBE/COBI Bonds Fund	Public Education Capital Outlay Fund	Capital Outlay and Debt Service Fund	Food Service Fund	Other Federal Programs Fund	Total Other Governmental Funds
Capital outlay	\$ -	\$ 896,469	\$ 108,519	\$ 1,689,951	\$ 321,928	\$ 3,016,867
Debt service						
Principal	92,000	-	-	-	-	92,000
Interest and fiscal charges	6,262	-	942	-	-	7,204
Total expenditures	98,262	946,652	109,461	9,538,173	16,575,658	27,268,206
Excess (deficit) of revenues over (under) expenditures	(6,108)	3,077,984	783,651	(1,215,543)	-	2,639,984
Other financing uses						
Transfers out	-	(2,774,636)	-	-	-	(2,774,636)
Total other financing uses	-	(2,774,636)	-	-	-	(2,774,636)
Net changes in fund balances	(6,108)	303,348	783,651	(1,215,543)	-	(134,652)
Fund balances - beginning	7,129	-	573,124	4,315,403	-	4,895,656
Fund balances - ending	\$ 1,021	\$ 303,348	\$ 1,356,775	\$ 3,099,860	\$ -	\$ 4,761,004

See independent auditors' report.

Compliance Section

INDEPENDENT ACCOUNTANTS' REPORT

Honorable Superintendent and members
of the Bay County District School Board
Panama City, Florida

We have examined the Bay County District School Board's (District) compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended June 30, 2019. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the District's compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination of the District's compliance with specified requirements.

In our opinion, the District complied in all material respects, with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended June 30, 2019.

This report is intended solely for the information and use of the Bay County District School Board, management, and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

Certified Public Accountants
Panama City Beach, Florida
March 31, 2020

INDEPENDENT AUDITORS’ MANAGEMENT LETTER

Honorable Superintendent and members
of the Bay County District School Board
Panama City, Florida

Report on the Financial Statements

We have audited the financial statements of the Bay County District School Board (District), as of and for the year ended June 30, 2019, and have issued our report thereon dated March 31, 2020.

Auditors’ Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.800, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*, Independent Auditors’ Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance, Schedule of Findings and Questioned Costs, and our Independent Accountants’ Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.800, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated March 31, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.804(1)(f)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report except as noted below.

Tabulation of Uncorrected Audit Findings

2018-19 FY Finding No.	2017-18 FY Finding No.	2016-17 FY Finding No.
2019-001	2018-001	2017-001

Financial Condition and Management

Section 10.804(1)(f)2., Rules of the Auditor General, requires us to communicate whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.804(1)(f)5.a. and 10.805(7), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.804(1)(f)3., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Transparency

Section 10.804(1)(f)6., Rules of the Auditor General, requires that we communicate the results of our determination as to whether the District maintains on its website the information specified in Section 1011.035, Florida Statutes. In connection with our audit, we determined that the District maintained on its website the information specified in Section 1011.035, Florida Statutes.

Additional Matters

Section 10.804(1)(f)4., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that has occurred, or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of This Letter

Our management letter is intended solely for the information and use of the Joint Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Bay County District School Board, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

Carri Riggs & Ingram, L.L.C.

Certified Public Accountants
Panama City Beach, Florida
March 31, 2020

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Superintendent and members
of the Bay County District School Board
Panama City, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Bay County District School Board (District) as of and for the year ended June 30, 2019, and the related notes to financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 31, 2020. Our report on the District's financial statements includes a reference to other auditors who audited the financial statements of Palm Bay Preparatory Academy, Palm Bay Preparatory Elementary Academy, Central High School (charter schools under the Palm Bay Education Group, Inc.), Chautauqua Charter School, Inc., Community Charter Academy, Inc., Rising Leaders Academy, Inc., and the Bay Education Foundation, Inc. This report does not include the results of the other auditors' testing of internal control over financial reporting or on compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal controls, described in the accompanying schedule findings and questioned costs as financial statement finding 2019-001 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District's Response to Finding

The views of responsible officials related to the finding identified in our audit is included in the accompanying schedule of findings and questioned costs. The views of responsible officials was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carri Riggs & Ingram, L.L.C.

Certified Public Accountants
Panama City Beach, Florida
March 31, 2020

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Superintendent and members
of the Bay County District School Board
Panama City, Florida

Report on Compliance for Each Major Federal Program

We have audited the Bay County District School Board's (District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Carri Riggs & Ingram, L.L.C.

Certified Public Accountants
Panama City Beach, Florida
March 31, 2020

Bay County District School Board
Schedule of Expenditures of Federal Awards
Year ended June 30, 2019

Federal Awards Programs	CFDA Number	Contract/ Grant Number	Expenditures	Passed Through to Subrecipients
U. S. Department of Agriculture				
Indirect				
Child Nutrition Cluster				
Passed through the Florida Department of Agriculture and Consumer Services				
School Breakfast Program	10.553	321	\$ 1,352,851	\$ -
National School Lunch Program	10.555	300, 350	5,021,968	-
National School Lunch Program	10.555 (2)(A)	N/A	666,614	-
Summer Food Service Program for Children	10.559	323, 325	128,366	-
Total Child Nutrition Cluster			7,169,799	-
Passed through the Florida Department of Agriculture and Consumer Services				
Child and Adult Care Food Program	10.558	N/A	338,697	-
Total U.S. Department of Agriculture			7,508,496	-
U.S. Department of Education				
Direct				
Student Financial Assistance Cluster				
Federal Pell Grant Program	84.063	N/A	1,069,533	-
Total Student Financial Assistance Cluster			1,069,533	-
Impact Aid	84.041	N/A	783,286	116,229
Total Direct			1,852,819	116,229
Indirect				
Passed through the Florida Department of Education				
Special Education Cluster				
Special Education - Grants to States	84.027	263	5,794,679	-
Special Education - Preschool Grants	84.173	267	192,472	-
Total Special Education Cluster			5,987,151	-
		212, 222, 223,		
Title I Grants to Local Educational Agencies	84.010	226, 228	6,969,819	115,961
Adult Education - Basic Grants to States	84.002	191	331,088	-
Career and Technical Education - Basic Grants to States	84.048	161	478,439	-
Education for Homeless Children and Youth	84.196	127	100,804	-
Charter schools	84.282	N/A	441,509	-
Safe Schools Act	84.287A	N/A	3,210	-
English Language Acquisition Grants	84.365	102	223,778	-
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	224	608,286	-
Student Support and Academic Enrichment Program	84.424	N/A	314,671	-
Total Indirect			15,458,755	115,961
Total U.S. Department of Education			17,311,574	232,190

(Continued)

See independent auditors' report.

Bay County District School Board
Schedule of Expenditures of Federal Awards (Continued)
Year ended June 30, 2019

Federal Awards Programs	CFDA Number	Contract/ Grant Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services				
Indirect				
Passed through Gulf Coast State College				
Teenage Pregnancy Prevention Program	93.297	N/A	\$ 99,689	\$ -
Passed through the Florida Department of Children and Families				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	BDZ02	150,000	-
Total U.S. Department of Health and Human Services			249,689	-
U.S. Department of Homeland Security				
Indirect				
Passed through Florida Executive Office of the Governor				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	N/A	23,230,074	-
Passed through Florida Department of Education				
Homeland Security Grant Program	97.067	532	192,905	156,066
Total U.S. Department of Homeland Security			23,422,979	156,066
U.S. Department of Defense				
Direct				
Army Junior Reserve Officers Training Corps	12.U01	N/A	60,006	-
Marine Corps Junior Reserve Officers Training Corps	12.U02	N/A	65,896	-
Navy Junior Reserve Officers Training Corps	12.U03	N/A	68,912	-
Air Force Junior Reserve Officers Training Corps	12.U04	N/A	148,248	-
Total U.S. Department of Defense			343,062	-
Total expenditures of federal awards			\$ 48,835,800	\$ 388,256

Notes to schedule of expenditures of federal awards

1. Basis of presentation - The accompanying schedule of expenditures of federal awards (schedule) includes the federal award activity of the Bay County District School Board under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to, and does not, present the financial position, changes in financial position, or cash flows of the District.
2. Summary of significant accounting policies - Expenditures are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(Continued)

See independent auditors' report.



**Bay County District School Board
Schedule of Expenditures of Federal Awards (Continued)
Year ended June 30, 2019**

3. Indirect cost rate - The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
4. Noncash assistance - National School Lunch Program; the schedule includes \$666,614 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
5. Impact Aid - The schedule includes expenditures related to grant number/program 19-FL-2017-0003 of \$119,092, 19-FL-2018-0003 of \$165,127, and 19-FL-2019-0003 of \$434,695. The remaining \$64,372 is related to impact aid received due to displaced students.
6. Charter schools - The schedule includes \$441,509 that was subsequently passed down to Palm Bay Education Group, Inc.

See independent auditors' report.

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**Bay County District School Board
Schedule of Findings and Questioned Costs
Year ended June 30, 2019**

Section I – Summary of Auditors' Results

Financial Statements

- | | |
|---|------------|
| 1. Type of auditors' report issued | Unmodified |
| 2. Internal control over financial reporting | |
| a. Material weakness(es) identified? | Yes |
| b. Significant deficiency(ies) identified not considered to be material weaknesses? | No |
| c. Noncompliance material to the financial statements noted? | No |

Federal Awards

- | | |
|---|------------|
| 1. Type of auditors' report issued on compliance for major programs | Unmodified |
| 2. Internal control over major programs | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified not considered to be material weaknesses? | No |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | No |

4. Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Award</u>
84.027 & 84.173	Special Education Cluster (IDEA)-Cluster
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

- | | |
|---|-------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$1,465,074 |
| 6. Auditee qualified as low-risk auditee under 2 CFR 200.520? | Yes |

(Continued)

Bay County District School Board
Schedule of Findings and Questioned Costs (Continued)
Year ended June 30, 2019

Section II – Financial Statement Findings

2019-001 Financial Reporting (prior year 2018-001) (initially reported in 2017)

Finding: The District's financial reporting needs improvement to ensure financial statement account balances and transactions are properly reported.

Criteria: State Board of Education Rule 6A-1.0071, Florida Administrative Code, and related instructions from the Florida Department of Education prescribe the exhibits and schedules that should be prepared as part of the District's annual financial report (AFR).

Section 1010.01, Florida Statutes, requires that these exhibits and schedules be prepared in accordance with generally accepted accounting principles (GAAP).

Condition: Various adjustments were identified during the audit which were required to properly report activity in accordance with GAAP. Summarized below are the significant adjustments identified.

- The District's year-end accrued expenses were understated by \$3.274 million.
- Property taxes of \$750 thousand were not allocated between funds properly.
- Cash of \$248 thousand held in escrow was not properly reported as restricted cash.
- Donated land of \$675 thousand was not properly reported.

Cause: During fiscal years 2018 and 2019, there was a change in personnel, with the transition of responsibilities happening over an extended period of time. Fiscal year 2019 was the first year where the new Manager of Financial Services prepared most of the financial statements with less involvement from the Chief Financial Officer, who had prepared the financial statements in the past. Fiscal year 2019 also included additional difficulties and activity related to Hurricane Michael, which resulted in a failure to identify certain adjustments.

Effect: Reporting errors, such as these, may cause financial statement users to misunderstand the District's financial activities and incorrectly assess their financial position.

Recommendation: The District should improve internal control procedures to ensure that financial statement account balances and transactions are properly reported and reviewed throughout the year and at year-end.

Views of Responsible Officials of the Auditee: The district will continue to improve their reporting processes as staff gain experience.

Section III – Federal Awards Findings and Questioned Costs

There were no federal awards findings.

Bay County District School Board
Schedule of Findings and Questioned Costs (Continued)
Year ended June 30, 2019

Section IV – Summary Schedule of Prior Year Audit Findings

The District has taken corrective action for findings included in the prior year audit report, except as noted in finding 2019-001 in the financial statement findings section above.

Prior Year/ Current Year Finding No.	Program/Area	Brief Description	Status	Comments
2018-001/ 2019-001	Financial Statement/Financial Reporting	The District's financial reporting needs improvement to ensure financial statement account balances and transactions are properly reported.	Not Corrected	The District continues to work on improving their financial reporting processes.
2018-002	Child Nutrition Cluster/Special Tests and Provisions – Net Cash Resources	Contrary to federal regulations, the District maintained excess net cash resources in the District's food service program.	Corrected	Control deficiencies related to findings were corrected in FY 2018-2019



CORRECTIVE ACTION PLAN

WILLIAM V. HUSFELT III

SUPERINTENDENT

March 31, 2020

1311 Balboa Avenue
Panama City, Florida
32401-2080

**Bay County District School Board
Management's Corrective Action Plans
For the Fiscal Year Ended June 30, 2019**

Finding Number: 2019-001

Planned Corrective Action:

The District will continue to improve their reporting processes as staff gain experience.

Anticipated Completion Date: 9/11/2020

Responsible Contact Person: Melissa South

(850) 767-4100
Hearing Impaired Access
(800) 955-8770 Voice
(800) 955-8771 TDD

www.bay.k12.fl.us

Board Members:

Jerry Register
District 1

Ginger Littleton
District 2

Pamm Chapman
District 3

Ryan Neves
District 4

Steve Moss
District 5

William V. Husfelt, III
Superintendent of Schools



Informational Item

April 14, 2020

WILLIAM V. HUSFELT III
SUPERINTENDENT

1311 Balboa Avenue
Panama City, Florida
32401

(850) 767-4100
Hearing Impaired Access
(800) 955-8770 Voice
(800) 955-8771 TDD

www.bay.k12.fl.us

Board Members:

Jerry Register
District 1

Ginger Littleton
District 2

Pamm Chapman
District 3

Ryan Neves
District 4

Steve Moss
District 5

MEMORANDUM

TO: William V. Husfelt III, Superintendent
FROM: Jim Loyed, Executive Director of Business Support Services

AGENDA ITEM: Charter Schools Financials

CONSENT OR ACTION (Please circle one)

BUDGET AMOUNT:

IN CURRENT BUDGET OR UNAPPROPRIATED FUND BALANCE
(Please circle one)

IF BUDGETED, GIVE BUDGET ACCOUNT NUMBERS:
Fund Function Object Cost Center Project Program

SUPERINTENDENT'S RECOMMENDATION:

Approval: _____ Disapproval: _____ Discussion: _____

Superintendent

Board Action

Bay Haven Charter Academy, Inc.
Monthly Financial Statements to BDS
February 29, 2020

Balance Sheet

Consolidated
By Cost Center

Revenue & Expense Report:

Consolidated Month of February
Consolidated Year to Date Through February
By Cost Center Month of February
By Cost Center Year to Date Through February

Statement of Revenues and Expenses, Actual and Budget:

Consolidated Year to Date Through February

Balance Sheet in Format Prescribed by SBOE Rule 6A-1.0081

By Cost Center

Statement of Revenue, Expenditures, and Changes in Fund

Balance Month of February in Format Prescribed by
SBOE Rule 6A-1.0081
By Cost Center

Footnotes to SBOE Prescribed Governmental Funds Statements

Footnotes to the Financial Statements

Bay Haven Charter Academy, Inc. (BHA)
Balance Sheet

All Funds

February 28, 2020

03/16/20

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Page 1

Assets

XXX-1-1111-000-0000-0000-0000-00	CASH ON DEMAND DEPOSIT	9,159,912.17
XXX-1-1113-000-0000-0000-0000-00	CASH CHANGE FUNDS	75.00
XXX-1-1115-000-0000-0000-0000-00	CASH-INTEREST EARNING DEPOSITS	8,467,177.43
XXX-1-1130-000-0000-0000-0000-00	ACCOUNTS RECEIVABLE	134,168.90
XXX-1-1131-000-0000-0000-0000-00	EMPLOYEE LOAN RECEIVABLE	0.00
XXX-1-1140-000-0000-0000-0000-00	DUE FROM OTHER FUNDS	0.00
XXX-1-1141-000-0000-0000-0000-00	DUE FROM BUDGETARY FUNDS	1,939,761.87
XXX-1-1142-000-0000-0000-0000-00	DUE FROM INTERNAL FUNDS	0.00
XXX-1-1151-000-0000-0000-0000-00	PROPERTY HELD FOR SALE	0.00
XXX-1-1159-000-0000-0000-0000-00	FOOD INVENTORY	19,245.13
XXX-1-1160-000-0000-0000-0000-00	INVESTMENTS	0.00
XXX-1-1220-000-0000-0000-0000-00	DUE FROM OTHER AGENCIES	-195,520.59
XXX-1-1230-000-0000-0000-0000-00	PREPAID EXPENSES	170,948.73
XXX-1-1300-000-0000-0000-0000-00	CAPITAL ASSETS	0.00
XXX-1-1360-000-0000-0000-0000-00	CONSTRUCTION IN PROGRESS	558,238.83

Total Assets

\$20,254,007.47

Liabilities

XXX-2-2110-000-0000-0000-0000-00	SALARIES & BENEFITS PAYABLE	-30,262.44
XXX-2-2120-000-0000-0000-0000-00	ACCOUNTS PAYABLE	185,270.10
XXX-2-2121-000-0000-0000-0000-00	FEES PAYABLE	2,583.54
XXX-2-2160-000-0000-0000-0000-00	DUE TO OTHER FUNDS	0.00
XXX-2-2161-000-0000-0000-0000-00	DUE TO BUDGETARY FUNDS	1,939,761.87
XXX-2-2170-000-0000-0000-0000-00	PAYROLL DEDUCT & WITHHOLDINGS	17,330.67
XXX-2-2210-000-0000-0000-0000-00	ACCRUED INTEREST PAYABLE	0.00
XXX-2-2220-000-0000-0000-0000-00	DEPOSITS PAYABLE	0.00
XXX-2-2221-000-0000-0000-0000-00	EMPLOYEE DEPOSITS PAYABLE	4,847.32
XXX-2-2230-000-0000-0000-0000-00	DUE TO OTHER AGENCIES	0.00
XXX-2-2310-000-0000-0000-0000-00	NOTES PAYABLE	0.00
XXX-2-2330-000-0000-0000-0000-00	LIABILITY FOR COMP ABSENCES	35,438.97
XXX-2-2413-000-0000-0000-0000-00	DEFERRED REVENUE-OTHER	37,393.44

Total Liabilities

\$2,192,363.47

Net Assets

XXX-3-1520-000-0000-0000-0000-00	OFFSET TO RES FOR ENCUMBRANCE	-284,540.16
XXX-3-2720-000-0000-0000-0000-00	RESERVED FOR ENCUMBRANCES	284,540.16
XXX-3-2760-000-0000-0000-0000-00	UNRESERVED FUND BALANCE	0.00
XXX-3-2768-000-0000-0000-0000-00	ADJUSTMENT TO BEG FUND BALANCE	0.00
XXX-3-2769-000-0000-0000-0000-00	UNDESIGNATED FUND BALANCE	15,996,601.60
	Excess Revenues Over Expenses	2,065,042.40

Total Net Assets

\$18,061,644.00

Total Liabilities and Net Assets

\$20,254,007.47

Bay Haven Charter Academy, Inc. (BHA) Balance Sheet

03/16/20

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February 28, 2020

Page 2

Cost Center: 0701 - BHCA ELEMENTARY SCHOOL

Assets

XXX-1-1111-000-0701-0000-0000-0000-0000	CASH ON DEMAND DEPOSIT	2,336,610.79
XXX-1-1113-000-0701-0000-0000-0000-0000	CASH CHANGE FUNDS	43.00
XXX-1-1115-000-0701-0000-0000-0000-0000	CASH-INTEREST EARNING DEPOSITS	3,750,747.00
XXX-1-1130-000-0701-0000-0000-0000-0000	ACCOUNTS RECEIVABLE	106,004.98
XXX-1-1131-000-0701-0000-0000-0000-0000	EMPLOYEE LOAN RECEIVABLE	0.00
XXX-1-1141-000-0701-0000-0000-0000-0000	DUE FROM BUDGETARY FUNDS	536,056.92
XXX-1-1159-000-0701-0000-0000-0000-0000	FOOD INVENTORY	5,226.71
XXX-1-1160-000-0701-0000-0000-0000-0000	INVESTMENTS	-0.19
XXX-1-1220-000-0701-0000-0000-0000-0000	DUE FROM OTHER AGENCIES	-89,174.56
XXX-1-1230-000-0701-0000-0000-0000-0000	PREPAID EXPENSES	33,136.55
XXX-1-1360-000-0701-0000-0000-0000-0000	CONSTRUCTION IN PROGRESS	129,692.17

Total Assets

\$6,808,343.37

Liabilities

XXX-2-2110-000-0701-0000-0000-0000-0000	SALARIES & BENEFITS PAYABLE	-5,815.91
XXX-2-2120-000-0701-0000-0000-0000-0000	ACCOUNTS PAYABLE	37,612.16
XXX-2-2121-000-0701-0000-0000-0000-0000	FEES PAYABLE	5,721.99
XXX-2-2160-000-0701-0000-0000-0000-0000	DUE TO OTHER FUNDS	0.00
XXX-2-2161-000-0701-0000-0000-0000-0000	DUE TO BUDGETARY FUNDS	1,040,940.64
XXX-2-2170-000-0701-0000-0000-0000-0000	PAYROLL DEDUCT & WITHHOLDINGS	6,052.92
XXX-2-2220-000-0701-0000-0000-0000-0000	DEPOSITS PAYABLE	0.00
XXX-2-2221-000-0701-0000-0000-0000-0000	EMPLOYEE DEPOSITS PAYABLE	271.40
XXX-2-2230-000-0701-0000-0000-0000-0000	DUE TO OTHER AGENCIES	0.00
XXX-2-2330-000-0701-0000-0000-0000-0000	LIABILITY FOR COMP ABSENCES	9,251.97
XXX-2-2413-000-0701-0000-0000-0000-0000	DEFERRED REVENUE-OTHER	15,230.47

Total Liabilities

\$1,109,265.64

Net Assets

XXX-3-1520-000-0701-0000-0000-0000-0000	OFFSET TO RES FOR ENCUMBRANCE	-49,411.56
XXX-3-2720-000-0701-0000-0000-0000-0000	RESERVED FOR ENCUMBRANCES	49,411.56
XXX-3-2760-000-0701-0000-0000-0000-0000	UNRESERVED FUND BALANCE	0.00
XXX-3-2768-000-0701-0000-0000-0000-0000	ADJUSTMENT TO BEG FUND BALANCE	0.00
XXX-3-2769-000-0701-0000-0000-0000-0000	UNDESIGNATED FUND BALANCE	5,121,518.63
	Excess Revenues Over Expenses	577,559.10

Total Net Assets

\$5,699,077.73

Total Liabilities and Net Assets

\$6,808,343.37

Bay Haven Charter Academy, Inc. (BHA) Balance Sheet

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Cost Center: 0711 - BHCA MIDDLE SCHOOL

Assets

XXX-1-1111-000-0711-0000-0000-0000-000(CASH ON DEMAND DEPOSIT)	1,657,819.40
XXX-1-1113-000-0711-0000-0000-0000-000(CASH CHANGE FUNDS)	32.00
XXX-1-1115-000-0711-0000-0000-0000-000(CASH-INTEREST EARNING DEPOSITS)	2,498,473.01
XXX-1-1130-000-0711-0000-0000-0000-000(ACCOUNTS RECEIVABLE)	13,192.95
XXX-1-1131-000-0711-0000-0000-0000-000(EMPLOYEE LOAN RECEIVABLE)	0.00
XXX-1-1141-000-0711-0000-0000-0000-000(DUE FROM BUDGETARY FUNDS)	92,029.46
XXX-1-1159-000-0711-0000-0000-0000-000(FOOD INVENTORY)	2,968.26
XXX-1-1160-000-0711-0000-0000-0000-000(INVESTMENTS)	0.19
XXX-1-1220-000-0711-0000-0000-0000-000(DUE FROM OTHER AGENCIES)	7,926.11
XXX-1-1230-000-0711-0000-0000-0000-000(PREPAID EXPENSES)	23,904.05
XXX-1-1360-000-0711-0000-0000-0000-000(CONSTRUCTION IN PROGRESS)	60,901.68

Total Assets

\$4,357,247.11

Liabilities

XXX-2-2110-000-0711-0000-0000-0000-000(SALARIES & BENEFITS PAYABLE)	-2,463.39
XXX-2-2120-000-0711-0000-0000-0000-000(ACCOUNTS PAYABLE)	22,048.42
XXX-2-2121-000-0711-0000-0000-0000-000(FEES PAYABLE)	-1,600.63
XXX-2-2160-000-0711-0000-0000-0000-000(DUE TO OTHER FUNDS)	0.00
XXX-2-2161-000-0711-0000-0000-0000-000(DUE TO BUDGETARY FUNDS)	92,221.66
XXX-2-2170-000-0711-0000-0000-0000-000(PAYROLL DEDUCT & WITHHOLDINGS)	3,929.18
XXX-2-2220-000-0711-0000-0000-0000-000(DEPOSITS PAYABLE)	0.00
XXX-2-2221-000-0711-0000-0000-0000-000(EMPLOYEE DEPOSITS PAYABLE)	609.83
XXX-2-2230-000-0711-0000-0000-0000-000(DUE TO OTHER AGENCIES)	0.00
XXX-2-2330-000-0711-0000-0000-0000-000(LIABILITY FOR COMP ABSENCES)	5,269.08
XXX-2-2413-000-0711-0000-0000-0000-000(DEFERRED REVENUE-OTHER)	1,686.58

Total Liabilities

\$121,700.73

Net Assets

XXX-3-1520-000-0711-0000-0000-0000-000(OFFSET TO RES FOR ENCUMBRANCE)	-10,240.08
XXX-3-2720-000-0711-0000-0000-0000-000(RESERVED FOR ENCUMBRANCES)	10,240.08
XXX-3-2760-000-0711-0000-0000-0000-000(UNRESERVED FUND BALANCE)	0.00
XXX-3-2768-000-0711-0000-0000-0000-000(ADJUSTMENT TO BEG FUND BALANCE)	0.00
XXX-3-2769-000-0711-0000-0000-0000-000(UNDESIGNATED FUND BALANCE)	3,928,851.49
Excess Revenues Over Expenses	306,694.89

Total Net Assets

\$4,235,546.38

Total Liabilities and Net Assets

\$4,357,247.11

Bay Haven Charter Academy, Inc. (BHA) Balance Sheet

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Cost Center: 0731 - NBHCA MIDDLE SCHOOL

Assets

XXX-1-1111-000-0731-0000-0000-0000-0000(CASH ON DEMAND DEPOSIT)	1,966,115.66
XXX-1-1115-000-0731-0000-0000-0000-0000(CASH-INTEREST EARNING DEPOSITS)	780,642.26
XXX-1-1130-000-0731-0000-0000-0000-0000(ACCOUNTS RECEIVABLE)	435.44
XXX-1-1131-000-0731-0000-0000-0000-0000(EMPLOYEE LOAN RECEIVABLE)	0.00
XXX-1-1141-000-0731-0000-0000-0000-0000(DUE FROM BUDGETARY FUNDS)	221,687.42
XXX-1-1151-000-0731-0000-0000-0000-0000(PROPERTY HELD FOR SALE)	0.00
XXX-1-1159-000-0731-0000-0000-0000-0000(FOOD INVENTORY)	2,762.55
XXX-1-1220-000-0731-0000-0000-0000-0000(DUE FROM OTHER AGENCIES)	-21,070.53
XXX-1-1230-000-0731-0000-0000-0000-0000(PREPAID EXPENSES)	29,989.49
XXX-1-1360-000-0731-0000-0000-0000-0000(CONSTRUCTION IN PROGRESS)	60,928.73

Total Assets

\$3,041,491.02

Liabilities

XXX-2-2110-000-0731-0000-0000-0000-0000(SALARIES & BENEFITS PAYABLE)	-5,454.50
XXX-2-2120-000-0731-0000-0000-0000-0000(ACCOUNTS PAYABLE)	9,506.37
XXX-2-2121-000-0731-0000-0000-0000-0000(FEES PAYABLE)	-2,735.23
XXX-2-2160-000-0731-0000-0000-0000-0000(DUE TO OTHER FUNDS)	0.00
XXX-2-2161-000-0731-0000-0000-0000-0000(DUE TO BUDGETARY FUNDS)	86,262.40
XXX-2-2170-000-0731-0000-0000-0000-0000(PAYROLL DEDUCT & WITHHOLDINGS)	961.83
XXX-2-2210-000-0731-0000-0000-0000-0000(ACCRUED INTEREST PAYABLE)	0.00
XXX-2-2220-000-0731-0000-0000-0000-0000(DEPOSITS PAYABLE)	0.00
XXX-2-2221-000-0731-0000-0000-0000-0000(EMPLOYEE DEPOSITS PAYABLE)	1,093.15
XXX-2-2230-000-0731-0000-0000-0000-0000(DUE TO OTHER AGENCIES)	0.00
XXX-2-2310-000-0731-0000-0000-0000-0000(NOTES PAYABLE)	0.00
XXX-2-2330-000-0731-0000-0000-0000-0000(LIABILITY FOR COMP ABSENCES)	6,168.78
XXX-2-2413-000-0731-0000-0000-0000-0000(DEFERRED REVENUE-OTHER)	2,872.42

Total Liabilities

\$98,675.22

Net Assets

XXX-3-1520-000-0731-0000-0000-0000-0000(OFFSET TO RES FOR ENCUMBRANCE)	-43,018.97
XXX-3-2720-000-0731-0000-0000-0000-0000(RESERVED FOR ENCUMBRANCES)	43,018.97
XXX-3-2760-000-0731-0000-0000-0000-0000(UNRESERVED FUND BALANCE)	0.00
XXX-3-2768-000-0731-0000-0000-0000-0000(ADJUSTMENT TO BEG FUND BALANCE)	0.00
XXX-3-2769-000-0731-0000-0000-0000-0000(UNDESIGNATED FUND BALANCE)	2,604,549.46

Excess Revenues Over Expenses

338,266.34

Total Net Assets

\$2,942,815.80

Total Liabilities and Net Assets

\$3,041,491.02

Bay Haven Charter Academy, Inc. (BHA) Balance Sheet

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Cost Center: 0741 - NORTH BAY HAVEN CAREER ACADEMY

Assets

XXX-1-1111-000-0741-0000-0000-0000-0000(CASH ON DEMAND DEPOSIT)	203,862.22
XXX-1-1115-000-0741-0000-0000-0000-0000(CASH-INTEREST EARNING DEPOSITS)	1,069,921.76
XXX-1-1130-000-0741-0000-0000-0000-0000(ACCOUNTS RECEIVABLE)	12,456.46
XXX-1-1131-000-0741-0000-0000-0000-0000(EMPLOYEE LOAN RECEIVABLE)	0.00
XXX-1-1141-000-0741-0000-0000-0000-0000(DUE FROM BUDGETARY FUNDS)	250,160.43
XXX-1-1142-000-0741-0000-0000-0000-0000(DUE FROM INTERNAL FUNDS)	0.00
XXX-1-1151-000-0741-0000-0000-0000-0000(PROPERTY HELD FOR SALE)	0.00
XXX-1-1159-000-0741-0000-0000-0000-0000(FOOD INVENTORY)	4,602.19
XXX-1-1220-000-0741-0000-0000-0000-0000(DUE FROM OTHER AGENCIES)	-16,653.18
XXX-1-1230-000-0741-0000-0000-0000-0000(PREPAID EXPENSES)	55,733.15
XXX-1-1360-000-0741-0000-0000-0000-0000(CONSTRUCTION IN PROGRESS)	201,475.72

Total Assets

\$1,781,558.75

Liabilities

XXX-2-2110-000-0741-0000-0000-0000-0000(SALARIES & BENEFITS PAYABLE)	-8,264.35
XXX-2-2120-000-0741-0000-0000-0000-0000(ACCOUNTS PAYABLE)	101,212.02
XXX-2-2121-000-0741-0000-0000-0000-0000(FEES PAYABLE)	-3,147.27
XXX-2-2160-000-0741-0000-0000-0000-0000(DUE TO OTHER FUNDS)	0.00
XXX-2-2161-000-0741-0000-0000-0000-0000(DUE TO BUDGETARY FUNDS)	136,535.77
XXX-2-2170-000-0741-0000-0000-0000-0000(PAYROLL DEDUCT & WITHHOLDINGS)	3,324.14
XXX-2-2210-000-0741-0000-0000-0000-0000(ACCRUED INTEREST PAYABLE)	0.00
XXX-2-2220-000-0741-0000-0000-0000-0000(DEPOSITS PAYABLE)	0.00
XXX-2-2221-000-0741-0000-0000-0000-0000(EMPLOYEE DEPOSITS PAYABLE)	1,278.96
XXX-2-2230-000-0741-0000-0000-0000-0000(DUE TO OTHER AGENCIES)	0.00
XXX-2-2310-000-0741-0000-0000-0000-0000(NOTES PAYABLE)	0.00
XXX-2-2330-000-0741-0000-0000-0000-0000(LIABILITY FOR COMP ABSENCES)	7,784.08
XXX-2-2413-000-0741-0000-0000-0000-0000(DEFERRED REVENUE-OTHER)	5,166.82

Total Liabilities

\$243,890.17

Net Assets

XXX-3-1520-000-0741-0000-0000-0000-0000(OFFSET TO RES FOR ENCUMBRANCE)	-109,723.78
XXX-3-2720-000-0741-0000-0000-0000-0000(RESERVED FOR ENCUMBRANCES)	109,723.78
XXX-3-2768-000-0741-0000-0000-0000-0000(ADJUSTMENT TO BEG FUND BALANCE)	0.00
XXX-3-2769-000-0741-0000-0000-0000-0000(UNDESIGNATED FUND BALANCE)	1,260,334.42
Excess Revenues Over Expenses	277,334.16

Total Net Assets

\$1,537,668.58

Total Liabilities and Net Assets

\$1,781,558.75

Bay Haven Charter Academy, Inc. (BHA) Balance Sheet

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Cost Center: 0751 - NBHCA ELEMENTARY SCHOOL

Assets

XXX-1-1111-000-0751-0000-0000-0000-0000(CASH ON DEMAND DEPOSIT)	2,995,504.10
XXX-1-1115-000-0751-0000-0000-0000-0000(CASH-INTEREST EARNING DEPOSITS)	367,393.40
XXX-1-1130-000-0751-0000-0000-0000-0000(ACCOUNTS RECEIVABLE)	2,079.07
XXX-1-1131-000-0751-0000-0000-0000-0000(EMPLOYEE LOAN RECEIVABLE)	0.00
XXX-1-1140-000-0751-0000-0000-0000-0000(DUE FROM OTHER FUNDS)	0.00
XXX-1-1141-000-0751-0000-0000-0000-0000(DUE FROM BUDGETARY FUNDS)	839,827.84
XXX-1-1151-000-0751-0000-0000-0000-0000(PROPERTY HELD FOR SALE)	0.00
XXX-1-1159-000-0751-0000-0000-0000-0000(FOOD INVENTORY)	3,685.42
XXX-1-1220-000-0751-0000-0000-0000-0000(DUE FROM OTHER AGENCIES)	-76,548.43
XXX-1-1230-000-0751-0000-0000-0000-0000(PREPAID EXPENSES)	28,185.49
XXX-1-1360-000-0751-0000-0000-0000-0000(CONSTRUCTION IN PROGRESS)	105,240.53

Total Assets

\$4,265,367.22

Liabilities

XXX-2-2110-000-0751-0000-0000-0000-0000(SALARIES & BENEFITS PAYABLE)	-8,264.29
XXX-2-2120-000-0751-0000-0000-0000-0000(ACCOUNTS PAYABLE)	14,891.13
XXX-2-2121-000-0751-0000-0000-0000-0000(FEES PAYABLE)	4,344.68
XXX-2-2160-000-0751-0000-0000-0000-0000(DUE TO OTHER FUNDS)	0.00
XXX-2-2161-000-0751-0000-0000-0000-0000(DUE TO BUDGETARY FUNDS)	583,801.40
XXX-2-2170-000-0751-0000-0000-0000-0000(PAYROLL DEDUCT & WITHHOLDINGS)	3,062.60
XXX-2-2210-000-0751-0000-0000-0000-0000(ACCRUED INTEREST PAYABLE)	0.00
XXX-2-2220-000-0751-0000-0000-0000-0000(DEPOSITS PAYABLE)	0.00
XXX-2-2221-000-0751-0000-0000-0000-0000(EMPLOYEE DEPOSITS PAYABLE)	1,593.98
XXX-2-2230-000-0751-0000-0000-0000-0000(DUE TO OTHER AGENCIES)	0.00
XXX-2-2310-000-0751-0000-0000-0000-0000(NOTES PAYABLE)	0.00
XXX-2-2330-000-0751-0000-0000-0000-0000(LIABILITY FOR COMP ABSENCES)	6,965.06
XXX-2-2413-000-0751-0000-0000-0000-0000(DEFERRED REVENUE-OTHER)	12,437.15

Total Liabilities

\$618,831.71

Net Assets

XXX-3-1520-000-0751-0000-0000-0000-0000(OFFSET TO RES FOR ENCUMBRANCE)	-72,145.77
XXX-3-2720-000-0751-0000-0000-0000-0000(RESERVED FOR ENCUMBRANCES)	72,145.77
XXX-3-2768-000-0751-0000-0000-0000-0000(ADJUSTMENT TO BEG FUND BALANCE)	0.00
XXX-3-2769-000-0751-0000-0000-0000-0000(UNDESIGNATED FUND BALANCE)	3,081,347.60
Excess Revenues Over Expenses	<u>565,187.91</u>

Total Net Assets

\$3,646,535.51

Total Liabilities and Net Assets

\$4,265,367.22

Combined Report (BHA) Revenue & Expense Report

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XXX-4-3121-000-0000-0000-0000-00	FEDERAL IMPACT-CURR OPERATIONS	0.00
XXX-4-3199-000-0000-0000-0000-00	MISCELLANEOUS FEDERAL DIRECT	0.00
XXX-4-3225-000-0000-0000-0000-00	Title II Teacher and Principal Training and Recruiting	22,893.05
XXX-4-3230-000-0000-0000-0000-00	IDEA	0.00
XXX-4-3261-000-0000-0000-0000-00	SCHOOL LUNCH REIMBURSEMENT	122,396.30
XXX-4-3290-000-0000-0000-0000-00	OTHER FEDERAL THRU STATE	0.00
XXX-4-3293-000-0000-0000-0000-00	EMERGENCY IMMIGRANT EDUC PROG	0.00
XXX-4-3295-000-0000-0000-0000-00	MISC FEDERAL THROUGH STATE	0.00
XXX-4-3300-000-0000-0000-0000-00	REVENUE FROM STATE SOURCES	0.00
XXX-4-3310-000-0000-0000-0000-00	FL EDUCATION FINANCE PROGRAM	1,732,223.00
XXX-4-3334-000-0000-0000-0000-00	FLORIDA TEACHERS LEAD PROGRAM	0.00
XXX-4-3336-000-0000-0000-0000-00	INSTRUCTIONAL MATERIALS	0.00
XXX-4-3344-000-0000-0000-0000-00	DISCRETIONARY LOTTERY FUNDS	0.00
XXX-4-3355-000-0000-0000-0000-00	Class Size	0.00
XXX-4-3361-000-0000-0000-0000-00	SCHOOL RECOGNITION FUNDS	0.00
XXX-4-3363-000-0000-0000-0000-00	EXCELLENT TEACHER PROGRAM	0.00
XXX-4-3397-000-0000-0000-0000-00	CHARTER SCHOOL CAP OUT FUNDING	142,810.40
XXX-4-3400-000-0000-0000-0000-00	REVENUE FROM LOCAL SOURCES	0.00
XXX-4-3410-000-0000-0000-0000-00	TAXES	0.00
XXX-4-3411-000-0000-0000-0000-00	DISTRICT SCHOOL TAXES	0.00
XXX-4-3413-000-0000-0000-0000-00	DISTRICT LOCAL CAPITAL IMP TAX	0.00
XXX-4-3424-000-0000-0000-0000-00	SCHOOL YEAR AFTERCARE FEES	40,352.00
XXX-4-3425-000-0000-0000-0000-00	RENT	9,429.17
XXX-4-3426-000-0000-0000-0000-00	CEO ADMIN OFFICE	1,900.00
XXX-4-3431-000-0000-0000-0000-00	INTEREST ON INVESTMENTS	1,782.25
XXX-4-3440-000-0000-0000-0000-00	GIFTS, GRANTS, & BEQUESTS	3,750.00
XXX-4-3451-000-0000-0000-0000-00	STUDENT LUNCHES	20,034.12
XXX-4-3456-000-0000-0000-0000-00	OTHER FOOD SALES	1,473.90
XXX-4-3460-000-0000-0000-0000-00	STUDENT FEES	40.00
XXX-4-3470-000-0000-0000-0000-00	OTHER FEES	0.00
XXX-4-3473-000-0000-0000-0000-00	SUMMER AFTERCARE FEES	0.00
XXX-4-3479-000-0000-0000-0000-00	OTH SCHOOL, COURSE & CLASS FEE	5,751.00
XXX-4-3480-000-0000-0000-0000-00	OPERATING REVENUES	0.00
XXX-4-3481-000-0000-0000-0000-00	PRESCHOOL FEES	55,912.55
XXX-4-3482-000-0000-0000-0000-00	CHARGES FOR SALES	0.00
XXX-4-3495-000-0000-0000-0000-00	MISCELLANEOUS LOCAL SOURCES	47,717.42
XXX-4-3497-000-0000-0000-0000-00	REFUND OF PRIOR YR EXPENDITURE	0.00

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XXX-4-3600-000-0000-0000-0000-00	TRANSFERS	0.00
XXX-4-3650-000-0000-0000-0000-00	INTERFUND TRANSFERS	0.00
XXX-4-3670-000-0000-0000-0000-00	TRANSFER FROM INTERNAL SERVICE	0.00
XXX-4-3680-000-0000-0000-0000-00	TRANSFER FROM TRUST FUNDS	0.00
XXX-4-3720-000-0000-0000-0000-00	LOANS	0.00
XXX-4-3731-000-0000-0000-0000-00	SALE OF LAND	0.00
XXX-4-3732-000-0000-0000-0000-00	SALE OF BUILDINGS	0.00
XXX-4-3733-000-0000-0000-0000-00	SALE OF EQUIPMENT	0.00
XXX-4-3741-000-0000-0000-0000-00	INSURANCE LOSS RECOVERY	0.00
XXX-4-3900-000-0000-0000-0000-00	INTERNAL FUNDS	54,993.21
XXX-4-3901-000-0000-0000-0000-00	PLAYER FEES	7,125.00
XXX-4-3902-000-0000-0000-0000-00	SPONSORSHIPS	0.00
XXX-4-3903-000-0000-0000-0000-00	FUNDRAISERS	709.50
XXX-4-3904-000-0000-0000-0000-00	CLINICS, CAMPS, COMPETITIONS	0.00
XXX-4-3905-000-0000-0000-0000-00	GATE/TICKET SALES	666.83
XXX-4-3990-000-0000-0000-0000-00	ALLOCATED REVENUES	0.00
Total Revenue		\$2,271,959.70
XXX-5-3479-000-0000-0000-0000-00	NO ACTIVITY SPECIFIED	0.00
XXX-5-5100-000-0000-0000-0000-00	INSTR-BASIC	1,106,824.81
XXX-5-5200-000-0000-0000-0000-00	INSTR-EXCEPTNL	109,957.05
XXX-5-5500-000-0000-0000-0000-00	OTHER INSTRUCTION	0.00
XXX-5-6100-000-0000-0000-0000-00	PUPIL PERSONNEL SERVICES	0.00
XXX-5-6120-000-0000-0000-0000-00	ISS-PPS-GUIDE	48,266.17
XXX-5-6130-000-0000-0000-0000-00	HEALTH SERVICES	10,322.62
XXX-5-6140-000-0000-0000-0000-00	ISS-PPS-PSYCH	0.00
XXX-5-6150-000-0000-0000-0000-00	PARENTAL INVOLVEMENT	0.00
XXX-5-6200-000-0000-0000-0000-00	ISS-INST MEDIA	4,372.93
XXX-5-6300-000-0000-0000-0000-00	ISS-CURRIC DEV	0.00
XXX-5-6400-000-0000-0000-0000-00	ISS-STAFF TRAIN	1,843.56
XXX-5-6500-000-0000-0000-0000-00	Instruction Related Technology	16,315.99
XXX-5-7100-000-0000-0000-0000-00	GSS-BOARD	3,325.00
XXX-5-7200-000-0000-0000-0000-00	GSS-GEN ADMIN	144,572.56
XXX-5-7290-000-0000-0000-0000-00	COMMON OVERHEAD	0.00
XXX-5-7300-000-0000-0000-0000-00	GSS-SCH ADMIN	141,299.77
XXX-5-7390-000-0000-0000-0000-00	DIRECT SCHOOL OVERHEAD	0.00
XXX-5-7400-000-0000-0000-0000-00	GSS-FAC ACQ CON	22,467.16

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XXX-5-7500-000-0000-0000-0000-00	GSS-FISCAL SER	4,587.76
XXX-5-7600-000-0000-0000-0000-00	GSS-FOOD SERV	101,989.11
XXX-5-7710-000-0000-0000-0000-00	PLANNING, RESEARCH, DEV & EVAL	0.00
XXX-5-7720-000-0000-0000-0000-00	INFORMATION SERVICES	0.00
XXX-5-7760-000-0000-0000-0000-00	GSS-INTRNL SER	0.00
XXX-5-7800-000-0000-0000-0000-00	GSS-PUPIL TRANS	36,065.14
XXX-5-7900-000-0000-0000-0000-00	GSS PLANT OPER	139,367.85
XXX-5-8100-000-0000-0000-0000-00	GSS-PLANT MAINT	34,868.77
XXX-5-9100-000-0000-0000-0000-00	GSS-COMM SERV	23,630.61
XXX-5-9200-000-0000-0000-0000-00	GSS-DEBT SERV	193,308.50
XXX-5-9700-000-0000-0000-0000-00	TRANSFERS	0.00
XXX-5-9800-000-0000-0000-0000-00	INTERNAL FUNDS	87,295.76
XXX-5-9833-000-0000-0000-0000-00	OFFICIALS	0.00
XXX-5-9901-000-0000-0000-0000-00	ATHLETICS/EXTRACURRICULARS	2,022.23

Total Expenses

\$2,232,703.35

Excess Revenues Over Expenses

39,256.35

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XXX-4-3121-000-0000-0000-0000-00	FEDERAL IMPACT-CURR OPERATIONS	43,845.74
XXX-4-3199-000-0000-0000-0000-00	MISCELLANEOUS FEDERAL DIRECT	0.00
XXX-4-3225-000-0000-0000-0000-00	Title II Teacher and Principal Training and Recruiting	22,893.05
XXX-4-3230-000-0000-0000-0000-00	IDEA	0.00
XXX-4-3261-000-0000-0000-0000-00	SCHOOL LUNCH REIMBURSEMENT	821,966.96
XXX-4-3290-000-0000-0000-0000-00	OTHER FEDERAL THRU STATE	0.00
XXX-4-3293-000-0000-0000-0000-00	EMERGENCY IMMIGRANT EDUC PROG	0.00
XXX-4-3295-000-0000-0000-0000-00	MISC FEDERAL THROUGH STATE	0.00
XXX-4-3300-000-0000-0000-0000-00	REVENUE FROM STATE SOURCES	313,692.00
XXX-4-3310-000-0000-0000-0000-00	FL EDUCATION FINANCE PROGRAM	14,226,484.68
XXX-4-3334-000-0000-0000-0000-00	FLORIDA TEACHERS LEAD PROGRAM	12,949.26
XXX-4-3336-000-0000-0000-0000-00	INSTRUCTIONAL MATERIALS	0.00
XXX-4-3344-000-0000-0000-0000-00	DISCRETIONARY LOTTERY FUNDS	0.00
XXX-4-3355-000-0000-0000-0000-00	Class Size	0.00
XXX-4-3361-000-0000-0000-0000-00	SCHOOL RECOGNITION FUNDS	325,510.00
XXX-4-3363-000-0000-0000-0000-00	EXCELLENT TEACHER PROGRAM	0.00
XXX-4-3397-000-0000-0000-0000-00	CHARTER SCHOOL CAP OUT FUNDING	1,076,683.99
XXX-4-3400-000-0000-0000-0000-00	REVENUE FROM LOCAL SOURCES	0.00
XXX-4-3410-000-0000-0000-0000-00	TAXES	0.00
XXX-4-3411-000-0000-0000-0000-00	DISTRICT SCHOOL TAXES	0.00
XXX-4-3413-000-0000-0000-0000-00	DISTRICT LOCAL CAPITAL IMP TAX	0.00
XXX-4-3424-000-0000-0000-0000-00	SCHOOL YEAR AFTERCARE FEES	330,255.00
XXX-4-3425-000-0000-0000-0000-00	RENT	64,992.09
XXX-4-3426-000-0000-0000-0000-00	CEO ADMIN OFFICE	15,200.00
XXX-4-3431-000-0000-0000-0000-00	INTEREST ON INVESTMENTS	14,948.92
XXX-4-3440-000-0000-0000-0000-00	GIFTS, GRANTS, & BEQUESTS	107,362.35
XXX-4-3451-000-0000-0000-0000-00	STUDENT LUNCHES	138,330.40
XXX-4-3456-000-0000-0000-0000-00	OTHER FOOD SALES	5,991.40
XXX-4-3460-000-0000-0000-0000-00	STUDENT FEES	420.00
XXX-4-3470-000-0000-0000-0000-00	OTHER FEES	0.00
XXX-4-3473-000-0000-0000-0000-00	SUMMER AFTERCARE FEES	92,678.00
XXX-4-3479-000-0000-0000-0000-00	OTH SCHOOL, COURSE & CLASS FEE	115,152.86
XXX-4-3480-000-0000-0000-0000-00	OPERATING REVENUES	0.00
XXX-4-3481-000-0000-0000-0000-00	PRESCHOOL FEES	436,870.55
XXX-4-3482-000-0000-0000-0000-00	CHARGES FOR SALES	3,125.05
XXX-4-3495-000-0000-0000-0000-00	MISCELLANEOUS LOCAL SOURCES	223,728.22
XXX-4-3497-000-0000-0000-0000-00	REFUND OF PRIOR YR EXPENDITURE	0.00

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XXX-4-3600-000-0000-0000-0000-00	TRANSFERS	0.00	
XXX-4-3650-000-0000-0000-0000-00	INTERFUND TRANSFERS	39,753.33	
XXX-4-3670-000-0000-0000-0000-00	TRANSFER FROM INTERNAL SERVICE	0.00	
XXX-4-3680-000-0000-0000-0000-00	TRANSFER FROM TRUST FUNDS	0.00	
XXX-4-3720-000-0000-0000-0000-00	LOANS	0.00	
XXX-4-3731-000-0000-0000-0000-00	SALE OF LAND	0.00	
XXX-4-3732-000-0000-0000-0000-00	SALE OF BUILDINGS	0.00	
XXX-4-3733-000-0000-0000-0000-00	SALE OF EQUIPMENT	500.00	
XXX-4-3741-000-0000-0000-0000-00	INSURANCE LOSS RECOVERY	130,188.44	
XXX-4-3900-000-0000-0000-0000-00	INTERNAL FUNDS	643,300.30	
XXX-4-3901-000-0000-0000-0000-00	PLAYER FEES	29,453.00	
XXX-4-3902-000-0000-0000-0000-00	SPONSORSHIPS	6,075.00	
XXX-4-3903-000-0000-0000-0000-00	FUNDRAISERS	2,173.01	
XXX-4-3904-000-0000-0000-0000-00	CLINICS, CAMPS, COMPETITIONS	2,285.00	
XXX-4-3905-000-0000-0000-0000-00	GATE/TICKET SALES	2,743.83	
XXX-4-3990-000-0000-0000-0000-00	ALLOCATED REVENUES	0.00	
	Total Revenue		\$19,249,552.43
XXX-5-3479-000-0000-0000-0000-00	NO ACTIVITY SPECIFIED	0.00	
XXX-5-5100-000-0000-0000-0000-00	INSTR-BASIC	8,035,357.73	
XXX-5-5200-000-0000-0000-0000-00	INSTR-EXCEPTNL	731,795.72	
XXX-5-5500-000-0000-0000-0000-00	OTHER INSTRUCTION	0.00	
XXX-5-6100-000-0000-0000-0000-00	PUPIL PERSONNEL SERVICES	0.00	
XXX-5-6120-000-0000-0000-0000-00	ISS-PPS-GUIDE	390,839.89	
XXX-5-6130-000-0000-0000-0000-00	HEALTH SERVICES	70,012.86	
XXX-5-6140-000-0000-0000-0000-00	ISS-PPS-PSYCH	650.00	
XXX-5-6150-000-0000-0000-0000-00	PARENTAL INVOLVEMENT	0.00	
XXX-5-6200-000-0000-0000-0000-00	ISS-INST MEDIA	35,282.48	
XXX-5-6300-000-0000-0000-0000-00	ISS-CURRIC DEV	0.00	
XXX-5-6400-000-0000-0000-0000-00	ISS-STAFF TRAIN	58,988.26	
XXX-5-6500-000-0000-0000-0000-00	Instruction Related Technology	151,460.11	
XXX-5-7100-000-0000-0000-0000-00	GSS-BOARD	114,043.33	
XXX-5-7200-000-0000-0000-0000-00	GSS-GEN ADMIN	977,331.43	
XXX-5-7290-000-0000-0000-0000-00	COMMON OVERHEAD	0.00	
XXX-5-7300-000-0000-0000-0000-00	GSS-SCH ADMIN	1,248,729.29	
XXX-5-7390-000-0000-0000-0000-00	DIRECT SCHOOL OVERHEAD	0.00	
XXX-5-7400-000-0000-0000-0000-00	GSS-FAC ACQ CON	694,927.47	

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XXX-5-7500-000-0000-0000-0000-00	GSS-FISCAL SER	19,021.11
XXX-5-7600-000-0000-0000-0000-00	GSS-FOOD SERV	622,056.52
XXX-5-7710-000-0000-0000-0000-00	PLANNING, RESEARCH, DEV & EVAL	0.00
XXX-5-7720-000-0000-0000-0000-00	INFORMATION SERVICES	0.00
XXX-5-7760-000-0000-0000-0000-00	GSS-INTRNL SER	0.00
XXX-5-7800-000-0000-0000-0000-00	GSS-PUPIL TRANS	281,380.60
XXX-5-7900-000-0000-0000-0000-00	GSS PLANT OPER	1,036,013.07
XXX-5-8100-000-0000-0000-0000-00	GSS-PLANT MAINT	370,820.50
XXX-5-9100-000-0000-0000-0000-00	GSS-COMM SERV	216,168.40
XXX-5-9200-000-0000-0000-0000-00	GSS-DEBT SERV	1,545,382.00
XXX-5-9700-000-0000-0000-0000-00	TRANSFERS	12,878.04
XXX-5-9800-000-0000-0000-0000-00	INTERNAL FUNDS	535,209.37
XXX-5-9833-000-0000-0000-0000-00	OFFICIALS	0.00
XXX-5-9901-000-0000-0000-0000-00	ATHLETICS/EXTRACURRICULARS	36,161.85
Total Expenses		\$17,184,510.03
Excess Revenues Over Expenses		<u><u>2,065,042.40</u></u>

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Cost Center: 0701 - BHCA ELEMENTARY SCHOOL

XXX-4-3121-000-0701-0000-0000-0000-000(FEDERAL IMPACT-CURR OPERATIONS)	0.00
XXX-4-3199-000-0701-0000-0000-0000-000(MISCELLANEOUS FEDERAL DIRECT)	0.00
XXX-4-3225-000-0701-0000-0000-0000-000(Title II Teacher and Principal Training and Recruiting)	16,436.04
XXX-4-3230-000-0701-0000-0000-0000-000(IDEA)	0.00
XXX-4-3261-000-0701-0000-0000-0000-000(SCHOOL LUNCH REIMBURSEMENT)	36,821.53
XXX-4-3290-000-0701-0000-0000-0000-000(OTHER FEDERAL THRU STATE)	0.00
XXX-4-3295-000-0701-0000-0000-0000-000(MISC FEDERAL THROUGH STATE)	0.00
XXX-4-3300-000-0701-0000-0000-0000-000(REVENUE FROM STATE SOURCES)	0.00
XXX-4-3310-000-0701-0000-0000-0000-000(FL EDUCATION FINANCE PROGRAM)	471,664.00
XXX-4-3334-000-0701-0000-0000-0000-000(FLORIDA TEACHERS LEAD PROGRAM)	0.00
XXX-4-3336-000-0701-0000-0000-0000-000(INSTRUCTIONAL MATERIALS)	0.00
XXX-4-3344-000-0701-0000-0000-0000-000(DISCRETIONARY LOTTERY FUNDS)	0.00
XXX-4-3355-000-0701-0000-0000-0000-000(Class Size)	0.00
XXX-4-3361-000-0701-0000-0000-0000-000(SCHOOL RECOGNITION FUNDS)	0.00
XXX-4-3363-000-0701-0000-0000-0000-000(EXCELLENT TEACHER PROGRAM)	0.00
XXX-4-3397-000-0701-0000-0000-0000-000(CHARTER SCHOOL CAP OUT FUNDING)	36,386.91
XXX-4-3410-000-0701-0000-0000-0000-000(TAXES)	0.00
XXX-4-3411-000-0701-0000-0000-0000-000(DISTRICT SCHOOL TAXES)	0.00
XXX-4-3413-000-0701-0000-0000-0000-000(DISTRICT LOCAL CAPITAL IMP TAX)	0.00
XXX-4-3424-000-0701-0000-0000-0000-000(SCHOOL YEAR AFTERCARE FEES)	18,265.70
XXX-4-3425-000-0701-0000-0000-0000-000(RENT)	5,097.00
XXX-4-3426-000-0701-0000-0000-0000-000(CEO ADMIN OFFICE)	1,273.00
XXX-4-3431-000-0701-0000-0000-0000-000(INTEREST ON INVESTMENTS)	707.40
XXX-4-3440-000-0701-0000-0000-0000-000(GIFTS, GRANTS, & BEQUESTS)	510.00
XXX-4-3451-000-0701-0000-0000-0000-000(STUDENT LUNCHES)	6,766.77
XXX-4-3456-000-0701-0000-0000-0000-000(OTHER FOOD SALES)	28.56
XXX-4-3460-000-0701-0000-0000-0000-000(STUDENT FEES)	0.00
XXX-4-3470-000-0701-0000-0000-0000-000(OTHER FEES)	0.00
XXX-4-3473-000-0701-0000-0000-0000-000(SUMMER AFTERCARE FEES)	0.00
XXX-4-3479-000-0701-0000-0000-0000-000(OTH SCHOOL, COURSE & CLASS FEE)	0.00
XXX-4-3480-000-0701-0000-0000-0000-000(OPERATING REVENUES)	0.00
XXX-4-3481-000-0701-0000-0000-0000-000(PRESCHOOL FEES)	27,857.55
XXX-4-3482-000-0701-0000-0000-0000-000(CHARGES FOR SALES)	0.00
XXX-4-3495-000-0701-0000-0000-0000-000(MISCELLANEOUS LOCAL SOURCES)	40.98
XXX-4-3497-000-0701-0000-0000-0000-000(REFUND OF PRIOR YR EXPENDITURE)	0.00
XXX-4-3600-000-0701-0000-0000-0000-000(TRANSFERS)	0.00

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XXX-4-3650-000-0701-0000-0000-0000-0000INTERFUND TRANSFERS	0.00
XXX-4-3720-000-0701-0000-0000-0000-0000LOANS	0.00
XXX-4-3733-000-0701-0000-0000-0000-0000(SALE OF EQUIPMENT	0.00
XXX-4-3741-000-0701-0000-0000-0000-0000(INSURANCE LOSS RECOVERY	0.00
XXX-4-3900-000-0701-0000-0000-0000-0000(INTERNAL FUNDS	100.58
XXX-4-3990-000-0701-0000-0000-0000-0000(ALLOCATED REVENUES	0.00

Total Revenue

\$621,956.02

XXX-5-5100-000-0701-0000-0000-0000-0000(INSTR-BASIC	291,346.94
XXX-5-5200-000-0701-0000-0000-0000-0000(INSTR-EXCEPTNL	30,398.97
XXX-5-6100-000-0701-0000-0000-0000-0000(PUPIL PERSONNEL SERVICES	0.00
XXX-5-6120-000-0701-0000-0000-0000-0000(ISS-PPS-GUIDE	11,136.11
XXX-5-6130-000-0701-0000-0000-0000-0000(HEALTH SERVICES	2,835.69
XXX-5-6140-000-0701-0000-0000-0000-0000(ISS-PPS-PSYCH	0.00
XXX-5-6150-000-0701-0000-0000-0000-0000(PARENTAL INVOLVEMENT	0.00
XXX-5-6200-000-0701-0000-0000-0000-0000(ISS-INST MEDIA	1,206.56
XXX-5-6300-000-0701-0000-0000-0000-0000(ISS-CURRIC DEV	0.00
XXX-5-6400-000-0701-0000-0000-0000-0000(ISS-STAFF TRAIN	516.38
XXX-5-6500-000-0701-0000-0000-0000-0000(Instruction Related Technology	4,967.52
XXX-5-7100-000-0701-0000-0000-0000-0000(GSS-BOARD	931.00
XXX-5-7200-000-0701-0000-0000-0000-0000(GSS-GEN ADMIN	40,453.41
XXX-5-7290-000-0701-0000-0000-0000-0000(COMMON OVERHEAD	0.00
XXX-5-7300-000-0701-0000-0000-0000-0000(GSS-SCH ADMIN	30,027.75
XXX-5-7390-000-0701-0000-0000-0000-0000(DIRECT SCHOOL OVERHEAD	0.00
XXX-5-7400-000-0701-0000-0000-0000-0000(GSS-FAC ACQ CON	3,677.27
XXX-5-7500-000-0701-0000-0000-0000-0000(GSS-FISCAL SER	1,284.57
XXX-5-7600-000-0701-0000-0000-0000-0000(GSS-FOOD SERV	25,520.97
XXX-5-7710-000-0701-0000-0000-0000-0000(PLANNING, RESEARCH, DEV & EVAL	0.00
XXX-5-7720-000-0701-0000-0000-0000-0000(INFORMATION SERVICES	0.00
XXX-5-7760-000-0701-0000-0000-0000-0000(GSS-INTRNL SER	0.00
XXX-5-7800-000-0701-0000-0000-0000-0000(GSS-PUPIL TRANS	8,898.88
XXX-5-7900-000-0701-0000-0000-0000-0000(GSS PLANT OPER	45,459.03
XXX-5-8100-000-0701-0000-0000-0000-0000(GSS-PLANT MAINT	9,116.40
XXX-5-9100-000-0701-0000-0000-0000-0000(GSS-COMM SERV	12,635.13
XXX-5-9200-000-0701-0000-0000-0000-0000(GSS-DEBT SERV	51,489.87
XXX-5-9700-000-0701-0000-0000-0000-0000(TRANSFERS	0.00
XXX-5-9800-000-0701-0000-0000-0000-0000(INTERNAL FUNDS	29,918.34

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Total Expenses

\$601,820.79

Excess Revenues Over Expenses

20,135.23

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Cost Center: 0711 - BHCA MIDDLE SCHOOL

XXX-4-3121-000-0711-0000-0000-0000	FEDERAL IMPACT-CURR OPERATIONS	0.00
XXX-4-3199-000-0711-0000-0000-0000	MISCELLANEOUS FEDERAL DIRECT	0.00
XXX-4-3225-000-0711-0000-0000-0000	Title II Teacher and Principal Training and Recruiting	6,457.01
XXX-4-3230-000-0711-0000-0000-0000	IDEA	0.00
XXX-4-3261-000-0711-0000-0000-0000	SCHOOL LUNCH REIMBURSEMENT	13,233.29
XXX-4-3290-000-0711-0000-0000-0000	OTHER FEDERAL THRU STATE	0.00
XXX-4-3295-000-0711-0000-0000-0000	MISC FEDERAL THROUGH STATE	0.00
XXX-4-3300-000-0711-0000-0000-0000	REVENUE FROM STATE SOURCES	0.00
XXX-4-3310-000-0711-0000-0000-0000	FL EDUCATION FINANCE PROGRAM	205,969.00
XXX-4-3334-000-0711-0000-0000-0000	FLORIDA TEACHERS LEAD PROGRAM	0.00
XXX-4-3336-000-0711-0000-0000-0000	INSTRUCTIONAL MATERIALS	0.00
XXX-4-3344-000-0711-0000-0000-0000	DISCRETIONARY LOTTERY FUNDS	0.00
XXX-4-3355-000-0711-0000-0000-0000	Class Size	0.00
XXX-4-3361-000-0711-0000-0000-0000	SCHOOL RECOGNITION FUNDS	0.00
XXX-4-3363-000-0711-0000-0000-0000	EXCELLENT TEACHER PROGRAM	0.00
XXX-4-3397-000-0711-0000-0000-0000	CHARTER SCHOOL CAP OUT FUNDING	18,036.98
XXX-4-3410-000-0711-0000-0000-0000	TAXES	0.00
XXX-4-3411-000-0711-0000-0000-0000	DISTRICT SCHOOL TAXES	0.00
XXX-4-3413-000-0711-0000-0000-0000	DISTRICT LOCAL CAPITAL IMP TAX	0.00
XXX-4-3424-000-0711-0000-0000-0000	SCHOOL YEAR AFTERCARE FEES	3,076.30
XXX-4-3425-000-0711-0000-0000-0000	RENT	640.00
XXX-4-3426-000-0711-0000-0000-0000	CEO ADMIN OFFICE	627.00
XXX-4-3431-000-0711-0000-0000-0000	INTEREST ON INVESTMENTS	456.01
XXX-4-3440-000-0711-0000-0000-0000	GIFTS, GRANTS, & BEQUESTS	240.00
XXX-4-3451-000-0711-0000-0000-0000	STUDENT LUNCHES	805.49
XXX-4-3456-000-0711-0000-0000-0000	OTHER FOOD SALES	13.44
XXX-4-3460-000-0711-0000-0000-0000	STUDENT FEES	40.00
XXX-4-3470-000-0711-0000-0000-0000	OTHER FEES	0.00
XXX-4-3473-000-0711-0000-0000-0000	SUMMER AFTERCARE FEES	0.00
XXX-4-3479-000-0711-0000-0000-0000	OTH SCHOOL, COURSE & CLASS FEE	2,588.25
XXX-4-3480-000-0711-0000-0000-0000	OPERATING REVENUES	0.00
XXX-4-3482-000-0711-0000-0000-0000	CHARGES FOR SALES	0.00
XXX-4-3495-000-0711-0000-0000-0000	MISCELLANEOUS LOCAL SOURCES	16.10
XXX-4-3497-000-0711-0000-0000-0000	REFUND OF PRIOR YR EXPENDITURE	0.00
XXX-4-3600-000-0711-0000-0000-0000	TRANSFERS	0.00
XXX-4-3650-000-0711-0000-0000-0000	INTERFUND TRANSFERS	0.00

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XXX-4-3720-000-0711-0000-0000-0000-0000LOANS	0.00
XXX-4-3733-000-0711-0000-0000-0000-0000SALE OF EQUIPMENT	0.00
XXX-4-3741-000-0711-0000-0000-0000-0000INSURANCE LOSS RECOVERY	0.00
XXX-4-3900-000-0711-0000-0000-0000-0000INTERNAL FUNDS	2,453.56
XXX-4-3901-000-0711-0000-0000-0000-0000PLAYER FEES	7,125.00
XXX-4-3902-000-0711-0000-0000-0000-0000SPONSORSHIPS	0.00
XXX-4-3903-000-0711-0000-0000-0000-0000FUNDRAISERS	709.50
XXX-4-3904-000-0711-0000-0000-0000-0000CLINICS, CAMPS, COMPETITIONS	0.00
XXX-4-3905-000-0711-0000-0000-0000-0000GATE/TICKET SALES	666.83
XXX-4-3990-000-0711-0000-0000-0000-0000ALLOCATED REVENUES	0.00

Total Revenue

\$263,153.76

XXX-5-5100-000-0711-0000-0000-0000-0000INSTR-BASIC	130,075.40
XXX-5-5200-000-0711-0000-0000-0000-0000INSTR-EXCEPTNL	16,201.96
XXX-5-6120-000-0711-0000-0000-0000-0000ISS-PPS-GUIDE	4,299.61
XXX-5-6130-000-0711-0000-0000-0000-0000HEALTH SERVICES	1,342.84
XXX-5-6140-000-0711-0000-0000-0000-0000ISS-PPS-PSYCH	0.00
XXX-5-6200-000-0711-0000-0000-0000-0000ISS-INST MEDIA	567.78
XXX-5-6300-000-0711-0000-0000-0000-0000ISS-CURRIC DEV	0.00
XXX-5-6400-000-0711-0000-0000-0000-0000ISS-STAFF TRAIN	202.80
XXX-5-6500-000-0711-0000-0000-0000-0000Instruction Related Technology	2,225.96
XXX-5-7100-000-0711-0000-0000-0000-0000GSS-BOARD	365.75
XXX-5-7200-000-0711-0000-0000-0000-0000GSS-GEN ADMIN	15,935.87
XXX-5-7290-000-0711-0000-0000-0000-0000COMMON OVERHEAD	0.00
XXX-5-7300-000-0711-0000-0000-0000-0000GSS-SCH ADMIN	14,914.16
XXX-5-7390-000-0711-0000-0000-0000-0000DIRECT SCHOOL OVERHEAD	0.00
XXX-5-7400-000-0711-0000-0000-0000-0000GSS-FAC ACQ CON	1,822.62
XXX-5-7500-000-0711-0000-0000-0000-0000GSS-FISCAL SER	504.65
XXX-5-7600-000-0711-0000-0000-0000-0000GSS-FOOD SERV	12,028.83
XXX-5-7710-000-0711-0000-0000-0000-0000PLANNING, RESEARCH, DEV & EVAL	0.00
XXX-5-7800-000-0711-0000-0000-0000-0000GSS-PUPIL TRANS	4,193.39
XXX-5-7900-000-0711-0000-0000-0000-0000GSS PLANT OPER	20,454.53
XXX-5-8100-000-0711-0000-0000-0000-0000GSS-PLANT MAINT	4,531.70
XXX-5-9100-000-0711-0000-0000-0000-0000GSS-COMM SERV	2,231.69
XXX-5-9200-000-0711-0000-0000-0000-0000GSS-DEBT SERV	27,725.33
XXX-5-9700-000-0711-0000-0000-0000-0000TRANSFERS	0.00
XXX-5-9800-000-0711-0000-0000-0000-0000INTERNAL FUNDS	5,337.82

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XXX-5-9833-000-0711-0000-0000-0000-OFFICIALS	0.00
XXX-5-9901-000-0711-0000-0000-0000-ATHLETICS/EXTRACURRICULARS	2,022.23

Total Expenses

\$266,984.92

Excess Revenues Over Expenses

-3,831.16

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Cost Center: 0731 - NBHCA MIDDLE SCHOOL

XXX-4-3121-000-0731-0000-0000-0000-0000(FEDERAL IMPACT-CURR OPERATIONS	0.00
XXX-4-3199-000-0731-0000-0000-0000-0000(MISCELLANEOUS FEDERAL DIRECT	0.00
XXX-4-3225-000-0731-0000-0000-0000-0000(Title II Teacher and Principal Training and Recruiting	0.00
XXX-4-3230-000-0731-0000-0000-0000-0000(IDEA	0.00
XXX-4-3261-000-0731-0000-0000-0000-0000(SCHOOL LUNCH REIMBURSEMENT	21,219.90
XXX-4-3290-000-0731-0000-0000-0000-0000(OTHER FEDERAL THRU STATE	0.00
XXX-4-3295-000-0731-0000-0000-0000-0000(MISC FEDERAL THROUGH STATE	0.00
XXX-4-3300-000-0731-0000-0000-0000-0000(REVENUE FROM STATE SOURCES	0.00
XXX-4-3310-000-0731-0000-0000-0000-0000(FL EDUCATION FINANCE PROGRAM	261,841.00
XXX-4-3334-000-0731-0000-0000-0000-0000(FLORIDA TEACHERS LEAD PROGRAM	0.00
XXX-4-3336-000-0731-0000-0000-0000-0000(INSTRUCTIONAL MATERIALS	0.00
XXX-4-3344-000-0731-0000-0000-0000-0000(DISCRETIONARY LOTTERY FUNDS	0.00
XXX-4-3355-000-0731-0000-0000-0000-0000(Class Size	0.00
XXX-4-3361-000-0731-0000-0000-0000-0000(SCHOOL RECOGNITION FUNDS	0.00
XXX-4-3363-000-0731-0000-0000-0000-0000(EXCELLENT TEACHER PROGRAM	0.00
XXX-4-3397-000-0731-0000-0000-0000-0000(CHARTER SCHOOL CAP OUT FUNDING	22,772.59
XXX-4-3410-000-0731-0000-0000-0000-0000(TAXES	0.00
XXX-4-3411-000-0731-0000-0000-0000-0000(DISTRICT SCHOOL TAXES	0.00
XXX-4-3413-000-0731-0000-0000-0000-0000(DISTRICT LOCAL CAPITAL IMP TAX	0.00
XXX-4-3424-000-0731-0000-0000-0000-0000(SCHOOL YEAR AFTERCARE FEES	2,892.00
XXX-4-3431-000-0731-0000-0000-0000-0000(INTEREST ON INVESTMENTS	193.12
XXX-4-3440-000-0731-0000-0000-0000-0000(GIFTS, GRANTS, & BEQUESTS	0.00
XXX-4-3451-000-0731-0000-0000-0000-0000(STUDENT LUNCHES	3,147.80
XXX-4-3456-000-0731-0000-0000-0000-0000(OTHER FOOD SALES	14.00
XXX-4-3460-000-0731-0000-0000-0000-0000(STUDENT FEES	0.00
XXX-4-3473-000-0731-0000-0000-0000-0000(SUMMER AFTERCARE FEES	0.00
XXX-4-3479-000-0731-0000-0000-0000-0000(OTH SCHOOL, COURSE & CLASS FEE	1,567.75
XXX-4-3481-000-0731-0000-0000-0000-0000(PRESCHOOL FEES	0.00
XXX-4-3482-000-0731-0000-0000-0000-0000(CHARGES FOR SALES	0.00
XXX-4-3495-000-0731-0000-0000-0000-0000(MISCELLANEOUS LOCAL SOURCES	8,826.97
XXX-4-3497-000-0731-0000-0000-0000-0000(REFUND OF PRIOR YR EXPENDITURE	0.00
XXX-4-3650-000-0731-0000-0000-0000-0000(INTERFUND TRANSFERS	0.00
XXX-4-3670-000-0731-0000-0000-0000-0000(TRANSFER FROM INTERNAL SERVICE	0.00
XXX-4-3720-000-0731-0000-0000-0000-0000(LOANS	0.00
XXX-4-3731-000-0731-0000-0000-0000-0000(SALE OF LAND	0.00
XXX-4-3732-000-0731-0000-0000-0000-0000(SALE OF BUILDINGS	0.00

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XXX-4-3733-000-0731-0000-0000-0000(SALE OF EQUIPMENT)	0.00
XXX-4-3741-000-0731-0000-0000-0000(INSURANCE LOSS RECOVERY)	0.00
XXX-4-3900-000-0731-0000-0000-0000(INTERNAL FUNDS)	5,259.39
XXX-4-3990-000-0731-0000-0000-0000(ALLOCATED REVENUES)	0.00

Total Revenue

\$327,734.52

XXX-5-5100-000-0731-0000-0000-0000(INSTR-BASIC)	140,324.91
XXX-5-5200-000-0731-0000-0000-0000(INSTR-EXCEPTNL)	12,488.53
XXX-5-6120-000-0731-0000-0000-0000(ISS-PPS-GUIDE)	7,508.34
XXX-5-6130-000-0731-0000-0000-0000(HEALTH SERVICES)	1,387.17
XXX-5-6140-000-0731-0000-0000-0000(ISS-PPS-PSYCH)	0.00
XXX-5-6200-000-0731-0000-0000-0000(ISS-INST MEDIA)	49.00
XXX-5-6300-000-0731-0000-0000-0000(ISS-CURRIC DEV)	0.00
XXX-5-6400-000-0731-0000-0000-0000(ISS-STAFF TRAIN)	276.52
XXX-5-6500-000-0731-0000-0000-0000(Instruction Related Technology)	1,414.08
XXX-5-7100-000-0731-0000-0000-0000(GSS-BOARD)	498.75
XXX-5-7200-000-0731-0000-0000-0000(GSS-GEN ADMIN)	21,686.45
XXX-5-7290-000-0731-0000-0000-0000(COMMON OVERHEAD)	0.00
XXX-5-7300-000-0731-0000-0000-0000(GSS-SCH ADMIN)	24,708.08
XXX-5-7390-000-0731-0000-0000-0000(DIRECT SCHOOL OVERHEAD)	0.00
XXX-5-7400-000-0731-0000-0000-0000(GSS-FAC ACQ CON)	2,836.62
XXX-5-7500-000-0731-0000-0000-0000(GSS-FISCAL SER)	688.16
XXX-5-7600-000-0731-0000-0000-0000(GSS-FOOD SERV)	16,130.01
XXX-5-7710-000-0731-0000-0000-0000(PLANNING, RESEARCH, DEV & EVAL)	0.00
XXX-5-7800-000-0731-0000-0000-0000(GSS-PUPIL TRANS)	5,051.46
XXX-5-7900-000-0731-0000-0000-0000(GSS PLANT OPER)	15,930.33
XXX-5-8100-000-0731-0000-0000-0000(GSS-PLANT MAINT)	5,111.07
XXX-5-9100-000-0731-0000-0000-0000(GSS-COMM SERV)	771.14
XXX-5-9200-000-0731-0000-0000-0000(GSS-DEBT SERV)	31,080.58
XXX-5-9700-000-0731-0000-0000-0000(TRANSFERS)	0.00
XXX-5-9800-000-0731-0000-0000-0000(INTERNAL FUNDS)	8,195.02

Total Expenses

\$296,136.22

Excess Revenues Over Expenses

31,598.30

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Cost Center: 0741 - NORTH BAY HAVEN CAREER ACADEMY

XXX-4-3121-000-0741-0000-0000-0000-0000	FEDERAL IMPACT-CURR OPERATIONS	0.00
XXX-4-3199-000-0741-0000-0000-0000-0000	MISCELLANEOUS FEDERAL DIRECT	0.00
XXX-4-3225-000-0741-0000-0000-0000-0000	Title II Teacher and Principal Training and Recruiting	0.00
XXX-4-3230-000-0741-0000-0000-0000-0000	IDEA	0.00
XXX-4-3261-000-0741-0000-0000-0000-0000	SCHOOL LUNCH REIMBURSEMENT	16,932.70
XXX-4-3290-000-0741-0000-0000-0000-0000	OTHER FEDERAL THRU STATE	0.00
XXX-4-3295-000-0741-0000-0000-0000-0000	MISC FEDERAL THROUGH STATE	0.00
XXX-4-3300-000-0741-0000-0000-0000-0000	REVENUE FROM STATE SOURCES	0.00
XXX-4-3310-000-0741-0000-0000-0000-0000	FL EDUCATION FINANCE PROGRAM	403,473.00
XXX-4-3334-000-0741-0000-0000-0000-0000	FLORIDA TEACHERS LEAD PROGRAM	0.00
XXX-4-3336-000-0741-0000-0000-0000-0000	INSTRUCTIONAL MATERIALS	0.00
XXX-4-3344-000-0741-0000-0000-0000-0000	DISCRETIONARY LOTTERY FUNDS	0.00
XXX-4-3355-000-0741-0000-0000-0000-0000	Class Size	0.00
XXX-4-3361-000-0741-0000-0000-0000-0000	SCHOOL RECOGNITION FUNDS	0.00
XXX-4-3363-000-0741-0000-0000-0000-0000	EXCELLENT TEACHER PROGRAM	0.00
XXX-4-3397-000-0741-0000-0000-0000-0000	CHARTER SCHOOL CAP OUT FUNDING	35,326.70
XXX-4-3410-000-0741-0000-0000-0000-0000	TAXES	0.00
XXX-4-3411-000-0741-0000-0000-0000-0000	DISTRICT SCHOOL TAXES	0.00
XXX-4-3413-000-0741-0000-0000-0000-0000	DISTRICT LOCAL CAPITAL IMP TAX	0.00
XXX-4-3424-000-0741-0000-0000-0000-0000	SCHOOL YEAR AFTERCARE FEES	0.00
XXX-4-3425-000-0741-0000-0000-0000-0000	RENT	0.00
XXX-4-3431-000-0741-0000-0000-0000-0000	INTEREST ON INVESTMENTS	268.32
XXX-4-3440-000-0741-0000-0000-0000-0000	GIFTS, GRANTS, & BEQUESTS	0.00
XXX-4-3451-000-0741-0000-0000-0000-0000	STUDENT LUNCHES	5,766.23
XXX-4-3456-000-0741-0000-0000-0000-0000	OTHER FOOD SALES	1,361.90
XXX-4-3460-000-0741-0000-0000-0000-0000	STUDENT FEES	0.00
XXX-4-3473-000-0741-0000-0000-0000-0000	SUMMER AFTERCARE FEES	0.00
XXX-4-3479-000-0741-0000-0000-0000-0000	OTH SCHOOL, COURSE & CLASS FEE	1,595.00
XXX-4-3482-000-0741-0000-0000-0000-0000	CHARGES FOR SALES	0.00
XXX-4-3495-000-0741-0000-0000-0000-0000	MISCELLANEOUS LOCAL SOURCES	27,710.22
XXX-4-3497-000-0741-0000-0000-0000-0000	REFUND OF PRIOR YR EXPENDITURE	0.00
XXX-4-3650-000-0741-0000-0000-0000-0000	INTERFUND TRANSFERS	0.00
XXX-4-3670-000-0741-0000-0000-0000-0000	TRANSFER FROM INTERNAL SERVICE	0.00
XXX-4-3680-000-0741-0000-0000-0000-0000	TRANSFER FROM TRUST FUNDS	0.00
XXX-4-3720-000-0741-0000-0000-0000-0000	LOANS	0.00
XXX-4-3731-000-0741-0000-0000-0000-0000	SALE OF LAND	0.00

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XXX-4-3732-000-0741-0000-0000-0000-000(SALE OF BUILDINGS)	0.00
XXX-4-3733-000-0741-0000-0000-0000-000(SALE OF EQUIPMENT)	0.00
XXX-4-3741-000-0741-0000-0000-0000-000(INSURANCE LOSS RECOVERY)	0.00
XXX-4-3900-000-0741-0000-0000-0000-000(INTERNAL FUNDS)	26,770.88
XXX-4-3990-000-0741-0000-0000-0000-000(ALLOCATED REVENUES)	0.00

Total Revenue

\$519,204.95

XXX-5-3479-000-0741-0000-0000-0000-000(NO ACTIVITY SPECIFIED)	0.00
XXX-5-5100-000-0741-0000-0000-0000-000(INSTR-BASIC)	303,752.16
XXX-5-5200-000-0741-0000-0000-0000-000(INSTR-EXCEPTNL)	16,315.36
XXX-5-6120-000-0741-0000-0000-0000-000(ISS-PPS-GUIDE)	16,636.55
XXX-5-6130-000-0741-0000-0000-0000-000(HEALTH SERVICES)	2,259.48
XXX-5-6140-000-0741-0000-0000-0000-000(ISS-PPS-PSYCH)	0.00
XXX-5-6200-000-0741-0000-0000-0000-000(ISS-INST MEDIA)	2,549.59
XXX-5-6300-000-0741-0000-0000-0000-000(ISS-CURRIC DEV)	0.00
XXX-5-6400-000-0741-0000-0000-0000-000(ISS-STAFF TRAIN)	405.40
XXX-5-6500-000-0741-0000-0000-0000-000(Instruction Related Technology)	3,520.90
XXX-5-7100-000-0741-0000-0000-0000-000(GSS-BOARD)	731.50
XXX-5-7200-000-0741-0000-0000-0000-000(GSS-GEN ADMIN)	31,793.28
XXX-5-7290-000-0741-0000-0000-0000-000(COMMON OVERHEAD)	0.00
XXX-5-7300-000-0741-0000-0000-0000-000(GSS-SCH ADMIN)	43,182.75
XXX-5-7390-000-0741-0000-0000-0000-000(DIRECT SCHOOL OVERHEAD)	0.00
XXX-5-7400-000-0741-0000-0000-0000-000(GSS-FAC ACQ CON)	9,284.32
XXX-5-7500-000-0741-0000-0000-0000-000(GSS-FISCAL SER)	1,009.31
XXX-5-7600-000-0741-0000-0000-0000-000(GSS-FOOD SERV)	26,666.15
XXX-5-7710-000-0741-0000-0000-0000-000(PLANNING, RESEARCH, DEV & EVAL)	0.00
XXX-5-7800-000-0741-0000-0000-0000-000(GSS-PUPIL TRANS)	8,376.44
XXX-5-7900-000-0741-0000-0000-0000-000(GSS PLANT OPER)	28,945.48
XXX-5-8100-000-0741-0000-0000-0000-000(GSS-PLANT MAINT)	9,186.83
XXX-5-9100-000-0741-0000-0000-0000-000(GSS-COMM SERV)	0.00
XXX-5-9200-000-0741-0000-0000-0000-000(GSS-DEBT SERV)	55,057.02
XXX-5-9700-000-0741-0000-0000-0000-000(TRANSFERS)	0.00
XXX-5-9800-000-0741-0000-0000-0000-000(INTERNAL FUNDS)	21,267.11

Total Expenses

\$580,939.63

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Excess Revenues Over Expenses

-61,734.68

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Cost Center: 0751 - NBHCA ELEMENTARY SCHOOL

XXX-4-3121-000-0751-0000-0000-0000-0000(FEDERAL IMPACT-CURR OPERATIONS)	0.00
XXX-4-3199-000-0751-0000-0000-0000-0000(MISCELLANEOUS FEDERAL DIRECT)	0.00
XXX-4-3225-000-0751-0000-0000-0000-0000(Title II Teacher and Principal Training and Recruiting)	0.00
XXX-4-3230-000-0751-0000-0000-0000-0000(IDEA)	0.00
XXX-4-3261-000-0751-0000-0000-0000-0000(SCHOOL LUNCH REIMBURSEMENT)	34,188.88
XXX-4-3290-000-0751-0000-0000-0000-0000(OTHER FEDERAL THRU STATE)	0.00
XXX-4-3293-000-0751-0000-0000-0000-0000(EMERGENCY IMMIGRANT EDUC PROG)	0.00
XXX-4-3295-000-0751-0000-0000-0000-0000(MISC FEDERAL THROUGH STATE)	0.00
XXX-4-3300-000-0751-0000-0000-0000-0000(REVENUE FROM STATE SOURCES)	0.00
XXX-4-3310-000-0751-0000-0000-0000-0000(FL EDUCATION FINANCE PROGRAM)	389,276.00
XXX-4-3334-000-0751-0000-0000-0000-0000(FLORIDA TEACHERS LEAD PROGRAM)	0.00
XXX-4-3336-000-0751-0000-0000-0000-0000(INSTRUCTIONAL MATERIALS)	0.00
XXX-4-3344-000-0751-0000-0000-0000-0000(DISCRETIONARY LOTTERY FUNDS)	0.00
XXX-4-3355-000-0751-0000-0000-0000-0000(Class Size)	0.00
XXX-4-3361-000-0751-0000-0000-0000-0000(SCHOOL RECOGNITION FUNDS)	0.00
XXX-4-3363-000-0751-0000-0000-0000-0000(EXCELLENT TEACHER PROGRAM)	0.00
XXX-4-3397-000-0751-0000-0000-0000-0000(CHARTER SCHOOL CAP OUT FUNDING)	30,287.22
XXX-4-3410-000-0751-0000-0000-0000-0000(TAXES)	0.00
XXX-4-3411-000-0751-0000-0000-0000-0000(DISTRICT SCHOOL TAXES)	0.00
XXX-4-3413-000-0751-0000-0000-0000-0000(DISTRICT LOCAL CAPITAL IMP TAX)	0.00
XXX-4-3424-000-0751-0000-0000-0000-0000(SCHOOL YEAR AFTERCARE FEES)	16,118.00
XXX-4-3425-000-0751-0000-0000-0000-0000(RENT)	3,692.17
XXX-4-3431-000-0751-0000-0000-0000-0000(INTEREST ON INVESTMENTS)	157.40
XXX-4-3440-000-0751-0000-0000-0000-0000(GIFTS, GRANTS, & BEQUESTS)	3,000.00
XXX-4-3451-000-0751-0000-0000-0000-0000(STUDENT LUNCHES)	3,547.83
XXX-4-3456-000-0751-0000-0000-0000-0000(OTHER FOOD SALES)	56.00
XXX-4-3460-000-0751-0000-0000-0000-0000(STUDENT FEES)	0.00
XXX-4-3473-000-0751-0000-0000-0000-0000(SUMMER AFTERCARE FEES)	0.00
XXX-4-3479-000-0751-0000-0000-0000-0000(OTH SCHOOL, COURSE & CLASS FEE)	0.00
XXX-4-3481-000-0751-0000-0000-0000-0000(PRESCHOOL FEES)	28,055.00
XXX-4-3482-000-0751-0000-0000-0000-0000(CHARGES FOR SALES)	0.00
XXX-4-3495-000-0751-0000-0000-0000-0000(MISCELLANEOUS LOCAL SOURCES)	11,123.15
XXX-4-3497-000-0751-0000-0000-0000-0000(REFUND OF PRIOR YR EXPENDITURE)	0.00
XXX-4-3650-000-0751-0000-0000-0000-0000(INTERFUND TRANSFERS)	0.00
XXX-4-3670-000-0751-0000-0000-0000-0000(TRANSFER FROM INTERNAL SERVICE)	0.00
XXX-4-3720-000-0751-2020-0000-0000-0000(LOANS)	0.00

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XXX-4-3731-000-0751-0000-0000-0000-000(SALE OF LAND)	0.00
XXX-4-3732-000-0751-0000-0000-0000-000(SALE OF BUILDINGS)	0.00
XXX-4-3733-000-0751-0000-0000-0000-000(SALE OF EQUIPMENT)	0.00
XXX-4-3741-000-0751-0000-0000-0000-000(INSURANCE LOSS RECOVERY)	0.00
XXX-4-3900-000-0751-0000-0000-0000-000(INTERNAL FUNDS)	20,408.80
XXX-4-3990-000-0751-0000-0000-0000-000(ALLOCATED REVENUES)	0.00

Total Revenue

\$539,910.45

XXX-5-5100-000-0751-0000-0000-0000-000(INSTR-BASIC)	241,325.40
XXX-5-5200-000-0751-0000-0000-0000-000(INSTR-EXCEPTNL)	34,552.23
XXX-5-6120-000-0751-0000-0000-0000-000(ISS-PPS-GUIDE)	8,685.56
XXX-5-6130-000-0751-0000-0000-0000-000(HEALTH SERVICES)	2,497.44
XXX-5-6140-000-0751-0000-0000-0000-000(ISS-PPS-PSYCH)	0.00
XXX-5-6200-000-0751-0000-0000-0000-000(ISS-INST MEDIA)	0.00
XXX-5-6300-000-0751-0000-0000-0000-000(ISS-CURRIC DEV)	0.00
XXX-5-6400-000-0751-0000-0000-0000-000(ISS-STAFF TRAIN)	442.46
XXX-5-6500-000-0751-0000-0000-0000-000(Instruction Related Technology)	4,187.53
XXX-5-7100-000-0751-0000-0000-0000-000(GSS-BOARD)	798.00
XXX-5-7200-000-0751-0000-0000-0000-000(GSS-GEN ADMIN)	34,703.55
XXX-5-7290-000-0751-0000-0000-0000-000(COMMON OVERHEAD)	0.00
XXX-5-7300-000-0751-0000-0000-0000-000(GSS-SCH ADMIN)	28,467.03
XXX-5-7390-000-0751-0000-0000-0000-000(DIRECT SCHOOL OVERHEAD)	0.00
XXX-5-7400-000-0751-0000-0000-0000-000(GSS-FAC ACQ CON)	4,846.33
XXX-5-7500-000-0751-0000-0000-0000-000(GSS-FISCAL SER)	1,101.07
XXX-5-7600-000-0751-0000-0000-0000-000(GSS-FOOD SERV)	21,643.15
XXX-5-7710-000-0751-0000-0000-0000-000(PLANNING, RESEARCH, DEV & EVAL)	0.00
XXX-5-7800-000-0751-0000-0000-0000-000(GSS-PUPIL TRANS)	9,544.97
XXX-5-7900-000-0751-0000-0000-0000-000(GSS PLANT OPER)	28,578.48
XXX-5-8100-000-0751-0000-0000-0000-000(GSS-PLANT MAINT)	6,922.77
XXX-5-9100-000-0751-0000-0000-0000-000(GSS-COMM SERV)	7,992.65
XXX-5-9200-000-0751-0000-0000-0000-000(GSS-DEBT SERV)	27,955.70
XXX-5-9700-000-0751-0000-0000-0000-000(TRANSFERS)	0.00
XXX-5-9800-000-0751-0000-0000-0000-000(INTERNAL FUNDS)	22,577.47

Total Expenses

\$486,821.79

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Excess Revenues Over Expenses

53,088.66

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Cost Center: 0701 - BHCA ELEMENTARY SCHOOL

XXX-4-3121-000-0701-0000-0000-0000-0000	FEDERAL IMPACT-CURR OPERATIONS	16,129.78
XXX-4-3199-000-0701-0000-0000-0000-0000	MISCELLANEOUS FEDERAL DIRECT	0.00
XXX-4-3225-000-0701-0000-0000-0000-0000	Title II Teacher and Principal Training and Recruiting	16,436.04
XXX-4-3230-000-0701-0000-0000-0000-0000	IDEA	0.00
XXX-4-3261-000-0701-0000-0000-0000-0000	SCHOOL LUNCH REIMBURSEMENT	248,676.07
XXX-4-3290-000-0701-0000-0000-0000-0000	OTHER FEDERAL THRU STATE	0.00
XXX-4-3295-000-0701-0000-0000-0000-0000	MISC FEDERAL THROUGH STATE	0.00
XXX-4-3300-000-0701-0000-0000-0000-0000	REVENUE FROM STATE SOURCES	79,563.00
XXX-4-3310-000-0701-0000-0000-0000-0000	FL EDUCATION FINANCE PROGRAM	3,745,586.04
XXX-4-3334-000-0701-0000-0000-0000-0000	FLORIDA TEACHERS LEAD PROGRAM	0.00
XXX-4-3336-000-0701-0000-0000-0000-0000	INSTRUCTIONAL MATERIALS	0.00
XXX-4-3344-000-0701-0000-0000-0000-0000	DISCRETIONARY LOTTERY FUNDS	0.00
XXX-4-3355-000-0701-0000-0000-0000-0000	Class Size	0.00
XXX-4-3361-000-0701-0000-0000-0000-0000	SCHOOL RECOGNITION FUNDS	77,903.00
XXX-4-3363-000-0701-0000-0000-0000-0000	EXCELLENT TEACHER PROGRAM	0.00
XXX-4-3397-000-0701-0000-0000-0000-0000	CHARTER SCHOOL CAP OUT FUNDING	274,329.44
XXX-4-3410-000-0701-0000-0000-0000-0000	TAXES	0.00
XXX-4-3411-000-0701-0000-0000-0000-0000	DISTRICT SCHOOL TAXES	0.00
XXX-4-3413-000-0701-0000-0000-0000-0000	DISTRICT LOCAL CAPITAL IMP TAX	0.00
XXX-4-3424-000-0701-0000-0000-0000-0000	SCHOOL YEAR AFTERCARE FEES	157,008.45
XXX-4-3425-000-0701-0000-0000-0000-0000	RENT	32,219.00
XXX-4-3426-000-0701-0000-0000-0000-0000	CEO ADMIN OFFICE	10,184.00
XXX-4-3431-000-0701-0000-0000-0000-0000	INTEREST ON INVESTMENTS	6,015.56
XXX-4-3440-000-0701-0000-0000-0000-0000	GIFTS, GRANTS, & BEQUESTS	28,644.65
XXX-4-3451-000-0701-0000-0000-0000-0000	STUDENT LUNCHES	42,443.48
XXX-4-3456-000-0701-0000-0000-0000-0000	OTHER FOOD SALES	138.02
XXX-4-3460-000-0701-0000-0000-0000-0000	STUDENT FEES	0.00
XXX-4-3470-000-0701-0000-0000-0000-0000	OTHER FEES	0.00
XXX-4-3473-000-0701-0000-0000-0000-0000	SUMMER AFTERCARE FEES	0.00
XXX-4-3479-000-0701-0000-0000-0000-0000	OTH SCHOOL, COURSE & CLASS FEE	19,305.00
XXX-4-3480-000-0701-0000-0000-0000-0000	OPERATING REVENUES	0.00
XXX-4-3481-000-0701-0000-0000-0000-0000	PRESCHOOL FEES	210,481.55
XXX-4-3482-000-0701-0000-0000-0000-0000	CHARGES FOR SALES	30.64
XXX-4-3495-000-0701-0000-0000-0000-0000	MISCELLANEOUS LOCAL SOURCES	9,963.29
XXX-4-3497-000-0701-0000-0000-0000-0000	REFUND OF PRIOR YR EXPENDITURE	0.00
XXX-4-3600-000-0701-0000-0000-0000-0000	TRANSFERS	0.00

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XXX-4-3650-000-0701-0000-0000-0000-0000(INTERFUND TRANSFERS)	4,616.01
XXX-4-3720-000-0701-0000-0000-0000-0000(LOANS)	0.00
XXX-4-3733-000-0701-0000-0000-0000-0000(SALE OF EQUIPMENT)	340.00
XXX-4-3741-000-0701-0000-0000-0000-0000(INSURANCE LOSS RECOVERY)	30,863.47
XXX-4-3900-000-0701-0000-0000-0000-0000(INTERNAL FUNDS)	100,539.57
XXX-4-3990-000-0701-0000-0000-0000-0000(ALLOCATED REVENUES)	0.00

Total Revenue

\$5,111,416.06

XXX-5-5100-000-0701-0000-0000-0000-0000(INSTR-BASIC)	2,222,388.60
XXX-5-5200-000-0701-0000-0000-0000-0000(INSTR-EXCEPTNL)	200,029.41
XXX-5-6100-000-0701-0000-0000-0000-0000(PUPIL PERSONNEL SERVICES)	0.00
XXX-5-6120-000-0701-0000-0000-0000-0000(ISS-PPS-GUIDE)	68,772.16
XXX-5-6130-000-0701-0000-0000-0000-0000(HEALTH SERVICES)	19,088.00
XXX-5-6140-000-0701-0000-0000-0000-0000(ISS-PPS-PSYCH)	0.00
XXX-5-6150-000-0701-0000-0000-0000-0000(PARENTAL INVOLVEMENT)	0.00
XXX-5-6200-000-0701-0000-0000-0000-0000(ISS-INST MEDIA)	9,941.73
XXX-5-6300-000-0701-0000-0000-0000-0000(ISS-CURRIC DEV)	0.00
XXX-5-6400-000-0701-0000-0000-0000-0000(ISS-STAFF TRAIN)	15,530.26
XXX-5-6500-000-0701-0000-0000-0000-0000(Instruction Related Technology)	57,699.07
XXX-5-7100-000-0701-0000-0000-0000-0000(GSS-BOARD)	31,931.97
XXX-5-7200-000-0701-0000-0000-0000-0000(GSS-GEN ADMIN)	273,287.96
XXX-5-7290-000-0701-0000-0000-0000-0000(COMMON OVERHEAD)	0.00
XXX-5-7300-000-0701-0000-0000-0000-0000(GSS-SCH ADMIN)	274,490.37
XXX-5-7390-000-0701-0000-0000-0000-0000(DIRECT SCHOOL OVERHEAD)	0.00
XXX-5-7400-000-0701-0000-0000-0000-0000(GSS-FAC ACQ CON)	89,715.42
XXX-5-7500-000-0701-0000-0000-0000-0000(GSS-FISCAL SER)	5,293.67
XXX-5-7600-000-0701-0000-0000-0000-0000(GSS-FOOD SERV)	174,774.61
XXX-5-7710-000-0701-0000-0000-0000-0000(PLANNING, RESEARCH, DEV & EVAL)	0.00
XXX-5-7720-000-0701-0000-0000-0000-0000(INFORMATION SERVICES)	0.00
XXX-5-7760-000-0701-0000-0000-0000-0000(GSS-INTRNL SER)	0.00
XXX-5-7800-000-0701-0000-0000-0000-0000(GSS-PUPIL TRANS)	69,892.09
XXX-5-7900-000-0701-0000-0000-0000-0000(GSS PLANT OPER)	302,777.24
XXX-5-8100-000-0701-0000-0000-0000-0000(GSS-PLANT MAINT)	96,054.35
XXX-5-9100-000-0701-0000-0000-0000-0000(GSS-COMM SERV)	79,185.18
XXX-5-9200-000-0701-0000-0000-0000-0000(GSS-DEBT SERV)	411,436.44
XXX-5-9700-000-0701-0000-0000-0000-0000(TRANSFERS)	12,135.10
XXX-5-9800-000-0701-0000-0000-0000-0000(INTERNAL FUNDS)	99,433.33

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Total Expenses

\$4,533,856.96

Excess Revenues Over Expenses

577,559.10

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Cost Center: 0711 - BHCA MIDDLE SCHOOL

XXX-4-3121-000-0711-0000-0000-0000-0000	FEDERAL IMPACT-CURR OPERATIONS	6,588.22
XXX-4-3199-000-0711-0000-0000-0000-0000	MISCELLANEOUS FEDERAL DIRECT	0.00
XXX-4-3225-000-0711-0000-0000-0000-0000	Title II Teacher and Principal Training and Recruiting	6,457.01
XXX-4-3230-000-0711-0000-0000-0000-0000	IDEA	0.00
XXX-4-3261-000-0711-0000-0000-0000-0000	SCHOOL LUNCH REIMBURSEMENT	87,447.87
XXX-4-3290-000-0711-0000-0000-0000-0000	OTHER FEDERAL THRU STATE	0.00
XXX-4-3295-000-0711-0000-0000-0000-0000	MISC FEDERAL THROUGH STATE	0.00
XXX-4-3300-000-0711-0000-0000-0000-0000	REVENUE FROM STATE SOURCES	38,527.00
XXX-4-3310-000-0711-0000-0000-0000-0000	FL EDUCATION FINANCE PROGRAM	1,829,804.52
XXX-4-3334-000-0711-0000-0000-0000-0000	FLORIDA TEACHERS LEAD PROGRAM	0.00
XXX-4-3336-000-0711-0000-0000-0000-0000	INSTRUCTIONAL MATERIALS	0.00
XXX-4-3344-000-0711-0000-0000-0000-0000	DISCRETIONARY LOTTERY FUNDS	0.00
XXX-4-3355-000-0711-0000-0000-0000-0000	Class Size	0.00
XXX-4-3361-000-0711-0000-0000-0000-0000	SCHOOL RECOGNITION FUNDS	44,264.00
XXX-4-3363-000-0711-0000-0000-0000-0000	EXCELLENT TEACHER PROGRAM	0.00
XXX-4-3397-000-0711-0000-0000-0000-0000	CHARTER SCHOOL CAP OUT FUNDING	135,986.11
XXX-4-3410-000-0711-0000-0000-0000-0000	TAXES	0.00
XXX-4-3411-000-0711-0000-0000-0000-0000	DISTRICT SCHOOL TAXES	0.00
XXX-4-3413-000-0711-0000-0000-0000-0000	DISTRICT LOCAL CAPITAL IMP TAX	0.00
XXX-4-3424-000-0711-0000-0000-0000-0000	SCHOOL YEAR AFTERCARE FEES	25,083.55
XXX-4-3425-000-0711-0000-0000-0000-0000	RENT	2,940.00
XXX-4-3426-000-0711-0000-0000-0000-0000	CEO ADMIN OFFICE	5,016.00
XXX-4-3431-000-0711-0000-0000-0000-0000	INTEREST ON INVESTMENTS	3,902.74
XXX-4-3440-000-0711-0000-0000-0000-0000	GIFTS, GRANTS, & BEQUESTS	28,432.67
XXX-4-3451-000-0711-0000-0000-0000-0000	STUDENT LUNCHES	4,739.58
XXX-4-3456-000-0711-0000-0000-0000-0000	OTHER FOOD SALES	66.48
XXX-4-3460-000-0711-0000-0000-0000-0000	STUDENT FEES	420.00
XXX-4-3470-000-0711-0000-0000-0000-0000	OTHER FEES	0.00
XXX-4-3473-000-0711-0000-0000-0000-0000	SUMMER AFTERCARE FEES	600.00
XXX-4-3479-000-0711-0000-0000-0000-0000	OTH SCHOOL, COURSE & CLASS FEE	32,156.25
XXX-4-3480-000-0711-0000-0000-0000-0000	OPERATING REVENUES	0.00
XXX-4-3482-000-0711-0000-0000-0000-0000	CHARGES FOR SALES	3,094.41
XXX-4-3495-000-0711-0000-0000-0000-0000	MISCELLANEOUS LOCAL SOURCES	5,777.51
XXX-4-3497-000-0711-0000-0000-0000-0000	REFUND OF PRIOR YR EXPENDITURE	0.00
XXX-4-3600-000-0711-0000-0000-0000-0000	TRANSFERS	0.00
XXX-4-3650-000-0711-0000-0000-0000-0000	INTERFUND TRANSFERS	34,394.38

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XXX-4-3720-000-0711-0000-0000-0000-0000LOANS	0.00
XXX-4-3733-000-0711-0000-0000-0000-0000(SALE OF EQUIPMENT	160.00
XXX-4-3741-000-0711-0000-0000-0000-0000(INSURANCE LOSS RECOVERY	18,136.54
XXX-4-3900-000-0711-0000-0000-0000-0000(INTERNAL FUNDS	41,970.52
XXX-4-3901-000-0711-0000-0000-0000-0000PLAYER FEES	29,453.00
XXX-4-3902-000-0711-0000-0000-0000-0000(SPONSORSHIPS	6,075.00
XXX-4-3903-000-0711-0000-0000-0000-0000FUNDRAISERS	2,173.01
XXX-4-3904-000-0711-0000-0000-0000-0000(CLINICS, CAMPS, COMPETITIONS	2,285.00
XXX-4-3905-000-0711-0000-0000-0000-0000(GATE/TICKET SALES	2,743.83
XXX-4-3990-000-0711-0000-0000-0000-0000(ALLOCATED REVENUES	0.00

Total Revenue

\$2,398,695.20

XXX-5-5100-000-0711-0000-0000-0000-0000(INSTR-BASIC	964,076.36
XXX-5-5200-000-0711-0000-0000-0000-0000(INSTR-EXCEPTNL	101,310.89
XXX-5-6120-000-0711-0000-0000-0000-0000(ISS-PPS-GUIDE	32,259.81
XXX-5-6130-000-0711-0000-0000-0000-0000(HEALTH SERVICES	9,132.81
XXX-5-6140-000-0711-0000-0000-0000-0000(ISS-PPS-PSYCH	0.00
XXX-5-6200-000-0711-0000-0000-0000-0000(ISS-INST MEDIA	5,969.87
XXX-5-6300-000-0711-0000-0000-0000-0000(ISS-CURRIC DEV	0.00
XXX-5-6400-000-0711-0000-0000-0000-0000(ISS-STAFF TRAIN	6,505.82
XXX-5-6500-000-0711-0000-0000-0000-0000(Instruction Related Technology	30,539.97
XXX-5-7100-000-0711-0000-0000-0000-0000(GSS-BOARD	12,545.41
XXX-5-7200-000-0711-0000-0000-0000-0000(GSS-GEN ADMIN	108,050.17
XXX-5-7290-000-0711-0000-0000-0000-0000(COMMON OVERHEAD	0.00
XXX-5-7300-000-0711-0000-0000-0000-0000(GSS-SCH ADMIN	137,394.16
XXX-5-7390-000-0711-0000-0000-0000-0000(DIRECT SCHOOL OVERHEAD	0.00
XXX-5-7400-000-0711-0000-0000-0000-0000(GSS-FAC ACQ CON	45,811.10
XXX-5-7500-000-0711-0000-0000-0000-0000(GSS-FISCAL SER	2,133.91
XXX-5-7600-000-0711-0000-0000-0000-0000(GSS-FOOD SERV	83,003.62
XXX-5-7710-000-0711-0000-0000-0000-0000(PLANNING, RESEARCH, DEV & EVAL	0.00
XXX-5-7800-000-0711-0000-0000-0000-0000(GSS-PUPIL TRANS	38,451.63
XXX-5-7900-000-0711-0000-0000-0000-0000(GSS PLANT OPER	134,809.94
XXX-5-8100-000-0711-0000-0000-0000-0000(GSS-PLANT MAINT	47,407.25
XXX-5-9100-000-0711-0000-0000-0000-0000(GSS-COMM SERV	13,999.42
XXX-5-9200-000-0711-0000-0000-0000-0000(GSS-DEBT SERV	221,530.45
XXX-5-9700-000-0711-0000-0000-0000-0000(TRANSFERS	0.00
XXX-5-9800-000-0711-0000-0000-0000-0000(INTERNAL FUNDS	60,905.87

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XXX-5-9833-000-0711-0000-0000-0000(OFFICIALS)	0.00
XXX-5-9901-000-0711-0000-0000-0000(ATHLETICS/EXTRACURRICULARS)	36,161.85
Total Expenses	\$2,092,000.31
Excess Revenues Over Expenses	<u>306,694.89</u>

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Cost Center: 0731 - NBHCA MIDDLE SCHOOL

XXX-4-3121-000-0731-0000-0000-0000-0000	FEDERAL IMPACT-CURR OPERATIONS	7,496.94
XXX-4-3199-000-0731-0000-0000-0000-0000	MISCELLANEOUS FEDERAL DIRECT	0.00
XXX-4-3225-000-0731-0000-0000-0000-0000	Title II Teacher and Principal Training and Recruiting	0.00
XXX-4-3230-000-0731-0000-0000-0000-0000	IDEA	0.00
XXX-4-3261-000-0731-0000-0000-0000-0000	SCHOOL LUNCH REIMBURSEMENT	134,096.96
XXX-4-3290-000-0731-0000-0000-0000-0000	OTHER FEDERAL THRU STATE	0.00
XXX-4-3295-000-0731-0000-0000-0000-0000	MISC FEDERAL THROUGH STATE	0.00
XXX-4-3300-000-0731-0000-0000-0000-0000	REVENUE FROM STATE SOURCES	47,278.00
XXX-4-3310-000-0731-0000-0000-0000-0000	FL EDUCATION FINANCE PROGRAM	2,124,861.92
XXX-4-3334-000-0731-0000-0000-0000-0000	FLORIDA TEACHERS LEAD PROGRAM	0.00
XXX-4-3336-000-0731-0000-0000-0000-0000	INSTRUCTIONAL MATERIALS	0.00
XXX-4-3344-000-0731-0000-0000-0000-0000	DISCRETIONARY LOTTERY FUNDS	0.00
XXX-4-3355-000-0731-0000-0000-0000-0000	Class Size	0.00
XXX-4-3361-000-0731-0000-0000-0000-0000	SCHOOL RECOGNITION FUNDS	52,364.00
XXX-4-3363-000-0731-0000-0000-0000-0000	EXCELLENT TEACHER PROGRAM	0.00
XXX-4-3397-000-0731-0000-0000-0000-0000	CHARTER SCHOOL CAP OUT FUNDING	171,689.47
XXX-4-3410-000-0731-0000-0000-0000-0000	TAXES	0.00
XXX-4-3411-000-0731-0000-0000-0000-0000	DISTRICT SCHOOL TAXES	0.00
XXX-4-3413-000-0731-0000-0000-0000-0000	DISTRICT LOCAL CAPITAL IMP TAX	0.00
XXX-4-3424-000-0731-0000-0000-0000-0000	SCHOOL YEAR AFTERCARE FEES	22,289.00
XXX-4-3431-000-0731-0000-0000-0000-0000	INTEREST ON INVESTMENTS	1,591.39
XXX-4-3440-000-0731-0000-0000-0000-0000	GIFTS, GRANTS, & BEQUESTS	47.00
XXX-4-3451-000-0731-0000-0000-0000-0000	STUDENT LUNCHES	22,010.56
XXX-4-3456-000-0731-0000-0000-0000-0000	OTHER FOOD SALES	14.00
XXX-4-3460-000-0731-0000-0000-0000-0000	STUDENT FEES	0.00
XXX-4-3473-000-0731-0000-0000-0000-0000	SUMMER AFTERCARE FEES	14,876.60
XXX-4-3479-000-0731-0000-0000-0000-0000	OTH SCHOOL, COURSE & CLASS FEE	21,899.75
XXX-4-3481-000-0731-0000-0000-0000-0000	PRESCHOOL FEES	0.00
XXX-4-3482-000-0731-0000-0000-0000-0000	CHARGES FOR SALES	0.00
XXX-4-3495-000-0731-0000-0000-0000-0000	MISCELLANEOUS LOCAL SOURCES	16,910.14
XXX-4-3497-000-0731-0000-0000-0000-0000	REFUND OF PRIOR YR EXPENDITURE	0.00
XXX-4-3650-000-0731-0000-0000-0000-0000	INTERFUND TRANSFERS	0.00
XXX-4-3670-000-0731-0000-0000-0000-0000	TRANSFER FROM INTERNAL SERVICE	0.00
XXX-4-3720-000-0731-0000-0000-0000-0000	LOANS	0.00
XXX-4-3731-000-0731-0000-0000-0000-0000	SALE OF LAND	0.00
XXX-4-3732-000-0731-0000-0000-0000-0000	SALE OF BUILDINGS	0.00

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XXX-4-3733-000-0731-0000-0000-0000-000(SALE OF EQUIPMENT)	0.00	
XXX-4-3741-000-0731-0000-0000-0000-000(INSURANCE LOSS RECOVERY)	18,032.00	
XXX-4-3900-000-0731-0000-0000-0000-000(INTERNAL FUNDS)	55,031.09	
XXX-4-3990-000-0731-0000-0000-0000-000(ALLOCATED REVENUES)	0.00	
Total Revenue		\$2,710,488.82
XXX-5-5100-000-0731-0000-0000-0000-000(INSTR-BASIC)	1,083,342.40	
XXX-5-5200-000-0731-0000-0000-0000-000(INSTR-EXCEPTNL)	90,228.03	
XXX-5-6120-000-0731-0000-0000-0000-000(ISS-PPS-GUIDE)	65,874.82	
XXX-5-6130-000-0731-0000-0000-0000-000(HEALTH SERVICES)	9,112.72	
XXX-5-6140-000-0731-0000-0000-0000-000(ISS-PPS-PSYCH)	0.00	
XXX-5-6200-000-0731-0000-0000-0000-000(ISS-INST MEDIA)	2,014.77	
XXX-5-6300-000-0731-0000-0000-0000-000(ISS-CURRIC DEV)	0.00	
XXX-5-6400-000-0731-0000-0000-0000-000(ISS-STAFF TRAIN)	8,511.21	
XXX-5-6500-000-0731-0000-0000-0000-000(Instruction Related Technology)	21,703.33	
XXX-5-7100-000-0731-0000-0000-0000-000(GSS-BOARD)	17,106.35	
XXX-5-7200-000-0731-0000-0000-0000-000(GSS-GEN ADMIN)	146,476.64	
XXX-5-7290-000-0731-0000-0000-0000-000(COMMON OVERHEAD)	0.00	
XXX-5-7300-000-0731-0000-0000-0000-000(GSS-SCH ADMIN)	202,176.49	
XXX-5-7390-000-0731-0000-0000-0000-000(DIRECT SCHOOL OVERHEAD)	0.00	
XXX-5-7400-000-0731-0000-0000-0000-000(GSS-FAC ACQ CON)	110,925.63	
XXX-5-7500-000-0731-0000-0000-0000-000(GSS-FISCAL SER)	2,849.42	
XXX-5-7600-000-0731-0000-0000-0000-000(GSS-FOOD SERV)	91,825.86	
XXX-5-7710-000-0731-0000-0000-0000-000(PLANNING, RESEARCH, DEV & EVAL)	0.00	
XXX-5-7800-000-0731-0000-0000-0000-000(GSS-PUPIL TRANS)	45,824.29	
XXX-5-7900-000-0731-0000-0000-0000-000(GSS PLANT OPER)	126,785.98	
XXX-5-8100-000-0731-0000-0000-0000-000(GSS-PLANT MAINT)	48,867.20	
XXX-5-9100-000-0731-0000-0000-0000-000(GSS-COMM SERV)	12,810.03	
XXX-5-9200-000-0731-0000-0000-0000-000(GSS-DEBT SERV)	248,412.86	
XXX-5-9700-000-0731-0000-0000-0000-000(TRANSFERS)	0.00	
XXX-5-9800-000-0731-0000-0000-0000-000(INTERNAL FUNDS)	37,374.45	
Total Expenses		\$2,372,222.48
Excess Revenues Over Expenses		338,266.34

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XXX-4-3121-000-0741-0000-0000-0000-000(FEDERAL IMPACT-CURR OPERATIONS	13,630.80
XXX-4-3199-000-0741-0000-0000-0000-000(MISCELLANEOUS FEDERAL DIRECT	0.00
XXX-4-3225-000-0741-0000-0000-0000-000(Title II Teacher and Principal Training and Recruiting	0.00
XXX-4-3230-000-0741-0000-0000-0000-000(IDEA	0.00
XXX-4-3261-000-0741-0000-0000-0000-000(SCHOOL LUNCH REIMBURSEMENT	108,030.48
XXX-4-3290-000-0741-0000-0000-0000-000(OTHER FEDERAL THRU STATE	0.00
XXX-4-3295-000-0741-0000-0000-0000-000(MISC FEDERAL THROUGH STATE	0.00
XXX-4-3300-000-0741-0000-0000-0000-000(REVENUE FROM STATE SOURCES	81,329.00
XXX-4-3310-000-0741-0000-0000-0000-000(FL EDUCATION FINANCE PROGRAM	3,414,143.44
XXX-4-3334-000-0741-0000-0000-0000-000(FLORIDA TEACHERS LEAD PROGRAM	0.00
XXX-4-3336-000-0741-0000-0000-0000-000(INSTRUCTIONAL MATERIALS	0.00
XXX-4-3344-000-0741-0000-0000-0000-000(DISCRETIONARY LOTTERY FUNDS	0.00
XXX-4-3355-000-0741-0000-0000-0000-000(Class Size	0.00
XXX-4-3361-000-0741-0000-0000-0000-000(SCHOOL RECOGNITION FUNDS	81,872.00
XXX-4-3363-000-0741-0000-0000-0000-000(EXCELLENT TEACHER PROGRAM	0.00
XXX-4-3397-000-0741-0000-0000-0000-000(CHARTER SCHOOL CAP OUT FUNDING	266,334.40
XXX-4-3410-000-0741-0000-0000-0000-000(TAXES	0.00
XXX-4-3411-000-0741-0000-0000-0000-000(DISTRICT SCHOOL TAXES	0.00
XXX-4-3413-000-0741-0000-0000-0000-000(DISTRICT LOCAL CAPITAL IMP TAX	0.00
XXX-4-3424-000-0741-0000-0000-0000-000(SCHOOL YEAR AFTERCARE FEES	0.00
XXX-4-3425-000-0741-0000-0000-0000-000(RENT	0.00
XXX-4-3431-000-0741-0000-0000-0000-000(INTEREST ON INVESTMENTS	2,207.50
XXX-4-3440-000-0741-0000-0000-0000-000(GIFTS, GRANTS, & BEQUESTS	6,250.00
XXX-4-3451-000-0741-0000-0000-0000-000(STUDENT LUNCHES	41,113.83
XXX-4-3456-000-0741-0000-0000-0000-000(OTHER FOOD SALES	5,716.90
XXX-4-3460-000-0741-0000-0000-0000-000(STUDENT FEES	0.00
XXX-4-3473-000-0741-0000-0000-0000-000(SUMMER AFTERCARE FEES	0.00
XXX-4-3479-000-0741-0000-0000-0000-000(OTH SCHOOL, COURSE & CLASS FEE	25,540.12
XXX-4-3482-000-0741-0000-0000-0000-000(CHARGES FOR SALES	0.00
XXX-4-3495-000-0741-0000-0000-0000-000(MISCELLANEOUS LOCAL SOURCES	166,652.78
XXX-4-3497-000-0741-0000-0000-0000-000(REFUND OF PRIOR YR EXPENDITURE	0.00
XXX-4-3650-000-0741-0000-0000-0000-000(INTERFUND TRANSFERS	0.00
XXX-4-3670-000-0741-0000-0000-0000-000(TRANSFER FROM INTERNAL SERVICE	0.00
XXX-4-3680-000-0741-0000-0000-0000-000(TRANSFER FROM TRUST FUNDS	0.00
XXX-4-3720-000-0741-0000-0000-0000-000(LOANS	0.00
XXX-4-3731-000-0741-0000-0000-0000-000(SALE OF LAND	0.00

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XXX-4-3732-000-0741-0000-0000-0000-000(SALE OF BUILDINGS)	0.00	
XXX-4-3733-000-0741-0000-0000-0000-000(SALE OF EQUIPMENT)	0.00	
XXX-4-3741-000-0741-0000-0000-0000-000(INSURANCE LOSS RECOVERY)	34,631.89	
XXX-4-3900-000-0741-0000-0000-0000-000(INTERNAL FUNDS)	250,302.43	
XXX-4-3990-000-0741-0000-0000-0000-000(ALLOCATED REVENUES)	0.00	
Total Revenue		\$4,497,755.57
XXX-5-3479-000-0741-0000-0000-0000-000(NO ACTIVITY SPECIFIED)	0.00	
XXX-5-5100-000-0741-0000-0000-0000-000(INSTR-BASIC)	1,945,489.58	
XXX-5-5200-000-0741-0000-0000-0000-000(INSTR-EXCEPTNL)	111,537.09	
XXX-5-6120-000-0741-0000-0000-0000-000(ISS-PPS-GUIDE)	134,747.89	
XXX-5-6130-000-0741-0000-0000-0000-000(HEALTH SERVICES)	14,803.49	
XXX-5-6140-000-0741-0000-0000-0000-000(ISS-PPS-PSYCH)	0.00	
XXX-5-6200-000-0741-0000-0000-0000-000(ISS-INST MEDIA)	15,070.19	
XXX-5-6300-000-0741-0000-0000-0000-000(ISS-CURRIC DEV)	0.00	
XXX-5-6400-000-0741-0000-0000-0000-000(ISS-STAFF TRAIN)	15,006.20	
XXX-5-6500-000-0741-0000-0000-0000-000(Instruction Related Technology)	24,076.61	
XXX-5-7100-000-0741-0000-0000-0000-000(GSS-BOARD)	25,090.87	
XXX-5-7200-000-0741-0000-0000-0000-000(GSS-GEN ADMIN)	215,067.51	
XXX-5-7290-000-0741-0000-0000-0000-000(COMMON OVERHEAD)	0.00	
XXX-5-7300-000-0741-0000-0000-0000-000(GSS-SCH ADMIN)	358,416.19	
XXX-5-7390-000-0741-0000-0000-0000-000(DIRECT SCHOOL OVERHEAD)	0.00	
XXX-5-7400-000-0741-0000-0000-0000-000(GSS-FAC ACQ CON)	205,804.71	
XXX-5-7500-000-0741-0000-0000-0000-000(GSS-FISCAL SER)	4,187.96	
XXX-5-7600-000-0741-0000-0000-0000-000(GSS-FOOD SERV)	148,696.55	
XXX-5-7710-000-0741-0000-0000-0000-000(PLANNING, RESEARCH, DEV & EVAL)	0.00	
XXX-5-7800-000-0741-0000-0000-0000-000(GSS-PUPIL TRANS)	76,522.28	
XXX-5-7900-000-0741-0000-0000-0000-000(GSS PLANT OPER)	229,264.93	
XXX-5-8100-000-0741-0000-0000-0000-000(GSS-PLANT MAINT)	91,388.47	
XXX-5-9100-000-0741-0000-0000-0000-000(GSS-COMM SERV)	0.00	
XXX-5-9200-000-0741-0000-0000-0000-000(GSS-DEBT SERV)	440,082.31	
XXX-5-9700-000-0741-0000-0000-0000-000(TRANSFERS)	0.00	
XXX-5-9800-000-0741-0000-0000-0000-000(INTERNAL FUNDS)	165,168.58	
Total Expenses		\$4,220,421.41

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277,334.16

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Cost Center: 0751 - NBHCA ELEMENTARY SCHOOL

XXX-4-3121-000-0751-0000-0000-0000-0000	FEDERAL IMPACT-CURR OPERATIONS	0.00
XXX-4-3199-000-0751-0000-0000-0000-0000	MISCELLANEOUS FEDERAL DIRECT	0.00
XXX-4-3225-000-0751-0000-0000-0000-0000	Title II Teacher and Principal Training and Recruiting	0.00
XXX-4-3230-000-0751-0000-0000-0000-0000	IDEA	0.00
XXX-4-3261-000-0751-0000-0000-0000-0000	SCHOOL LUNCH REIMBURSEMENT	243,715.58
XXX-4-3290-000-0751-0000-0000-0000-0000	OTHER FEDERAL THRU STATE	0.00
XXX-4-3293-000-0751-0000-0000-0000-0000	EMERGENCY IMMIGRANT EDUC PROG	0.00
XXX-4-3295-000-0751-0000-0000-0000-0000	MISC FEDERAL THROUGH STATE	0.00
XXX-4-3300-000-0751-0000-0000-0000-0000	REVENUE FROM STATE SOURCES	66,995.00
XXX-4-3310-000-0751-0000-0000-0000-0000	FL EDUCATION FINANCE PROGRAM	3,112,088.76
XXX-4-3334-000-0751-0000-0000-0000-0000	FLORIDA TEACHERS LEAD PROGRAM	12,949.26
XXX-4-3336-000-0751-0000-0000-0000-0000	INSTRUCTIONAL MATERIALS	0.00
XXX-4-3344-000-0751-0000-0000-0000-0000	DISCRETIONARY LOTTERY FUNDS	0.00
XXX-4-3355-000-0751-0000-0000-0000-0000	Class Size	0.00
XXX-4-3361-000-0751-0000-0000-0000-0000	SCHOOL RECOGNITION FUNDS	69,107.00
XXX-4-3363-000-0751-0000-0000-0000-0000	EXCELLENT TEACHER PROGRAM	0.00
XXX-4-3397-000-0751-0000-0000-0000-0000	CHARTER SCHOOL CAP OUT FUNDING	228,344.57
XXX-4-3410-000-0751-0000-0000-0000-0000	TAXES	0.00
XXX-4-3411-000-0751-0000-0000-0000-0000	DISTRICT SCHOOL TAXES	0.00
XXX-4-3413-000-0751-0000-0000-0000-0000	DISTRICT LOCAL CAPITAL IMP TAX	0.00
XXX-4-3424-000-0751-0000-0000-0000-0000	SCHOOL YEAR AFTERCARE FEES	125,874.00
XXX-4-3425-000-0751-0000-0000-0000-0000	RENT	29,833.09
XXX-4-3431-000-0751-0000-0000-0000-0000	INTEREST ON INVESTMENTS	1,231.73
XXX-4-3440-000-0751-0000-0000-0000-0000	GIFTS, GRANTS, & BEQUESTS	43,988.03
XXX-4-3451-000-0751-0000-0000-0000-0000	STUDENT LUNCHES	28,022.95
XXX-4-3456-000-0751-0000-0000-0000-0000	OTHER FOOD SALES	56.00
XXX-4-3460-000-0751-0000-0000-0000-0000	STUDENT FEES	0.00
XXX-4-3473-000-0751-0000-0000-0000-0000	SUMMER AFTERCARE FEES	77,201.40
XXX-4-3479-000-0751-0000-0000-0000-0000	OTH SCHOOL, COURSE & CLASS FEE	16,251.74
XXX-4-3481-000-0751-0000-0000-0000-0000	PRESCHOOL FEES	226,389.00
XXX-4-3482-000-0751-0000-0000-0000-0000	CHARGES FOR SALES	0.00
XXX-4-3495-000-0751-0000-0000-0000-0000	MISCELLANEOUS LOCAL SOURCES	24,424.50
XXX-4-3497-000-0751-0000-0000-0000-0000	REFUND OF PRIOR YR EXPENDITURE	0.00
XXX-4-3650-000-0751-0000-0000-0000-0000	INTERFUND TRANSFERS	742.94
XXX-4-3670-000-0751-0000-0000-0000-0000	TRANSFER FROM INTERNAL SERVICE	0.00
XXX-4-3720-000-0751-0000-0000-0000-0000	LOANS	0.00

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XXX-4-3731-000-0751-0000-0000-0000-000(SALE OF LAND)	0.00
XXX-4-3732-000-0751-0000-0000-0000-000(SALE OF BUILDINGS)	0.00
XXX-4-3733-000-0751-0000-0000-0000-000(SALE OF EQUIPMENT)	0.00
XXX-4-3741-000-0751-0000-0000-0000-000(INSURANCE LOSS RECOVERY)	28,524.54
XXX-4-3900-000-0751-0000-0000-0000-000(INTERNAL FUNDS)	195,456.69
XXX-4-3990-000-0751-0000-0000-0000-000(ALLOCATED REVENUES)	0.00

Total Revenue

\$4,531,196.78

XXX-5-5100-000-0751-0000-0000-0000-000(INSTR-BASIC)	1,820,060.79
XXX-5-5200-000-0751-0000-0000-0000-000(INSTR-EXCEPTNL)	228,690.30
XXX-5-6120-000-0751-0000-0000-0000-000(ISS-PPS-GUIDE)	69,185.21
XXX-5-6130-000-0751-0000-0000-0000-000(HEALTH SERVICES)	17,875.84
XXX-5-6140-000-0751-0000-0000-0000-000(ISS-PPS-PSYCH)	650.00
XXX-5-6200-000-0751-0000-0000-0000-000(ISS-INST MEDIA)	2,285.92
XXX-5-6300-000-0751-0000-0000-0000-000(ISS-CURRIC DEV)	0.00
XXX-5-6400-000-0751-0000-0000-0000-000(ISS-STAFF TRAIN)	13,434.77
XXX-5-6500-000-0751-0000-0000-0000-000(Instruction Related Technology)	17,441.13
XXX-5-7100-000-0751-0000-0000-0000-000(GSS-BOARD)	27,368.73
XXX-5-7200-000-0751-0000-0000-0000-000(GSS-GEN ADMIN)	234,449.15
XXX-5-7290-000-0751-0000-0000-0000-000(COMMON OVERHEAD)	0.00
XXX-5-7300-000-0751-0000-0000-0000-000(GSS-SCH ADMIN)	276,252.08
XXX-5-7390-000-0751-0000-0000-0000-000(DIRECT SCHOOL OVERHEAD)	0.00
XXX-5-7400-000-0751-0000-0000-0000-000(GSS-FAC ACQ CON)	242,670.61
XXX-5-7500-000-0751-0000-0000-0000-000(GSS-FISCAL SER)	4,556.15
XXX-5-7600-000-0751-0000-0000-0000-000(GSS-FOOD SERV)	123,755.88
XXX-5-7710-000-0751-0000-0000-0000-000(PLANNING, RESEARCH, DEV & EVAL)	0.00
XXX-5-7800-000-0751-0000-0000-0000-000(GSS-PUPIL TRANS)	50,690.31
XXX-5-7900-000-0751-0000-0000-0000-000(GSS PLANT OPER)	242,374.98
XXX-5-8100-000-0751-0000-0000-0000-000(GSS-PLANT MAINT)	87,103.23
XXX-5-9100-000-0751-0000-0000-0000-000(GSS-COMM SERV)	110,173.77
XXX-5-9200-000-0751-0000-0000-0000-000(GSS-DEBT SERV)	223,919.94
XXX-5-9700-000-0751-0000-0000-0000-000(TRANSFERS)	742.94
XXX-5-9800-000-0751-0000-0000-0000-000(INTERNAL FUNDS)	172,327.14

Total Expenses

\$3,966,008.87

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Excess Revenues Over Expenses

565,187.91

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	YTD Actual	Total Budget	Budget Variance	% Ratio
Revenues				
3121 FEDERAL IMPACT-CURR OPERATIONS				
XXX-4-3121-000-0000-0000-0000-00 FEDERAL IMPACT-CURR OPERATIONS	43,845.74	41,275.00	2,570.74	108%
Total 3121 FEDERAL IMPACT-CURR OPERATIONS	43,845.74	41,275.00	2,570.74	108%
3199 MISCELLANEOUS FEDERAL DIRECT				
XXX-4-3199-000-0000-0000-0000-00 MISCELLANEOUS FEDERAL DIRECT	0.00	0.00	0.00	0%
Total 3199 MISCELLANEOUS FEDERAL DIRECT	0.00	0.00	0.00	0%
3225 Title II Teacher and Principal Training and Recruiting				
XXX-4-3225-000-0000-0000-0000-00 Title II Teacher and Principal Training and Recrui	22,893.05	87,856.00	-64,962.95	26%
Total 3225 Title II Teacher and Principal Training and Recruiting	22,893.05	87,856.00	-64,962.95	26%
3230 IDEA				
XXX-4-3230-000-0000-0000-0000-00 IDEA	0.00	0.00	0.00	0%
Total 3230 IDEA	0.00	0.00	0.00	0%
3261 SCHOOL LUNCH REIMBURSEMENT				
XXX-4-3261-000-0000-0000-0000-00 SCHOOL LUNCH REIMBURSEMENT	821,966.96	985,757.00	-163,790.04	83%
Total 3261 SCHOOL LUNCH REIMBURSEMENT	821,966.96	985,757.00	-163,790.04	83%
3290 OTHER FEDERAL THRU STATE				
XXX-4-3290-000-0000-0000-0000-00 OTHER FEDERAL THRU STATE	0.00	0.00	0.00	0%
Total 3290 OTHER FEDERAL THRU STATE	0.00	0.00	0.00	0%
3293 EMERGENCY IMMIGRANT EDUC PROG				
XXX-4-3293-000-0000-0000-0000-00 EMERGENCY IMMIGRANT EDUC PROG	0.00	0.00	0.00	0%
Total 3293 EMERGENCY IMMIGRANT EDUC PROG	0.00	0.00	0.00	0%
3295 MISC FEDERAL THROUGH STATE				
XXX-4-3295-000-0000-0000-0000-00 MISC FEDERAL THROUGH STATE	0.00	0.00	0.00	0%
Total 3295 MISC FEDERAL THROUGH STATE	0.00	0.00	0.00	0%
3300 REVENUE FROM STATE SOURCES				
XXX-4-3300-000-0000-0000-0000-00 REVENUE FROM STATE SOURCES	313,692.00	350,497.00	-36,805.00	89%
Total 3300 REVENUE FROM STATE SOURCES	313,692.00	350,497.00	-36,805.00	89%
3310 FL EDUCATION FINANCE PROGRAM				
XXX-4-3310-000-0000-0000-0000-00 FL EDUCATION FINANCE PROGRAM	14,226,484.68	20,916,568.00	-6,690,083.32	68%

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	YTD Actual	Total Budget	Budget Variance	%
Total 3310 FL EDUCATION FINANCE PROGRAM	14,226,484.68	20,916,568.00	-6,690,083.32	68%
3334 FLORIDA TEACHERS LEAD PROGRAM				
XXX-4-3334-000-0000-0000-0000-00 FLORIDA TEACHERS LEAD PROGRAM	12,949.26	54,774.00	-41,824.74	24%
Total 3334 FLORIDA TEACHERS LEAD PROGRAM	12,949.26	54,774.00	-41,824.74	24%
3336 INSTRUCTIONAL MATERIALS				
XXX-4-3336-000-0000-0000-0000-00 INSTRUCTIONAL MATERIALS	0.00	0.00	0.00	0%
Total 3336 INSTRUCTIONAL MATERIALS	0.00	0.00	0.00	0%
3344 DISCRETIONARY LOTTERY FUNDS				
XXX-4-3344-000-0000-0000-0000-00 DISCRETIONARY LOTTERY FUNDS	0.00	0.00	0.00	0%
Total 3344 DISCRETIONARY LOTTERY FUNDS	0.00	0.00	0.00	0%
3355 Class Size				
XXX-4-3355-000-0000-0000-0000-00 Class Size	0.00	0.00	0.00	0%
Total 3355 Class Size	0.00	0.00	0.00	0%
3361 SCHOOL RECOGNITION FUNDS				
XXX-4-3361-000-0000-0000-0000-00 SCHOOL RECOGNITION FUNDS	325,510.00	323,036.00	2,474.00	101%
Total 3361 SCHOOL RECOGNITION FUNDS	325,510.00	323,036.00	2,474.00	101%
3363 EXCELLENT TEACHER PROGRAM				
XXX-4-3363-000-0000-0000-0000-00 EXCELLENT TEACHER PROGRAM	0.00	0.00	0.00	0%
Total 3363 EXCELLENT TEACHER PROGRAM	0.00	0.00	0.00	0%
3397 CHARTER SCHOOL CAP OUT FUNDING				
XXX-4-3397-000-0000-0000-0000-00 CHARTER SCHOOL CAP OUT FUNDING	1,076,683.99	1,587,284.00	-510,600.01	68%
Total 3397 CHARTER SCHOOL CAP OUT FUNDING	1,076,683.99	1,587,284.00	-510,600.01	68%
3400 REVENUE FROM LOCAL SOURCES				
XXX-4-3400-000-0000-0000-0000-00 REVENUE FROM LOCAL SOURCES	0.00	0.00	0.00	0%
Total 3400 REVENUE FROM LOCAL SOURCES	0.00	0.00	0.00	0%
3410 TAXES				
XXX-4-3410-000-0000-0000-0000-00 TAXES	0.00	0.00	0.00	0%
Total 3410 TAXES	0.00	0.00	0.00	0%
3411 DISTRICT SCHOOL TAXES				
XXX-4-3411-000-0000-0000-0000-00 DISTRICT SCHOOL TAXES	0.00	0.00	0.00	0%

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	YTD Actual	Total Budget	Budget Variance	% Ratio
Total 3411 DISTRICT SCHOOL TAXES	0.00	0.00	0.00	0%
3413 DISTRICT LOCAL CAPITAL IMP TAX				
XXX-4-3413-000-0000-0000-0000-00 DISTRICT LOCAL CAPITAL IMP TAX	0.00	0.00	0.00	0%
Total 3413 DISTRICT LOCAL CAPITAL IMP TAX	0.00	0.00	0.00	0%
3424 SCHOOL YEAR AFTERCARE FEES				
XXX-4-3424-000-0000-0000-0000-00 SCHOOL YEAR AFTERCARE FEES	330,255.00	334,945.00	-4,690.00	99%
Total 3424 SCHOOL YEAR AFTERCARE FEES	330,255.00	334,945.00	-4,690.00	99%
3425 RENT				
XXX-4-3425-000-0000-0000-0000-00 RENT	64,992.09	81,309.00	-16,316.91	80%
Total 3425 RENT	64,992.09	81,309.00	-16,316.91	80%
3426 CEO ADMIN OFFICE				
XXX-4-3426-000-0000-0000-0000-00 CEO ADMIN OFFICE	15,200.00	22,800.00	-7,600.00	67%
Total 3426 CEO ADMIN OFFICE	15,200.00	22,800.00	-7,600.00	67%
3431 INTEREST ON INVESTMENTS				
XXX-4-3431-000-0000-0000-0000-00 INTEREST ON INVESTMENTS	14,948.92	21,914.00	-6,965.08	68%
Total 3431 INTEREST ON INVESTMENTS	14,948.92	21,914.00	-6,965.08	68%
3440 GIFTS, GRANTS, & BEQUESTS				
XXX-4-3440-000-0000-0000-0000-00 GIFTS, GRANTS, & BEQUESTS	107,362.35	21,248.00	86,114.35	509%
Total 3440 GIFTS, GRANTS, & BEQUESTS	107,362.35	21,248.00	86,114.35	509%
3451 STUDENT LUNCHES				
XXX-4-3451-000-0000-0000-0000-00 STUDENT LUNCHES	138,330.40	293,352.00	-155,021.60	47%
Total 3451 STUDENT LUNCHES	138,330.40	293,352.00	-155,021.60	47%
3456 OTHER FOOD SALES				
XXX-4-3456-000-0000-0000-0000-00 OTHER FOOD SALES	5,991.40	11,192.00	-5,200.60	54%
Total 3456 OTHER FOOD SALES	5,991.40	11,192.00	-5,200.60	54%
3460 STUDENT FEES				
XXX-4-3460-000-0000-0000-0000-00 STUDENT FEES	420.00	137.00	283.00	307%
Total 3460 STUDENT FEES	420.00	137.00	283.00	307%
3470 OTHER FEES				
XXX-4-3470-000-0000-0000-0000-00 OTHER FEES	0.00	0.00	0.00	0%

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Total 3470 OTHER FEES	0.00	0.00	0.00	0%
3473 SUMMER AFTERCARE FEES				
XXX-4-3473-000-0000-0000-0000-00 SUMMER AFTERCARE FEES	92,678.00	159,588.00	-66,910.00	58%
Total 3473 SUMMER AFTERCARE FEES	92,678.00	159,588.00	-66,910.00	58%
3479 OTH SCHOOL, COURSE & CLASS FEE				
XXX-4-3479-000-0000-0000-0000-00 OTH SCHOOL, COURSE & CLASS FEE	115,152.86	93,127.00	22,025.86	124%
Total 3479 OTH SCHOOL, COURSE & CLASS FEE	115,152.86	93,127.00	22,025.86	124%
3480 OPERATING REVENUES				
XXX-4-3480-000-0000-0000-0000-00 OPERATING REVENUES	0.00	0.00	0.00	0%
Total 3480 OPERATING REVENUES	0.00	0.00	0.00	0%
3481 PRESCHOOL FEES				
XXX-4-3481-000-0000-0000-0000-00 PRESCHOOL FEES	436,870.55	570,295.00	-133,424.45	77%
Total 3481 PRESCHOOL FEES	436,870.55	570,295.00	-133,424.45	77%
3482 CHARGES FOR SALES				
XXX-4-3482-000-0000-0000-0000-00 CHARGES FOR SALES	3,125.05	0.00	3,125.05	0%
Total 3482 CHARGES FOR SALES	3,125.05	0.00	3,125.05	0%
3495 MISCELLANEOUS LOCAL SOURCES				
XXX-4-3495-000-0000-0000-0000-00 MISCELLANEOUS LOCAL SOURCES	223,728.22	163,933.00	59,795.22	136%
Total 3495 MISCELLANEOUS LOCAL SOURCES	223,728.22	163,933.00	59,795.22	136%
3497 REFUND OF PRIOR YR EXPENDITURE				
XXX-4-3497-000-0000-0000-0000-00 REFUND OF PRIOR YR EXPENDITURE	0.00	0.00	0.00	0%
Total 3497 REFUND OF PRIOR YR EXPENDITURE	0.00	0.00	0.00	0%
3600 TRANSFERS				
XXX-4-3600-000-0000-0000-0000-00 TRANSFERS	0.00	0.00	0.00	0%
Total 3600 TRANSFERS	0.00	0.00	0.00	0%
3650 INTERFUND TRANSFERS				
XXX-4-3650-000-0000-0000-0000-00 INTERFUND TRANSFERS	39,753.33	0.00	39,753.33	0%
Total 3650 INTERFUND TRANSFERS	39,753.33	0.00	39,753.33	0%
3670 TRANSFER FROM INTERNAL SERVICE				
XXX-4-3670-000-0000-0000-0000-00 TRANSFER FROM INTERNAL SERVICE	0.00	0.00	0.00	0%

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	YTD Actual	Total Budget	Budget Variance	% Ratio
Total 3670 TRANSFER FROM INTERNAL SERVICE	0.00	0.00	0.00	0%
3680 TRANSFER FROM TRUST FUNDS				
XXX-4-3680-000-0000-0000-0000-00 TRANSFER FROM TRUST FUNDS	0.00	0.00	0.00	0%
Total 3680 TRANSFER FROM TRUST FUNDS	0.00	0.00	0.00	0%
3720 LOANS				
XXX-4-3720-000-0000-0000-0000-00 LOANS	0.00	0.00	0.00	0%
Total 3720 LOANS	0.00	0.00	0.00	0%
3731 SALE OF LAND				
XXX-4-3731-000-0000-0000-0000-00 SALE OF LAND	0.00	0.00	0.00	0%
Total 3731 SALE OF LAND	0.00	0.00	0.00	0%
3732 SALE OF BUILDINGS				
XXX-4-3732-000-0000-0000-0000-00 SALE OF BUILDINGS	0.00	0.00	0.00	0%
Total 3732 SALE OF BUILDINGS	0.00	0.00	0.00	0%
3733 SALE OF EQUIPMENT				
XXX-4-3733-000-0000-0000-0000-00 SALE OF EQUIPMENT	500.00	0.00	500.00	0%
Total 3733 SALE OF EQUIPMENT	500.00	0.00	500.00	0%
3741 INSURANCE LOSS RECOVERY				
XXX-4-3741-000-0000-0000-0000-00 INSURANCE LOSS RECOVERY	130,188.44	0.00	130,188.44	0%
Total 3741 INSURANCE LOSS RECOVERY	130,188.44	0.00	130,188.44	0%
3900 INTERNAL FUNDS				
XXX-4-3900-000-0000-0000-0000-00 INTERNAL FUNDS	643,300.30	756,876.00	-113,575.70	89%
Total 3900 INTERNAL FUNDS	643,300.30	756,876.00	-113,575.70	89%
3901 PLAYER FEES				
XXX-4-3901-000-0000-0000-0000-00 PLAYER FEES	29,453.00	0.00	29,453.00	0%
Total 3901 PLAYER FEES	29,453.00	0.00	29,453.00	0%
3902 SPONSORSHIPS				
XXX-4-3902-000-0000-0000-0000-00 SPONSORSHIPS	6,075.00	0.00	6,075.00	0%
Total 3902 SPONSORSHIPS	6,075.00	0.00	6,075.00	0%
3903 FUNDRAISERS				
XXX-4-3903-000-0000-0000-0000-00 FUNDRAISERS	2,173.01	0.00	2,173.01	0%

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	YTD Actual	Total Budget	Budget Variance	% Ratio
Total 3903 FUNDRAISERS	2,173.01	0.00	2,173.01	0%
3904 CLINICS, CAMPS, COMPETITIONS				
XXX-4-3904-000-0000-0000-0000-00 CLINICS, CAMPS, COMPETITIONS	2,285.00	0.00	2,285.00	0%
Total 3904 CLINICS, CAMPS, COMPETITIONS	2,285.00	0.00	2,285.00	0%
3905 GATE/TICKET SALES				
XXX-4-3905-000-0000-0000-0000-00 GATE/TICKET SALES	2,743.83	0.00	2,743.83	0%
Total 3905 GATE/TICKET SALES	2,743.83	0.00	2,743.83	0%
3990 ALLOCATED REVENUES				
XXX-4-3990-000-0000-0000-0000-00 ALLOCATED REVENUES	0.00	0.00	0.00	0%
Total 3990 ALLOCATED REVENUES	0.00	0.00	0.00	0%
Total Revenues	<u>19,249,552.43</u>	<u>26,877,763.00</u>	<u>-7,628,210.57</u>	<u>72%</u>

Expenses

3479 NO ACTIVITY SPECIFIED				
XXX-5-3479-730-0000-0000-0000-00 DUES & FEES	0.00	0.00	0.00	0%
Total 3479 NO ACTIVITY SPECIFIED	0.00	0.00	0.00	0%
5100 INSTR-BASIC				
XXX-5-5100-000-0000-0000-0000-00 NO OBJECT CODE DEFINED	0.00	0.00	0.00	0%
XXX-5-5100-110-0000-0000-0000-00 ADMINISTRATOR	12,357.74	17,684.00	-5,326.26	70%
XXX-5-5100-120-0000-0000-0000-00 CLASSROOM TEACHER	5,705,747.66	8,986,083.00	-3,280,335.34	63%
XXX-5-5100-123-0000-0000-0000-00 ATHLETIC SUPPLEMENT	0.00	0.00	0.00	0%
XXX-5-5100-124-0000-0000-0000-00 ARTS SUPPLEMENT	0.00	0.00	0.00	0%
XXX-5-5100-130-0000-0000-0000-00 OTHER CERTIFIED	0.00	0.00	0.00	0%
XXX-5-5100-140-0000-0000-0000-00 SUBSTITUTE TEACHER	0.00	0.00	0.00	0%
XXX-5-5100-150-0000-0000-0000-00 AIDE	265,795.11	357,863.00	-92,067.89	74%
XXX-5-5100-160-0000-0000-0000-00 OTHER SUPPORT PERSONNEL	11,670.00	0.00	11,670.00	0%
XXX-5-5100-210-0000-0000-0000-00 RETIREMENT	481,141.62	806,015.00	-324,873.38	60%
XXX-5-5100-220-0000-0000-0000-00 SOCIAL SECURITY	441,126.62	727,979.00	-286,852.38	61%
XXX-5-5100-230-0000-0000-0000-00 GROUP INSURANCE	420,310.51	822,049.00	-401,738.49	51%
XXX-5-5100-240-0000-0000-0000-00 WORKER S COMPENSATION	27,657.25	61,043.00	-33,385.75	45%
XXX-5-5100-250-0000-0000-0000-00 UNEMPLOYMENT COMPENSATION	5,765.92	9,518.00	-3,752.08	61%
XXX-5-5100-290-0000-0000-0000-00 OTHER EMPLOYEE BENEFITS	0.00	0.00	0.00	0%
XXX-5-5100-310-0000-0000-0000-00 PROFESSIONAL & TECH SERVICES	140,354.03	375,303.00	-234,948.97	37%
XXX-5-5100-314-0000-0000-0000-00 FIELD TRIP PROFESSIONAL SERV	0.00	0.00	0.00	0%
XXX-5-5100-320-0000-0000-0000-00 INSURANCE & BOND PREMIUMS	0.00	0.00	0.00	0%
XXX-5-5100-321-0000-0000-0000-00 GENERAL LIABILITY INSURANCE	15,647.86	23,348.00	-7,700.14	67%
XXX-5-5100-330-0000-0000-0000-00 TRAVEL	675.35	2,221.00	-1,545.65	30%

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		YTD	Total	Budget	%
		Actual	Budget	Variance	Ratio
XXX-5-5100-350-0000-0000-0000-00	REPAIRS AND MAINTENANCE	662.00	0.00	662.00	0%
XXX-5-5100-357-0000-0000-0000-00	TECHNICAL SUPPORT & SERVICE	0.00	0.00	0.00	0%
XXX-5-5100-360-0000-0000-0000-00	RENTALS	0.00	0.00	0.00	0%
XXX-5-5100-362-0000-0000-0000-00	EQUIPMENT LEASING	0.00	0.00	0.00	0%
XXX-5-5100-390-0000-0000-0000-00	OTHER PURCHASED SERVICES	165.00	1,383.00	-1,218.00	12%
XXX-5-5100-510-0000-0000-0000-00	MATERIALS & SUPPLIES	255,962.85	227,527.00	28,435.85	112%
XXX-5-5100-511-0000-0000-0000-00	CONSUMABLES	0.00	0.00	0.00	0%
XXX-5-5100-512-0000-0000-0000-00	UNIFORMS	5,734.00	500.00	5,234.00	1147%
XXX-5-5100-513-0000-0000-0000-00	Postage	43.98	100.00	-56.02	44%
XXX-5-5100-520-0000-0000-0000-00	TEXTBOOKS	33,672.63	417,140.00	-383,467.37	8%
XXX-5-5100-521-0000-0000-0000-00	WORKBOOKS	0.00	0.00	0.00	0%
XXX-5-5100-530-0000-0000-0000-00	PERIODICALS	0.00	0.00	0.00	0%
XXX-5-5100-570-0000-0000-0000-00	FOOD	0.00	1,145.00	-1,145.00	0%
XXX-5-5100-590-0000-0000-0000-00	OTHER MATERIALS AND SUPPLIES	0.00	0.00	0.00	0%
XXX-5-5100-610-0000-0000-0000-00	LIBRARY BOOKS	0.00	0.00	0.00	0%
XXX-5-5100-620-0000-0000-0000-00	AUDIO-VISUAL MATERIALS	0.00	0.00	0.00	0%
XXX-5-5100-621-0000-0000-0000-00	CAPITALIZED AV MATERIALS	0.00	0.00	0.00	0%
XXX-5-5100-622-0000-0000-0000-00	NON-CAPITALIZED AV MATERIALS	0.00	0.00	0.00	0%
XXX-5-5100-640-0000-0000-0000-00	FURN FIXTURES & EQUIPMENT	0.00	0.00	0.00	0%
XXX-5-5100-641-0000-0000-0000-00	CAPITALIZED FURN, FIX & EQUIP	12,605.22	15,943.00	-3,337.78	79%
XXX-5-5100-642-0000-0000-0000-00	NON-CAP. FURN, FIX, & EQUIP	33,856.77	29,258.00	4,598.77	116%
XXX-5-5100-643-0000-0000-0000-00	CAPITALIZED COMPUTER HARDWARE	0.00	1,000.00	-1,000.00	0%
XXX-5-5100-644-0000-0000-0000-00	NON-CAP. COMPUTER HARDWARE	427.99	938.00	-510.01	46%
XXX-5-5100-670-0000-0000-0000-00	IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0%
XXX-5-5100-671-0000-0000-0000-00	CAP IMPROVEMENTS OTHER THAN	0.00	0.00	0.00	0%
XXX-5-5100-690-0000-0000-0000-00	COMPUTER SOFTWARE	0.00	0.00	0.00	0%
XXX-5-5100-691-0000-0000-0000-00	CAPITALIZED SOFTWARE	0.00	0.00	0.00	0%
XXX-5-5100-692-0000-0000-0000-00	NONCAPITALIZED SOFT	5,447.00	7,684.00	-2,237.00	71%
XXX-5-5100-730-0000-0000-0000-00	DUES & FEES	2,000.00	6,162.00	-4,162.00	32%
XXX-5-5100-750-0000-0000-0000-00	OTHER PERSONAL SERVICES	91,611.87	154,460.00	-62,848.13	59%
XXX-5-5100-751-0000-0000-0000-00	Long Term Substitute	64,918.75	0.00	64,918.75	0%
XXX-5-5100-790-0000-0000-0000-00	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0%
Total 5100 INSTR-BASIC		8,035,357.73	13,052,346.00	-5,016,988.27	62%
5200 INSTR-EXCEPTNL					
XXX-5-5200-120-0000-0000-0000-00	CLASSROOM TEACHER	199,943.98	266,123.00	-66,179.02	75%
XXX-5-5200-130-0000-0000-0000-00	OTHER CERTIFIED	180,510.28	252,425.00	-71,914.72	72%
XXX-5-5200-150-0000-0000-0000-00	AIDE	205,212.64	280,948.00	-75,735.36	73%
XXX-5-5200-160-0000-0000-0000-00	OTHER SUPPORT PERSONNEL	0.00	0.00	0.00	0%
XXX-5-5200-210-0000-0000-0000-00	RETIREMENT	46,384.23	68,240.00	-21,855.77	68%
XXX-5-5200-220-0000-0000-0000-00	SOCIAL SECURITY	42,527.53	61,633.00	-19,105.47	69%
XXX-5-5200-230-0000-0000-0000-00	GROUP INSURANCE	23,033.31	69,601.00	-46,567.69	33%
XXX-5-5200-240-0000-0000-0000-00	WORKER S COMPENSATION	2,652.33	5,167.00	-2,514.67	51%
XXX-5-5200-250-0000-0000-0000-00	UNEMPLOYMENT COMPENSATION	555.92	806.00	-250.08	69%
XXX-5-5200-310-0000-0000-0000-00	PROFESSIONAL & TECH SERVICES	11,970.00	15,665.00	-3,695.00	76%
XXX-5-5200-330-0000-0000-0000-00	TRAVEL	0.00	0.00	0.00	0%
XXX-5-5200-510-0000-0000-0000-00	MATERIALS & SUPPLIES	9,832.73	3,163.00	6,669.73	311%

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XXX-5-5200-520-0000-0000-0000-00 TEXTBOOKS	3,787.45	6,153.00	-2,365.55	62%
XXX-5-5200-641-0000-0000-0000-00 CAPITALIZED FURN, FIX & EQUIP	0.00	0.00	0.00	0%
XXX-5-5200-642-0000-0000-0000-00 NON-CAP. FURN, FIX, & EQUIP	1,643.31	0.00	1,643.31	0%
XXX-5-5200-644-0000-0000-0000-00 NON-CAP. COMPUTER HARDWARE	0.00	600.00	-600.00	0%
XXX-5-5200-692-0000-0000-0000-00 NONCAPITALIZED SOFT	0.00	0.00	0.00	0%
XXX-5-5200-730-0000-0000-0000-00 DUES & FEES	0.00	76.00	-76.00	0%
XXX-5-5200-750-0000-0000-0000-00 OTHER PERSONAL SERVICES	3,742.01	6,178.00	-2,435.99	61%
XXX-5-5200-751-0000-0000-0000-00 Long Term Substitute	0.00	0.00	0.00	0%
Total 5200 INSTR-EXCEPTNL	731,795.72	1,036,778.00	-304,982.28	71%
5500 OTHER INSTRUCTION				
XXX-5-5500-590-0000-0000-0000-00 OTHER MATERIALS AND SUPPLIES	0.00	0.00	0.00	0%
Total 5500 OTHER INSTRUCTION	0.00	0.00	0.00	0%
6100 PUPIL PERSONNEL SERVICES				
XXX-5-6100-110-0000-0000-0000-00 ADMINISTRATOR	0.00	0.00	0.00	0%
XXX-5-6100-210-0000-0000-0000-00 RETIREMENT	0.00	0.00	0.00	0%
XXX-5-6100-220-0000-0000-0000-00 SOCIAL SECURITY	0.00	0.00	0.00	0%
XXX-5-6100-230-0000-0000-0000-00 GROUP INSURANCE	0.00	0.00	0.00	0%
XXX-5-6100-240-0000-0000-0000-00 WORKER S COMPENSATION	0.00	0.00	0.00	0%
XXX-5-6100-250-0000-0000-0000-00 UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0%
Total 6100 PUPIL PERSONNEL SERVICES	0.00	0.00	0.00	0%
6120 ISS-PPS-GUIDE				
XXX-5-6120-130-0000-0000-0000-00 OTHER CERTIFIED	285,430.86	408,843.00	-123,412.14	70%
XXX-5-6120-160-0000-0000-0000-00 OTHER SUPPORT PERSONNEL	24,008.49	36,500.00	-12,491.51	66%
XXX-5-6120-210-0000-0000-0000-00 RETIREMENT	24,819.24	37,720.00	-12,900.76	66%
XXX-5-6120-220-0000-0000-0000-00 SOCIAL SECURITY	20,420.60	34,068.00	-13,647.40	60%
XXX-5-6120-230-0000-0000-0000-00 GROUP INSURANCE	26,762.63	38,473.00	-11,710.37	70%
XXX-5-6120-240-0000-0000-0000-00 WORKER S COMPENSATION	1,392.58	2,856.00	-1,463.42	49%
XXX-5-6120-250-0000-0000-0000-00 UNEMPLOYMENT COMPENSATION	266.69	446.00	-179.31	60%
XXX-5-6120-310-0000-0000-0000-00 PROFESSIONAL & TECH SERVICES	0.00	0.00	0.00	0%
XXX-5-6120-330-0000-0000-0000-00 TRAVEL	83.00	0.00	83.00	0%
XXX-5-6120-390-0000-0000-0000-00 OTHER PURCHASED SERVICES	0.00	0.00	0.00	0%
XXX-5-6120-510-0000-0000-0000-00 MATERIALS & SUPPLIES	6,326.83	2,728.00	3,598.83	232%
XXX-5-6120-512-0000-0000-0000-00 UNIFORMS	0.00	1,279.00	-1,279.00	0%
XXX-5-6120-642-0000-0000-0000-00 NON-CAP. FURN, FIX, & EQUIP	1,038.97	192.00	846.97	541%
XXX-5-6120-644-0000-0000-0000-00 NON-CAP. COMPUTER HARDWARE	0.00	143.00	-143.00	0%
XXX-5-6120-692-0000-0000-0000-00 NONCAPITALIZED SOFT	0.00	500.00	-500.00	0%
XXX-5-6120-730-0000-0000-0000-00 DUES & FEES	290.00	0.00	290.00	0%
XXX-5-6120-750-0000-0000-0000-00 OTHER PERSONAL SERVICES	0.00	0.00	0.00	0%
XXX-5-6120-751-0000-0000-0000-00 Long Term Substitute	0.00	0.00	0.00	0%
Total 6120 ISS-PPS-GUIDE	390,839.89	563,748.00	-172,908.11	69%

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6130 HEALTH SERVICES				
XXX-5-6130-160-0000-0000-0000-00 OTHER SUPPORT PERSONNEL	55,732.14	77,629.00	-21,896.86	72%
XXX-5-6130-210-0000-0000-0000-00 RETIREMENT	4,472.56	6,575.00	-2,102.44	68%
XXX-5-6130-220-0000-0000-0000-00 SOCIAL SECURITY	3,907.65	5,939.00	-2,031.35	66%
XXX-5-6130-230-0000-0000-0000-00 GROUP INSURANCE	3,074.15	6,706.00	-3,631.85	46%
XXX-5-6130-240-0000-0000-0000-00 WORKER S COMPENSATION	250.86	498.00	-247.14	50%
XXX-5-6130-250-0000-0000-0000-00 UNEMPLOYMENT COMPENSATION	51.08	78.00	-26.92	66%
XXX-5-6130-310-0000-0000-0000-00 PROFESSIONAL & TECH SERVICES	0.00	0.00	0.00	0%
XXX-5-6130-390-0000-0000-0000-00 OTHER PURCHASED SERVICES	625.52	50.00	575.52	1251%
XXX-5-6130-510-0000-0000-0000-00 MATERIALS & SUPPLIES	1,662.56	2,740.00	-1,077.44	61%
XXX-5-6130-570-0000-0000-0000-00 FOOD	0.00	16.00	-16.00	0%
XXX-5-6130-642-0000-0000-0000-00 NON-CAP. FURN, FIX, & EQUIP	236.34	600.00	-363.66	39%
Total 6130 HEALTH SERVICES	70,012.86	100,831.00	-30,818.14	69%
6140 ISS-PPS-PSYCH				
XXX-5-6140-000-0000-0000-0000-00 NO OBJECT CODE DEFINED	0.00	0.00	0.00	0%
XXX-5-6140-310-0000-0000-0000-00 PROFESSIONAL & TECH SERVICES	650.00	2,956.00	-2,306.00	22%
XXX-5-6140-390-0000-0000-0000-00 OTHER PURCHASED SERVICES	0.00	0.00	0.00	0%
XXX-5-6140-510-0000-0000-0000-00 MATERIALS & SUPPLIES	0.00	50.00	-50.00	0%
Total 6140 ISS-PPS-PSYCH	650.00	3,006.00	-2,356.00	22%
6150 PARENTAL INVOLVEMENT				
XXX-5-6150-220-0000-0000-0000-00 SOCIAL SECURITY	0.00	0.00	0.00	0%
XXX-5-6150-310-0000-0000-0000-00 PROFESSIONAL & TECH SERVICES	0.00	0.00	0.00	0%
XXX-5-6150-590-0000-0000-0000-00 OTHER MATERIALS AND SUPPLIES	0.00	0.00	0.00	0%
XXX-5-6150-620-0000-0000-0000-00 AUDIO-VISUAL MATERIALS	0.00	0.00	0.00	0%
Total 6150 PARENTAL INVOLVEMENT	0.00	0.00	0.00	0%
6200 ISS-INST MEDIA				
XXX-5-6200-130-0000-0000-0000-00 OTHER CERTIFIED	0.00	0.00	0.00	0%
XXX-5-6200-150-0000-0000-0000-00 AIDE	0.00	0.00	0.00	0%
XXX-5-6200-160-0000-0000-0000-00 OTHER SUPPORT PERSONNEL	21,263.23	31,030.00	-9,766.77	69%
XXX-5-6200-210-0000-0000-0000-00 RETIREMENT	1,621.50	2,628.00	-1,006.50	62%
XXX-5-6200-220-0000-0000-0000-00 SOCIAL SECURITY	1,632.37	2,373.00	-740.63	69%
XXX-5-6200-230-0000-0000-0000-00 GROUP INSURANCE	59.62	2,683.00	-2,623.38	2%
XXX-5-6200-240-0000-0000-0000-00 WORKER S COMPENSATION	96.01	199.00	-102.99	48%
XXX-5-6200-250-0000-0000-0000-00 UNEMPLOYMENT COMPENSATION	21.34	31.00	-9.66	69%
XXX-5-6200-310-0000-0000-0000-00 PROFESSIONAL & TECH SERVICES	0.00	0.00	0.00	0%
XXX-5-6200-330-0000-0000-0000-00 TRAVEL	0.00	0.00	0.00	0%
XXX-5-6200-350-0000-0000-0000-00 REPAIRS AND MAINTENANCE	0.00	400.00	-400.00	0%
XXX-5-6200-357-0000-0000-0000-00 TECHNICAL SUPPORT & SERVICE	0.00	500.00	-500.00	0%
XXX-5-6200-510-0000-0000-0000-00 MATERIALS & SUPPLIES	1,814.22	1,300.00	514.22	140%
XXX-5-6200-570-0000-0000-0000-00 FOOD	0.00	0.00	0.00	0%
XXX-5-6200-590-0000-0000-0000-00 OTHER MATERIALS AND SUPPLIES	0.00	0.00	0.00	0%
XXX-5-6200-610-0000-0000-0000-00 LIBRARY BOOKS	0.00	0.00	0.00	0%

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	YTD Actual	Total Budget	Budget Variance	% Ratio
XXX-5-6200-621-0000-0000-0000-00 CAPITALIZED AV MATERIALS	0.00	0.00	0.00	0%
XXX-5-6200-622-0000-0000-0000-0000-00 NON-CAPITALIZED AV MATERIALS	0.00	0.00	0.00	0%
XXX-5-6200-640-0000-0000-0000-0000-00 FURN FIXTURES & EQUIPMENT	0.00	0.00	0.00	0%
XXX-5-6200-641-0000-0000-0000-0000-00 CAPITALIZED FURN, FIX & EQUIP	2,042.40	0.00	2,042.40	0%
XXX-5-6200-642-0000-0000-0000-0000-00 NON-CAP. FURN, FIX, & EQUIP	236.11	2,671.00	-2,434.89	9%
XXX-5-6200-643-0000-0000-0000-0000-00 CAPITALIZED COMPUTER HARDWARE	0.00	0.00	0.00	0%
XXX-5-6200-644-0000-0000-0000-0000-00 NON-CAP. COMPUTER HARDWARE	0.00	600.00	-600.00	0%
XXX-5-6200-690-0000-0000-0000-0000-00 COMPUTER SOFTWARE	0.00	0.00	0.00	0%
XXX-5-6200-691-0000-0000-0000-0000-00 CAPITALIZED SOFTWARE	0.00	0.00	0.00	0%
XXX-5-6200-692-0000-0000-0000-0000-00 NONCAPITALIZED SOFT	6,420.68	12,500.00	-6,079.32	51%
XXX-5-6200-750-0000-0000-0000-0000-00 OTHER PERSONAL SERVICES	75.00	0.00	75.00	0%
Total 6200 ISS-INST MEDIA	35,282.48	56,915.00	-21,632.52	62%
6300 ISS-CURRIC DEV				
XXX-5-6300-140-0000-0000-0000-0000-00 SUBSTITUTE TEACHER	0.00	0.00	0.00	0%
XXX-5-6300-220-0000-0000-0000-0000-00 SOCIAL SECURITY	0.00	0.00	0.00	0%
XXX-5-6300-310-0000-0000-0000-0000-00 PROFESSIONAL & TECH SERVICES	0.00	0.00	0.00	0%
XXX-5-6300-510-0000-0000-0000-0000-00 MATERIALS & SUPPLIES	0.00	0.00	0.00	0%
XXX-5-6300-590-0000-0000-0000-0000-00 OTHER MATERIALS AND SUPPLIES	0.00	0.00	0.00	0%
XXX-5-6300-692-0000-0000-0000-0000-00 NONCAPITALIZED SOFT	0.00	0.00	0.00	0%
XXX-5-6300-730-0000-0000-0000-0000-00 DUES & FEES	0.00	0.00	0.00	0%
Total 6300 ISS-CURRIC DEV	0.00	0.00	0.00	0%
6400 ISS-STAFF TRAIN				
XXX-5-6400-131-0000-0000-0000-0000-00 OTHER CERTIFIED SUPPLEMENT	0.00	0.00	0.00	0%
XXX-5-6400-160-0000-0000-0000-0000-00 OTHER SUPPORT PERSONNEL	0.00	0.00	0.00	0%
XXX-5-6400-210-0000-0000-0000-0000-00 RETIREMENT	0.00	0.00	0.00	0%
XXX-5-6400-220-0000-0000-0000-0000-00 SOCIAL SECURITY	0.00	0.00	0.00	0%
XXX-5-6400-230-0000-0000-0000-0000-00 GROUP INSURANCE	0.00	0.00	0.00	0%
XXX-5-6400-240-0000-0000-0000-0000-00 WORKER S COMPENSATION	0.00	0.00	0.00	0%
XXX-5-6400-250-0000-0000-0000-0000-00 UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0%
XXX-5-6400-310-0000-0000-0000-0000-00 PROFESSIONAL & TECH SERVICES	21,400.00	40,000.00	-18,600.00	54%
XXX-5-6400-330-0000-0000-0000-0000-00 TRAVEL	33,883.22	65,000.00	-31,116.78	52%
XXX-5-6400-360-0000-0000-0000-0000-00 RENTALS	0.00	0.00	0.00	0%
XXX-5-6400-390-0000-0000-0000-0000-00 OTHER PURCHASED SERVICES	0.00	0.00	0.00	0%
XXX-5-6400-510-0000-0000-0000-0000-00 MATERIALS & SUPPLIES	955.17	6,000.00	-5,044.83	16%
XXX-5-6400-513-0000-0000-0000-0000-00 Postage	0.00	0.00	0.00	0%
XXX-5-6400-570-0000-0000-0000-0000-00 FOOD	2,417.67	3,500.00	-1,082.33	69%
XXX-5-6400-642-0000-0000-0000-0000-00 NON-CAP. FURN, FIX, & EQUIP	332.20	0.00	332.20	0%
XXX-5-6400-643-0000-0000-0000-0000-00 CAPITALIZED COMPUTER HARDWARE	0.00	0.00	0.00	0%
XXX-5-6400-644-0000-0000-0000-0000-00 NON-CAP. COMPUTER HARDWARE	0.00	0.00	0.00	0%
XXX-5-6400-730-0000-0000-0000-0000-00 DUES & FEES	0.00	0.00	0.00	0%
Total 6400 ISS-STAFF TRAIN	58,988.26	114,500.00	-55,511.74	52%
6500 Instruction Related Technology				

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		YTD	Total	Budget	%
		Actual	Budget	Variance	Ratio
XXX-5-6500-310-0000-0000-0000-00	PROFESSIONAL & TECH SERVICES	0.00	0.00	0.00	0%
XXX-5-6500-330-0000-0000-0000-00	TRAVEL	0.00	2,000.00	-2,000.00	0%
XXX-5-6500-357-0000-0000-0000-00	TECHNICAL SUPPORT & SERVICE	0.00	0.00	0.00	0%
XXX-5-6500-390-0000-0000-0000-00	OTHER PURCHASED SERVICES	2,499.00	0.00	2,499.00	0%
XXX-5-6500-510-0000-0000-0000-00	MATERIALS & SUPPLIES	2,438.69	1,498.00	940.69	163%
XXX-5-6500-512-0000-0000-0000-00	UNIFORMS	0.00	0.00	0.00	0%
XXX-5-6500-513-0000-0000-0000-00	Postage	0.00	0.00	0.00	0%
XXX-5-6500-570-0000-0000-0000-00	FOOD	0.00	0.00	0.00	0%
XXX-5-6500-641-0000-0000-0000-00	CAPITALIZED FURN, FIX & EQUIP	0.00	0.00	0.00	0%
XXX-5-6500-642-0000-0000-0000-00	NON-CAP. FURN, FIX, & EQUIP	6,555.25	5,251.00	1,304.25	129%
XXX-5-6500-643-0000-0000-0000-00	CAPITALIZED COMPUTER HARDWARE	78,549.85	145,126.00	-66,576.15	54%
XXX-5-6500-644-0000-0000-0000-00	NON-CAP. COMPUTER HARDWARE	23,878.32	52,100.00	-28,221.68	46%
XXX-5-6500-691-0000-0000-0000-00	CAPITALIZED SOFTWARE	0.00	15,580.00	-15,580.00	0%
XXX-5-6500-692-0000-0000-0000-00	NONCAPITALIZED SOFT	37,539.00	2,940.00	34,599.00	1277%
Total 6500 Instruction Related Technology		151,460.11	224,495.00	-73,034.89	67%
7100 GSS-BOARD					
XXX-5-7100-310-0000-0000-0000-00	PROFESSIONAL & TECH SERVICES	0.00	0.00	0.00	0%
XXX-5-7100-311-0000-0000-0000-00	ATTORNEY SERVICES	0.00	5,783.00	-5,783.00	0%
XXX-5-7100-312-0000-0000-0000-00	AUDITOR SERVICES	0.00	10,693.00	-10,693.00	0%
XXX-5-7100-315-0000-0000-0000-00	Attorney Services	36,282.70	32,768.00	3,514.70	111%
XXX-5-7100-316-0000-0000-0000-00	Auditor Services	77,655.63	60,596.00	17,059.63	128%
XXX-5-7100-320-0000-0000-0000-00	INSURANCE & BOND PREMIUMS	0.00	0.00	0.00	0%
XXX-5-7100-321-0000-0000-0000-00	GENERAL LIABILITY INSURANCE	0.00	0.00	0.00	0%
XXX-5-7100-330-0000-0000-0000-00	TRAVEL	0.00	300.00	-300.00	0%
XXX-5-7100-390-0000-0000-0000-00	OTHER PURCHASED SERVICES	0.00	0.00	0.00	0%
XXX-5-7100-392-0000-0000-0000-00	ADVERTISING	0.00	0.00	0.00	0%
XXX-5-7100-510-0000-0000-0000-00	MATERIALS & SUPPLIES	0.00	34.00	-34.00	0%
XXX-5-7100-570-0000-0000-0000-00	FOOD	105.00	154.00	-49.00	68%
XXX-5-7100-692-0000-0000-0000-00	NONCAPITALIZED SOFT	0.00	0.00	0.00	0%
XXX-5-7100-730-0000-0000-0000-00	DUES & FEES	0.00	0.00	0.00	0%
XXX-5-7100-732-0000-0000-0000-00	CEO OFFICE CHARGE	0.00	0.00	0.00	0%
XXX-5-7100-790-0000-0000-0000-00	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0%
Total 7100 GSS-BOARD		114,043.33	110,328.00	3,715.33	103%
7200 GSS-GEN ADMIN					
XXX-5-7200-110-0000-0000-0000-00	ADMINISTRATOR	197,395.21	286,437.00	-89,041.79	69%
XXX-5-7200-130-0000-0000-0000-00	OTHER CERTIFIED	0.00	0.00	0.00	0%
XXX-5-7200-160-0000-0000-0000-00	OTHER SUPPORT PERSONNEL	478,760.40	638,727.00	-159,966.60	79%
XXX-5-7200-210-0000-0000-0000-00	RETIREMENT	53,060.46	78,361.00	-25,300.54	68%
XXX-5-7200-220-0000-0000-0000-00	SOCIAL SECURITY	49,498.37	70,775.00	-21,276.63	70%
XXX-5-7200-230-0000-0000-0000-00	GROUP INSURANCE	27,961.10	79,918.00	-51,956.90	39%
XXX-5-7200-240-0000-0000-0000-00	WORKER S COMPENSATION	3,042.74	5,934.00	-2,891.26	51%
XXX-5-7200-250-0000-0000-0000-00	UNEMPLOYMENT COMPENSATION	646.43	926.00	-279.57	70%
XXX-5-7200-290-0000-0000-0000-00	OTHER EMPLOYEE BENEFITS	0.00	0.00	0.00	0%
XXX-5-7200-310-0000-0000-0000-00	PROFESSIONAL & TECH SERVICES	66,119.83	7,769.00	58,350.83	851%

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XXX-5-7200-311-0000-0000-0000-00 ATTORNEY SERVICES	0.00	0.00	0.00	0%
XXX-5-7200-321-0000-0000-0000-00 GENERAL LIABILITY INSURANCE	0.00	0.00	0.00	0%
XXX-5-7200-330-0000-0000-0000-00 TRAVEL	5,282.39	6,067.00	-784.61	87%
XXX-5-7200-357-0000-0000-0000-00 TECHNICAL SUPPORT & SERVICE	0.00	0.00	0.00	0%
XXX-5-7200-360-0000-0000-0000-00 RENTALS	0.00	500.00	-500.00	0%
XXX-5-7200-390-0000-0000-0000-00 OTHER PURCHASED SERVICES	6,803.60	46.00	6,757.60	14790%
XXX-5-7200-392-0000-0000-0000-00 ADVERTISING	6,435.30	15,000.00	-8,564.70	43%
XXX-5-7200-395-0000-0000-0000-00 Prior Period Expense	0.00	0.00	0.00	0%
XXX-5-7200-510-0000-0000-0000-00 MATERIALS & SUPPLIES	5,564.94	7,633.00	-2,068.06	73%
XXX-5-7200-512-0000-0000-0000-00 UNIFORMS	1,919.50	0.00	1,919.50	0%
XXX-5-7200-513-0000-0000-0000-00 Postage	134.77	107.00	27.77	126%
XXX-5-7200-570-0000-0000-0000-00 FOOD	11,065.95	7,829.00	3,236.95	141%
XXX-5-7200-642-0000-0000-0000-00 NON-CAP. FURN, FIX, & EQUIP	654.89	15,000.00	-14,345.11	4%
XXX-5-7200-643-0000-0000-0000-00 CAPITALIZED COMPUTER HARDWARE	1,357.86	2,000.00	-642.14	68%
XXX-5-7200-644-0000-0000-0000-00 NON-CAP. COMPUTER HARDWARE	0.00	2,104.00	-2,104.00	0%
XXX-5-7200-690-0000-0000-0000-00 COMPUTER SOFTWARE	0.00	0.00	0.00	0%
XXX-5-7200-691-0000-0000-0000-00 CAPITALIZED SOFTWARE	0.00	2,000.00	-2,000.00	0%
XXX-5-7200-692-0000-0000-0000-00 NONCAPITALIZED SOFT	10,528.68	32,245.00	-21,716.32	33%
XXX-5-7200-720-0000-0000-0000-00 INTEREST	0.00	0.00	0.00	0%
XXX-5-7200-730-0000-0000-0000-00 DUES & FEES	51,020.94	70,285.00	-19,264.06	73%
XXX-5-7200-731-0000-0000-0000-00 DISTRICT/ADMINISTRATION FEES	0.00	0.00	0.00	0%
XXX-5-7200-750-0000-0000-0000-00 OTHER PERSONAL SERVICES	0.00	0.00	0.00	0%
XXX-5-7200-790-0000-0000-0000-00 MISCELLANEOUS EXPENSE	78.07	0.00	78.07	0%
Total 7200 GSS-GEN ADMIN	977,331.43	1,329,663.00	-352,331.57	74%
7290 COMMON OVERHEAD				
XXX-5-7290-795-0000-0000-0000-00 ALLOCATED EXPENDITURES	0.00	0.00	0.00	0%
Total 7290 COMMON OVERHEAD	0.00	0.00	0.00	0%
7300 GSS-SCH ADMIN				
XXX-5-7300-110-0000-0000-0000-00 ADMINISTRATOR	452,705.13	580,064.00	-127,358.87	78%
XXX-5-7300-150-0000-0000-0000-00 AIDE	0.00	0.00	0.00	0%
XXX-5-7300-160-0000-0000-0000-00 OTHER SUPPORT PERSONNEL	357,041.01	534,560.00	-177,518.99	67%
XXX-5-7300-210-0000-0000-0000-00 RETIREMENT	65,329.05	94,409.00	-29,079.95	69%
XXX-5-7300-220-0000-0000-0000-00 SOCIAL SECURITY	58,848.10	85,268.00	-26,419.90	69%
XXX-5-7300-230-0000-0000-0000-00 GROUP INSURANCE	39,514.10	96,288.00	-56,773.90	41%
XXX-5-7300-240-0000-0000-0000-00 WORKER S COMPENSATION	3,697.50	7,149.00	-3,451.50	52%
XXX-5-7300-250-0000-0000-0000-00 UNEMPLOYMENT COMPENSATION	768.91	1,114.00	-345.09	69%
XXX-5-7300-310-0000-0000-0000-00 PROFESSIONAL & TECH SERVICES	954.65	0.00	954.65	0%
XXX-5-7300-311-0000-0000-0000-00 ATTORNEY SERVICES	0.00	0.00	0.00	0%
XXX-5-7300-315-0000-0000-0000-00 Attorney Services	0.00	0.00	0.00	0%
XXX-5-7300-321-0000-0000-0000-00 GENERAL LIABILITY INSURANCE	72,555.13	96,661.00	-24,105.87	75%
XXX-5-7300-330-0000-0000-0000-00 TRAVEL	83.00	2,793.00	-2,710.00	3%
XXX-5-7300-350-0000-0000-0000-00 REPAIRS AND MAINTENANCE	27,031.12	40,650.00	-13,618.88	66%
XXX-5-7300-357-0000-0000-0000-00 TECHNICAL SUPPORT & SERVICE	0.00	200.00	-200.00	0%
XXX-5-7300-360-0000-0000-0000-00 RENTALS	450.00	0.00	450.00	0%

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XXX-5-7300-362-0000-0000-0000-00 EQUIPMENT LEASING	17,797.44	24,511.00	-6,713.56	73%
XXX-5-7300-390-0000-0000-0000-00 OTHER PURCHASED SERVICES	142.86	585.00	-442.14	24%
XXX-5-7300-392-0000-0000-0000-00 ADVERTISING	4,475.37	2,000.00	2,475.37	224%
XXX-5-7300-510-0000-0000-0000-00 MATERIALS & SUPPLIES	11,796.67	12,174.00	-377.33	97%
XXX-5-7300-513-0000-0000-0000-00 Postage	1,473.38	1,939.00	-465.62	76%
XXX-5-7300-570-0000-0000-0000-00 FOOD	1,028.59	469.00	559.59	219%
XXX-5-7300-590-0000-0000-0000-00 OTHER MATERIALS AND SUPPLIES	0.00	0.00	0.00	0%
XXX-5-7300-641-0000-0000-0000-00 CAPITALIZED FURN, FIX & EQUIP	10,039.48	10,559.00	-519.52	95%
XXX-5-7300-642-0000-0000-0000-00 NON-CAP. FURN, FIX, & EQUIP	7,576.14	14,345.00	-6,768.86	53%
XXX-5-7300-643-0000-0000-0000-00 CAPITALIZED COMPUTER HARDWARE	0.00	5,312.00	-5,312.00	0%
XXX-5-7300-644-0000-0000-0000-00 NON-CAP. COMPUTER HARDWARE	1,057.24	565.00	492.24	187%
XXX-5-7300-691-0000-0000-0000-00 CAPITALIZED SOFTWARE	0.00	0.00	0.00	0%
XXX-5-7300-692-0000-0000-0000-00 NONCAPITALIZED SOFT	0.00	2,257.00	-2,257.00	0%
XXX-5-7300-730-0000-0000-0000-00 DUES & FEES	1,214.00	8,283.00	-7,069.00	15%
XXX-5-7300-731-0000-0000-0000-00 DISTRICT/ADMISTRATION FEES	111,837.00	158,542.00	-46,705.00	71%
XXX-5-7300-732-0000-0000-0000-00 CEO OFFICE CHARGE	0.00	0.00	0.00	0%
XXX-5-7300-750-0000-0000-0000-00 OTHER PERSONAL SERVICES	1,313.42	0.00	1,313.42	0%
XXX-5-7300-790-0000-0000-0000-00 MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0%
Total 7300 GSS-SCH ADMIN	1,248,729.29	1,780,697.00	-531,967.71	70%
7390 DIRECT SCHOOL OVERHEAD				
XXX-5-7390-795-0000-0000-0000-00 ALLOCATED EXPENDITURES	0.00	0.00	0.00	0%
Total 7390 DIRECT SCHOOL OVERHEAD	0.00	0.00	0.00	0%
7400 GSS-FAC ACQ CON				
XXX-5-7400-310-0000-0000-0000-00 PROFESSIONAL & TECH SERVICES	26,914.00	0.00	26,914.00	0%
XXX-5-7400-311-0000-0000-0000-00 ATTORNEY SERVICES	0.00	0.00	0.00	0%
XXX-5-7400-312-0000-0000-0000-00 AUDITOR SERVICES	0.00	0.00	0.00	0%
XXX-5-7400-315-0000-0000-0000-00 Attorney Services	0.00	0.00	0.00	0%
XXX-5-7400-330-0000-0000-0000-00 TRAVEL	0.00	0.00	0.00	0%
XXX-5-7400-390-0000-0000-0000-00 OTHER PURCHASED SERVICES	0.00	0.00	0.00	0%
XXX-5-7400-430-0000-0000-0000-00 ELECTRICITY	0.00	0.00	0.00	0%
XXX-5-7400-510-0000-0000-0000-00 MATERIALS & SUPPLIES	121.92	0.00	121.92	0%
XXX-5-7400-630-0000-0000-0000-00 BLDGS & FIXED EQUIPMENT	0.00	0.00	0.00	0%
XXX-5-7400-631-0000-0000-0000-00 CAP BLDGS & FIXED EQUIPMENT	647,799.33	1,075,500.00	-427,700.67	60%
XXX-5-7400-640-0000-0000-0000-00 FURN FIXTURES & EQUIPMENT	0.00	0.00	0.00	0%
XXX-5-7400-641-0000-0000-0000-00 CAPITALIZED FURN, FIX & EQUIP	19,760.00	0.00	19,760.00	0%
XXX-5-7400-642-0000-0000-0000-00 NON-CAP. FURN, FIX, & EQUIP	332.22	0.00	332.22	0%
XXX-5-7400-643-0000-0000-0000-00 CAPITALIZED COMPUTER HARDWARE	0.00	0.00	0.00	0%
XXX-5-7400-644-0000-0000-0000-00 NON-CAP. COMPUTER HARDWARE	0.00	0.00	0.00	0%
XXX-5-7400-660-0000-0000-0000-00 LAND	0.00	0.00	0.00	0%
XXX-5-7400-670-0000-0000-0000-00 IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0%
XXX-5-7400-671-0000-0000-0000-00 CAP IMPROVEMENTS OTHER THAN	0.00	0.00	0.00	0%
XXX-5-7400-672-0000-0000-0000-00 NOCAP IMPROVEMENTS OTHER THAN	0.00	0.00	0.00	0%
XXX-5-7400-680-0000-0000-0000-00 REMODELING & RENOVATIONS	0.00	0.00	0.00	0%
XXX-5-7400-681-0000-0000-0000-00 CAP RENO AND REMODELING	0.00	50,000.00	-50,000.00	0%

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XXX-5-7400-682-0000-0000-0000-00 NONCAP RENO AND REMODELING	0.00	0.00	0.00	0%
XXX-5-7400-730-0000-0000-0000-00 DUES & FEES	0.00	0.00	0.00	0%
Total 7400 GSS-FAC ACQ CON	694,927.47	1,125,500.00	-430,572.53	62%
7500 GSS-FISCAL SER				
XXX-5-7500-310-0000-0000-0000-00 PROFESSIONAL & TECH SERVICES	3,477.36	2,569.00	908.36	135%
XXX-5-7500-312-0000-0000-0000-00 AUDITOR SERVICES	0.00	0.00	0.00	0%
XXX-5-7500-313-0000-0000-0000-00 OUTSIDE FINANCIAL SERVICE	0.00	0.00	0.00	0%
XXX-5-7500-510-0000-0000-0000-00 MATERIALS & SUPPLIES	317.30	624.00	-306.70	51%
XXX-5-7500-642-0000-0000-0000-00 NON-CAP. FURN, FIX, & EQUIP	0.00	55.00	-55.00	0%
XXX-5-7500-643-0000-0000-0000-00 CAPITALIZED COMPUTER HARDWARE	0.00	1,000.00	-1,000.00	0%
XXX-5-7500-644-0000-0000-0000-00 NON-CAP. COMPUTER HARDWARE	0.00	445.00	-445.00	0%
XXX-5-7500-691-0000-0000-0000-00 CAPITALIZED SOFTWARE	0.00	0.00	0.00	0%
XXX-5-7500-692-0000-0000-0000-00 NONCAPITALIZED SOFT	15,226.45	21,261.00	-6,034.55	72%
XXX-5-7500-730-0000-0000-0000-00 DUES & FEES	0.00	0.00	0.00	0%
XXX-5-7500-750-0000-0000-0000-00 OTHER PERSONAL SERVICES	0.00	0.00	0.00	0%
Total 7500 GSS-FISCAL SER	19,021.11	25,954.00	-6,932.89	73%
7600 GSS-FOOD SERV				
XXX-5-7600-110-0000-0000-0000-00 ADMINISTRATOR	12,312.77	17,684.00	-5,371.23	70%
XXX-5-7600-160-0000-0000-0000-00 OTHER SUPPORT PERSONNEL	188,938.96	231,922.00	-42,983.04	81%
XXX-5-7600-210-0000-0000-0000-00 RETIREMENT	15,594.05	21,142.00	-5,547.95	74%
XXX-5-7600-220-0000-0000-0000-00 SOCIAL SECURITY	14,773.23	19,094.00	-4,320.77	77%
XXX-5-7600-230-0000-0000-0000-00 GROUP INSURANCE	16,787.01	21,563.00	-4,775.99	78%
XXX-5-7600-240-0000-0000-0000-00 WORKER S COMPENSATION	7,731.25	1,601.00	6,130.25	483%
XXX-5-7600-250-0000-0000-0000-00 UNEMPLOYMENT COMPENSATION	193.09	250.00	-56.91	77%
XXX-5-7600-330-0000-0000-0000-00 TRAVEL	0.00	0.00	0.00	0%
XXX-5-7600-350-0000-0000-0000-00 REPAIRS AND MAINTENANCE	1,601.54	7,580.00	-5,978.46	21%
XXX-5-7600-352-0000-0000-0000-00 SAFETY AND SECURITY SVC	0.00	0.00	0.00	0%
XXX-5-7600-355-0000-0000-0000-00 BUILDING MAINTENANCE	83.39	0.00	83.39	0%
XXX-5-7600-390-0000-0000-0000-00 OTHER PURCHASED SERVICES	970.11	2,318.00	-1,347.89	42%
XXX-5-7600-510-0000-0000-0000-00 MATERIALS & SUPPLIES	31,672.86	30,049.00	1,623.86	105%
XXX-5-7600-512-0000-0000-0000-00 UNIFORMS	86.60	324.00	-237.40	27%
XXX-5-7600-514-0000-0000-0000-00 NON-COMPLIANT SUPPLIES	141.27	0.00	141.27	0%
XXX-5-7600-560-0000-0000-0000-00 TIRES & TUBES	0.00	0.00	0.00	0%
XXX-5-7600-570-0000-0000-0000-00 FOOD	318,374.12	345,253.00	-26,878.88	92%
XXX-5-7600-571-0000-0000-0000-00 NON-COMPLIANT FOOD	2,427.70	0.00	2,427.70	0%
XXX-5-7600-590-0000-0000-0000-00 OTHER MATERIALS AND SUPPLIES	0.00	0.00	0.00	0%
XXX-5-7600-641-0000-0000-0000-00 CAPITALIZED FURN, FIX & EQUIP	0.00	0.00	0.00	0%
XXX-5-7600-642-0000-0000-0000-00 NON-CAP. FURN, FIX, & EQUIP	5,713.12	423.00	5,290.12	1351%
XXX-5-7600-643-0000-0000-0000-00 CAPITALIZED COMPUTER HARDWARE	0.00	1,500.00	-1,500.00	0%
XXX-5-7600-644-0000-0000-0000-00 NON-CAP. COMPUTER HARDWARE	0.00	0.00	0.00	0%
XXX-5-7600-691-0000-0000-0000-00 CAPITALIZED SOFTWARE	0.00	0.00	0.00	0%
XXX-5-7600-692-0000-0000-0000-00 NONCAPITALIZED SOFT	3,595.57	4,005.00	-409.43	90%
XXX-5-7600-730-0000-0000-0000-00 DUES & FEES	1,059.88	754.00	305.88	141%
XXX-5-7600-750-0000-0000-0000-00 OTHER PERSONAL SERVICES	0.00	0.00	0.00	0%

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	YTD Actual	Total Budget	Budget Variance	% Ratio
XXX-5-7600-780-0000-0000-0000-00 DEPRECIATION EXPENSE	0.00	0.00	0.00	0%
Total 7600 GSS-FOOD SERV	622,056.52	705,462.00	-83,405.48	88%
7710 PLANNING, RESEARCH, DEV & EVAL				
XXX-5-7710-110-0000-0000-0000-00 ADMINISTRATOR	0.00	0.00	0.00	0%
XXX-5-7710-210-0000-0000-0000-00 RETIREMENT	0.00	0.00	0.00	0%
XXX-5-7710-220-0000-0000-0000-00 SOCIAL SECURITY	0.00	0.00	0.00	0%
XXX-5-7710-230-0000-0000-0000-00 GROUP INSURANCE	0.00	0.00	0.00	0%
XXX-5-7710-240-0000-0000-0000-00 WORKER S COMPENSATION	0.00	0.00	0.00	0%
XXX-5-7710-250-0000-0000-0000-00 UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0%
XXX-5-7710-310-0000-0000-0000-00 PROFESSIONAL & TECH SERVICES	0.00	0.00	0.00	0%
XXX-5-7710-330-0000-0000-0000-00 TRAVEL	0.00	0.00	0.00	0%
XXX-5-7710-360-0000-0000-0000-00 RENTALS	0.00	0.00	0.00	0%
XXX-5-7710-510-0000-0000-0000-00 MATERIALS & SUPPLIES	0.00	0.00	0.00	0%
XXX-5-7710-642-0000-0000-0000-00 NON-CAP. FURN, FIX, & EQUIP	0.00	0.00	0.00	0%
XXX-5-7710-643-0000-0000-0000-00 CAPITALIZED COMPUTER HARDWARE	0.00	0.00	0.00	0%
XXX-5-7710-644-0000-0000-0000-00 NON-CAP. COMPUTER HARDWARE	0.00	0.00	0.00	0%
Total 7710 PLANNING, RESEARCH, DEV & EVAL	0.00	0.00	0.00	0%
7720 INFORMATION SERVICES				
XXX-5-7720-160-0000-0000-0000-00 OTHER SUPPORT PERSONNEL	0.00	0.00	0.00	0%
Total 7720 INFORMATION SERVICES	0.00	0.00	0.00	0%
7760 GSS-INTRNL SER				
XXX-5-7760-510-0000-0000-0000-00 MATERIALS & SUPPLIES	0.00	0.00	0.00	0%
Total 7760 GSS-INTRNL SER	0.00	0.00	0.00	0%
7800 GSS-PUPIL TRANS				
XXX-5-7800-000-0000-0000-0000-00 NO OBJECT CODE DEFINED	0.00	0.00	0.00	0%
XXX-5-7800-110-0000-0000-0000-00 ADMINISTRATOR	0.00	0.00	0.00	0%
XXX-5-7800-160-0000-0000-0000-00 OTHER SUPPORT PERSONNEL	148,467.87	257,253.00	-108,785.13	58%
XXX-5-7800-210-0000-0000-0000-00 RETIREMENT	12,514.95	21,789.00	-9,274.05	57%
XXX-5-7800-220-0000-0000-0000-00 SOCIAL SECURITY	12,393.29	19,681.00	-7,287.71	63%
XXX-5-7800-230-0000-0000-0000-00 GROUP INSURANCE	1,005.58	22,220.00	-21,214.42	5%
XXX-5-7800-240-0000-0000-0000-00 WORKER S COMPENSATION	6,837.93	1,651.00	5,186.93	414%
XXX-5-7800-250-0000-0000-0000-00 UNEMPLOYMENT COMPENSATION	162.03	257.00	-94.97	63%
XXX-5-7800-310-0000-0000-0000-00 PROFESSIONAL & TECH SERVICES	0.00	308.00	-308.00	0%
XXX-5-7800-321-0000-0000-0000-00 GENERAL LIABILITY INSURANCE	37,153.42	30,000.00	7,153.42	124%
XXX-5-7800-330-0000-0000-0000-00 TRAVEL	0.00	0.00	0.00	0%
XXX-5-7800-350-0000-0000-0000-00 REPAIRS AND MAINTENANCE	19,005.73	20,033.00	-1,027.27	95%
XXX-5-7800-371-0000-0000-0000-00 LANDLINE	0.00	0.00	0.00	0%
XXX-5-7800-390-0000-0000-0000-00 OTHER PURCHASED SERVICES	9,870.39	48,538.00	-38,667.61	20%
XXX-5-7800-392-0000-0000-0000-00 ADVERTISING	0.00	215.00	-215.00	0%
XXX-5-7800-460-0000-0000-0000-00 DIESEL FUEL	23,462.31	34,619.00	-11,156.69	68%

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XXX-5-7800-510-0000-0000-0000-00 MATERIALS & SUPPLIES	1,355.90	1,959.00	-603.10	69%
XXX-5-7800-512-0000-0000-0000-00 UNIFORMS	177.00	384.00	-207.00	46%
XXX-5-7800-513-0000-0000-0000-00 Postage	0.00	136.00	-136.00	0%
XXX-5-7800-550-0000-0000-0000-00 REPAIR PARTS	0.00	199.00	-199.00	0%
XXX-5-7800-560-0000-0000-0000-00 TIRES & TUBES	378.27	1,668.00	-1,289.73	23%
XXX-5-7800-570-0000-0000-0000-00 FOOD	329.29	156.00	173.29	211%
XXX-5-7800-641-0000-0000-0000-00 CAPITALIZED FURN, FIX & EQUIP	6,502.64	0.00	6,502.64	0%
XXX-5-7800-642-0000-0000-0000-00 NON-CAP. FURN, FIX, & EQUIP	0.00	121.00	-121.00	0%
XXX-5-7800-643-0000-0000-0000-00 CAPITALIZED COMPUTER HARDWARE	0.00	0.00	0.00	0%
XXX-5-7800-644-0000-0000-0000-00 NON-CAP. COMPUTER HARDWARE	0.00	299.00	-299.00	0%
XXX-5-7800-651-0000-0000-0000-00 Buses	0.00	0.00	0.00	0%
XXX-5-7800-692-0000-0000-0000-00 NONCAPITALIZED SOFT	0.00	0.00	0.00	0%
XXX-5-7800-730-0000-0000-0000-00 DUES & FEES	0.00	360.00	-360.00	0%
XXX-5-7800-750-0000-0000-0000-00 OTHER PERSONAL SERVICES	1,764.00	0.00	1,764.00	0%
Total 7800 GSS-PUPIL TRANS	281,380.60	461,846.00	-180,465.40	61%
7900 GSS PLANT OPER				
XXX-5-7900-160-0000-0000-0000-00 OTHER SUPPORT PERSONNEL	24,025.41	0.00	24,025.41	0%
XXX-5-7900-210-0000-0000-0000-00 RETIREMENT	2,034.94	0.00	2,034.94	0%
XXX-5-7900-220-0000-0000-0000-00 SOCIAL SECURITY	1,837.96	0.00	1,837.96	0%
XXX-5-7900-230-0000-0000-0000-00 GROUP INSURANCE	0.00	0.00	0.00	0%
XXX-5-7900-240-0000-0000-0000-00 WORKER S COMPENSATION	975.43	0.00	975.43	0%
XXX-5-7900-250-0000-0000-0000-00 UNEMPLOYMENT COMPENSATION	23.99	0.00	23.99	0%
XXX-5-7900-310-0000-0000-0000-00 PROFESSIONAL & TECH SERVICES	325.49	0.00	325.49	0%
XXX-5-7900-321-0000-0000-0000-00 GENERAL LIABILITY INSURANCE	0.00	0.00	0.00	0%
XXX-5-7900-322-0000-0000-0000-00 PROPERTY INSURANCE	84,217.12	108,435.00	-24,217.88	78%
XXX-5-7900-350-0000-0000-0000-00 REPAIRS AND MAINTENANCE	0.00	0.00	0.00	0%
XXX-5-7900-351-0000-0000-0000-00 CONTRACT CUSTODIAL SERVICE	0.00	0.00	0.00	0%
XXX-5-7900-352-0000-0000-0000-00 SAFETY AND SECURITY SVC	157,956.30	221,484.00	-63,527.70	71%
XXX-5-7900-353-0000-0000-0000-00 SECURITY EQUIPMENT	0.00	9,000.00	-9,000.00	0%
XXX-5-7900-360-0000-0000-0000-00 RENTALS	89,809.99	104,893.00	-15,083.01	86%
XXX-5-7900-370-0000-0000-0000-00 COMMUNICATIONS	0.00	0.00	0.00	0%
XXX-5-7900-371-0000-0000-0000-00 LANDLINE	26,833.10	33,507.00	-6,673.90	80%
XXX-5-7900-372-0000-0000-0000-00 CELL PHONE	6,522.53	5,557.00	965.53	117%
XXX-5-7900-380-0000-0000-0000-00 PUBLIC UTILITY/NON-ENERGY	26,223.59	27,626.00	-1,402.41	95%
XXX-5-7900-381-0000-0000-0000-00 WASTE DISPOSAL	32,223.60	42,847.00	-10,623.40	75%
XXX-5-7900-390-0000-0000-0000-00 OTHER PURCHASED SERVICES	17,075.02	29,408.00	-12,332.98	58%
XXX-5-7900-391-0000-0000-0000-00 LAWN SERVICE	24,396.41	41,000.00	-16,603.59	60%
XXX-5-7900-392-0000-0000-0000-00 ADVERTISING	0.00	0.00	0.00	0%
XXX-5-7900-393-0000-0000-0000-00 Other Custodial Services	206,390.10	444,675.00	-238,284.90	46%
XXX-5-7900-410-0000-0000-0000-00 NATURAL GAS	4,424.58	5,351.00	-926.42	83%
XXX-5-7900-430-0000-0000-0000-00 ELECTRICITY	271,507.84	418,382.00	-146,874.16	65%
XXX-5-7900-510-0000-0000-0000-00 MATERIALS & SUPPLIES	3,094.15	0.00	3,094.15	0%
XXX-5-7900-512-0000-0000-0000-00 UNIFORMS	239.00	0.00	239.00	0%
XXX-5-7900-640-0000-0000-0000-00 FURN FIXTURES & EQUIPMENT	0.00	0.00	0.00	0%
XXX-5-7900-641-0000-0000-0000-00 CAPITALIZED FURN, FIX & EQUIP	35,264.39	4,543.00	30,721.39	778%
XXX-5-7900-642-0000-0000-0000-00 NON-CAP. FURN, FIX, & EQUIP	5,412.13	5,500.00	-87.87	98%

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	YTD	Total	Budget	%
	Actual	Budget	Variance	Ratio
XXX-5-7900-644-0000-0000-0000-00 NON-CAP. COMPUTER HARDWARE	0.00	0.00	0.00	0%
XXX-5-7900-681-0000-0000-0000-0000-00 CAP RENO AND REMODELING	0.00	0.00	0.00	0%
XXX-5-7900-692-0000-0000-0000-0000-00 NONCAPITALIZED SOFT	0.00	0.00	0.00	0%
XXX-5-7900-730-0000-0000-0000-0000-00 DUES & FEES	0.00	75.00	-75.00	0%
XXX-5-7900-732-0000-0000-0000-0000-00 CEO OFFICE CHARGE	15,200.00	23,028.00	-7,828.00	68%
Total 7900 GSS PLANT OPER	1,036,013.07	1,525,311.00	-489,297.93	68%
8100 GSS-PLANT MAINT				
XXX-5-8100-000-0000-0000-0000-0000-00 NO OBJECT CODE DEFINED	0.00	0.00	0.00	0%
XXX-5-8100-160-0000-0000-0000-0000-00 OTHER SUPPORT PERSONNEL	123,146.68	178,800.00	-55,653.32	69%
XXX-5-8100-210-0000-0000-0000-0000-00 RETIREMENT	10,163.23	16,715.00	-6,551.77	61%
XXX-5-8100-220-0000-0000-0000-0000-00 SOCIAL SECURITY	9,409.15	15,096.00	-5,686.85	62%
XXX-5-8100-230-0000-0000-0000-0000-00 GROUP INSURANCE	13,622.27	17,048.00	-3,425.73	80%
XXX-5-8100-240-0000-0000-0000-0000-00 WORKER S COMPENSATION	5,342.21	1,265.00	4,077.21	422%
XXX-5-8100-250-0000-0000-0000-0000-00 UNEMPLOYMENT COMPENSATION	122.95	197.00	-74.05	62%
XXX-5-8100-310-0000-0000-0000-0000-00 PROFESSIONAL & TECH SERVICES	0.00	0.00	0.00	0%
XXX-5-8100-330-0000-0000-0000-0000-00 TRAVEL	0.00	89.00	-89.00	0%
XXX-5-8100-350-0000-0000-0000-0000-00 REPAIRS AND MAINTENANCE	423.77	1,298.00	-874.23	33%
XXX-5-8100-352-0000-0000-0000-0000-00 SAFETY AND SECURITY SVC	0.00	1,500.00	-1,500.00	0%
XXX-5-8100-353-0000-0000-0000-0000-00 SECURITY EQUIPMENT	0.00	2,500.00	-2,500.00	0%
XXX-5-8100-355-0000-0000-0000-0000-00 BUILDING MAINTENANCE	48,412.45	96,775.00	-48,362.55	50%
XXX-5-8100-356-0000-0000-0000-0000-00 GROUNDS MAINTENANCE	77,334.09	30,892.00	46,442.09	250%
XXX-5-8100-357-0000-0000-0000-0000-00 TECHNICAL SUPPORT & SERVICE	0.00	0.00	0.00	0%
XXX-5-8100-360-0000-0000-0000-0000-00 RENTALS	2,800.92	1,757.00	1,043.92	159%
XXX-5-8100-362-0000-0000-0000-0000-00 EQUIPMENT LEASING	0.00	0.00	0.00	0%
XXX-5-8100-390-0000-0000-0000-0000-00 OTHER PURCHASED SERVICES	310.00	1,372.00	-1,062.00	23%
XXX-5-8100-391-0000-0000-0000-0000-00 LAWN SERVICE	0.00	0.00	0.00	0%
XXX-5-8100-393-0000-0000-0000-0000-00 Other Custodial Services	0.00	0.00	0.00	0%
XXX-5-8100-450-0000-0000-0000-0000-00 GASOLINE	513.17	0.00	513.17	0%
XXX-5-8100-460-0000-0000-0000-0000-00 DIESEL FUEL	87.48	0.00	87.48	0%
XXX-5-8100-510-0000-0000-0000-0000-00 MATERIALS & SUPPLIES	13,630.81	19,578.00	-5,947.19	70%
XXX-5-8100-560-0000-0000-0000-0000-00 TIRES & TUBES	0.00	0.00	0.00	0%
XXX-5-8100-590-0000-0000-0000-0000-00 OTHER MATERIALS AND SUPPLIES	0.00	0.00	0.00	0%
XXX-5-8100-630-0000-0000-0000-0000-00 BLDGS & FIXED EQUIPMENT	0.00	0.00	0.00	0%
XXX-5-8100-641-0000-0000-0000-0000-00 CAPITALIZED FURN, FIX & EQUIP	55,982.68	32,000.00	23,982.68	175%
XXX-5-8100-642-0000-0000-0000-0000-00 NON-CAP. FURN, FIX, & EQUIP	1,083.96	3,093.00	-2,009.04	35%
XXX-5-8100-643-0000-0000-0000-0000-00 CAPITALIZED COMPUTER HARDWARE	0.00	0.00	0.00	0%
XXX-5-8100-652-0000-0000-0000-0000-00 Other Motor Vehicles	0.00	0.00	0.00	0%
XXX-5-8100-670-0000-0000-0000-0000-00 IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0%
XXX-5-8100-672-0000-0000-0000-0000-00 NOCAP IMPROVEMENTS OTHER THAN	0.00	0.00	0.00	0%
XXX-5-8100-680-0000-0000-0000-0000-00 REMODELING & RENOVATIONS	0.00	0.00	0.00	0%
XXX-5-8100-682-0000-0000-0000-0000-00 NONCAP RENO AND REMODELING	0.00	0.00	0.00	0%
XXX-5-8100-730-0000-0000-0000-0000-00 DUES & FEES	0.00	0.00	0.00	0%
XXX-5-8100-750-0000-0000-0000-0000-00 OTHER PERSONAL SERVICES	8,434.68	18,536.00	-10,101.32	46%
Total 8100 GSS-PLANT MAINT	370,820.50	438,511.00	-67,690.50	85%

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		YTD Actual	Total Budget	Budget Variance	% Ratio
9100 GSS-COMM SERV					
XXX-5-9100-110-0000-0000-0000-00	ADMINISTRATOR	24,715.39	35,369.00	-10,653.61	70%
XXX-5-9100-150-0000-0000-0000-00	AIDE	0.00	0.00	0.00	0%
XXX-5-9100-160-0000-0000-0000-00	OTHER SUPPORT PERSONNEL	125,363.49	195,484.00	-70,120.51	64%
XXX-5-9100-210-0000-0000-0000-00	RETIREMENT	11,031.69	19,553.00	-8,521.31	56%
XXX-5-9100-220-0000-0000-0000-00	SOCIAL SECURITY	11,092.63	17,660.00	-6,567.37	63%
XXX-5-9100-230-0000-0000-0000-00	GROUP INSURANCE	5,829.28	19,943.00	-14,113.72	29%
XXX-5-9100-240-0000-0000-0000-00	WORKER S COMPENSATION	675.39	1,480.00	-804.61	46%
XXX-5-9100-250-0000-0000-0000-00	UNEMPLOYMENT COMPENSATION	144.80	231.00	-86.20	63%
XXX-5-9100-310-0000-0000-0000-00	PROFESSIONAL & TECH SERVICES	290.00	30.00	260.00	967%
XXX-5-9100-372-0000-0000-0000-00	CELL PHONE	623.50	729.00	-105.50	86%
XXX-5-9100-390-0000-0000-0000-00	OTHER PURCHASED SERVICES	21,165.74	24,371.00	-3,205.26	87%
XXX-5-9100-392-0000-0000-0000-00	ADVERTISING	0.00	0.00	0.00	0%
XXX-5-9100-510-0000-0000-0000-00	MATERIALS & SUPPLIES	3,350.88	6,642.00	-3,291.12	50%
XXX-5-9100-512-0000-0000-0000-00	UNIFORMS	0.00	350.00	-350.00	0%
XXX-5-9100-570-0000-0000-0000-00	FOOD	11,512.85	13,101.00	-1,588.15	88%
XXX-5-9100-571-0000-0000-0000-00	NON-COMPLIANT FOOD	22.79	0.00	22.79	0%
XXX-5-9100-641-0000-0000-0000-00	CAPITALIZED FURN, FIX & EQUIP	0.00	0.00	0.00	0%
XXX-5-9100-642-0000-0000-0000-00	NON-CAP. FURN, FIX, & EQUIP	349.97	526.00	-176.03	67%
XXX-5-9100-643-0000-0000-0000-00	CAPITALIZED COMPUTER HARDWARE	0.00	0.00	0.00	0%
XXX-5-9100-644-0000-0000-0000-00	NON-CAP. COMPUTER HARDWARE	0.00	100.00	-100.00	0%
XXX-5-9100-691-0000-0000-0000-00	CAPITALIZED SOFTWARE	0.00	0.00	0.00	0%
XXX-5-9100-692-0000-0000-0000-00	NONCAPITALIZED SOFT	0.00	0.00	0.00	0%
XXX-5-9100-730-0000-0000-0000-00	DUES & FEES	0.00	0.00	0.00	0%
XXX-5-9100-750-0000-0000-0000-00	OTHER PERSONAL SERVICES	0.00	0.00	0.00	0%
XXX-5-9100-790-0000-0000-0000-00	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0%
Total 9100 GSS-COMM SERV		216,168.40	335,569.00	-119,400.60	64%
9200 GSS-DEBT SERV					
XXX-5-9200-710-0000-0000-0000-00	REDEMPTION OF PRINCIPAL	300,033.12	450,857.00	-150,823.88	67%
XXX-5-9200-711-0000-0000-0000-00	Redemption of Principal-Bank	0.00	0.00	0.00	0%
XXX-5-9200-720-0000-0000-0000-00	INTEREST	1,245,348.88	1,868,758.00	-623,409.12	67%
XXX-5-9200-730-0000-0000-0000-00	DUES & FEES	0.00	0.00	0.00	0%
Total 9200 GSS-DEBT SERV		1,545,382.00	2,319,615.00	-774,233.00	67%
9700 TRANSFERS					
XXX-5-9700-910-0000-0000-0000-00	TRANSFERS TO GENERAL FUND	0.00	0.00	0.00	0%
XXX-5-9700-950-0000-0000-0000-00	INTERFUND TRANSFERS	12,878.04	0.00	12,878.04	0%
XXX-5-9700-970-0000-0000-0000-00	TRANSFERS TO INTERNAL SERVICE	0.00	0.00	0.00	0%
Total 9700 TRANSFERS		12,878.04	0.00	12,878.04	0%
9800 INTERNAL FUNDS					
XXX-5-9800-000-0000-0000-0000-00	NO OBJECT CODE DEFINED	0.00	0.00	0.00	0%
XXX-5-9800-310-0000-0000-0000-00	PROFESSIONAL & TECH SERVICES	0.00	0.00	0.00	0%
XXX-5-9800-322-0000-0000-0000-00	PROPERTY INSURANCE	0.00	0.00	0.00	0%

Bay Haven Charter Academy, Inc. (BHA)
Statement of Revenues and Expenses, Actual and Budget
 All Funds

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February 28, 2020

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	YTD Actual	Total Budget	Budget Variance	% Ratio
XXX-5-9800-330-0000-0000-0000-00 TRAVEL	353.66	112.00	241.66	316%
XXX-5-9800-350-0000-0000-0000-00 REPAIRS AND MAINTENANCE	200.00	0.00	200.00	0%
XXX-5-9800-353-0000-0000-0000-00 SECURITY EQUIPMENT	0.00	0.00	0.00	0%
XXX-5-9800-360-0000-0000-0000-00 RENTALS	0.00	0.00	0.00	0%
XXX-5-9800-370-0000-0000-0000-00 COMMUNICATIONS	0.00	0.00	0.00	0%
XXX-5-9800-371-0000-0000-0000-00 LANDLINE	0.00	0.00	0.00	0%
XXX-5-9800-372-0000-0000-0000-00 CELL PHONE	0.00	0.00	0.00	0%
XXX-5-9800-380-0000-0000-0000-00 PUBLIC UTILITY/NON-ENERGY	0.00	0.00	0.00	0%
XXX-5-9800-381-0000-0000-0000-00 WASTE DISPOSAL	0.00	0.00	0.00	0%
XXX-5-9800-390-0000-0000-0000-00 OTHER PURCHASED SERVICES	345,091.20	440,893.00	-95,801.80	78%
XXX-5-9800-392-0000-0000-0000-00 ADVERTISING	0.00	500.00	-500.00	0%
XXX-5-9800-393-0000-0000-0000-00 Other Custodial Services	0.00	0.00	0.00	0%
XXX-5-9800-410-0000-0000-0000-00 NATURAL GAS	0.00	0.00	0.00	0%
XXX-5-9800-430-0000-0000-0000-00 ELECTRICITY	0.00	0.00	0.00	0%
XXX-5-9800-510-0000-0000-0000-00 MATERIALS & SUPPLIES	120,619.61	190,268.00	-69,648.39	63%
XXX-5-9800-512-0000-0000-0000-00 UNIFORMS	17,232.97	400.00	16,832.97	4308%
XXX-5-9800-513-0000-0000-0000-00 Postage	9.90	75.00	-65.10	13%
XXX-5-9800-520-0000-0000-0000-00 TEXTBOOKS	0.00	0.00	0.00	0%
XXX-5-9800-530-0000-0000-0000-00 PERIODICALS	0.00	106.00	-106.00	0%
XXX-5-9800-570-0000-0000-0000-00 FOOD	42,635.36	54,724.00	-12,088.64	78%
XXX-5-9800-590-0000-0000-0000-00 OTHER MATERIALS AND SUPPLIES	0.00	303.00	-303.00	0%
XXX-5-9800-610-0000-0000-0000-00 LIBRARY BOOKS	0.00	0.00	0.00	0%
XXX-5-9800-641-0000-0000-0000-00 CAPITALIZED FURN, FIX & EQUIP	5,022.95	0.00	5,022.95	0%
XXX-5-9800-642-0000-0000-0000-00 NON-CAP. FURN, FIX, & EQUIP	1,976.33	2,050.00	-73.67	96%
XXX-5-9800-643-0000-0000-0000-00 CAPITALIZED COMPUTER HARDWARE	1,357.86	0.00	1,357.86	0%
XXX-5-9800-644-0000-0000-0000-00 NON-CAP. COMPUTER HARDWARE	0.00	200.00	-200.00	0%
XXX-5-9800-670-0000-0000-0000-00 IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	0.00	0%
XXX-5-9800-672-0000-0000-0000-00 NOCAP IMPROVEMENTS OTHER THAN	0.00	199.00	-199.00	0%
XXX-5-9800-681-0000-0000-0000-00 CAP RENO AND REMODELING	0.00	0.00	0.00	0%
XXX-5-9800-692-0000-0000-0000-00 NONCAPITALIZED SOFT	117.59	200.00	-82.41	59%
XXX-5-9800-730-0000-0000-0000-00 DUES & FEES	591.94	1,501.00	-909.06	39%
XXX-5-9800-790-0000-0000-0000-00 MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0%
XXX-5-9800-950-0000-0000-0000-00 INTERFUND TRANSFERS	0.00	0.00	0.00	0%
Total 9800 INTERNAL FUNDS	535,209.37	691,531.00	-156,321.63	77%
9833 OFFICIALS				
XXX-5-9833-390-0000-0000-0000-00 OTHER PURCHASED SERVICES	0.00	0.00	0.00	0%
Total 9833 OFFICIALS	0.00	0.00	0.00	0%
9901 ATHLETICS/EXTRACURRICULARS				
XXX-5-9901-310-0000-0000-0000-00 PROFESSIONAL & TECH SERVICES	985.00	0.00	985.00	0%
XXX-5-9901-330-0000-0000-0000-00 TRAVEL	10,125.00	0.00	10,125.00	0%
XXX-5-9901-350-0000-0000-0000-00 REPAIRS AND MAINTENANCE	265.70	0.00	265.70	0%
XXX-5-9901-360-0000-0000-0000-00 RENTALS	960.00	0.00	960.00	0%
XXX-5-9901-390-0000-0000-0000-00 OTHER PURCHASED SERVICES	212.00	0.00	212.00	0%
XXX-5-9901-510-0000-0000-0000-00 MATERIALS & SUPPLIES	5,215.95	0.00	5,215.95	0%

April 14, 2020

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REPORT IS FOR INTERNAL MANAGEMENT USE ONLY

Bay Haven Charter Academy, Inc. (BHA)
Statement of Revenues and Expenses, Actual and Budget
 All Funds

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February 28, 2020

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	YTD Actual	Total Budget	Budget Variance	% Ratio
XXX-5-9901-512-0000-0000-0000-0000-00 UNIFORMS	10,767.93	0.00	10,767.93	0%
XXX-5-9901-570-0000-0000-0000-0000-00 FOOD	2,282.08	0.00	2,282.08	0%
XXX-5-9901-642-0000-0000-0000-0000-00 NON-CAP. FURN, FIX, & EQUIP	4,795.19	0.00	4,795.19	0%
XXX-5-9901-730-0000-0000-0000-0000-00 DUES & FEES	553.00	0.00	553.00	0%
Total 9901 ATHLETICS/EXTRACURRICULARS	36,161.85	0.00	36,161.85	0%
Total Expenses	17,184,510.03	26,002,606.00	-8,818,095.97	68%
Excess Revenue Over Expenses	2,065,042.40	875,157.00		

BHCA ELEMENTARY SCHOOL - 0701
 BAY COUNTY, FLORIDA
 BALANCE SHEET (UNAUDITED)
 FEBRUARY 29, 2020

	ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE	CAPITAL OUTLAY	GOVERNMENTAL FUNDS	TOTAL
ASSETS							
CASH & CASH EQUIVALENTS	1110	10,850,422.42	831,055.39	(5,855,004.04)	0.00	5,826,473.77	
INVESTMENTS	1160	(0.19)	0.00	0.00	0.00	(0.19)	
RECEIVABLES	1130	2,413.65	103,591.33	0.00	0.00	106,004.98	
OTHER CURRENT ASSETS	12XX	(56,038.01)	5,226.71	0.00	0.00	(50,811.30)	
DEPOSITS	1210	0.00	0.00	0.00	0.00	0.00	
DUE FROM OTHER FUNDS	1140	503,914.70	1,326.48	0.00	0.00	505,241.18	
OTHER LONG TERM ASSETS	1400	129,692.17	0.00	0.00	0.00	129,692.17	
TOTAL ASSETS		11,430,404.74	941,199.91	(5,855,004.04)	0.00	6,516,600.61	
LIABILITIES & FUND BALANCE							
LIABILITIES							
ACCOUNTS PAYABLE	2120	28,579.05	12,744.65	0.00	0.00	41,323.70	
SALARIES, BENEFITS AND PAYROLL TAXES PAYABLE	2110, 2170, 2330	9,393.51	95.47	0.00	0.00	9,488.98	
DEFERRED REVENUE	2410	11,958.00	3,272.47	0.00	0.00	15,230.47	
NOTES/BONDS PAYABLE	2180, 2250, 2310, 2320	0.00	0.00	0.00	0.00	0.00	
LEASE PAYABLE	2315	0.00	0.00	0.00	0.00	0.00	
OTHER LIABILITIES	21XX, 22XX, 23XX	433,100.11	602,409.18	0.00	0.00	1,035,509.29	
TOTAL LIABILITIES		483,030.67	618,521.77	0.00	0.00	1,101,552.44	
FUND BALANCE							
NONSPENDABLE	2710	33,136.55	5,226.71	0.00	0.00	38,363.26	
RESTRICTED	2720	0.00	0.00	0.00	0.00	0.00	
COMMITTED	2730	0.00	0.00	0.00	0.00	0.00	
ASSIGNED	2740	48,447.64	0.00	0.00	0.00	48,447.64	
UNASSIGNED	2750	10,865,789.88	317,451.43	(5,855,004.04)	0.00	5,328,237.27	
TOTAL FUND BALANCE		10,947,374.07	322,678.14	(5,855,004.04)	0.00	5,415,048.17	
TOTAL LIABILITIES & FUND BALANCE		11,430,404.74	941,199.91	(5,855,004.04)	0.00	6,516,600.61	

BHCA MIDDLE SCHOOL - 0711
 BAY COUNTY, FLORIDA
 BALANCE SHEET (UNAUDITED)
 FEBRUARY 29, 2020

	ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE	CAPITAL OUTLAY	GOVERNMENTAL FUNDS
ASSETS						
CASH & CASH EQUIVALENTS	1110	7,036,475.34	42,248.44	(3,269,364.93)	0.00	3,809,358.85
INVESTMENTS	1160	0.19	0.00	0.00	0.00	0.19
RECEIVABLES	1130	461.02	12,731.93	0.00	0.00	13,192.95
OTHER CURRENT ASSETS	12XX	31,830.16	2,968.26	0.00	0.00	34,798.42
DEPOSITS	1210	0.00	0.00	0.00	0.00	0.00
DUE FROM OTHER FUNDS	1140	87,906.15	727.35	0.00	0.00	88,633.50
OTHER LONG TERM ASSETS	1400	60,901.68	0.00	0.00	0.00	60,901.68
TOTAL ASSETS		7,217,574.54	58,675.98	(3,269,364.93)	0.00	4,006,885.59
LIABILITIES & FUND BALANCE						
LIABILITIES						
ACCOUNTS PAYABLE	2120	7,953.57	5,997.51	0.00	0.00	13,951.08
SALARIES, BENEFITS AND PAYROLL TAXES PAYABLE	2110, 2170, 2330	6,663.27	71.60	0.00	0.00	6,734.87
DEFERRED REVENUE	2410	0.00	1,686.58	0.00	0.00	1,686.58
NOTES/BONDS PAYABLE	2180, 2250, 2310, 2320	0.00	0.00	0.00	0.00	0.00
LEASE PAYABLE	2315	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	21XX, 22XX, 23XX	32,088.97	55,898.39	0.00	0.00	87,987.36
TOTAL LIABILITIES		46,705.81	63,654.08	0.00	0.00	110,359.89
FUND BALANCE						
NONSPENDABLE	2710	23,904.05	2,968.26	0.00	0.00	26,872.31
RESTRICTED	2720	0.00	0.00	0.00	0.00	0.00
COMMITTED	2730	0.00	0.00	0.00	0.00	0.00
ASSIGNED	2740	31,563.15	0.00	0.00	0.00	31,563.15
UNASSIGNED	2750	7,115,401.53	(7,946.36)	(3,269,364.93)	0.00	3,838,090.24
TOTAL FUND BALANCE		7,170,868.73	(4,978.10)	(3,269,364.93)	0.00	3,896,525.70
TOTAL LIABILITIES & FUND BALANCE		7,217,574.54	58,675.98	(3,269,364.93)	0.00	4,006,885.59

NBHCA MIDDLE SCHOOL - 0731
 BAY COUNTY, FLORIDA
 BALANCE SHEET (UNAUDITED)
 FEBRUARY 29, 2020

	ACCOUNTS	GENERAL FUND	REVENUE FUND	DEBT SERVICE	CAPITAL OUTLAY	GOVERNMENTAL FUNDS	TOTAL
ASSETS							
CASH & CASH EQUIVALENTS	1110	4,259,206.85	231,185.79	(1,832,757.40)	0.00	2,657,635.24	
INVESTMENTS	1160	0.00	0.00	0.00	0.00	0.00	
RECEIVABLES	1130	435.44	0.00	0.00	0.00	435.44	
OTHER CURRENT ASSETS	12XX	8,918.96	2,762.55	0.00	0.00	11,681.51	
DEPOSITS	1210	0.00	0.00	0.00	0.00	0.00	
DUE FROM OTHER FUNDS	1140	87,609.18	133,144.92	0.00	0.00	220,754.10	
OTHER LONG TERM ASSETS	1400	60,928.73	0.00	0.00	0.00	60,928.73	
TOTAL ASSETS		4,417,099.16	367,093.26	(1,832,757.40)	0.00	2,951,435.02	
LIABILITIES & FUND BALANCE							
LIABILITIES							
ACCOUNTS PAYABLE	2120	3,006.30	2,314.84	0.00	0.00	5,321.14	
SALARIES, BENEFITS AND PAYROLL TAXES PAYABLE	2110, 2170, 2330	1,628.37	47.74	0.00	0.00	1,676.11	
DEFERRED REVENUE	2410	0.00	2,872.42	0.00	0.00	2,872.42	
NOTES/BONDS PAYABLE	2180, 2250, 2310, 2320	0.00	0.00	0.00	0.00	0.00	
LEASE PAYABLE	2315	0.00	0.00	0.00	0.00	0.00	
OTHER LIABILITIES	21XX, 22XX, 23XX	23,166.06	61,994.40	0.00	0.00	85,160.46	
TOTAL LIABILITIES		27,800.73	67,229.40	0.00	0.00	95,030.13	
FUND BALANCE							
NONSPENDABLE	2710	29,989.49	2,762.55	0.00	0.00	32,752.04	
RESTRICTED	2720	0.00	0.00	0.00	0.00	0.00	
COMMITTED	2730	0.00	0.00	0.00	0.00	0.00	
ASSIGNED	2740	41,252.90	0.00	0.00	0.00	41,252.90	
UNASSIGNED	2750	4,318,056.04	297,101.31	(1,832,757.40)	0.00	2,782,399.95	
TOTAL FUND BALANCE		4,389,298.43	299,863.86	(1,832,757.40)	0.00	2,856,404.89	
TOTAL LIABILITIES & FUND BALANCE		4,417,099.16	367,093.26	(1,832,757.40)	0.00	2,951,435.02	

NORTH BAY HAVEN CAREER ACADEMY - 0741
 BAY COUNTY, FLORIDA
 BALANCE SHEET (UNAUDITED)
 FEBRUARY 29, 2020

	ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE	CAPITAL OUTLAY	GOVERNMENTAL FUNDS	TOTAL
ASSETS							
CASH & CASH EQUIVALENTS	1110	4,267,456.98	(15,484.05)	(3,246,598.52)	0.00	1,005,374.41	
INVESTMENTS	1160	0.00	0.00	0.00	0.00	0.00	
RECEIVABLES	1130	12,456.46	0.00	0.00	0.00	12,456.46	
OTHER CURRENT ASSETS	12XX	39,079.97	4,602.19	0.00	0.00	43,682.16	
DEPOSITS	1210	0.00	0.00	0.00	0.00	0.00	
DUE FROM OTHER FUNDS	1140	113,531.51	110,023.24	0.00	0.00	223,554.75	
OTHER LONG TERM ASSETS	1400	201,475.72	0.00	0.00	0.00	201,475.72	
TOTAL ASSETS		4,634,000.64	99,141.38	(3,246,598.52)	0.00	1,486,543.50	
LIABILITIES & FUND BALANCE							
LIABILITIES							
ACCOUNTS PAYABLE	2120	84,731.46	3,796.31	0.00	0.00	88,527.77	
SALARIES, BENEFITS AND PAYROLL TAXES PAYABLE	2110, 2170, 2330	2,788.18	55.69	0.00	0.00	2,843.87	
DEFERRED REVENUE	2410	0.00	5,166.82	0.00	0.00	5,166.82	
NOTES/BONDS PAYABLE	2180, 2250, 2310, 2320	0.00	0.00	0.00	0.00	0.00	
LEASE PAYABLE	2315	0.00	0.00	0.00	0.00	0.00	
OTHER LIABILITIES	21XX, 22XX, 23XX	31,363.81	100,639.05	0.00	0.00	132,002.86	
TOTAL LIABILITIES		118,883.45	109,657.87	0.00	0.00	228,541.32	
FUND BALANCE							
NONSPENDABLE	2710	55,733.15	4,602.19	0.00	0.00	60,335.34	
RESTRICTED	2720	0.00	0.00	0.00	0.00	0.00	
COMMITTED	2730	0.00	0.00	0.00	0.00	0.00	
ASSIGNED	2740	65,888.12	0.00	0.00	0.00	65,888.12	
UNASSIGNED	2750	4,393,495.92	(15,118.68)	(3,246,598.52)	0.00	1,131,778.72	
TOTAL FUND BALANCE		4,515,117.19	(10,516.49)	(3,246,598.52)	0.00	1,258,002.18	
TOTAL LIABILITIES & FUND BALANCE		4,634,000.64	99,141.38	(3,246,598.52)	0.00	1,486,543.50	

NBHCA ELEMENTARY SCHOOL - 0751
 BAY COUNTY, FLORIDA
 BALANCE SHEET (UNAUDITED)
 FEBRUARY 29, 2020

	ACCOUNTS	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE	CAPITAL OUTLAY	GOVERNMENTAL FUNDS	TOTAL
ASSETS							
CASH & CASH EQUIVALENTS	1110	4,186,189.54	255,213.42	(1,197,250.52)	0.00	3,244,152.44	
INVESTMENTS	1160	0.00	0.00	0.00	0.00	0.00	
RECEIVABLES	1130	2,093.07	0.00	0.00	0.00	2,093.07	
OTHER CURRENT ASSETS	12XX	(48,362.94)	3,685.42	0.00	0.00	(44,677.52)	
DEPOSITS	1210	0.00	0.00	0.00	0.00	0.00	
DUE FROM OTHER FUNDS	1140	560,646.88	258,534.93	0.00	0.00	819,181.81	
OTHER LONG TERM ASSETS	1400	105,240.53	0.00	0.00	0.00	105,240.53	
TOTAL ASSETS		4,805,807.08	517,433.77	(1,197,250.52)	0.00	4,125,990.33	
LIABILITIES & FUND BALANCE							
LIABILITIES							
ACCOUNTS PAYABLE	2120	15,967.43	3,148.18	0.00	0.00	19,115.61	
SALARIES, BENEFITS AND PAYROLL TAXES PAYABLE	2110, 2170, 2330	1,699.72	63.65	0.00	0.00	1,763.37	
DEFERRED REVENUE	2410	9,370.00	3,067.15	0.00	0.00	12,437.15	
NOTES/BONDS PAYABLE	2180, 2250, 2310, 2320	0.00	0.00	0.00	0.00	0.00	
LEASE PAYABLE	2315	0.00	0.00	0.00	0.00	0.00	
OTHER LIABILITIES	21XX, 22XX, 23XX	488,475.59	93,365.26	0.00	0.00	581,840.85	
TOTAL LIABILITIES		515,512.74	99,644.24	0.00	0.00	615,156.98	
FUND BALANCE							
NONSPENDABLE	2710	28,185.49	3,685.42	0.00	0.00	31,870.91	
RESTRICTED	2720	0.00	0.00	0.00	0.00	0.00	
COMMITTED	2730	0.00	0.00	0.00	0.00	0.00	
ASSIGNED	2740	69,668.93	0.00	0.00	0.00	69,668.93	
UNASSIGNED	2750	4,192,439.92	414,104.11	(1,197,250.52)	0.00	3,409,293.51	
TOTAL FUND BALANCE		4,290,294.34	417,789.53	(1,197,250.52)	0.00	3,510,833.35	
TOTAL LIABILITIES & FUND BALANCE		4,805,807.08	517,433.77	(1,197,250.52)	0.00	4,125,990.33	

FTE Projected: 837
 FTE Actual: 840

BHCA ELEMENTARY SCHOOL - 0701
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020

GENERAL

DESCRIPTION	ACCOUNT	MTH / QTR ACTUAL	YTD ACTUAL	ANNUAL BUDGET	% OF YTD ACTUAL TO ANNUAL BUDGET
REVENUES					
FEDERAL SOURCES	3100	0.00	16,129.78	13,630.00	1.18
FEDERAL DIRECT	3200	18,079.16	28,770.72	37,519.00	0.77
FEDERAL THROUGH STATE AND LOCAL					
STATE SOURCES					
FEFP	3310	471,664.00	3,745,586.04	5,630,101.00	0.67
CAPITAL OUTLAY	3397	36,386.91	274,329.44	405,251.00	0.68
CLASS SIZE REDUCTION	3355	0.00	0.00	0.00	0.00
SCHOOL RECOGNITION	3361	0.00	77,903.00	76,810.00	1.01
OTHER STATE REVENUE	33XX	0.00	0.00	14,747.00	0.00
LOCAL SOURCES					
INTEREST	3430	666.71	5,750.42	8,405.00	0.68
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	51,174.23	444,659.76	479,373.00	0.93
TOTAL REVENUES		577,971.01	4,593,129.16	6,665,836.00	0.69
EXPENDITURES					
INSTRUCTION	5000	321,773.19	2,410,809.42	3,769,658.00	0.64
INSTRUCTIONAL SUPPORT SERVICES	6000	20,662.26	191,031.22	264,496.00	0.72
BOARD	7100	931.00	31,931.97	30,892.00	1.03
SCHOOL ADMINISTRATION	7300	70,481.16	547,778.33	746,749.00	0.73
FACILITIES AND ACQUISITION	7400	3,677.27	89,715.42	281,000.00	0.32
FISCAL SERVICES	7500	1,284.57	5,293.67	7,267.00	0.73
FOOD SERVICES	7600	0.00	0.00	0.00	0.00
CENTRAL SERVICES	7700	0.00	0.00	0.00	0.00
PUPIL TRANSPORTATION SERVICES	7800	7,863.19	64,646.29	101,752.00	0.64
OPERATION OF PLANT	7900	45,459.03	302,777.24	420,155.00	0.72
MAINTENANCE OF PLANT	8100	9,116.40	96,054.35	107,552.00	0.89
ADMINISTRATION TECHNOLOGY SERVICES	8200	0.00	0.00	0.00	0.00
COMMUNITY SERVICES	9100	12,635.13	79,185.18	136,421.00	0.58
DEBT SERVICE	9200	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		493,883.20	3,819,223.09	5,865,942.00	0.65
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
		84,087.81	773,906.07	799,894.00	0.97
OTHER FUND SOURCES (USES):					
TRANSFERS IN	3600	0.00	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES					
FUND BALANCES, BEGINNING		84,087.81	773,906.07		
ADJUSTMENTS TO BEGINNING FUND BALANCE		10,863,286.26	10,173,468.00		
FUND BALANCES, BEGINNING AS RESTATED		10,863,286.26	10,173,468.00		
FUND BALANCES, ENDING		10,947,374.07	10,947,374.07		

FTE Projected: 837
 FTE Actual: 840

BHCA ELEMENTARY SCHOOL - 0701
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 SPECIAL REVENUE

DESCRIPTION	ACCOUNT	MTH / QTR		YTD ACTUAL	ANNUAL BUDGET	% OF YTD	
		ACTUAL				ACTUAL TO ANNUAL BUDGET	ANNUAL BUDGET
REVENUES							
FEDERAL SOURCES	3100	0.00		0.00	0.00	0.00	0.00
FEDERAL DIRECT	3200	35,178.41		236,341.39	262,584.00	0.90	
FEDERAL THROUGH STATE AND LOCAL STATE SOURCES							
FEFP	3310	0.00		0.00	0.00	0.00	0.00
CAPITAL OUTLAY	3397	0.00		0.00	0.00	0.00	0.00
CLASS SIZE REDUCTION	3355	0.00		0.00	0.00	0.00	0.00
SCHOOL RECOGNITION	3361	0.00		0.00	0.00	0.00	0.00
OTHER STATE REVENUE	33XX	0.00		0.00	0.00	0.00	0.00
LOCAL SOURCES							
INTEREST	3430	0.00		0.00	0.00	0.00	0.00
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00		0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	6,766.77		42,783.48	69,152.00	0.62	
TOTAL REVENUES		41,945.18		279,124.87	331,736.00	0.84	
EXPENDITURES							
INSTRUCTION	5000	0.00		0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	6000	0.00		0.00	0.00	0.00	0.00
BOARD	7100	0.00		0.00	0.00	0.00	0.00
SCHOOL ADMINISTRATION	7300	0.00		0.00	0.00	0.00	0.00
FACILITIES AND ACQUISITION	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	25,520.97		174,774.61	190,484.00	0.92	
CENTRAL SERVICES	7700	0.00		0.00	0.00	0.00	0.00
PUPIL 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
ADMINISTRATION 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	9200	0.00		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		25,520.97		174,774.61	190,484.00	0.92	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							
		16,424.21		104,350.26	141,252.00	0.74	
OTHER FUND SOURCES (USES):							
TRANSFERS IN	3600	0.00		3,362.69	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00		0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00		3,362.69	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES							
FUND BALANCES, BEGINNING		16,424.21		104,350.26			
ADJUSTMENTS TO BEGINNING FUND BALANCE		306,253.93		218,327.88			
FUND BALANCES, BEGINNING AS RESTATED		306,253.93		218,327.88			
FUND BALANCES, ENDING		322,678.14		322,678.14			

FTE Projected: 837
 FTE Actual: 840

BHCA ELEMENTARY SCHOOL - 0701
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 DEBT SERVICE

DESCRIPTION	ACCOUNT	MTH / QTR		YTD ACTUAL	ANNUAL BUDGET	% OF YTD ACTUAL TO ANNUAL
		ACTUAL				
REVENUES						
FEDERAL SOURCES						
FEDERAL DIRECT	3100	0.00		0.00	0.00	0.00
FEDERAL THROUGH STATE AND LOCAL	3200	0.00		0.00	0.00	0.00
STATE SOURCES						
FEFP	3310	0.00		0.00	0.00	0.00
CAPITAL OUTLAY	3397	0.00		0.00	0.00	0.00
CLASS SIZE REDUCTION	3355	0.00		0.00	0.00	0.00
SCHOOL RECOGNITION	3361	0.00		0.00	0.00	0.00
OTHER STATE REVENUE	33XX	0.00		0.00	0.00	0.00
LOCAL SOURCES						
INTEREST	3430	0.00		0.00	0.00	0.00
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00		0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	0.00		0.00	0.00	0.00
TOTAL REVENUES		0.00		0.00	0.00	0.00
EXPENDITURES						
INSTRUCTION	5000	0.00		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	6000	0.00		0.00	0.00	0.00
BOARD	7100	0.00		0.00	0.00	0.00
SCHOOL ADMINISTRATION	7300	0.00		0.00	0.00	0.00
FACILITIES AND ACQUISITION	7400	0.00		0.00	0.00	0.00
FISCAL SERVICES	7500	0.00		0.00	0.00	0.00
FOOD SERVICES	7600	0.00		0.00	0.00	0.00
CENTRAL SERVICES	7700	0.00		0.00	0.00	0.00
PUPIL TRANSPORTATION SERVICES	7800	0.00		0.00	0.00	0.00
OPERATION OF PLANT	7900	0.00		0.00	0.00	0.00
MAINTENANCE OF PLANT	8100	0.00		0.00	0.00	0.00
ADMINISTRATION TECHNOLOGY SERVICES	8200	0.00		0.00	0.00	0.00
COMMUNITY SERVICES	9100	0.00		0.00	0.00	0.00
DEBT SERVICE	9200	51,489.87		411,436.44	617,647.00	0.67
TOTAL EXPENDITURES		51,489.87		411,436.44	617,647.00	0.67
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						
		(51,489.87)		(411,436.44)	(617,647.00)	0.67
OTHER FUND SOURCES (USES):						
TRANSFERS IN	3600	0.00		0.00	0.00	0.00
TRANSFERS OUT	9700	0.00		0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00		0.00	0.00	0.00
NET CHANGES IN FUND BALANCES						
FUND BALANCES, BEGINNING		(51,489.87)		(411,436.44)		
ADJUSTMENTS TO BEGINNING FUND BALANCE		(5,803,514.17)		(5,443,567.60)		
FUND BALANCES, BEGINNING AS RESTATED		(5,803,514.17)		(5,443,567.60)		
FUND BALANCES, ENDING		(5,855,004.04)		(5,855,004.04)		

FTE Projected: 837
 FTE Actual: 840

BHCA ELEMENTARY SCHOOL - 0701
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 CAPITAL OUTLAY

DESCRIPTION	ACCOUNT	MTH / QTR	YTD ACTUAL	ANNUAL BUDGET	% OF YTD ACTUAL TO ANNUAL BUDGET
		ACTUAL			
REVENUES					
FEDERAL SOURCES	3100	0.00	0.00	0.00	0.00
FEDERAL DIRECT	3200	0.00	0.00	0.00	0.00
FEDERAL THROUGH STATE AND LOCAL					
STATE SOURCES					
FEFP	3310	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	3397	0.00	0.00	0.00	0.00
CLASS SIZE REDUCTION	3355	0.00	0.00	0.00	0.00
SCHOOL RECOGNITION	3361	0.00	0.00	0.00	0.00
OTHER STATE REVENUE	33XX	0.00	0.00	0.00	0.00
LOCAL SOURCES					
INTEREST	3430	0.00	0.00	0.00	0.00
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00
EXPENDITURES					
INSTRUCTION	5000	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	6000	0.00	0.00	0.00	0.00
BOARD	7100	0.00	0.00	0.00	0.00
SCHOOL ADMINISTRATION	7300	0.00	0.00	0.00	0.00
FACILITIES AND ACQUISITION	7400	0.00	0.00	0.00	0.00
FISCAL SERVICES	7500	0.00	0.00	0.00	0.00
FOOD SERVICES	7600	0.00	0.00	0.00	0.00
CENTRAL SERVICES	7700	0.00	0.00	0.00	0.00
PUPIL TRANSPORTATION SERVICES	7800	0.00	0.00	0.00	0.00
OPERATION OF PLANT	7900	0.00	0.00	0.00	0.00
MAINTENANCE OF PLANT	8100	0.00	0.00	0.00	0.00
ADMINISTRATION TECHNOLOGY SERVICES	8200	0.00	0.00	0.00	0.00
COMMUNITY SERVICES	9100	0.00	0.00	0.00	0.00
DEBT SERVICE	9200	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
OTHER FUND SOURCES (USES):					
TRANSFERS IN	3600	0.00	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES					
FUND BALANCES, BEGINNING		0.00	0.00	0.00	0.00
ADJUSTMENTS TO BEGINNING FUND BALANCE		0.00	0.00	0.00	0.00
FUND BALANCES, BEGINNING AS RESTATED		0.00	0.00	0.00	0.00
FUND BALANCES, ENDING		0.00	0.00	0.00	0.00

FTE Projected: 837
 FTE Actual: 840

BHCA ELEMENTARY SCHOOL - 0701
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 TOTAL GOVERNMENTAL FUNDS

DESCRIPTION	ACCOUNT	MTH / QTR ACTUAL	YTD ACTUAL	ANNUAL BUDGET	% OF YTD ACTUAL TO ANNUAL
REVENUES					
FEDERAL SOURCES	3100	0.00	16,129.78	13,630.00	1.18
FEDERAL DIRECT	3200	53,257.57	265,112.11	300,103.00	0.88
FEDERAL THROUGH STATE AND LOCAL					
STATE SOURCES					
FEFP	3310	471,664.00	3,745,586.04	5,630,101.00	0.67
CAPITAL OUTLAY	3397	36,386.91	274,329.44	405,251.00	0.68
CLASS SIZE REDUCTION	3355	0.00	0.00	0.00	0.00
SCHOOL RECONGNITION	3361	0.00	77,903.00	76,810.00	1.01
OTHER STATE REVENUE	33XX	0.00	0.00	14,747.00	0.00
LOCAL SOURCES					
INTEREST	3430	666.71	5,750.42	8,405.00	0.68
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	57,941.00	487,443.24	548,525.00	0.89
TOTAL REVENUES		619,916.19	4,872,254.03	6,997,572.00	0.70
EXPENDITURES					
INSTRUCTION	5000	321,773.19	2,410,809.42	3,769,658.00	0.64
INSTRUCTIONAL SUPPORT SERVICES	6000	20,662.26	191,031.22	264,496.00	0.72
BOARD	7100	931.00	31,931.97	30,892.00	1.03
SCHOOL ADMINISTRATION	7300	70,481.16	547,778.33	746,749.00	0.73
FACILITIES AND ACQUISITION	7400	3,677.27	89,715.42	281,000.00	0.32
FISCAL SERVICES	7500	1,284.57	5,293.67	7,267.00	0.73
FOOD SERVICES	7600	25,520.97	174,774.61	190,484.00	0.92
CENTRAL SERVICES	7700	0.00	0.00	0.00	0.00
PUPIL TRANSPORTATION SERVICES	7800	7,863.19	64,646.29	101,752.00	0.64
OPERATION OF PLANT	7900	45,459.03	302,777.24	420,155.00	0.72
MAINTENANCE OF PLANT	8100	9,116.40	96,054.35	107,552.00	0.89
ADMINISTRATION TECHNOLOGY SERVICES	8200	0.00	0.00	0.00	0.00
ADMINISTRATION SERVICES	8100	12,635.13	79,185.18	136,421.00	0.58
COMMUNITY SERVICES	9100	51,489.87	411,436.44	617,647.00	0.67
DEBT SERVICE	9200	570,894.04	4,405,434.14	6,674,073.00	0.66
TOTAL EXPENDITURES		49,022.15	466,819.89	323,499.00	1.44
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
OTHER FUND SOURCES (USES):					
TRANSFERS IN	3600	0.00	3,362.69	0.00	0.00
TRANSFERS OUT	9700	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00	3,362.69	0.00	0.00
NET CHANGES IN FUND BALANCES					
FUND BALANCES, BEGINNING		49,022.15	466,819.89		
ADJUSTMENTS TO BEGINNING FUND BALANCE		5,366,026.02	4,948,228.28		
FUND BALANCES, BEGINNING AS RESTATED		5,366,026.02	4,948,228.28		
FUND BALANCES, ENDING		5,415,048.17	5,415,048.17		

FTE Projected: 400
 FTE Actual: 411

BHCA MIDDLE SCHOOL - 0711
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 GENERAL

DESCRIPTION	ACCOUNT	MTH / QTR	YTD ACTUAL	ANNUAL BUDGET	% OF YTD ACTUAL TO ANNUAL BUDGET
		ACTUAL			
REVENUES					
FEDERAL SOURCES	3100	0.00	6,588.22	9,577.00	0.69
FEDERAL DIRECT	3200	6,569.81	7,666.79	14,755.00	0.52
FEDERAL THROUGH STATE AND LOCAL					
STATE SOURCES					
FEFP	3310	205,969.00	1,829,804.52	2,369,640.00	0.77
CAPITAL OUTLAY	3397	18,036.98	135,986.11	182,137.00	0.75
CLASS SIZE REDUCTION	3355	0.00	0.00	0.00	0.00
SCHOOL RECOGNITION	3361	0.00	44,264.00	46,155.00	0.96
OTHER STATE REVENUE	33XX	0.00	0.00	6,922.00	0.00
LOCAL SOURCES					
INTEREST	3430	436.86	3,777.98	5,546.00	0.68
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	3,719.40	54,613.60	38,760.00	1.41
TOTAL REVENUES		234,732.05	2,082,701.22	2,673,492.00	0.78
EXPENDITURES					
INSTRUCTION	5000	143,823.44	1,047,540.71	1,629,684.00	0.64
INSTRUCTIONAL SUPPORT SERVICES	6000	8,638.99	84,408.28	114,202.00	0.74
BOARD	7100	365.75	12,545.41	12,136.00	1.03
SCHOOL ADMINISTRATION	7300	30,850.03	245,444.33	339,326.00	0.72
FACILITIES AND ACQUISITION	7400	1,822.62	45,811.10	162,500.00	0.28
FISCAL SERVICES	7500	504.65	2,133.91	2,855.00	0.75
FOOD SERVICES	7600	0.00	0.00	0.00	0.00
CENTRAL SERVICES	7700	0.00	0.00	0.00	0.00
PUPIL TRANSPORTATION SERVICES	7800	4,103.19	32,341.35	48,527.00	0.67
OPERATION OF PLANT	7900	20,454.53	134,809.94	188,531.00	0.72
MAINTENANCE OF PLANT	8100	4,531.70	47,407.25	53,380.00	0.89
ADMINISTRATION TECHNOLOGY SERVICES	8200	0.00	0.00	0.00	0.00
COMMUNITY SERVICES	9100	2,231.69	13,999.42	24,619.00	0.57
DEBT SERVICE	9100	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	9200	217,326.59	1,666,441.70	2,575,760.00	0.65
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
		17,405.46	416,259.52	97,732.00	4.26
OTHER FUND SOURCES (USES):					
TRANSFERS IN	3600	0.00	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES					
FUND BALANCES, BEGINNING		17,405.46	416,259.52		
ADJUSTMENTS TO BEGINNING FUND BALANCE		7,153,463.27	6,754,609.21		
FUND BALANCES, BEGINNING AS RESTATED		7,153,463.27	6,754,609.21		
FUND BALANCES, ENDING		7,170,868.73	7,170,868.73		

FTE Projected: 400
 FTE Actual: 411

BHCA MIDDLE SCHOOL - 0711
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 SPECIAL REVENUE

DESCRIPTION	ACCOUNT	MTH / QTR		YTD ACTUAL	ANNUAL BUDGET	% OF YTD	
		ACTUAL				ACTUAL TO	ANNUAL BUDGET
REVENUES							
FEDERAL SOURCES	3100	0.00		0.00	0.00	0.00	0.00
FEDERAL DIRECT	3200	13,120.49		86,238.09	110,607.00	0.78	
FEDERAL THROUGH STATE AND LOCAL							
STATE SOURCES							
FEPP	3310	0.00		0.00	0.00	0.00	0.00
CAPITAL OUTLAY	3397	0.00		0.00	0.00	0.00	0.00
CLASS SIZE REDUCTION	3355	0.00		0.00	0.00	0.00	0.00
SCHOOL RECOGNITION	3361	0.00		0.00	0.00	0.00	0.00
OTHER STATE REVENUE	33XX	0.00		0.00	0.00	0.00	0.00
LOCAL SOURCES							
INTEREST	3430	0.00		0.00	0.00	0.00	0.00
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00		0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	805.49		4,899.58	20,863.00	0.23	
TOTAL REVENUES		13,925.98		91,137.67	131,470.00	0.69	
EXPENDITURES							
INSTRUCTION	5000	0.00		0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	6000	0.00		0.00	0.00	0.00	0.00
BOARD	7100	0.00		0.00	0.00	0.00	0.00
SCHOOL ADMINISTRATION	7300	0.00		0.00	0.00	0.00	0.00
FACILITIES AND ACQUISITION	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	12,028.83		83,003.62	89,693.00	0.93	
CENTRAL SERVICES	7700	0.00		0.00	0.00	0.00	0.00
PUPIL 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
ADMINISTRATION 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	9200	0.00		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		12,028.83		83,003.62	89,693.00	0.93	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							
		1,897.15		8,134.05	41,777.00	0.19	
OTHER FUND SOURCES (USES):							
TRANSFERS IN	3600	0.00		1,732.30	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00		0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00		1,732.30	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES							
FUND BALANCES, BEGINNING		1,897.15		8,134.05			
ADJUSTMENTS TO BEGINNING FUND BALANCE		(6,875.25)		(13,112.15)			
FUND BALANCES, BEGINNING AS RESTATED		(4,978.10)		(4,978.10)			
FUND BALANCES, ENDING							

FTE Projected: 400
 FTE Actual: 411

BHCA MIDDLE SCHOOL - 0711
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020

DEBT SERVICE

DESCRIPTION	ACCOUNT	MTH / QTR ACTUAL	YTD ACTUAL	ANNUAL BUDGET	ACTUAL TO ANNUAL	% OF YTD
REVENUES						
FEDERAL SOURCES	3100	0.00	0.00	0.00	0.00	0.00
FEDERAL DIRECT	3200	0.00	0.00	0.00	0.00	0.00
FEDERAL THROUGH STATE AND LOCAL						
STATE SOURCES						
FEFP	3310	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	3397	0.00	0.00	0.00	0.00	0.00
CLASS SIZE REDUCTION	3355	0.00	0.00	0.00	0.00	0.00
SCHOOL RECOGNITION	3361	0.00	0.00	0.00	0.00	0.00
OTHER STATE REVENUE	33XX	0.00	0.00	0.00	0.00	0.00
LOCAL SOURCES						
INTEREST	3430	0.00	0.00	0.00	0.00	0.00
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
INSTRUCTION	5000	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	6000	0.00	0.00	0.00	0.00	0.00
BOARD	7100	0.00	0.00	0.00	0.00	0.00
SCHOOL ADMINISTRATION	7300	0.00	0.00	0.00	0.00	0.00
FACILITIES AND ACQUISITION	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
PUPIL 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
ADMINISTRATION 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	9200	27,725.33	221,530.45	332,579.00	332,579.00	0.67
TOTAL EXPENDITURES		27,725.33	221,530.45	332,579.00	332,579.00	0.67
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(27,725.33)	(221,530.45)	(332,579.00)		0.67
OTHER FUND SOURCES (USES):						
TRANSFERS IN	3600	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00	0.00	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES						
FUND BALANCES, BEGINNING		(27,725.33)	(221,530.45)			
ADJUSTMENTS TO BEGINNING FUND BALANCE		(3,241,639.60)	(3,047,834.48)			
FUND BALANCES, BEGINNING AS RESTATED		(3,241,639.60)	(3,047,834.48)			
FUND BALANCES, ENDING		(3,269,364.93)	(3,269,364.93)			

FTE Projected: 400
 FTE Actual: 411

BHCA MIDDLE SCHOOL - 0711
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 CAPITAL OUTLAY

DESCRIPTION	ACCOUNT	MTH / QTR	YTD ACTUAL	ANNUAL BUDGET	ANNUAL BUDGET	% OF YTD ACTUAL TO ANNUAL BUDGET
		ACTUAL				
REVENUES						
FEDERAL SOURCES	3100	0.00	0.00	0.00	0.00	0.00
FEDERAL DIRECT	3200	0.00	0.00	0.00	0.00	0.00
FEDERAL THROUGH STATE AND LOCAL						
STATE SOURCES						
FEPP	3310	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	3397	0.00	0.00	0.00	0.00	0.00
CLASS SIZE REDUCTION	3355	0.00	0.00	0.00	0.00	0.00
SCHOOL RECONGNITION	3361	0.00	0.00	0.00	0.00	0.00
OTHER STATE REVENUE	33XX	0.00	0.00	0.00	0.00	0.00
LOCAL SOURCES						
INTEREST	3430	0.00	0.00	0.00	0.00	0.00
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
INSTRUCTION	5000	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	6000	0.00	0.00	0.00	0.00	0.00
BOARD	7100	0.00	0.00	0.00	0.00	0.00
SCHOOL ADMINISTRATION	7300	0.00	0.00	0.00	0.00	0.00
FACILITIES AND ACQUISITION	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
PUPIL 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
ADMINISTRATION 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	9200	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						
OTHER FUND SOURCES (USES):						
TRANSFERS IN	3600	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00	0.00	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES						
FUND BALANCES, BEGINNING		0.00	0.00	0.00	0.00	0.00
ADJUSTMENTS TO BEGINNING FUND BALANCE		0.00	0.00	0.00	0.00	0.00
FUND BALANCES, BEGINNING AS RESTATED		0.00	0.00	0.00	0.00	0.00
FUND BALANCES, ENDING		0.00	0.00	0.00	0.00	0.00

FTE Projected: 400
 FTE Actual: 411

BHCA MIDDLE SCHOOL - 0711
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 TOTAL GOVERNMENTAL FUNDS

DESCRIPTION	ACCOUNT	MTH / QTR ACTUAL	YTD ACTUAL	ANNUAL BUDGET	% OF YTD ACTUAL TO ANNUAL
REVENUES					
FEDERAL SOURCES	3100	0.00	6,588.22	9,577.00	0.69
FEDERAL DIRECT	3200	19,690.30	93,904.88	125,362.00	0.75
FEDERAL THROUGH STATE AND LOCAL					
STATE SOURCES					
FEFP	3310	205,969.00	1,829,804.52	2,369,640.00	0.77
CAPITAL OUTLAY	3397	18,036.98	135,986.11	182,137.00	0.75
CLASS SIZE REDUCTION	3355	0.00	0.00	0.00	0.00
SCHOOL RECOGNITION	3361	0.00	44,264.00	46,155.00	0.96
OTHER STATE REVENUE	33XX	0.00	0.00	6,922.00	0.00
LOCAL SOURCES					
INTEREST	3430	436.86	3,777.98	5,546.00	0.68
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	4,524.89	59,513.18	59,623.00	1.00
TOTAL REVENUES		248,658.03	2,173,838.89	2,804,962.00	0.77
EXPENDITURES					
INSTRUCTION	5000	143,823.44	1,047,540.71	1,629,684.00	0.64
INSTRUCTIONAL SUPPORT SERVICES	6000	8,638.99	84,408.28	114,202.00	0.74
BOARD	7100	365.75	12,545.41	12,136.00	1.03
SCHOOL ADMINISTRATION	7300	30,850.03	245,444.33	339,326.00	0.72
FACILITIES AND ACQUISITION	7400	1,822.62	45,811.10	162,500.00	0.28
FISCAL SERVICES	7500	504.65	2,133.91	2,855.00	0.75
FOOD SERVICES	7600	12,028.83	83,003.62	89,693.00	0.93
CENTRAL SERVICES	7700	0.00	0.00	0.00	0.00
PUPIL TRANSPORTATION SERVICES	7800	4,103.19	32,341.35	48,527.00	0.67
OPERATION OF PLANT	7900	20,454.53	134,809.94	188,531.00	0.72
MAINTENANCE OF PLANT	8100	4,531.70	47,407.25	53,380.00	0.89
ADMINISTRATION TECHNOLOGY SERVICES	8200	0.00	0.00	0.00	0.00
COMMUNITY SERVICES	9100	2,231.69	13,999.42	24,619.00	0.57
DEBT SERVICE	9200	27,725.33	221,530.45	332,579.00	0.67
TOTAL EXPENDITURES		257,080.75	1,970,975.77	2,998,032.00	0.66
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(8,422.72)	202,863.12	(193,070.00)	(1.05)
OTHER FUND SOURCES (USES):					
TRANSFERS IN	3600	0.00	1,732.30	0.00	0.00
TRANSFERS OUT	9700	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00	1,732.30	0.00	0.00
NET CHANGES IN FUND BALANCES					
FUND BALANCES, BEGINNING		(8,422.72)	202,863.12		
ADJUSTMENTS TO BEGINNING FUND BALANCE		3,904,948.42	3,693,662.58		
FUND BALANCES, BEGINNING AS RESTATED		3,904,948.42	3,693,662.58		
FUND BALANCES, ENDING		3,896,525.70	3,896,525.70		

FTE Projected: 525
 FTE Actual: 518

NBHCA MIDDLE SCHOOL - 0731
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 GENERAL

DESCRIPTION	ACCOUNT	MTH / QTR ACTUAL	YTD ACTUAL	ANNUAL BUDGET	% OF YTD ACTUAL TO ANNUAL BUDGET
REVENUES					
FEDERAL SOURCES					
FEDERAL DIRECT	3100	0.00	7,496.94	8,685.00	0.86
FEDERAL THROUGH STATE AND LOCAL	3200	151.34	1,509.64	13,806.00	0.11
STATE SOURCES					
FEFP	3310	261,841.00	2,124,861.92	3,154,686.00	0.67
CAPITAL OUTLAY	3397	22,772.59	171,689.47	249,941.00	0.69
CLASS SIZE REDUCTION	3355	0.00	0.00	0.00	0.00
SCHOOL RECONGNITION	3361	0.00	52,364.00	52,614.00	1.00
OTHER STATE REVENUE	33XX	0.00	0.00	6,621.00	0.00
LOCAL SOURCES					
INTEREST	3430	193.12	1,591.39	2,370.00	0.67
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	11,732.97	72,121.74	45,036.00	1.60
TOTAL REVENUES		296,691.02	2,431,635.10	3,533,759.00	0.69
EXPENDITURES					
INSTRUCTION	5000	152,161.09	1,158,090.18	1,898,355.00	0.61
INSTRUCTIONAL SUPPORT SERVICES	6000	10,635.11	107,216.85	159,453.00	0.67
BOARD	7100	498.75	17,106.35	16,549.00	1.03
SCHOOL ADMINISTRATION	7300	46,394.53	348,653.13	496,501.00	0.70
FACILITIES AND ACQUISITION	7400	2,836.62	110,925.63	162,000.00	0.68
FISCAL SERVICES	7500	688.16	2,849.42	3,893.00	0.73
FOOD SERVICES	7600	0.00	0.00	0.00	0.00
CENTRAL SERVICES	7700	0.00	0.00	0.00	0.00
PUPIL TRANSPORTATION SERVICES	7800	5,051.46	42,455.62	64,966.00	0.65
OPERATION OF PLANT	7900	15,930.33	126,785.98	195,717.00	0.65
MAINTENANCE OF PLANT	8100	5,111.07	48,867.20	65,867.00	0.74
ADMINISTRATION TECHNOLOGY SERVICES	8200	0.00	0.00	0.00	0.00
COMMUNITY SERVICES	9100	771.14	12,810.03	18,354.00	0.70
DEBT SERVICE	9200	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		240,078.26	1,975,760.39	3,081,655.00	0.64
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
		56,612.76	455,874.71	452,104.00	1.01
OTHER FUND SOURCES (USES):					
TRANSFERS IN	3600	0.00	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES					
FUND BALANCES, BEGINNING		56,612.76	455,874.71		
ADJUSTMENTS TO BEGINNING FUND BALANCE		4,332,685.67	3,933,423.72		
FUND BALANCES, BEGINNING AS RESTATED		4,332,685.67	3,933,423.72		
FUND BALANCES, ENDING		4,389,298.43	4,389,298.43		

FTE Projected: 525
 FTE Actual: 518

NBHCA MIDDLE SCHOOL - 0731
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 SPECIAL REVENUE

DESCRIPTION	ACCOUNT	MTH / QTR		YTD ACTUAL	ANNUAL BUDGET	% OF YTD	
		ACTUAL				ACTUAL TO	ANNUAL BUDGET
REVENUES							
FEDERAL SOURCES							
FEDERAL DIRECT	3100	0.00		0.00	0.00	0.00	0.00
FEDERAL THROUGH STATE AND LOCAL	3200	21,068.56		132,587.32	160,988.00	0.82	
STATE SOURCES							
FEFP	3310	0.00		0.00	0.00	0.00	0.00
CAPITAL OUTLAY	3397	0.00		0.00	0.00	0.00	0.00
CLASS SIZE REDUCTION	3355	0.00		0.00	0.00	0.00	0.00
SCHOOL RECOGNITION	3361	0.00		0.00	0.00	0.00	0.00
OTHER STATE REVENUE	33XX	0.00		0.00	0.00	0.00	0.00
LOCAL SOURCES							
INTEREST	3430	0.00		0.00	0.00	0.00	0.00
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00		0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	3,147.80		22,010.56	53,550.00	0.41	
TOTAL REVENUES		24,216.36		154,597.88	214,538.00	0.72	
EXPENDITURES							
INSTRUCTION	5000	0.00		0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	6000	0.00		0.00	0.00	0.00	0.00
BOARD	7100	0.00		0.00	0.00	0.00	0.00
SCHOOL ADMINISTRATION	7300	0.00		0.00	0.00	0.00	0.00
FACILITIES AND ACQUISITION	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	16,130.01		91,825.86	106,805.00	0.86	
CENTRAL SERVICES	7700	0.00		0.00	0.00	0.00	0.00
PUPIL 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
ADMINISTRATION 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	9200	0.00		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		16,130.01		91,825.86	106,805.00	0.86	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							
		8,086.35		62,772.02	107,733.00	0.58	
OTHER FUND SOURCES (USES):							
TRANSFERS IN	3600	0.00		0.00	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00		0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00		0.00	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES							
FUND BALANCES, BEGINNING		8,086.35		62,772.02			
ADJUSTMENTS TO BEGINNING FUND BALANCE		291,777.51		237,091.84			
FUND BALANCES, BEGINNING AS RESTATED		291,777.51		237,091.84			
FUND BALANCES, ENDING		299,863.86		299,863.86			

FTE Projected: 525
 FTE Actual: 518

NBHCA MIDDLE SCHOOL - 0731
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 DEBT SERVICE

DESCRIPTION	ACCOUNT	MTH / QTR		YTD ACTUAL	ANNUAL BUDGET	% OF YTD ACTUAL TO ANNUAL
		ACTUAL				
REVENUES						
FEDERAL SOURCES	3100	0.00	0.00	0.00	0.00	0.00
FEDERAL DIRECT	3200	0.00	0.00	0.00	0.00	0.00
FEDERAL THROUGH STATE AND LOCAL						
STATE SOURCES						
FEFP	3310	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	3397	0.00	0.00	0.00	0.00	0.00
CLASS SIZE REDUCTION	3355	0.00	0.00	0.00	0.00	0.00
SCHOOL RECONGNITION	3361	0.00	0.00	0.00	0.00	0.00
OTHER STATE REVENUE	33XX	0.00	0.00	0.00	0.00	0.00
LOCAL SOURCES						
INTEREST	3430	0.00	0.00	0.00	0.00	0.00
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
INSTRUCTION	5000	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	6000	0.00	0.00	0.00	0.00	0.00
BOARD	7100	0.00	0.00	0.00	0.00	0.00
SCHOOL ADMINISTRATION	7300	0.00	0.00	0.00	0.00	0.00
FACILITIES AND ACQUISITION	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
PUPL. 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
ADMINISTRATION 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	9200	31.080.58	248.412.86	248,412.86	372,881.00	0.67
TOTAL EXPENDITURES		31.080.58	248.412.86	248,412.86	372,881.00	0.67
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(31,080.58)	(248,412.86)	(248,412.86)	(372,881.00)	0.67
OTHER FUND SOURCES (USES):						
TRANSFERS IN	3600	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00	0.00	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES						
FUND BALANCES, BEGINNING		(31,080.58)	(248,412.86)	(248,412.86)		
ADJUSTMENTS TO BEGINNING FUND BALANCE		(1,801,676.82)	(1,584,344.54)	(1,584,344.54)		
FUND BALANCES, BEGINNING AS RESTATED		(1,801,676.82)	(1,584,344.54)	(1,584,344.54)		
FUND BALANCES, ENDING		(1,832,757.40)	(1,832,757.40)	(1,832,757.40)		

FTE Projected: 525
 FTE Actual: 518

NBHCA MIDDLE SCHOOL - 0731
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 CAPITAL OUTLAY

DESCRIPTION	ACCOUNT	MTH / QTR	YTD ACTUAL	ANNUAL BUDGET	% OF YTD ACTUAL TO ANNUAL BUDGET
		ACTUAL			
REVENUES					
FEDERAL SOURCES	3100	0.00	0.00	0.00	0.00
FEDERAL DIRECT	3200	0.00	0.00	0.00	0.00
FEDERAL THROUGH STATE AND LOCAL					
STATE SOURCES					
FEFP	3310	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	3397	0.00	0.00	0.00	0.00
CLASS SIZE REDUCTION	3355	0.00	0.00	0.00	0.00
SCHOOL RECONGNITION	3361	0.00	0.00	0.00	0.00
OTHER STATE REVENUE	33XX	0.00	0.00	0.00	0.00
LOCAL SOURCES					
INTEREST	3430	0.00	0.00	0.00	0.00
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00
EXPENDITURES					
INSTRUCTION	5000	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	6000	0.00	0.00	0.00	0.00
BOARD	7100	0.00	0.00	0.00	0.00
SCHOOL ADMINISTRATION	7300	0.00	0.00	0.00	0.00
FACILITIES AND ACQUISITION	7400	0.00	0.00	0.00	0.00
FISCAL SERVICES	7500	0.00	0.00	0.00	0.00
FOOD SERVICES	7600	0.00	0.00	0.00	0.00
CENTRAL SERVICES	7700	0.00	0.00	0.00	0.00
PUPL TRANSPORTATION SERVICES	7800	0.00	0.00	0.00	0.00
OPERATION OF PLANT	7900	0.00	0.00	0.00	0.00
MAINTENANCE OF PLANT	8100	0.00	0.00	0.00	0.00
ADMINISTRATION TECHNOLOGY SERVICES	8200	0.00	0.00	0.00	0.00
COMMUNITY SERVICES	9100	0.00	0.00	0.00	0.00
DEBT SERVICE	9200	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
OTHER FUND SOURCES (USES):					
TRANSFERS IN	3600	0.00	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES					
FUND BALANCES, BEGINNING		0.00	0.00	0.00	0.00
ADJUSTMENTS TO BEGINNING FUND BALANCE		0.00	0.00	0.00	0.00
FUND BALANCES, BEGINNING AS RESTATED		0.00	0.00	0.00	0.00
FUND BALANCES, ENDING		0.00	0.00	0.00	0.00

FTE Projected: 525
 FTE Actual: 518

NBHCA MIDDLE SCHOOL - 0731
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020

TOTAL GOVERNMENTAL FUNDS

DESCRIPTION	ACCOUNT	MTH / QTR ACTUAL	YTD ACTUAL	ANNUAL BUDGET	% OF YTD ACTUAL TO ANNUAL
REVENUES					
FEDERAL SOURCES					
FEDERAL DIRECT	3100	0.00	7,496.94	8,685.00	0.86
FEDERAL THROUGH STATE AND LOCAL	3200	21,219.90	134,096.96	174,794.00	0.77
STATE SOURCES					
FEPP	3310	261,841.00	2,124,861.92	3,154,686.00	0.67
CAPITAL OUTLAY	3397	3397	171,689.47	249,941.00	0.69
CLASS SIZE REDUCTION	3355	0.00	0.00	0.00	0.00
SCHOOL RECONGNITION	3361	0.00	52,364.00	52,614.00	1.00
OTHER STATE REVENUE	33XX	0.00	0.00	6,621.00	0.00
LOCAL SOURCES					
INTEREST	3430	193.12	1,591.39	2,370.00	0.67
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	14,880.77	94,132.30	98,586.00	0.95
TOTAL REVENUES		320,907.38	2,586,232.98	3,748,297.00	0.69
EXPENDITURES					
INSTRUCTION	5000	152,161.09	1,158,090.18	1,898,355.00	0.61
INSTRUCTIONAL SUPPORT SERVICES	6000	10,635.11	107,216.85	159,453.00	0.67
BOARD	7100	498.75	17,106.35	16,549.00	1.03
SCHOOL ADMINISTRATION	7300	46,394.53	348,653.13	496,501.00	0.70
FACILITIES AND ACQUISITION	7400	2,836.62	110,925.63	162,000.00	0.68
FISCAL SERVICES	7500	688.16	2,849.42	3,893.00	0.73
FOOD SERVICES	7600	16,130.01	91,825.86	106,805.00	0.86
CENTRAL SERVICES	7700	0.00	0.00	0.00	0.00
PUPIL TRANSPORTATION SERVICES	7800	5,051.46	42,455.62	64,966.00	0.65
OPERATION OF PLANT	7900	15,930.33	126,785.98	195,717.00	0.65
MAINTENANCE OF PLANT	8100	5,111.07	48,867.20	65,867.00	0.74
ADMINISTRATION TECHNOLOGY SERVICES	8200	0.00	0.00	0.00	0.00
COMMUNITY SERVICES	9100	771.14	12,810.03	18,354.00	0.70
DEBT SERVICE	9200	31,080.58	248,412.86	372,881.00	0.67
TOTAL EXPENDITURES		287,288.85	2,315,999.11	3,561,341.00	0.65
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
		33,618.53	270,233.87	186,956.00	1.45
OTHER FUND SOURCES (USES):					
TRANSFERS IN	3600	0.00	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES					
FUND BALANCES, BEGINNING		33,618.53	270,233.87		
ADJUSTMENTS TO BEGINNING FUND BALANCE		2,822,786.36	2,586,171.02		
FUND BALANCES, BEGINNING AS RESTATED		2,822,786.36	2,586,171.02		
FUND BALANCES, ENDING		2,856,404.89	2,856,404.89		

FTE Projected: 860
 FTE Actual: 854

NORTH BAY HAVEN CAREER ACADEMY - 0741
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 GENERAL

DESCRIPTION	ACCOUNT	MTH / QTR ACTUAL	YTD ACTUAL	ANNUAL BUDGET	% OF YTD ACTUAL TO ANNUAL BUDGET
REVENUES					
FEDERAL SOURCES	3100	0.00	13,630.80	2,659.00	5.13
FEDERAL DIRECT	3200	0.00	0.00	19,593.00	0.00
FEDERAL THROUGH STATE AND LOCAL					
STATE SOURCES					
FEFP	3310	403,473.00	3,414,143.44	5,108,981.00	0.67
CAPITAL OUTLAY	3397	35,326.70	266,334.40	420,097.00	0.63
CLASS SIZE REDUCTION	3355	0.00	0.00	0.00	0.00
SCHOOL RECONGNITION	3361	0.00	81,872.00	74,838.00	1.09
OTHER STATE REVENUE	33XX	0.00	0.00	13,242.00	0.00
LOCAL SOURCES					
INTEREST	3430	268.32	2,207.50	3,289.00	0.67
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	27,710.22	207,534.67	146,412.00	1.42
TOTAL REVENUES		466,778.24	3,985,722.81	5,789,111.00	0.69
EXPENDITURES					
INSTRUCTION	5000	319,471.52	2,045,601.65	3,463,591.00	0.59
INSTRUCTIONAL SUPPORT SERVICES	6000	25,371.92	203,704.38	304,382.00	0.67
BOARD	7100	731.50	25,090.87	24,272.00	1.03
SCHOOL ADMINISTRATION	7300	74,976.03	573,483.70	814,103.00	0.70
FACILITIES AND ACQUISITION	7400	9,284.32	205,804.71	238,000.00	0.86
FISCAL SERVICES	7500	1,009.31	4,187.96	5,710.00	0.73
FOOD SERVICES	7600	0.00	0.00	0.00	0.00
CENTRAL SERVICES	7700	0.00	0.00	0.00	0.00
PUPIL TRANSPORTATION SERVICES	7800	8,376.44	75,654.66	105,745.00	0.72
OPERATION OF PLANT	7900	28,945.48	229,264.93	351,326.00	0.65
MAINTENANCE OF PLANT	8100	9,186.83	91,388.47	117,924.00	0.77
ADMINISTRATION TECHNOLOGY SERVICES	8200	0.00	0.00	0.00	0.00
COMMUNITY SERVICES	9100	0.00	0.00	0.00	0.00
DEBT SERVICE	9200	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		477,353.35	3,454,181.33	5,425,053.00	0.64
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(10,575.11)	531,541.48	364,058.00	1.46
OTHER FUND SOURCES (USES):					
TRANSFERS IN	3600	0.00	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES					
FUND BALANCES, BEGINNING		(10,575.11)	531,541.48		
ADJUSTMENTS TO BEGINNING FUND BALANCE		4,525,692.30	3,983,575.71		
FUND BALANCES, BEGINNING AS RESTATED		4,525,692.30	3,983,575.71		
FUND BALANCES, ENDING		4,515,117.19	4,515,117.19		

FTE Projected: 860
 FTE Actual: 854

NORTH BAY HAVEN CAREER ACADEMY - 0741
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 SPECIAL REVENUE

DESCRIPTION	ACCOUNT	MTH / QTR		YTD ACTUAL	ANNUAL BUDGET	% OF YTD	
		ACTUAL				ACTUAL TO	ANNUAL BUDGET
REVENUES							
FEDERAL SOURCES							
FEDERAL DIRECT	3100	0.00		0.00	0.00	0.00	0.00
FEDERAL THROUGH STATE AND LOCAL	3200	16,932.70		108,030.48	137,697.00	0.78	
STATE SOURCES							
FEFP	3310	0.00		0.00	0.00	0.00	0.00
CAPITAL OUTLAY	3397	0.00		0.00	0.00	0.00	0.00
CLASS SIZE REDUCTION	3355	0.00		0.00	0.00	0.00	0.00
SCHOOL RECONGNITION	3361	0.00		0.00	0.00	0.00	0.00
OTHER STATE REVENUE	33XX	0.00		0.00	0.00	0.00	0.00
LOCAL SOURCES							
INTEREST	3430	0.00		0.00	0.00	0.00	0.00
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00		0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	5,766.23		41,113.83	82,210.00	0.50	
TOTAL REVENUES		22,698.93		149,144.31	219,907.00	0.68	
EXPENDITURES							
INSTRUCTION	5000	0.00		0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	6000	0.00		0.00	0.00	0.00	0.00
BOARD	7100	0.00		0.00	0.00	0.00	0.00
SCHOOL ADMINISTRATION	7300	0.00		0.00	0.00	0.00	0.00
FACILITIES AND ACQUISITION	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	26,666.15		148,696.55	175,104.00	0.85	
CENTRAL SERVICES	7700	0.00		0.00	0.00	0.00	0.00
PUPIL 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
ADMINISTRATION 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	9200	0.00		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		26,666.15		148,696.55	175,104.00	0.85	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							
		(3,967.22)		447.76	44,803.00	0.01	
OTHER FUND SOURCES (USES):							
TRANSFERS IN	3600	0.00		0.00	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00		0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00		0.00	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES							
FUND BALANCES, BEGINNING		(3,967.22)		447.76			
ADJUSTMENTS TO BEGINNING FUND BALANCE		(6,549.27)		(10,964.25)			
FUND BALANCES, BEGINNING AS RESTATED		(6,549.27)		(10,964.25)			
FUND BALANCES, ENDING		(10,516.49)		(10,516.49)			

FTE Projected: 860
 FTE Actual: 854

NORTH BAY HAVEN CAREER ACADEMY - 0741
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 DEBT SERVICE

DESCRIPTION	ACCOUNT	MTH / QTR ACTUAL	YTD ACTUAL	ANNUAL BUDGET	% OF YTD ACTUAL TO ANNUAL
REVENUES					
FEDERAL SOURCES					
FEDERAL DIRECT	3100	0.00	0.00	0.00	0.00
FEDERAL THROUGH STATE AND LOCAL	3200	0.00	0.00	0.00	0.00
STATE SOURCES					
FEFP	3310	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	3397	0.00	0.00	0.00	0.00
CLASS SIZE REDUCTION	3355	0.00	0.00	0.00	0.00
SCHOOL RECONGNITION	3361	0.00	0.00	0.00	0.00
OTHER STATE REVENUE	33XX	0.00	0.00	0.00	0.00
LOCAL SOURCES					
INTEREST	3430	0.00	0.00	0.00	0.00
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00
EXPENDITURES					
INSTRUCTION	5000	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	6000	0.00	0.00	0.00	0.00
BOARD	7100	0.00	0.00	0.00	0.00
SCHOOL ADMINISTRATION	7300	0.00	0.00	0.00	0.00
FACILITIES AND ACQUISITION	7400	0.00	0.00	0.00	0.00
FISCAL SERVICES	7500	0.00	0.00	0.00	0.00
FOOD SERVICES	7600	0.00	0.00	0.00	0.00
CENTRAL SERVICES	7700	0.00	0.00	0.00	0.00
PUPIL TRANSPORTATION SERVICES	7800	0.00	0.00	0.00	0.00
OPERATION OF PLANT	7900	0.00	0.00	0.00	0.00
MAINTENANCE OF PLANT	8100	0.00	0.00	0.00	0.00
ADMINISTRATION TECHNOLOGY SERVICES	8200	0.00	0.00	0.00	0.00
COMMUNITY SERVICES	9100	0.00	0.00	0.00	0.00
DEBT SERVICE	9200	55,057.02	440,082.31	660,533.00	0.67
TOTAL EXPENDITURES		55,057.02	440,082.31	660,533.00	0.67
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
		(55,057.02)	(440,082.31)	(660,533.00)	0.67
OTHER FUND SOURCES (USES):					
TRANSFERS IN	3600	0.00	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES					
FUND BALANCES, BEGINNING		(55,057.02)	(440,082.31)		
ADJUSTMENTS TO BEGINNING FUND BALANCE		(3,191,541.50)	(2,806,516.21)		
FUND BALANCES, BEGINNING AS RESTATED		(3,191,541.50)	(2,806,516.21)		
FUND BALANCES, ENDING		(3,246,598.52)	(3,246,598.52)		

FTE Projected: 860
 FTE Actual: 854

NORTH BAY HAVEN CAREER ACADEMY - 0741
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 CAPITAL OUTLAY

DESCRIPTION	ACCOUNT	MTH / QTR	YTD ACTUAL	ANNUAL BUDGET	ACTUAL TO ANNUAL BUDGET	% OF YTD ACTUAL TO ANNUAL BUDGET
		ACTUAL				
REVENUES						
FEDERAL SOURCES						
FEDERAL DIRECT	3100	0.00	0.00	0.00	0.00	0.00
FEDERAL THROUGH STATE AND LOCAL STATE SOURCES	3200	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	3310	0.00	0.00	0.00	0.00	0.00
FEPP	3397	0.00	0.00	0.00	0.00	0.00
CLASS SIZE REDUCTION	3355	0.00	0.00	0.00	0.00	0.00
SCHOOL RECOGNITION	3361	0.00	0.00	0.00	0.00	0.00
OTHER STATE REVENUE	33XX	0.00	0.00	0.00	0.00	0.00
LOCAL SOURCES						
INTEREST	3430	0.00	0.00	0.00	0.00	0.00
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
INSTRUCTION	5000	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	6000	0.00	0.00	0.00	0.00	0.00
BOARD	7100	0.00	0.00	0.00	0.00	0.00
SCHOOL ADMINISTRATION	7300	0.00	0.00	0.00	0.00	0.00
FACILITIES AND ACQUISITION	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
PUPIL 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
ADMINISTRATION 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	9200	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						
OTHER FUND SOURCES (USES):						
TRANSFERS IN	3600	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00	0.00	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES		0.00	0.00	0.00	0.00	0.00
FUND BALANCES, BEGINNING		0.00	0.00	0.00	0.00	0.00
ADJUSTMENTS TO BEGINNING FUND BALANCE		0.00	0.00	0.00	0.00	0.00
FUND BALANCES, BEGINNING AS RESTATED		0.00	0.00	0.00	0.00	0.00
FUND BALANCES, ENDING		0.00	0.00	0.00	0.00	0.00

FTE Projected: 860
 FTE Actual: 854

NORTH BAY HAVEN CAREER ACADEMY - 0741
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 TOTAL GOVERNMENTAL FUNDS

DESCRIPTION	ACCOUNT	MTH / QTR ACTUAL	YTD ACTUAL	ANNUAL BUDGET	% OF YTD ACTUAL TO ANNUAL
REVENUES					
FEDERAL SOURCES					
FEDERAL DIRECT	3100	0.00	13,630.80	2,659.00	5.13
FEDERAL THROUGH STATE AND LOCAL	3200	16,932.70	108,030.48	157,290.00	0.69
STATE SOURCES					
FEFP	3310	403,473.00	3,414,143.44	5,108,981.00	0.67
CAPITAL OUTLAY	3397	35,326.70	266,334.40	420,097.00	0.63
CLASS SIZE REDUCTION	3355	0.00	0.00	0.00	0.00
SCHOOL RECOGNITION	3361	0.00	81,872.00	74,838.00	1.09
OTHER STATE REVENUE	33XX	0.00	0.00	13,242.00	0.00
LOCAL SOURCES					
INTEREST	3430	268.32	2,207.50	3,289.00	0.67
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	33,476.45	248,648.50	228,622.00	1.09
TOTAL REVENUES		489,477.17	4,134,867.12	6,009,018.00	0.69
EXPENDITURES					
INSTRUCTION	5000	319,471.52	2,045,601.65	3,463,591.00	0.59
INSTRUCTIONAL SUPPORT SERVICES	6000	25,371.92	203,704.38	304,382.00	0.67
BOARD	7100	731.50	25,090.87	24,272.00	1.03
SCHOOL ADMINISTRATION	7300	74,976.03	573,483.70	814,103.00	0.70
FACILITIES AND ACQUISITION	7400	9,284.32	205,804.71	238,000.00	0.86
FISCAL SERVICES	7500	1,009.31	4,187.96	5,710.00	0.73
FOOD SERVICES	7600	26,666.15	148,696.55	175,104.00	0.85
CENTRAL SERVICES	7700	0.00	0.00	0.00	0.00
PUPIL TRANSPORTATION SERVICES	7800	8,376.44	75,654.66	105,745.00	0.72
OPERATION OF PLANT	7900	28,945.48	229,264.93	351,326.00	0.65
MAINTENANCE OF PLANT	8100	9,186.83	91,388.47	117,924.00	0.77
ADMINISTRATION TECHNOLOGY SERVICES	8200	0.00	0.00	0.00	0.00
COMMUNITY SERVICES	9100	0.00	0.00	0.00	0.00
DEBT SERVICE	9100	55,057.02	440,082.31	660,533.00	0.67
TOTAL EXPENDITURES	9200	559,076.52	4,042,960.19	6,260,690.00	0.65
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(69,599.35)	91,906.93	(251,672.00)	(0.37)
OTHER FUND SOURCES (USES):					
TRANSFERS IN	3600	0.00	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES					
FUND BALANCES, BEGINNING		(69,599.35)	91,906.93		
ADJUSTMENTS TO BEGINNING FUND BALANCE		1,327,601.53	1,166,095.25		
FUND BALANCES, BEGINNING AS RESTATED		1,327,601.53	1,166,095.25		
FUND BALANCES, ENDING		1,258,002.18	1,258,002.18		

FTE Projected: 696
 FTE Actual: 696

NBHCA ELEMENTARY SCHOOL - 0751
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 GENERAL

DESCRIPTION	ACCOUNT	MTH / QTR ACTUAL	YTD ACTUAL	ANNUAL BUDGET	% OF YTD ACTUAL TO ANNUAL BUDGET
REVENUES					
FEDERAL SOURCES	3100	0.00	0.00	6,724.00	0.00
FEDERAL DIRECT	3200	927.78	8,707.22	32,981.00	0.26
FEDERAL THROUGH STATE AND LOCAL					
STATE SOURCES					
FEFP	3310	389,276.00	3,112,088.76	4,653,160.00	0.67
CAPITAL OUTLAY	3397	30,287.22	228,344.57	329,858.00	0.69
CLASS SIZE REDUCTION	3355	0.00	0.00	0.00	0.00
SCHOOL RECOGNITION	3361	0.00	69,107.00	72,619.00	0.95
OTHER STATE REVENUE	33XX	0.00	12,949.26	13,242.00	0.98
LOCAL SOURCES					
INTEREST	3430	157.40	1,231.73	1,863.00	0.66
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	61,444.32	562,064.56	643,497.00	0.87
TOTAL REVENUES		482,092.72	3,994,493.10	5,753,944.00	0.69
EXPENDITURES					
INSTRUCTION	5000	275,452.56	2,047,300.47	3,282,692.00	0.62
INSTRUCTIONAL SUPPORT SERVICES	6000	15,812.99	120,872.87	214,755.00	0.56
BOARD	7100	798.00	27,368.73	26,479.00	1.03
SCHOOL ADMINISTRATION	7300	63,170.58	510,701.23	713,681.00	0.72
FACILITIES AND ACQUISITION	7400	4,846.33	242,670.61	282,000.00	0.86
FISCAL SERVICES	7500	1,101.07	4,556.15	6,229.00	0.73
FOOD SERVICES	7600	0.00	0.00	0.00	0.00
CENTRAL SERVICES	7700	0.00	0.00	0.00	0.00
PUPIL TRANSPORTATION SERVICES	7800	7,474.97	45,108.91	86,149.00	0.52
OPERATION OF PLANT	7900	28,295.56	242,092.06	369,582.00	0.66
MAINTENANCE OF PLANT	8100	6,922.77	87,103.23	93,287.00	0.93
ADMINISTRATION TECHNOLOGY SERVICES	8200	0.00	0.00	0.00	0.00
COMMUNITY SERVICES	9100	7,992.65	110,173.77	156,175.00	0.71
DEBT SERVICE	9200	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		411,867.48	3,437,948.03	5,231,029.00	0.66
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
		70,225.24	556,545.07	522,915.00	1.06
OTHER FUND SOURCES (USES):					
TRANSFERS IN	3600	0.00	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES					
FUND BALANCES, BEGINNING		70,225.24	556,545.07		
ADJUSTMENTS TO BEGINNING FUND BALANCE		4,220,069.10	3,733,749.27		
FUND BALANCES, BEGINNING AS RESTATED		4,220,069.10	3,733,749.27		
FUND BALANCES, ENDING		4,290,294.34	4,290,294.34		

FTE Projected: 696
 FTE Actual: 696

NBHCA ELEMENTARY SCHOOL - 0751
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 SPECIAL REVENUE

DESCRIPTION	ACCOUNT	MTH / QTR		YTD ACTUAL	ANNUAL BUDGET	% OF YTD	
		ACTUAL				ACTUAL TO	ANNUAL BUDGET
REVENUES							
FEDERAL SOURCES							
FEDERAL DIRECT	3100	0.00		0.00	0.00	0.00	
FEDERAL THROUGH STATE AND LOCAL	3200	33,261.10		235,008.36	283,083.00	0.83	
STATE SOURCES							
FEFP	3310	0.00		0.00	0.00	0.00	
CAPITAL OUTLAY	3397	0.00		0.00	0.00	0.00	
CLASS SIZE REDUCTION	3355	0.00		0.00	0.00	0.00	
SCHOOL RECONGNITION	3361	0.00		0.00	0.00	0.00	
OTHER STATE REVENUE	33XX	0.00		0.00	0.00	0.00	
LOCAL SOURCES							
INTEREST	3430	0.00		0.00	0.00	0.00	
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00		0.00	0.00	0.00	
OTHER LOCAL REVENUE	34XX	3,547.83		28,022.95	67,577.00	0.41	
TOTAL REVENUES		36,808.93		263,031.31	350,660.00	0.75	
EXPENDITURES							
INSTRUCTION	5000	0.00		0.00	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	6000	0.00		0.00	0.00	0.00	
BOARD	7100	0.00		0.00	0.00	0.00	
SCHOOL ADMINISTRATION	7300	0.00		0.00	0.00	0.00	
FACILITIES AND ACQUISITION	7400	0.00		0.00	0.00	0.00	
FISCAL SERVICES	7500	0.00		0.00	0.00	0.00	
FOOD SERVICES	7600	21,643.15		123,755.88	143,376.00	0.86	
CENTRAL SERVICES	7700	0.00		0.00	0.00	0.00	
PUPIL TRANSPORTATION SERVICES	7800	0.00		0.00	0.00	0.00	
OPERATION OF PLANT	7900	0.00		0.00	0.00	0.00	
MAINTENANCE OF PLANT	8100	0.00		0.00	0.00	0.00	
ADMINISTRATION TECHNOLOGY SERVICES	8200	0.00		0.00	0.00	0.00	
COMMUNITY SERVICES	9100	0.00		0.00	0.00	0.00	
DEBT SERVICE	9200	0.00		0.00	0.00	0.00	
TOTAL EXPENDITURES		21,643.15		123,755.88	143,376.00	0.86	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							
		15,165.78		139,275.43	207,284.00	0.67	
OTHER FUND SOURCES (USES):							
TRANSFERS IN	3600	0.00		0.00	0.00	0.00	
TRANSFERS OUT	9700	0.00		0.00	0.00	0.00	
TOTAL OTHER FUND SOURCES (USES)		0.00		0.00	0.00	0.00	
NET CHANGES IN FUND BALANCES							
FUND BALANCES, BEGINNING		15,165.78		139,275.43			
ADJUSTMENTS TO BEGINNING FUND BALANCE		402,623.75		278,514.10			
FUND BALANCES, BEGINNING AS RESTATED		402,623.75		278,514.10			
FUND BALANCES, ENDING		417,789.53		417,789.53			

FTE Projected: 696
 FTE Actual: 696

NBHCA ELEMENTARY SCHOOL - 0751
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 DEBT SERVICE

DESCRIPTION	ACCOUNT	MTH / QTR ACTUAL	YTD ACTUAL	ANNUAL BUDGET	% OF YTD ACTUAL TO ANNUAL
REVENUES					
FEDERAL SOURCES					
FEDERAL DIRECT	3100	0.00	0.00	0.00	0.00
FEDERAL THROUGH STATE AND LOCAL	3200	0.00	0.00	0.00	0.00
STATE SOURCES					
FEFP	3310	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	3397	0.00	0.00	0.00	0.00
CLASS SIZE REDUCTION	3355	0.00	0.00	0.00	0.00
SCHOOL RECONGNITION	3361	0.00	0.00	0.00	0.00
OTHER STATE REVENUE	33XX	0.00	0.00	0.00	0.00
LOCAL SOURCES					
INTEREST	3430	0.00	0.00	0.00	0.00
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00
EXPENDITURES					
INSTRUCTION	5000	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	6000	0.00	0.00	0.00	0.00
BOARD	7100	0.00	0.00	0.00	0.00
SCHOOL ADMINISTRATION	7300	0.00	0.00	0.00	0.00
FACILITIES AND ACQUISITION	7400	0.00	0.00	0.00	0.00
FISCAL SERVICES	7500	0.00	0.00	0.00	0.00
FOOD SERVICES	7600	0.00	0.00	0.00	0.00
CENTRAL SERVICES	7700	0.00	0.00	0.00	0.00
PUPIL TRANSPORTATION SERVICES	7800	0.00	0.00	0.00	0.00
OPERATION OF PLANT	7900	0.00	0.00	0.00	0.00
MAINTENANCE OF PLANT	8100	0.00	0.00	0.00	0.00
ADMINISTRATION TECHNOLOGY SERVICES	8200	0.00	0.00	0.00	0.00
COMMUNITY SERVICES	9100	0.00	0.00	0.00	0.00
DEBT SERVICE	9200	27,955.70	223,919.94	335,975.00	0.67
TOTAL EXPENDITURES		27,955.70	223,919.94	335,975.00	0.67
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
		(27,955.70)	(223,919.94)	(335,975.00)	0.67
OTHER FUND SOURCES (USES):					
TRANSFERS IN	3600	0.00	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES					
FUND BALANCES, BEGINNING		(27,955.70)	(223,919.94)		
ADJUSTMENTS TO BEGINNING FUND BALANCE		(1,169,294.82)	(973,330.58)		
FUND BALANCES, BEGINNING AS RESTATED		(1,197,250.52)	(1,197,250.52)		
FUND BALANCES, ENDING		(1,169,294.82)	(973,330.58)		

FTE Projected: 696
 FTE Actual: 696

NBHCA ELEMENTARY SCHOOL - 0751
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 CAPITAL OUTLAY

DESCRIPTION	ACCOUNT	MTH / QTR	YTD ACTUAL	ANNUAL BUDGET	ACTUAL TO ANNUAL BUDGET
		ACTUAL			
REVENUES					
FEDERAL SOURCES					
FEDERAL DIRECT	3100	0.00	0.00	0.00	0.00
FEDERAL THROUGH STATE AND LOCAL	3200	0.00	0.00	0.00	0.00
STATE SOURCES					
FEFP	3310	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	3397	0.00	0.00	0.00	0.00
CLASS SIZE REDUCTION	3355	0.00	0.00	0.00	0.00
SCHOOL RECONGNITION	3361	0.00	0.00	0.00	0.00
OTHER STATE REVENUE	33XX	0.00	0.00	0.00	0.00
LOCAL SOURCES					
INTEREST	3430	0.00	0.00	0.00	0.00
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00
EXPENDITURES					
INSTRUCTION	5000	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	6000	0.00	0.00	0.00	0.00
BOARD	7100	0.00	0.00	0.00	0.00
SCHOOL ADMINISTRATION	7300	0.00	0.00	0.00	0.00
FACILITIES AND ACQUISITION	7400	0.00	0.00	0.00	0.00
FISCAL SERVICES	7500	0.00	0.00	0.00	0.00
FOOD SERVICES	7600	0.00	0.00	0.00	0.00
CENTRAL SERVICES	7700	0.00	0.00	0.00	0.00
PUPIL TRANSPORTATION SERVICES	7800	0.00	0.00	0.00	0.00
OPERATION OF PLANT	7900	0.00	0.00	0.00	0.00
MAINTENANCE OF PLANT	8100	0.00	0.00	0.00	0.00
ADMINISTRATION TECHNOLOGY SERVICES	8200	0.00	0.00	0.00	0.00
COMMUNITY SERVICES	9100	0.00	0.00	0.00	0.00
DEBT SERVICE	9200	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
0.00					
OTHER FUND SOURCES (USES):					
TRANSFERS IN	3600	0.00	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES					
FUND BALANCES, BEGINNING		0.00	0.00	0.00	0.00
ADJUSTMENTS TO BEGINNING FUND BALANCE		0.00	0.00	0.00	0.00
FUND BALANCES, BEGINNING AS RESTATED		0.00	0.00	0.00	0.00
FUND BALANCES, ENDING		0.00	0.00	0.00	0.00

FTE Projected: 696
 FTE Actual: 696

NBHCA ELEMENTARY SCHOOL - 0751
 BAY COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (UNAUDITED)
 FOR THE MONTH ENDED FEBRUARY 29, 2020 AND YEAR ENDED JUNE 30 2020
 TOTAL GOVERNMENTAL FUNDS

DESCRIPTION	ACCOUNT	MTH / QTR ACTUAL	YTD ACTUAL	ANNUAL BUDGET	% OF YTD ACTUAL TO ANNUAL
REVENUES					
FEDERAL SOURCES					
FEDERAL DIRECT	3100	0.00	0.00	6,724.00	0.00
FEDERAL THROUGH STATE AND LOCAL	3200	34,188.88	243,715.58	316,064.00	0.77
STATE SOURCES					
FEFP	3310	389,276.00	3,112,088.76	4,653,160.00	0.67
CAPITAL OUTLAY	3397	30,287.22	228,344.57	329,858.00	0.69
CLASS SIZE REDUCTION	3355	0.00	0.00	0.00	0.00
SCHOOL RECOGNITION	3361	0.00	69,107.00	72,619.00	0.95
OTHER STATE REVENUE	33XX	0.00	12,949.26	13,242.00	0.98
LOCAL SOURCES					
INTEREST	3430	157.40	1,231.73	1,863.00	0.66
LOCAL CAPITAL IMPROVEMENT TAX	3413	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUE	34XX	64,992.15	590,087.51	711,074.00	0.83
TOTAL REVENUES		518,901.65	4,257,524.41	6,104,604.00	0.70
EXPENDITURES					
INSTRUCTION	5000	275,452.56	2,047,300.47	3,282,692.00	0.62
INSTRUCTIONAL SUPPORT SERVICES	6000	15,812.99	120,872.87	214,755.00	0.56
BOARD	7100	798.00	27,368.73	26,479.00	1.03
SCHOOL ADMINISTRATION	7300	63,170.58	510,701.23	713,681.00	0.72
FACILITIES AND ACQUISITION	7400	4,846.33	242,670.61	282,000.00	0.86
FISCAL SERVICES	7500	1,101.07	4,556.15	6,229.00	0.73
FOOD SERVICES	7600	21,643.15	123,755.88	143,376.00	0.86
CENTRAL SERVICES	7700	0.00	0.00	0.00	0.00
PUPIL TRANSPORTATION SERVICES	7800	7,474.97	45,108.91	86,149.00	0.52
OPERATION OF PLANT	7900	28,295.56	242,092.06	369,582.00	0.66
MAINTENANCE OF PLANT	8100	6,922.77	87,103.23	93,287.00	0.93
ADMINISTRATION TECHNOLOGY SERVICES	8200	0.00	0.00	0.00	0.00
COMMUNITY SERVICES	9100	7,992.65	110,173.77	156,175.00	0.71
DEBT SERVICE	9100	27,955.70	223,919.94	335,975.00	0.67
TOTAL EXPENDITURES	9200	461,466.33	3,785,623.85	5,710,380.00	0.66
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
		57,435.32	471,900.56	394,224.00	1.20
OTHER FUND SOURCES (USES):					
TRANSFERS IN	3600	0.00	0.00	0.00	0.00
TRANSFERS OUT	9700	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)		0.00	0.00	0.00	0.00
NET CHANGES IN FUND BALANCES					
FUND BALANCES, BEGINNING		57,435.32	471,900.56		
ADJUSTMENTS TO BEGINNING FUND BALANCE		3,453,398.03	3,038,932.79		
FUND BALANCES, BEGINNING AS RESTATED		3,453,398.03	3,038,932.79		
FUND BALANCES, ENDING		3,510,833.35	3,510,833.35		

Bay Haven Elementary School, Bay Haven Middle School, North Bay Haven Elementary School, North Bay Haven Middle School, North Bay Haven High School

Footnotes to SBOE Prescribed Governmental Funds Statements

02/29/2020

For the Balance Sheet for school's 0701, 0711, 0751, 0731, and 0741, 1220, Due from Other Agencies, 1230 Prepaid Assets, and 1159 Inventory have been included in the 12XX, Other Current Assets category.

For the Balance Sheet for school's 0701, 0711, 0751, 0731, and 0741 2161, Due to Budgetary Funds, 2220, Deposits Payable, and 2221, Employee Deposits Payable have been included in the 21XX, 22XX, 23XX, Other Liabilities category.

For the Statement of Revenue, Expenditures, and Fund Balance for school's 0701, 0711, 0751, 0731, and 0741 revenue function codes 3741, Insurance Loss Recovery and 3900, Internal Funds have been included in the 34XX, Other Local Revenue category.

For the Statement of Revenue, Expenditures, and Fund Balance for school's 0701, 0711, 0751, 0731, and 0741 expenditure function code 7200, General Administration has been included in the 7300, School Administration category. Also, expenditure code 9800, Internal Funds has been included in the 5100, Instruction function code since these expenditures relate to an instructional program.

Bay Haven Charter Academy, Inc.
Footnotes to the Financial Statements
For The Period Ending 02/29/2020

	<u>Projected Enrollment</u>	<u>Current Enrollment</u>
BH Charter ES & MS at HL	1,237*	1,251
NBH Charter ES at Mill Bayou	696	696
NBH Charter MS & HS at Mill Bayou	1,385	1,372
Total All Campuses	3,318	3,319

The bottom line is down in comparison to prior months. This is due to FEFP and PECO revenue adjustments due to October survey results. North Bay Haven Career Academy is seeing a negative bottom line due to these adjustments in FEFP and PECO, as well as project costs for ongoing construction projects.

Chautauqua Learn & Serve Charter School with MSID Number 0781
Bay County, Florida
Balance Sheet (Unaudited)
2/29/2020

	<u>Accounts</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and cash equivalents	1110	484,910.46				\$ 484,910.46
Investments	1160					-
Grant receivables	1130	-	36,069.00		3,831.00	39,900.00
Other current assets	12XX					-
Deposits	1210	-				-
Due from other funds	1140	36,069.00	48,418.38		16,073.00	100,560.38
Other long-term assets	1400					-
		<u>\$ 520,979.46</u>	<u>\$ 84,487.38</u>	<u>\$ -</u>	<u>\$ 19,904.00</u>	<u>\$ 625,370.84</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	4,784.41				\$ 4,784.41
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	-				-
Deferred revenue	2410	0.67				0.67
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
Due to other funds	2210	64,491.38	36,069.00			100,560.38
		<u>69,276.46</u>	<u>36,069.00</u>	<u>-</u>	<u>-</u>	<u>105,345.46</u>
Fund Balance						
Nonspendable	2710	-				-
Restricted	2720					-
Committed	2730					-
Assigned	2740		48,418.38		19,904.00	68,322.38
Unassigned	2750	451,703.00				451,703.00
		<u>451,703.00</u>	<u>48,418.38</u>	<u>-</u>	<u>19,904.00</u>	<u>520,025.38</u>
Total Fund Balance		<u>\$ 520,979.46</u>	<u>\$ 84,487.38</u>	<u>\$ -</u>	<u>\$ 19,904.00</u>	<u>\$ 625,370.84</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 520,979.46</u>	<u>\$ 84,487.38</u>	<u>\$ -</u>	<u>\$ 19,904.00</u>	<u>\$ 625,370.84</u>

Chautauqua Learn & Serve Charter School with MSID Number 0781
Bay County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ended February 29, 2020

FTE Projected	48								
FTE Actual	48	100% Percent of Projected							
Account Number	General Fund				Special Revenue				
	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	
Revenues									
FEDERAL SOURCES									
Federal direct	3100	-	-	-	%				%
Federal through state and local	3200	-	-	64,841.00	0%	-	48,418.38		%
STATE SOURCES									
FEFP	3310	60,891.00	487,128.00	758,889.00	64%				
Capital outlay	3397			-	%				
Class size reduction	3355			-	%				
School recognition	3361			-	%				
Other state revenue	33XX	4,095.42	21,487.42	295,712.00	7%				
LOCAL SOURCES									
Interest	3430	2.31	21.17	4.00	529%				
Local capital improvement tax	3413			-	%				
Other local revenue	34XX	1,870.50	139,498.67	43,783.00	319%				
Total Revenues		66,859.23	648,135.26	1,163,229.00	9.19	-	48,418.38	-	
Expenditures									
Current Expenditures									
Instruction	5000	60,078.60	570,237.92	770,242.00	74%			-	%
Instructional support services	6000	10,016.03	77,388.72	149,945.00	52%			-	%
Board	7100	2,956.35	32,651.42	46,162.00	71%			-	%
School administration	7300	2,043.72	14,994.97	29,846.00	50%			-	%
Facilities and acquisition	7400	-	15,503.38	-	%			-	
Fiscal services	7500	2,989.39	17,205.95	27,734.00	62%			-	
Food services	7600		-	-	%			-	
Central services	7700		-	-	%			-	
Pupil transportation services	7800	1,425.75	5,664.50	4,176.00	136%			-	
Operation of plant	7900	5,876.52	50,852.30	85,925.00	59%			-	
Maintenance of plant	8100	46.59	3,076.99	-	%			-	
Administrative technology services	8200		-	-	%			-	
Community services	9100	-	440.00	1,030.00	43%			-	
Debt service	9200	968.11	7,744.88	11,617.00	67%			-	
Total Expenditures		86,401.06	795,761.03	1,126,677.00	71%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		(19,541.83)	(147,625.77)	36,552.00	-404%	-	48,418.38	-	
Other Financing Sources (Uses)									
Transfers in	3600								
Proceeds from long term debt	3700	-	-						
Transfers out	9700								
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		(19,541.83)	(147,625.77)	36,552.00	-404%	-	48,418.38	-	
Fund balances, beginning		471,244.83	599,328.77	624,607.05	96%	48,418.38	-	-	
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		471,244.83	599,328.77	624,607.05	96%	48,418.38	-	-	
Fund Balances, Ending		\$ 451,703.00	\$ 451,703.00	\$ 661,159.05	68%	\$ 48,418.38	\$ 48,418.38	\$ -	%

Central High School with MSID Number 0782
Bay County, Florida
Balance Sheet (Unaudited)
February 29, 2020

	<u>Accounts</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and cash equivalents	1110	\$ 339,992.35				\$ 339,992.35
Investments	1160					-
Grant receivables	1130		3,110.58		5,971.00	9,081.58
Other current assets	12XX	33,157.98				33,157.98
Deposits	1210	18,696.05				18,696.05
Due from other funds	1140	9,081.59				9,081.59
Other long-term assets	1400					-
Total Assets		<u>\$ 400,927.97</u>	<u>\$ 3,110.58</u>	<u>\$ -</u>	<u>\$ 5,971.00</u>	<u>\$ 410,009.55</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 8,753.02		\$ -	\$ -	\$ 8,753.02
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	28,947.64				28,947.64
Deferred revenue	2410					-
Notes/bonds payable	2180, 2250, 2310, 2320	-				-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX	50,660.50				50,660.50
Due to other funds			3,110.58		5,971.00	9,081.58
Total Liabilities		<u>88,361.16</u>	<u>3,110.58</u>	<u>-</u>	<u>5,971.00</u>	<u>97,442.74</u>
Fund Balance						
Nonspendable	2710	18,696.05				18,696.05
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	293,870.86			-	293,870.86
Total Fund Balance		<u>312,566.91</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>312,566.91</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 400,928.07</u>	<u>\$ 3,110.58</u>	<u>\$ -</u>	<u>\$ 5,971.00</u>	<u>\$ 410,009.65</u>

**Palm Bay Elementary School with MSID Number 0801
Bay County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ended February 29, 2020**

	FTE Projected		FTE Actual		101% Percent of Projected					
	300		304				General Fund		Special Revenue	
Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget		
Revenues										
FEDERAL SOURCES										
Federal direct	3100		-	%	\$ -	\$ -	\$ -	%		
Federal through state and local	3200	-	-	%	7540.61	136,018.61	214,890	63%		
STATE SOURCES										
FEFP	3310	101,471.25	1,415,638.67	2,382,393.00	59%					
Capital outlay	3397	-	-	-	%					
Class size reduction	3355	-	-	-	%					
School recognition	3361	-	-	-	%					
Other state revenue	33XX	8,087.68	377,539.72	81,858.00	461%					
LOCAL SOURCES										
Interest	3430	-	-	-	%					
Local capital improvement tax	3413	-	-	-	%					
Other local revenue	34XX	17,065.17	174,728.45	146,806.00	119%					
Total Revenues		126,624.10	1,967,906.84	2,611,057.00	75%	7,540.61	136,018.61	214,890.00	63%	
Expenditures										
Current Expenditures										
Instruction	5000	127,279.40	1,000,044.88	1,345,195.00	74%	4,197.31	114,078.56	211,501.00	54%	
Instructional support services	6000	5,454.15	51,827.16	72,429.00	72%	3,343.30	21,940.05	3,389.00	647%	
Board	7100	13,244.68	73,399.95	108,007.00	68%				%	
School administration	7300	23,847.07	192,288.71	269,997.00	71%				%	
Facilities and acquisition	7400				%					
Fiscal services	7500	2,452.45	44,602.74	71,743.00	62%					
Food services	7600			-	%					
Central services	7700			-	%					
Pupil transportation services	7800	1,226.00	8,162.52		%					
Operation of plant	7900	10,785.37	99,897.51	241,612.00	41%					
Maintenance of plant	8100	10.35	864.71	5,000.00	17%					
Administrative technology services	8200			-	%					
Community services	9100	5,663.38	38,137.37	61,594.00	62%					
Debt service	9200	6,937.14	36,665.08	79,021.00	46%					
Total Expenditures		196,899.99	1,545,890.63	2,254,598.00	69%	7,540.61	136,018.61	214,890.00	63%	
Excess (Deficiency) of Revenues Over Expenditures		(70,275.89)	422,016.21	356,459.00	118%	-	-	-		
Other Financing Sources (Uses)										
Transfers in	3600									
Loan Proceeds	3700									
Transfers out	9700	(288,344.00)	(288,344.00)							
Total Other Financing Sources (Uses)		(288,344.00)	(288,344.00)	-		-	-	-		
Net Change in Fund Balances		(358,619.89)	133,672.21	356,459.00	38%	-	-	-		
Fund balances, beginning		807,480.10	315,188.00	315,188.00	100%	-	-	-		
Adjustments to beginning fund balance										
Fund Balances, Beginning as Restated		807,480.10	315,188.00	315,188.00	100%	-	-	-		
Fund Balances, Ending		\$ 448,860.21	\$ 448,860.21	\$ 671,647.00	67%	\$ -	\$ -	\$ -		%

Palm Bay Elementary School with MSID Number 0801
Bay County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ended February 29, 2020

	FTE Projected		FTE Actual		101% Percent of Projected					
	300		304				General Fund		Special Revenue	
Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget		
Revenues										
FEDERAL SOURCES										
Federal direct	3100		-	%	\$ -	\$ -	\$ -	%		
Federal through state and local	3200	-	-	%	7540.61	136,018.61	214890	63%		
STATE SOURCES										
FEFP	3310	101,471.25	1,415,638.67	2,382,393.00	59%					
Capital outlay	3397	-	-	-	%					
Class size reduction	3355	-	-	-	%					
School recognition	3361	-	-	-	%					
Other state revenue	33XX	8,087.68	377,539.72	81,858.00	461%					
LOCAL SOURCES										
Interest	3430	-	-	-	%					
Local capital improvement tax	3413	-	-	-	%					
Other local revenue	34XX	17,065.17	174,728.45	146,806.00	119%					
Total Revenues		126,624.10	1,967,906.84	2,611,057.00	75%	7,540.61	136,018.61	214,890.00	63%	
Expenditures										
Current Expenditures										
Instruction	5000	127,279.40	1,000,044.88	1,345,195.00	74%	4,197.31	114,078.56	211,501.00	54%	
Instructional support services	6000	5,454.15	51,827.16	72,429.00	72%	3,343.30	21,940.05	3,389.00	647%	
Board	7100	13,244.68	73,399.95	108,007.00	68%				%	
School administration	7300	23,847.07	192,288.71	269,997.00	71%				%	
Facilities and acquisition	7400				%					
Fiscal services	7500	2,452.45	44,602.74	71,743.00	62%					
Food services	7600			-	%					
Central services	7700			-	%					
Pupil transportation services	7800	1,226.00	8,162.52		%					
Operation of plant	7900	10,785.37	99,897.51	241,612.00	41%					
Maintenance of plant	8100	10.35	864.71	5,000.00	17%					
Administrative technology services	8200			-	%					
Community services	9100	5,663.38	38,137.37	61,594.00	62%					
Debt service	9200	6,937.14	36,665.08	79,021.00	46%					
Total Expenditures		196,899.99	1,545,890.63	2,254,598.00	69%	7,540.61	136,018.61	214,890.00	63%	
Excess (Deficiency) of Revenues Over Expenditures		(70,275.89)	422,016.21	356,459.00	118%	-	-	-		
Other Financing Sources (Uses)										
Transfers in	3600									
Loan Proceeds	3700									
Transfers out	9700	(288,344.00)	(288,344.00)							
Total Other Financing Sources (Uses)		(288,344.00)	(288,344.00)	-		-	-	-		
Net Change in Fund Balances		(358,619.89)	133,672.21	356,459.00	38%	-	-	-		
Fund balances, beginning		807,480.10	315,188.00	315,188.00	100%	-	-	-		
Adjustments to beginning fund balance										
Fund Balances, Beginning as Restated		807,480.10	315,188.00	315,188.00	100%	-	-	-		
Fund Balances, Ending		\$ 448,860.21	\$ 448,860.21	\$ 671,647.00	67%	\$ -	\$ -	\$ -		%

Rising Leaders Academy, Inc. (0712)
Bay County, Florida
Balance Sheet (Unaudited)
February 29, 2020

ASSETS	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
Cash and cash equivalents	1110	\$ 748,011.71	\$ -	\$ -	\$ -	\$ 748,011.71
Investments	1160					-
Grant receivable-FEFP	1130	-			8,932.00	8,932.00
Other current assets	12XX	2,548.00				2,548.00
Deposits	1210	22,530.00				22,530.00
Due from other funds	1140	34,756.66	-			34,756.66
Other long-term assets	1400					-
Total Assets		\$ 807,846.37	\$ -	\$ -	\$ 8,932.00	\$ 816,778.37
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 12,476.32		\$ -	\$ -	\$ 12,476.32
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	61,665.28				61,665.28
Deferred revenue	2410	-				-
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Due to other funds	2210	15,020.00	10,804.66		8,932.00	34,756.66
Other liabilities	21XX, 22XX, 23XX					-
Total Liabilities		89,161.60	10,804.66	-	8,932.00	108,898.26
Fund Balance						
Nonspendable	2710	22,530.00				22,530.00
Restricted	2720		\$ (10,804.66)			(10,804.66)
Committed	2730					-
Assigned	2740					-
Unassigned	2750	696,154.77	-	-	-	696,154.77
Total Fund Balance		718,684.77	(10,804.66)	-	-	707,880.11
TOTAL LIABILITIES AND FUND BALANCE		\$ 807,846.37	\$ -	\$ -	\$ 8,932.00	\$ 816,778.37

University Academy Charter School (0713)
Bay County, Florida
Balance Sheet (Unaudited)
December 31, 2019

ASSETS	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
Cash and cash equivalents	1110	\$ 1,224,946.83				\$ 1,224,946.83
Investments	1160					-
Grant receivable-FEFP,CSCO	1130	18.00	3,537.55		27,330.00	30,885.55
Other current assets	12XX					-
Deposits	1210	44,810.00				44,810.00
Due from other funds	1140	57,245.82				57,245.82
Other long-term assets	1400					-
Total Assets		\$ 1,327,020.65	\$ 3,537.55	\$ -	\$ 27,330.00	\$ 1,357,888.20
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 19,489.94	\$ 358.00			\$ 19,847.94
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	222,964.89	3,025.47			225,990.36
Deferred revenue	2410	19,929.48				19,929.48
Notes/bonds payable	2180, 2250, 2310, 2320	300,000.00				300,000.00
Due to other funds	2210		29,915.82		27,330.00	57,245.82
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
Total Liabilities		562,384.31	33,299.29	-	27,330.00	623,013.60
Fund Balance						
Nonspendable	2710	44,810.00				44,810.00
Restricted	2720				-	-
Committed	2730					-
Assigned	2740		(29,761.74)			(29,761.74)
Unassigned	2750	719,826.34				719,826.34
Total Fund Balance		764,636.34	(29,761.74)	-	-	734,874.60
TOTAL LIABILITIES AND FUND BALANCE		\$ 1,327,020.65	\$ 3,537.55	\$ -	\$ 27,330.00	\$ 1,357,888.20

University Academy Charter School (0713)
 Bay County, Florida
 Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
 12/31/2019

	FTE Projected FTE Actual	675 663	98% Percent of Projected							
			General Fund		Special Revenue					
Account Number		2271086.44	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	
Revenues										
FEDERAL SOURCES										
Federal direct	3100		\$ 75,448.96		%					
Federal through state and local	3200					2,799.67	23,418.30	90,112.00	26%	
STATE SOURCES										
FEFP	3310	370,331.89	2,221,991.33	4,502,213.00	49%					
Capital outlay	3397									
Class size reduction	3355									
School recognition	3361		63,172.00							
Other state revenue	33XX		100,721.00	12,343.00	816%					
LOCAL SOURCES										
Interest	3430	900.17	5,411.31	19,569.00	28%					
Local capital improvement tax	3413									
Other local revenue	34XX	112,132.45	3,047,000.41	585,512.00	520%	3,247.58	16,999.91	23,075.00	74%	
Total Revenues		483,364.51	5,513,745.01	5,119,637.00	108%	6,047.25	40,418.21	113,187.00	36%	
Expenditures										
Current Expenditures										
Instruction	5000	297,953.06	1,830,088.13	3,261,255.00	56%	2,799.67	11,946.91			
Instructional support services	6000	8,475.86	55,480.17	93,746.00	59%		737.88			
Board	7100	2,817.45	28,430.04	52,751.00	54%					
School administration	7300	43,249.02	238,341.26	383,481.00	62%					
Facilities and acquisition	7400		3,678,762.83	20,000.00	18394%					
Fiscal services	7500	18,556.29	68,006.67	133,401.00	51%					
Food services	7600					7,880.75	57,495.16	31,989.00	180%	
Central services	7700									
Pupil transportation services	7800		7,760.00							
Operation of plant	7900	58,376.81	696,259.16	582,151.00	120%					
Maintenance of plant	8100	208.84	16,706.24	22,536.00	74%					
Administrative technology services	8200									
Community services	9100	3,853.05	19,599.66	47,012.00	42%					
Debt service	9200	24,596.83	148,696.99	379,360.00	39%					
Total Expenditures		458,087.21	6,788,131.15	4,975,693.00	136%	10,680.42	70,179.95	31,989.00	219%	
Excess (Deficiency) of Revenues Over Expenditures		25,277.30	(1,274,386.14)	143,944.00	-885%	(4,633.17)	(29,761.74)	81,198.00	-37%	
Other Financing Sources (Uses)										
Transfers in	3600	-	-							
Loan Proceeds	3700			-		-	-	-		
Transfers out	9700									
Total Other Financing Sources (Uses)		-	-	-		-	-	-		
Net Change in Fund Balances		25,277.30	(1,274,386.14)	143,944.00	-885%	(4,633.17)	(29,761.74)	81,198.00	-37%	
Fund balances, beginning		\$739,359.04	2,039,022.48	2,039,022.48	100%	(25,128.57)	-	-		
Adjustments to beginning fund balance										
Fund Balances, Beginning as Restated		739,359.04	2,039,022.48	2,039,022.48	100%	(25,128.57)	-	-		
Fund Balances, Ending		\$ 764,636.34	\$ 764,636.34	\$ 2,182,966.48	35%	\$ (29,761.74)	\$ (29,761.74)	\$ 81,198.00	-37%	

University Academy Charter School (0713)
Bay County, Florida
Balance Sheet (Unaudited)
January 31, 2020

ASSETS	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
Cash and cash equivalents	1110	\$ 1,236,546.81				\$ 1,236,546.81
Investments	1160					-
Grant receivable-FEFP,CSCO	1130	4,111.68	9,769.00		28,125.00	42,005.68
Other current assets	12XX					-
Deposits	1210	44,810.00				44,810.00
Due from other funds	1140	65,093.45				65,093.45
Other long-term assets	1400					-
Total Assets		<u>\$ 1,350,561.94</u>	<u>\$ 9,769.00</u>	<u>\$ -</u>	<u>\$ 28,125.00</u>	<u>\$ 1,388,455.94</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 32,665.29	\$ 615.89			\$ 33,281.18
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	222,712.91	3,515.59			226,228.50
Deferred revenue	2410	23,250.48				23,250.48
Notes/bonds payable	2180, 2250, 2310, 2320	300,000.00				300,000.00
Due to other funds	2210		36,968.45		28,125.00	65,093.45
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
Total Liabilities		<u>578,628.68</u>	<u>41,099.93</u>	<u>-</u>	<u>28,125.00</u>	<u>647,853.61</u>
Fund Balance						
Nonspendable	2710	44,810.00				44,810.00
Restricted	2720				-	-
Committed	2730					-
Assigned	2740		(31,330.93)			(31,330.93)
Unassigned	2750	727,123.26				727,123.26
Total Fund Balance		<u>771,933.26</u>	<u>(31,330.93)</u>	<u>-</u>	<u>-</u>	<u>740,602.33</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 1,350,561.94</u>	<u>\$ 9,769.00</u>	<u>\$ -</u>	<u>\$ 28,125.00</u>	<u>\$ 1,388,455.94</u>

University Academy Charter School (0713)
 Bay County, Florida
 Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
 1/31/2020

	FTE Projected FTE Actual	675 663	98% Percent of Projected							
	General Fund				Special Revenue					
Account Number	2271086.44	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget		
Revenues										
FEDERAL SOURCES										
Federal direct	3100	\$ 75,448.96		%						
Federal through state and local	3200				8,602.94	32,021.24	90,112.00	36%		
STATE SOURCES										
FEFP	3310	370,330.15	2,592,321.48	4,502,213.00	58%					
Capital outlay	3397									
Class size reduction	3355									
School recognition	3361		63,172.00							
Other state revenue	33XX	111,961.00	212,682.00	12,343.00	1723%					
LOCAL SOURCES										
Interest	3430	795.43	6,206.74	19,569.00	32%					
Local capital improvement tax	3413									
Other local revenue	34XX	130,230.41	3,177,230.82	585,512.00	543%	1,658.82	18,658.73	23,075.00	81%	
Total Revenues		613,316.99	6,127,062.00	5,119,637.00	120%	10,261.76	50,679.97	113,187.00	45%	
Expenditures										
Current Expenditures										
Instruction	5000	244,782.93	2,074,871.06	3,261,255.00	64%	1,460.70	13,407.61			
Instructional support services	6000	7,258.99	62,739.16	93,746.00	67%		737.88			
Board	7100	6,306.42	34,736.46	52,751.00	66%					
School administration	7300	35,842.96	274,184.22	383,481.00	71%					
Facilities and acquisition	7400	227,276.23	3,906,039.06	20,000.00	19530%					
Fiscal services	7500	8,159.45	76,166.12	133,401.00	57%					
Food services	7600					10,370.25	67,865.41	31,989.00	212%	
Central services	7700									
Pupil transportation services	7800		7,760.00							
Operation of plant	7900	47,911.52	744,170.68	582,151.00	128%					
Maintenance of plant	8100	733.33	17,439.57	22,536.00	77%					
Administrative technology services	8200									
Community services	9100	3,788.92	23,388.58	47,012.00	50%					
Debt service	9200	23,959.32	172,656.31	379,360.00	46%					
Total Expenditures		606,020.07	7,394,151.22	4,975,693.00	149%	11,830.95	82,010.90	31,989.00	256%	
Excess (Deficiency) of Revenues Over Expenditures		7,296.92	(1,267,089.22)	143,944.00	-880%	(1,569.19)	(31,330.93)	81,198.00	-39%	
Other Financing Sources (Uses)										
Transfers in	3600	-	-							
Loan Proceeds	3700			-		-	-	-		
Transfers out	9700									
Total Other Financing Sources (Uses)		-	-	-		-	-	-		
Net Change in Fund Balances		7,296.92	(1,267,089.22)	143,944.00	-880%	(1,569.19)	(31,330.93)	81,198.00	-39%	
Fund balances, beginning		\$764,636.34	2,039,022.48	2,039,022.48	100%	(29,761.74)	-	-		
Adjustments to beginning fund balance										
Fund Balances, Beginning as Restated		764,636.34	2,039,022.48	2,039,022.48	100%	(29,761.74)	-	-		
Fund Balances, Ending		\$ 771,933.26	\$ 771,933.26	\$ 2,182,966.48	35%	\$ (31,330.93)	\$ (31,330.93)	\$ 81,198.00	-39%	

University Academy Charter School (0713)
Bay County, Florida
Balance Sheet (Unaudited)
February 29, 2020

	<u>Accounts</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and cash equivalents	1110	\$ 1,190,718.74				\$ 1,190,718.74
Investments	1160					-
Grant receivable-FEFP,CSCO	1130	1,804.68	3,830.56		28,710.00	34,345.24
Other current assets	12XX					-
Deposits	1210	44,810.00				44,810.00
Due from other funds	1140	66,334.31				66,334.31
Other long-term assets	1400					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets		<u>\$ 1,303,667.73</u>	<u>\$ 3,830.56</u>	<u>\$ -</u>	<u>\$ 28,710.00</u>	<u>\$ 1,336,208.29</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 71,790.29	\$ 760.48			\$ 72,550.77
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	221,550.05	4,005.71			225,555.76
Deferred revenue	2410	2,950.00				2,950.00
Notes/bonds payable	2180, 2250, 2310, 2320	300,000.00				300,000.00
Due to other funds	2210		37,624.31		28,710.00	66,334.31
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities		<u>596,290.34</u>	<u>42,390.50</u>	<u>-</u>	<u>28,710.00</u>	<u>667,390.84</u>
Fund Balance						
Nonspendable	2710	44,810.00				44,810.00
Restricted	2720				-	-
Committed	2730					-
Assigned	2740		(38,559.94)			(38,559.94)
Unassigned	2750	662,567.39				662,567.39
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance		<u>707,377.39</u>	<u>(38,559.94)</u>	<u>-</u>	<u>-</u>	<u>668,817.45</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 1,303,667.73</u>	<u>\$ 3,830.56</u>	<u>\$ -</u>	<u>\$ 28,710.00</u>	<u>\$ 1,336,208.29</u>

University Academy Charter School (0713)
 Bay County, Florida
 Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
 2/29/2020

FTE Projected	675								
FTE Actual	663	98% Percent of Projected							
		General Fund				Special Revenue			
Account Number	2271086.44	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	
Revenues									
FEDERAL SOURCES									
Federal direct	3100	\$ 75,448.96		%					
Federal through state and local	3200				3,092.68	35,113.92	90,112.00	39%	
STATE SOURCES									
FEFP	3310	335,360.52	2,927,682.00	4,502,213.00	65%				
Capital outlay	3397								
Class size reduction	3355								
School recognition	3361		63,172.00						
Other state revenue	33XX		212,682.00	12,343.00	1723%	36.00	36.00		
LOCAL SOURCES									
Interest	3430	791.71	6,998.45	19,569.00	36%				
Local capital improvement tax	3413								
Other local revenue	34XX	221,298.56	3,398,529.38	585,512.00	580%	1,095.17	19,753.90	23,075.00	86%
Total Revenues		557,450.79	6,684,512.79	5,119,637.00	131%	4,223.85	54,903.82	113,187.00	49%
Expenditures									
Current Expenditures									
Instruction	5000	308,513.61	2,383,384.67	3,261,255.00	73%	3,144.31	16,551.92		
Instructional support services	6000	6,707.61	69,446.77	93,746.00	74%		737.88		
Board	7100	3,022.13	37,758.59	52,751.00	72%				
School administration	7300	40,930.05	315,114.27	383,481.00	82%				
Facilities and acquisition	7400	137,158.79	4,043,197.85	20,000.00	20216%				
Fiscal services	7500	6,807.88	82,974.00	133,401.00	62%				
Food services	7600					8,308.55	76,173.96	31,989.00	238%
Central services	7700								
Pupil transportation services	7800		7,760.00						
Operation of plant	7900	87,375.56	831,546.24	582,151.00	143%				
Maintenance of plant	8100	2,273.57	19,713.14	22,536.00	87%				
Administrative technology services	8200								
Community services	9100	5,582.04	28,970.62	47,012.00	62%				
Debt service	9200	23,635.42	196,291.73	379,360.00	52%				
Total Expenditures		622,006.66	8,016,157.88	4,975,693.00	161%	11,452.86	93,463.76	31,989.00	292%
Excess (Deficiency) of Revenues Over Expenditures		(64,555.87)	(1,331,645.09)	143,944.00	-925%	(7,229.01)	(38,559.94)	81,198.00	-47%
Other Financing Sources (Uses)									
Transfers in	3600	-	-						
Loan Proceeds	3700			-		-	-	-	
Transfers out	9700								
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		(64,555.87)	(1,331,645.09)	143,944.00	-925%	(7,229.01)	(38,559.94)	81,198.00	-47%
Fund balances, beginning		\$771,933.26	2,039,022.48	2,039,022.48	100%	(31,330.93)	-	-	
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		771,933.26	2,039,022.48	2,039,022.48	100%	(31,330.93)	-	-	
Fund Balances, Ending		\$ 707,377.39	\$ 707,377.39	\$ 2,182,966.48	32%	\$ (38,559.94)	\$ (38,559.94)	\$ 81,198.00	-47%

