

**DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2012**

Exhibit K-1
DOE Page 1
Fund 100

	Account Number	
REVENUES		
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	57,569.70
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	57,569.70
<i>Federal Through State and Local:</i>		
Medicaid	3202	41,863.08
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	7,982.49
Total Federal Through State and Local	3200	49,845.57
<i>State:</i>		
Florida Education Finance Program	3310	1,356,425.00
Workforce Development	3315	143,342.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	1,646.00
Adults with Disabilities	3318	47,500.00
CO&DS Withheld for Administrative Expense	3323	1,287.99
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	5,853.00
Class Size Reduction/Operating Funds	3355	1,992,886.00
School Recognition Funds	3361	75,797.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	105,558.66
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	230,000.00
State Forest Funds	3342	
State License Tax	3343	2,669.15
Other Miscellaneous State Revenue	3399	67,162.77
Total State	3300	4,030,127.57
<i>Local:</i>		
District School Taxes	3411	10,300,453.03
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	32,520.08
Interest on Investments	3431	5,305.08
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	1,852.50
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	342.00
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	25,380.00
Pre-K Early Intervention Fees	3472	29,870.00
School Age Child Care Fees	3473	
Other Schools, Courses, and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services-School Activities	3492	18,601.16
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	37,611.59
Other Miscellaneous Local Sources	3495	588,469.02
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	17,108.96
Collections for Lost, Damaged and Sold Textbooks	3498	608.12
Receipt of Food Service Indirect Costs	3499	
Total Local	3400	11,058,121.54
Total Revenues	3000	15,195,664.38

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

DOE Page 2

For the Fiscal Year Ended June 30, 2012

Fund 100

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	5,992,519.01	1,430,827.48	348,940.17		308,135.08	69,953.95	146,296.67	8,296,672.36
Pupil Personnel Services	6100	445,381.30	114,435.04	61,039.66		234.27			621,090.27
Instructional Media Services	6200	168,636.31	38,849.89			4,825.10	8,782.08	174.00	221,267.38
Instruction and Curriculum Development Services	6300	174,672.96	29,972.41	2,310.80		3,119.55			210,075.72
Instructional Staff Training Services	6400	200,300.19	47,196.90	9,757.88		2,644.65			259,899.62
Instructional-Related Technology	6500	57,572.60	12,669.73	759.00		225.60			71,226.93
Board	7100	115,777.86	31,096.01	11,327.08					158,200.95
General Administration	7200	252,013.95	62,808.89	197,167.11		12,613.18		22,353.44	546,956.57
School Administration	7300	545,158.73	116,691.22	125,395.98		5,048.45		1,756.00	794,050.38
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	199,561.99	55,533.64	43.20		2,500.00			257,638.83
Food Services	7600								0.00
Central Services	7700	31,764.00	5,025.47	34,988.19					71,777.66
Pupil Transportation Services	7800	423,088.91	161,897.22	109,863.05	182,674.09	76,494.40		6,838.70	960,856.37
Operation of Plant	7900	258,153.52	94,182.73	432,386.74	679,120.21	56,165.34		12,837.13	1,532,845.67
Maintenance of Plant	8100	392,912.12	88,362.21	89,238.58		194,442.64	33,177.85		798,133.40
Administrative Technology Services	8200	64,310.76	13,932.79	27,260.75					105,504.30
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						135,843.33		135,843.33
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720							5,018.55	5,018.55
Total Expenditures		9,321,824.21	2,303,481.63	1,450,478.19	861,794.30	666,448.26	247,757.21	195,274.49	15,047,058.29
Excess (Deficiency) of Revenues Over Expenditures									148,606.09

ESE 348

p3

DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2012

Exhibit K-1
DOE Page 3
Fund 100

	Account Number	
OTHER FINANCING SOURCES (USES)		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	19,160.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	311,278.47
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	311,278.47
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	

To Special Revenue Funds	940	(75,000.00)
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(75,000.00)
Total Other Financing Sources (Uses)		255,438.47
Net Change In Fund Balance		404,044.56
Fund Balance, July 1, 2011	2800	1,374,145.34
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	51,503.46
Restricted Fund Balance	2720	68,281.64
Committed Fund Balance	2730	
Assigned Fund Balance	2740	858,422.00
Unassigned Fund Balance	2750	799,982.80
Total Fund Balance, June 30, 2012	2700	1,778,189.90

ESE 348

p4

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

Exhibit K-2
DOE Page 4

For the Fiscal Year Ended June 30, 2012

Fund 410

	Account Number	
REVENUES		
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	365,090.29
School Breakfast Reimbursement	3262	99,956.91
After School Snack Reimbursement	3263	8,021.80
Child Care Food Program	3264	
USDA Donated Commodities	3265	26,826.16
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	499,895.16
<i>State:</i>		
School Breakfast Supplement	3337	2,325.00
School Lunch Supplement	3338	4,756.00
Other Miscellaneous State Revenues	3399	399.00
Total State	3300	7,480.00
<i>Local:</i>		
Interest on Investments	3431	78.98
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	213,366.80
Student Breakfasts	3452	69,019.41
Adult Breakfasts/Lunches	3453	11,187.95

Student and Adult a la Carte	3454	55,055.19
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	3,501.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	352,209.33
Total Revenues	3000	859,584.49

ESE 348

p5

**DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2012**

Exhibit K-2
DOE Page 5
Fund 410

	Account Number	
EXPENDITURES (Function 7600/9300)		
Salaries	100	294,373.27
Employee Benefits	200	114,069.91
Purchased Services	300	3,317.07
Energy Services	400	
Materials and Supplies	500	497,053.34
Capital Outlay	600	
Other Expenses	700	10,203.50
Other Capital Outlay (Function 9300)	600	
Total Expenditures		919,017.09
Excess (Deficiency) of Revenues Over Expenditures		(59,432.60)
OTHER FINANCING SOURCES (USES)		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	75,000.00
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	75,000.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		75,000.00
Net Change in Fund Balance		15,567.40
Fund Balance, July 1, 2011	2800	26,046.29
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	16,137.07
Restricted Fund Balance	2720	25,476.62
Committed Fund Balance	2730	

9300 **DO NOT MAKE CHANGES TO THIS CODE**

Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	41,613.69

ESE 348

p6

**DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS**
For the Fiscal Year Ended June 30, 2012

Exhibit K-3
DOE Page 6
Fund 420

	Account Number	
REVENUES		
<i>Federal Direct:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	60,158.94
Medicaid	3202	
Workforce Investment Act	3220	
Math and Science Partnerships, Title II Part B	3226	
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	453,576.81
Elementary and Secondary Education Act, Title I	3240	580,383.08
Adult General Education	3251	100,338.28
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	234,177.07
Total Federal Through State and Local	3200	1,428,634.18
<i>State:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	230.21
Total Local	3400	230.21
Total Revenues	3000	1,428,864.39

ESE 348

p7

**DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)**
For the Fiscal Year Ended June 30, 2012

Exhibit K-3
DOE Page 7
Fund 420

Account	100	200	300	400	500	600	700
		Employee	Purchased	Energy	Materials	Capital	Other

<i>Ending Fund Balance:</i>		
Nondisposable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

ESE 348

p8

**DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
FEDERAL ECONOMIC STIMULUS PROGRAMS**
For the Fiscal Year Ended June 30, 2012

Exhibit K-4
DOE Page 8

	Account Number	ARRA State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Act 435	Totals
REVENUES							
<i>Federal Direct:</i>							
Workforce Investment Act	3170						0.00
Community Action Programs	3180						0.00
Reserve Officers Training Corps (ROTC)	3191						0.00
Miscellaneous Federal Direct	3199						0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State:</i>							
Vocational Education Acts	3201						0.00
State Fiscal Stabilization Funds – K-12	3210						0.00
State Fiscal Stabilization Funds – Workforce	3211						0.00
State Fiscal Stabilization Funds – VPK	3212						0.00
Race to the Top	3214				99,423.55		99,423.55
Education Jobs Act	3215					5,611.00	5,611.00
Individuals with Disabilities Education Act (IDEA)	3230						0.00
Elementary and Secondary Education Act, Title I	3240						0.00
Adult General Education	3251						0.00
Other Food Services	3269						0.00
Miscellaneous Federal Through State	3299						0.00
Total Federal Through State	3200	0.00	0.00	0.00	99,423.55	5,611.00	105,034.55
<i>State:</i>							
Other Miscellaneous State Revenue	3399						0.00
Total State	3300	0.00	0.00	0.00	0.00	0.00	0.00
<i>Local:</i>							
Interest on Investments	3431						0.00
Gain on Sale of Investments	3432						0.00
Net Increase (Decrease) in Fair Value of Investments	3433						0.00
Gifts, Grants and Bequests	3440						0.00
Other Miscellaneous Local Sources	3495						0.00
Refund of Prior Year's Expenditures	3497						0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	99,423.55	5,611.00	105,034.55

ESE 348

p9

**DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS (Continued)**
For the Fiscal Year Ended June 30, 2012

Exhibit K-4
DOE Page 9
Fund 431

		100	200	300	400	500	600	700	
--	--	-----	-----	-----	-----	-----	-----	-----	--

	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	Totals
EXPENDITURES									
<i>Current:</i>									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES)		Totals
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		

Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

ESE 348

p10

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2012

Exhibit K-4
 DOE Page 10
Fund 432

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
		Totals							
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									

To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

ESE 348

p11

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)
For the Fiscal Year Ended June 30, 2012

Exhibit K-4
DOE Page 11
Fund 433

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)		Totals							

Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

ESE 348

p12

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - ARRA RACE TO THE TOP (Continued)
For the Fiscal Year Ended June 30, 2012

Exhibit K-4
DOE Page 12
Fund 434

Account Number	100	200	300	400	500	600	700	Totals
	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES								
<i>Current:</i>								
Instruction	5000				11,464.37			11,464.37
Pupil Personnel Services	6100							0.00
Instructional Media Services	6200							0.00
Instruction and Curriculum Development Services	6300			7,259.00				7,259.00
Instructional Staff Training Services	6400			1,512.00				1,512.00
Instructional-Related Technology	6500			24,600.00				24,600.00
Board	7100							0.00
General Administration	7200							0.00
School Administration	7300							0.00
Facilities Acquisition and Construction	7410							0.00
Fiscal Services	7500							0.00
Food Services	7600							0.00
Central Services	7700			14,500.00				14,500.00
Pupil Transportation Services	7800							0.00

Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300					40,088.18			40,088.18
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	47,871.00	0.00	11,464.37	40,088.18	0.00	99,423.55
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)		Totals							
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2011	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2012	2700	0.00							

ESE 348

p13

**DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - EDUCATION JOBS ACT (Continued)**
For the Fiscal Year Ended June 30, 2012

Exhibit K-4
DOE Page 13
Fund 435

Account Number	100	200	300	400	500	600	700	Totals
	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES								
<i>Current:</i>								
Instruction	5000	4,985.00	626.00					5,611.00

Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		4,985.00	626.00	0.00	0.00	0.00	0.00	0.00	5,611.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES)		Totals
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	

Total Fund Balance, June 30, 2012	2700	0.00
-----------------------------------	------	------

ESE 348

p14

DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND -
MISCELLANEOUS
For the Fiscal Year Ended June 30, 2012

Exhibit K-5
DOE Page 14
Fund 490

	Account Number	
REVENUES		
Federal Through Local	3280	
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Revenues	3000	0.00
EXPENDITURES		
<i>Current:</i>		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instructional-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

ESE 348

p15

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS

Exhibit K-6

Adjustments to Fund Balances	2891									0.00
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance	2710									0.00
Restricted Fund Balance	2720	17,640.88								17,640.88
Committed Fund Balance	2730									0.00
Assigned Fund Balance	2740									0.00
Unassigned Fund Balance	2750									0.00
Total Fund Balances, June 30, 2012	2700	17,640.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,640.88

ESE 348

p16

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2012

Exhibit K-7
DOE Page 16

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds (Racetrack) 320	Section 1011.14/1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
REVENUES												
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						14,917.00					14,917.00
Interest on Undistributed CO&DS	3325						786.66					786.66
SBE/COBI Bond Interest	3326											0.00
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
School Infrastructure Thrift Program	3393											0.00
Effort Index Grant	3394											0.00
Smart Schools Small County Assistance Program	3395											0.00
Class Size Reduction/Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenue	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	15,703.66	0.00	0.00	0.00	0.00	15,703.66
<i>Local:</i>												
District Local Capital Improvement Tax	3413							604,869.02				604,869.02
Local Sales Tax	3418											0.00
Tax Redemptions	3421											0.00
Interest on Investments	3431				67.32	975.75	18.92	902.04				1,964.03
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants, and Bequests	3440											0.00
Miscellaneous Local Sources	3495											0.00
Impact Fees	3496											0.00
Total Local Sources	3400	0.00	0.00	0.00	67.32	975.75	18.92	605,771.06	0.00	0.00	0.00	606,833.05
Total Revenues	3000	0.00	0.00	0.00	67.32	975.75	15,722.58	605,771.06	0.00	0.00	0.00	622,536.71
EXPENDITURES (Function 7400)												
Library Books	610											0.00
Audio-Visual Materials (Non-consumable)	620											0.00
Buildings and Fixed Equipment	630				221,955.17			12,500.00				234,455.17
Furniture, Fixtures and Equipment	640					8,075.46		27,159.95				35,235.41
Motor Vehicles (Including Buses)	650							26,949.00				26,949.00
Land	660											0.00
Improvements Other than Buildings	670					29,674.12		68,031.13				97,705.25
Remodeling and Renovations	680				430,804.87	17,958.49		193,420.87				642,184.23
Computer Software	690							8,368.40				8,368.40
Debt Service (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730											0.00
Miscellaneous Expense	790											0.00
Total Expenditures		0.00	0.00	0.00	652,760.04	55,708.07	0.00	336,429.35	0.00	0.00	0.00	1,044,897.46
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	(652,692.72)	(54,732.32)	15,722.58	269,341.71	0.00	0.00	0.00	(422,360.75)

ESE 348

p17

DISTRICT SCHOOL BOARD OF GULF COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

For the Fiscal Year Ended June 30, 2012

Exhibit K-7

DOE Page 17

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds (Racetrack) 320	Section 1011.14/1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
OTHER FINANCING SOURCES (USES)												
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Face Value of Refunding Bonds	3715											0.00
Premium on Refunding Bonds	3792											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Certificates of Participation	3750											0.00
Premium on Certificates of Participation	3793											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facilities Construction Advance	3770											0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Discount on Refunding Bonds (Function 9299)	892											0.00
Discount on Certificates of Participation (Function 9299)	893											0.00
<i>Transfers In:</i>												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910							(311,278.47)				(311,278.47)
To Debt Service Funds	920											0.00
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(311,278.47)	0.00	0.00	0.00	(311,278.47)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(311,278.47)	0.00	0.00	0.00	(311,278.47)
Net Change in Fund Balances		0.00	0.00	0.00	(652,692.72)	(54,732.32)	15,722.58	(41,936.76)	0.00	0.00	0.00	(733,639.22)
Fund Balances, July 1, 2011	2800				1,715,515.42	530,557.58	113,384.73	441,776.89				2,801,234.62
Adjustments to Fund Balances	2891											0.00
<i>Ending Fund Balance:</i>												
Nonspendable Fund Balance	2710					956.14		394.07				1,350.21
Restricted Fund Balance	2720				1,062,822.70	474,869.12	129,107.31	399,446.06				2,066,245.19
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2012	2700	0.00	0.00	0.00	1,062,822.70	475,825.26	129,107.31	399,840.13	0.00	0.00	0.00	2,067,595.40

ESE 348

p18

DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - PERMANENT FUND
 For the Fiscal Year Ended June 30, 2012

Exhibit K-8
 DOE Page 18
Fund 000

	Account Number	
REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		0.00
EXPENDITURES		
<i>Current:</i>		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	

z	To General Fund	910								0.00
z	To Debt Service Funds	920								0.00
z	To Capital Projects Funds	930								0.00
z	To Special Revenue Funds	940								0.00
z	Interfund	950								0.00
z	To Permanent Funds	960								0.00
z	To Enterprise Funds	990								0.00
z	Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
z	Change in Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
z	Net Assets, July 1, 2011	2880								0.00
z	Adjustments to Net Assets	2896								0.00
z	Net Assets, June 30, 2012	2780								0.00

ESE 348

p21 **DISTRICT SCHOOL BOARD OF GULF COUNTY**
SCHOOL INTERNAL FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
June 30, 2012

Exhibit K-11
DOE Page 21
Fund 891

	Account Number	Balance July 1, 2011	Additions	Deductions	Balance June 30, 2012
ASSETS					
Cash	1110	209,111.55	796,544.81	804,767.35	200,889.01
Investments	1160				0.00
Accounts Receivable, Net	1130				0.00
Interest Receivable on Investments	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150				0.00
Due from Other Agencies	1220				0.00
Total Assets		209,111.55	796,544.81	804,767.35	200,889.01
LIABILITIES					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Due to Budgetary Funds	2161				0.00
Internal Accounts Payable	2290	209,111.55	796,544.81	804,767.35	200,889.01
Total Liabilities		209,111.55	796,544.81	804,767.35	200,889.01

ESE 348

p22 **DISTRICT SCHOOL BOARD OF GULF COUNTY**
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2012

Exhibit K-12
DOE Page 22
Fund 601

	Account Number	Governmental Activities Total Balance June 30, 2012 [1]	Business-type Activities Total Balance June 30, 2012 [1]	Total
Notes Payable	2310			0.00
Obligations Under Capital Leases	2315			0.00
Bonds Payable	2320	470,000.00		470,000.00
Liability for Compensated Absences	2330	1,590,132.81		1,590,132.81
Certificates of Participation Payable	2340			0.00
Estimated Liability for Long-Term Claims	2350			0.00
Other Post-Employment Benefits Liability	2360	739,080.00		739,080.00
Estimated PECO Advance Payable	2370			0.00
Other Long-Term Liabilities	2380			0.00
Total Long-Term Liabilities		2,799,212.81	0.00	2,799,212.81

[1] Include total current and noncurrent liability balances at June 30, 2012.

ESE 348

p23

**DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2012**

Exhibit K-13
DOE Page 23

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2011	Returned To DOE	Revenues [3] 2011-12	Expenditures 2011-12	Flexibility [4] 2011-12	Unexpended June 30, 2012
Class Size Reduction - Operating Funds (3355)	94740			1,992,886.00	1,992,886.00		
Class Size Reduction - Capital Outlay (3396)	91050	1,197,781.94			349,527.59		848,254.35
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800	40,321.24		144,602.00	174,054.64		10,868.60
Excellent Teaching (3363)	90570						
Florida Teachers Lead Program (FEFP Earmark)	97580			23,271.00	23,271.00		
Instructional Materials (FEFP Earmark) [1]	90880	45,202.21		141,650.00	135,393.32		51,458.89
Library Media (FEFP Earmark) [1]	90881	24.78		8,455.00	8,479.78		
Preschool Projects (3372)	97950						
Public School Technology	90320						
Safe Schools (FEFP Earmark) [2]	90803			87,113.00	87,113.00		
Salary Bonus Outstanding Teachers in D and F Schools	94030						
School Recognition Funds (3361)	92040	13,682.29		75,797.00	83,525.14		5,954.15
Supplemental Academic Instruction (FEFP Earmark)	91280			384,188.00	384,188.00		
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Pupil Transportation (FEFP Earmark)	90830			351,378.00	351,378.00		
Voluntary Prekindergarten - School Year Program (3371)	96440			105,558.66	105,558.66		
Voluntary Prekindergarten - Summer Program (3371)	96441						

[1] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."

[2] Combine all programs funded from the Safe Schools allocation under one line "Safe Schools."

[3] Include both state and local revenue sources. Revenue should agree to the FEFP 4th Calculation allocation.

[4] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

ESE 348

p24

**DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2012**

Exhibit K-14
DOE Page 24

	Sub- Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	24,824.56				24,824.56
Bottled Gas	421					0.00
Electricity	430	654,295.65				654,295.65
Heating Oil	440					0.00
Total		679,120.21	0.00	0.00	0.00	679,120.21
ENERGY EXPENDITURES FOR PUPIL TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	36,141.73				36,141.73
Diesel Fuel	460	146,532.36				146,532.36

Oil & Grease	540	5,126.43			5,126.43
Total		187,800.52		0.00	187,800.52

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651					0.00
EXPENDITURES FOR CAPITALIZED AUDIO-VISUAL MATERIALS:						
Audio-Visual Materials	621					0.00

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311					0.00
Subrecipient awards greater than \$25,000	312					0.00
Subrecipient awards up to \$25,000	391					0.00
Subrecipient awards greater than \$25,000	392					0.00

	Sub-Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBJECT		
Supplies	510	34,422.94
Purchased food to include commodities	570	431,708.08

ESE 348

p25

**DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**
For the Fiscal Year Ended June 30, 2012

Exhibit K-14
DOE Page 25

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120	4,166,158.29	254,244.88	4,985.00	4,425,388.17
Basic Programs 101, 102, and 103 (Function 5100)	140				0.00
Basic Programs 101, 102, and 103 (Function 5100)	750	116,230.86			116,230.86
Total Basic Program Salaries		4,282,389.15	254,244.88	4,985.00	4,541,619.03
Other Programs 130 (ESOL) (Function 5100)	120				0.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	562,111.55			562,111.55
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	21,044.77	1,236.75		22,281.52
Total ESE Program Salaries		583,156.32	1,236.75	0.00	584,393.07
Career Program 300 (Function 5300)	120	181,301.00	32,438.00		213,739.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	1,957.72			1,957.72
Total Career Program Salaries		183,258.72	32,438.00	0.00	215,696.72
TOTAL		5,048,804.19	287,919.63	4,985.00	5,341,708.82

100 **DO NOT MAKE CHANGES TO THIS CODE**
100 **DO NOT MAKE CHANGES TO THIS CODE**
100 **DO NOT MAKE CHANGES TO THIS CODE**

400 **DO NOT MAKE CHANGES TO THIS CODE**
400 **DO NOT MAKE CHANGES TO THIS CODE**
400 **DO NOT MAKE CHANGES TO THIS CODE**

200 **DO NOT MAKE CHANGES TO THIS CODE**
200 **DO NOT MAKE CHANGES TO THIS CODE**
200 **DO NOT MAKE CHANGES TO THIS CODE**

300 **DO NOT MAKE CHANGES TO THIS CODE**
300 **DO NOT MAKE CHANGES TO THIS CODE**
300 **DO NOT MAKE CHANGES TO THIS CODE**

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Textbooks (used for classroom instruction)					
Textbooks (Function 5000)	520	134,002.32			134,002.32

**DISTRICT SCHOOL BOARD OF GULF COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION**
For the Fiscal Year Ended June 30, 2012

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND:	Account Number	Safe Schools	Pupil Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materials	Instructional Materials Library Media	Totals
EXPENDITURES								
<i>Instruction:</i>								
Basic Instruction	5100							0.00
Exceptional Instruction	5200							0.00
Career Instruction	5300							0.00
Adult Instruction	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

LIFELONG LEARNING: (Lifelong Learning Expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	342.00
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
Total:	5900	342.00

MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting)	Unexpended July 1, 2011	Earnings 2011-2012	Expenditures 2011-2012	Unexpended June 30, 2012
Earnings, Expenditures, and Carryforward Amounts:	0.00	41,863.08	41,863.08	0.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			41,863.08	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy, and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			41,863.08	

100 **DO NOT MAKE CHANGES TO THIS CODE**
150 **DO NOT MAKE CHANGES TO THIS CODE**
175 **DO NOT MAKE CHANGES TO THIS CODE**

200 **DO NOT MAKE CHANGES TO THIS CODE**

300 **DO NOT MAKE CHANGES TO THIS CODE**
10 **DO NOT MAKE CHANGES TO THIS CODE**
20 **DO NOT MAKE CHANGES TO THIS CODE**
30 **DO NOT MAKE CHANGES TO THIS CODE**
40 **DO NOT MAKE CHANGES TO THIS CODE**
50 **DO NOT MAKE CHANGES TO THIS CODE**
60 **DO NOT MAKE CHANGES TO THIS CODE**
70 **DO NOT MAKE CHANGES TO THIS CODE**
80 **DO NOT MAKE CHANGES TO THIS CODE**
90 **DO NOT MAKE CHANGES TO THIS CODE**
90 **DO NOT MAKE CHANGES TO THIS CODE**