

DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2018

Exhibit K-1
FDOE Page 1
Fund 100

Select District: GULF
Select Year Ended June 30: 2018

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	59,079.72
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	59,079.72
<i>Federal Through State and Local:</i>		
Medicaid	3202	107,020.01
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	107,020.01
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	4,127,276.00
Workforce Development	3315	98,605.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults with Disabilities	3318	35,000.00
CO&DS Withheld for Administrative Expenditure	3323	1,649.18
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	230,000.00
State Forest Funds	3342	
State License Tax	3343	4,713.88
District Discretionary Lottery Funds	3344	3,247.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	2,036,419.00
Florida School Recognition Funds	3361	34,459.00
Voluntary Prekindergarten Program	3371	108,864.33
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	263,607.76
Total State	3300	6,943,841.15
<i>Local:</i>		
District School Taxes	3411	10,262,220.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	38,830.80
Interest on Investments	3431	30,658.31
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	13,983.55
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	1,380.00
Postsec Career Cert-Apprl Tech Diploma Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
<i>Other Fees:</i>		
Preschool Program Fees	3471	1,540.00
Prekindergarten Early Intervention Fees	3472	36,036.63
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	18,785.84
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	59,027.96
Other Miscellaneous Local Sources	3495	238,675.33
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	1,609.10
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	
Total Local	3400	10,702,747.52
Total Revenues	3000	17,812,688.40

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, 2018

Exhibit K-1
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Fund 100

Account	100	200	300	400	500	600	700
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EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
<i>Current:</i>									
Instruction	5000	6,710,588.98	1,964,482.74	468,071.67		324,521.84	408,958.70	186,352.05	10,062,975.98
Student Support Services	6100	745,007.51	202,688.84	40,144.80		303.01			988,144.16
Instructional Media Services	6200	201,856.85	59,104.73			4,238.88	9,975.47		275,175.93
Instruction and Curriculum Development Services	6300	135,309.55	38,438.47	271.12		14.79			174,033.93
Instructional Staff Training Services	6400	287,626.89	68,960.06	35,618.49		750.41			392,955.85
Instruction-Related Technology	6500	34,623.00	9,236.53						43,859.53
Board	7100	132,685.00	72,319.38	10,461.28					215,465.66
General Administration	7200	397,011.66	124,552.27	266,092.54		11,103.10		29,228.68	827,988.25
School Administration	7300	645,882.02	163,774.25	159,130.77		2,291.00			971,078.04
Facilities Acquisition and Construction	7410						235,950.36		235,950.36
Fiscal Services	7500	364,564.08	82,381.99	967.30		4,942.46			452,855.83
Food Services	7600								0.00
Central Services	7700	181,640.04	35,089.45	80,332.78					297,062.27
Student Transportation Services	7800	458,410.58	182,359.98	83,175.21	116,558.16	102,266.75		9,042.45	951,813.13
Operation of Plant	7900			712,114.97	686,742.84	15,039.46			1,413,897.27
Maintenance of Plant	8100	510,781.63	147,782.56	220,590.37		212,918.36	191,577.52		1,283,650.44
Administrative Technology Services	8200	55,091.27	14,307.21	2,159.40					71,557.88
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						150,183.98		150,183.98
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710							59,008.90	59,008.90
Interest	720							17,367.38	17,367.38
Total Expenditures		10,861,079.06	3,165,478.46	2,079,130.70	803,301.00	678,390.06	996,646.03	300,999.46	18,885,024.77
Excess (Deficiency) of Revenues Over Expenditures									(1,072,336.37)

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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, 2018

Exhibit K-1
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Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	221,966.81
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	512,873.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	512,873.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	(165,000.00)
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(165,000.00)
Total Other Financing Sources (Uses)		569,839.81
Net Change in Fund Balance		(502,496.56)
Fund Balance, July 1, 2017	2800	2,506,872.22
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	8,128.87
Restricted Fund Balance	2720	298,823.40
Committed Fund Balance	2730	
Assigned Fund Balance	2740	1,008,339.01
Unassigned Fund Balance	2750	689,084.38
Total Fund Balances, June 30, 2018	2700	2,004,375.66

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DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - SPECIAL REVENUE
 FUNDS - FOOD SERVICES
 For the Fiscal Year Ended June 30, 2018

Exhibit K-2
 FDOE Page 4
Fund 410

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	426,960.30
School Breakfast Reimbursement	3262	127,861.95
Afterschool Snack Reimbursement	3263	12,178.32
Child Care Food Program	3264	
USDA-Donated Commodities	3265	38,533.86
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	605,534.43
<i>State:</i>		
School Breakfast Supplement	3337	4,326.00
School Lunch Supplement	3338	5,222.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	9,548.00
<i>Local:</i>		
Interest on Investments	3431	259.34
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	179,276.51
Student Breakfasts	3452	29,912.32
Adult Breakfasts/Lunches	3453	3,030.77
Student and Adult á la Carte Fees	3454	19,065.44
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	31.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	231,575.38
Total Revenues	3000	846,657.81

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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, 2018

Exhibit K-2
 FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	297,873.81
Employee Benefits	200	157,396.40
Purchased Services	300	880.00
Energy Services	400	
Materials and Supplies	500	534,071.15
Capital Outlay	600	
Other	700	9,398.48
Other Capital Outlay (Function 9300)	600	
Total Expenditures		999,619.84
Excess (Deficiency) of Revenues Over Expenditures		(152,962.03)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	165,000.00
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	165,000.00

9300 DO NOT MAKE CHANGES TO THIS CODE

<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)		165,000.00
Net Change in Fund Balance		12,037.97
Fund Balance, July 1, 2017	2800	37,247.89
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	44,340.22
Restricted Fund Balance	2720	4,945.64
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2018	2700	49,285.86

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**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, 2018

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	58,256.93
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	463,595.75
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	21,540.41
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	460,929.17
Teacher and Principal Training and Recruiting - Title II, Part A	3225	64,711.64
Math and Science Partnerships - Title II, Part B	3226	12,012.87
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	181,996.63
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	27,075.68
Total Federal Through State and Local	3200	1,290,119.08
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	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	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	1,290,119.08

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Gain on Sale of Investments	3432										0.00
Net Increase (Decrease) in Fair Value of Investments	3433										0.00
Gifts, Grants and Bequests	3440										0.00
Other Miscellaneous Local Sources	3495										0.00
Impact Fees	3496										0.00
Refunds of Prior Year's Expenditures	3497										0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	98,750.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98,750.92
EXPENDITURES											
<i>Debt Service (Function 9200)</i>											
Redemption of Principal	710	95,000.00									95,000.00
Interest	720	5,540.00									5,540.00
Dues and Fees	730	70.81									70.81
Miscellaneous	790										0.00
Total Expenditures		100,610.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,610.81
Excess (Deficiency) of Revenues Over Expenditures		(1,859.89)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,859.89)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE											
	Account Number	SBE/COBI Bonds	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds	Other Debt Service	ARRA Economic Stimulus Debt Service	Totals		
Issuance of Bonds	3710	210	220	230	240	250	290	299			
Premium on Sale of Bonds	3791								0.00		
Discount on Sale of Bonds (Function 9299)	891								0.00		
Proceeds of Lease-Purchase Agreements	3750								0.00		
Premium on Lease-Purchase Agreements	3793								0.00		
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00		
Loans	3720								0.00		
Proceeds of Forward Supply Contract	3760								0.00		
Face Value of Refunding Bonds	3715								0.00		
Premium on Refunding Bonds	3792								0.00		
Discount on Refunding Bonds (Function 9299)	892								0.00		
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00		
Refunding Lease-Purchase Agreements	3755								0.00		
Premium on Refunding Lease-Purchase Agreements	3794								0.00		
Discount on Refunding Lease-Purchase Agmts (Function 9299)	894								0.00		
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00		
<i>Transfers In:</i>											
From General Fund	3610								0.00		
From Capital Projects Funds	3630								0.00		
From Special Revenue Funds	3640								0.00		
Interfund	3650								0.00		
From Permanent Funds	3660								0.00		
From Internal Service Funds	3670								0.00		
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		
<i>Transfers Out: (Function 9700)</i>											
To General Fund	910								0.00		
To Capital Projects Funds	930								0.00		
To Special Revenue Funds	940								0.00		
Interfund	950								0.00		
To Permanent Funds	960								0.00		
To Internal Service Funds	970								0.00		
To Enterprise Funds	990								0.00		
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Net Change in Fund Balances		(1,859.89)	0.00	0.00	0.00	0.00	0.00	0.00	(1,859.89)		
Fund Balance, July 1, 2017	2800	2,810.20							2,810.20		
Adjustments to Fund Balances	2891								0.00		
<i>Ending Fund Balance:</i>											
Nonspendable Fund Balance	2710								0.00		
Restricted Fund Balance	2720	950.31							950.31		
Committed Fund Balance	2730								0.00		
Assigned Fund Balance	2740								0.00		
Unassigned Fund Balance	2750								0.00		
Total Fund Balances, June 30, 2018	2700	950.31	0.00	0.00	0.00	0.00	0.00	0.00	950.31		

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REVENUES	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Capital Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	

z	Interfund	950								0.00
z	To Permanent Funds	960								0.00
z	To Internal Service Funds	970								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 Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
z	Net Position, July 1, 2017	2880								0.00
z	Adjustments to Net Position	2896								0.00
z	Net Position, June 30, 2018	2780								0.00

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p14 DISTRICT SCHOOL BOARD OF GULF COUNTY
 z COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
 z For the Fiscal Year Ended June 30, 2018

Exhibit K-9
 FDOE Page 14
 Funds 700

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
INCOME OR (LOSS)									
OPERATING REVENUES									
o	Charges for Services	3481							0.00
o	Charges for Sales	3482							0.00
o	Premium Revenue	3484							0.00
o	Other Operating Revenues	3489							0.00
z	Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
o	Salaries	100							0.00
o	Employee Benefits	200							0.00
o	Purchased Services	300							0.00
o	Energy Services	400							0.00
o	Materials and Supplies	500							0.00
o	Capital Outlay	600							0.00
o	Other	700							0.00
o	Depreciation and Amortization Expense	780							0.00
z	Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00
z	Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
n	Interest on Investments	3431							0.00
n	Gain on Sale of Investments	3432							0.00
n	Net Increase (Decrease) in Fair Value of Investments	3433							0.00
n	Gifts, Grants and Bequests	3440							0.00
n	Other Miscellaneous Local Sources	3495							0.00
n	Loss Recoveries	3740							0.00
n	Gain on Disposition of Assets	3780							0.00
n	Interest (Function 9900)	720							0.00
n	Miscellaneous (Function 9900)	790							0.00
n	Loss on Disposition of Assets (Function 9900)	810							0.00
z	Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
z	Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
z	From General Fund	3610							0.00
z	From Debt Service Funds	3620							0.00
z	From Capital Projects Funds	3630							0.00
z	From Special Revenue Funds	3640							0.00
z	Interfund	3650							0.00
z	From Permanent Funds	3660							0.00
z	From Enterprise Funds	3690							0.00
z	Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
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
z	Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00
z	Net Position, July 1, 2017	2880							0.00
z	Adjustments to Net Position	2896							0.00
z	Net Position, June 30, 2018	2780							0.00

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p15 DISTRICT SCHOOL BOARD OF GULF COUNTY
 z COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 z SCHOOL INTERNAL FUNDS
 z June 30, 2018

Exhibit K-10
 FDOE Page 15
 Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2017	Additions	Deductions	Ending Balance June 30, 2018
Cash	1110	236,462.07	876,488.35	872,505.73	240,444.69
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00

Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		236,462.07	876,488.35	872,505.73	240,444.69
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290	236,462.07	876,488.35	872,505.73	240,444.69
Due to Budgetary Funds	2161				0.00
Total Liabilities		236,462.07	876,488.35	872,505.73	240,444.69

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p16 DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2018

Exhibit K-11
FDOE Page 16
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2018	Business-Type Activities Total Balance [1] June 30, 2018	Total	Governmental Activities - Debt Principal Payments 2017-18	Governmental Activities - Principal Due Within One Year 2018-19	Governmental Activities - Debt Interest Payments 2017-18	Governmental Activities - Interest Due Within One Year 2018-19
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	23,000.00		23,000.00	95,000.00	11,000.00	5,540.00	790.00
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	23,000.00	0.00	23,000.00	95,000.00	11,000.00	5,540.00	790.00
Liability for Compensated Absences	2330	1,507,985.43		1,507,985.43				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349	162,957.91		162,957.91	59,008.90	73,457.90	6,532.80	5,192.14
Total Lease-Purchase Agreements Payable	2340	162,957.91	0.00	162,957.91	59,008.90	73,457.90	6,532.80	5,192.14
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	1,548,131.00		1,548,131.00				
Net Pension Liability	2365	12,022,607.00		12,022,607.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		15,264,681.34	0.00	15,264,681.34	154,008.90	84,457.90	12,072.80	5,982.14

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

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p17 DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2018

Exhibit K-12
FDOE Page 17

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2017	Returned To FDOE	Revenues [1] 2017-18	Expenditures 2017-18	Flexibility [2] 2017-18	Unexpended June 30, 2018
Class Size Reduction Operating Funds (3355)	94740			2,036,419.00	2,036,419.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	163,836.11		529,942.00	515,029.28		178,748.83
Florida School Recognition Funds (3361)	92040	10,961.14		34,459.00	34,475.88		10,944.26
Instructional Materials (FEFP Earmark) [3]	90880	102,575.12		150,862.00	173,812.11		79,625.01
Library Media (FEFP Earmark) [3]	90881	927.02		8,524.00	8,595.90		855.12
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	24,870.69		192,189.00	188,409.51		28,650.18
Safe Schools (FEFP Earmark) [5]	90803			95,887.00	95,887.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			362,370.00	362,370.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280			388,394.00	388,394.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			31,122.00	31,122.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			89,102.44	89,102.44		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441			19,761.89	19,761.89		0.00

[1] Include both state and local revenue sources.

- [2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
- [3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
- [4] Expenditures for designated low-performing elementary schools should be included in expenditures.
- [5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

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p18 DISTRICT SCHOOL BOARD OF GULF COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2018

Exhibit K-13
 FDOE Page 18

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	380	111,326.04			111,326.04
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	111,326.04			111,326.04
Natural Gas - All Functions	411	22,533.15			22,533.15
Natural Gas - <i>Functions 7900 & 8100</i>	411	22,533.15			22,533.15
Bottled Gas - All Functions	421				0.00
Bottled Gas - <i>Functions 7900 & 8100</i>	421				0.00
Electricity - All Functions	430	664,209.69			664,209.69
Electricity - <i>Functions 7900 & 8100</i>	430	664,209.69			664,209.69
Heating Oil - All Functions	440				0.00
Heating Oil - <i>Functions 7900 & 8100</i>	440				0.00
Gasoline - All Functions	450				0.00
Gasoline - <i>Functions 7900 & 8100</i>	450				0.00
Diesel Fuel - All Functions	460				0.00
Diesel Fuel - <i>Functions 7900 & 8100</i>	460				0.00
Other Energy Services - All Functions	490				0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490				0.00
Subtotal - Functions 7900 & 8100		798,068.88	0.00	0.00	798,068.88
Total - All Functions		798,068.88	0.00	0.00	798,068.88
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422				0.00
Gasoline	450	37,978.53			37,978.53
Diesel Fuel	460	78,579.63		10,912.25	89,491.88
Oil and Grease	540	1,028.30			1,028.30
Total		117,586.46		10,912.25	128,498.71

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p19 DISTRICT SCHOOL BOARD OF _____ COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-13
 FDOE Page 19

	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES					
<i>Noncapitalized Expenditures:</i>					
Technology-Related Professional and Technical Services	319				0.00
Technology-Related Repairs and Maintenance	359				0.00
Technology-Related Rentals	369				0.00
Telephone and Other Data Communication Services	379	152,054.05	707.72		152,761.77
Other Technology-Related Purchased Services	399				0.00
Technology-Related Materials and Supplies	5X9				0.00
Noncapitalized Computer Hardware	644	299,143.36	12,178.60		311,321.96
Technology-Related Noncapitalized Fixtures and Equipment	649				0.00
Noncapitalized Software	692	45,309.00	7,687.33		52,996.33
Miscellaneous Technology-Related	799				0.00
Total		496,506.41	20,573.65	0.00	517,080.06

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TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
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DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Subobjects 393 and 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100				0.00
Special Revenue Funds - Food Service	410				0.00
Special Revenue Funds - Other Federal Programs	420				0.00
Capital Projects Funds	3XX				0.00
Total Charter School Distributions		0.00	0.00	0.00	0.00

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LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	
Special Revenue Funds - Other Federal Programs	5900	
Total	5900	0.00

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MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2017	Earnings 2017-18	Expenditures 2017-18	Unexpended June 30, 2018
Earnings, Expenditures and Carryforward Amounts:	0.00	107,020.01	107,020.01	0.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			107,020.01	
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			107,020.01	

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General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2018</i>		
Total Assets and Deferred Outflows of Resources	100	2,185,116.63
Total Liabilities and Deferred Inflows of Resources	100	2,185,116.63

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p22 DISTRICT SCHOOL BOARD OF GULF COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2018

Exhibit K-14
FDOE Page 22
Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Prekindergarten	5500	173,282.57	48,265.69			6,011.75		4,198.86	231,758.87
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900			38.83					38.83
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		173,282.57	48,265.69	38.83	0.00	6,011.75	0.00	4,198.86	231,797.70

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

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