

DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2019

Exhibit K-1
FD0E Page 1
Fund 100

Select District:

GULF

Select Year Ended June 30:

2019

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	61,141.52
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	61,141.52
<i>Federal Through State and Local:</i>		
Medicaid	3202	82,217.28
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	82,217.28
<i>State:</i>		
Florida Education Finance Program (FEPP)	3310	4,212,854.00
Workforce Development	3315	77,995.00
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	1,287.99
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	5,610.59
District Discretionary Lottery Funds	3344	6,123.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	2,051,674.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program	3371	87,677.56
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	243,662.78
Total State	3300	6,951,884.92
<i>Local:</i>		
District School Taxes	3411	10,750,380.74
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	39,995.78
Interest on Investments	3431	53,817.71
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	900.00
Postsec Career Cert-Appl 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	1,360.00
Prekindergarten Early Intervention Fees	3472	26,075.00
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	19,019.80
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	42,210.72
Other Miscellaneous Local Sources	3495	2,090,677.20
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	320.50
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	
Total Local	3400	13,024,757.45
Total Revenues	3000	20,120,001.17

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, 2019

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Fund 100

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	6,881,579.35	2,113,955.12	443,377.42		365,723.85	368,374.73	193,333.34	10,366,343.81
Student Support Services	6100	740,805.26	210,981.60	43,393.87		483.48			995,664.21
Instructional Media Services	6200	206,615.93	61,924.53			3,170.87	8,382.89		280,094.22
Instruction and Curriculum Development Services	6300	141,038.53	39,974.12	561.44		1.87			181,575.96
Instructional Staff Training Services	6400	243,439.73	74,330.48	31,148.98		1,036.12			349,955.31
Instruction-Related Technology	6500	35,097.09	9,624.50						44,721.59
Board	7100	126,717.91	76,007.44	12,605.13					215,330.48
General Administration	7200	316,875.15	134,855.86	239,014.19		10,013.22		25,533.10	726,291.52
School Administration	7300	727,481.09	197,193.41	437,059.73		5,591.53			1,367,325.76
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	276,295.38	92,902.62	26.10		6,330.04			375,554.14
Food Services	7600								0.00
Central Services	7700	115,773.85	29,535.58	56,380.54					201,689.97
Student Transportation Services	7800	413,131.44	156,533.69	117,635.55	114,426.19	87,389.76	39,605.83	10,717.10	939,439.56
Operation of Plant	7900			709,393.27	675,804.72	10,060.55			1,395,258.54
Maintenance of Plant	8100	502,525.65	155,011.27	6,531,559.00		161,811.23	343,678.55		7,694,585.70
Administrative Technology Services	8200	55,091.19	14,781.94	1,600.08					71,473.21
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						396,003.47		396,003.47
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710							73,703.27	73,703.27
Interest	720							19,270.66	19,270.66
Total Expenditures		10,782,467.55	3,367,612.16	8,623,755.30	790,230.91	651,612.52	1,156,045.47	322,557.47	25,694,281.38
Excess (Deficiency) of Revenues Over Expenditures									(5,574,280.21)

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, 2019

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Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	10,204,075.78
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	734,436.90
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	734,436.90
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	(180,000.00)
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(180,000.00)
Total Other Financing Sources (Uses)		10,758,512.68
Net Change In Fund Balance		5,184,232.47
Fund Balance, July 1, 2018	2800	2,004,375.66
Adjustments to Fund Balance	2891	

<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	15,151.34
Restricted Fund Balance	2720	168,554.52
Committed Fund Balance	2730	
Assigned Fund Balance	2740	5,938,853.82
Unassigned Fund Balance	2750	1,066,048.45
Total Fund Balances, June 30, 2019	2700	7,188,608.13

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

Exhibit K-2
FDOE Page 4

For the Fiscal Year Ended June 30, 2019 **Fund 410**

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	422,022.54
School Breakfast Reimbursement	3262	121,326.13
Afterschool Snack Reimbursement	3263	10,309.39
Child Care Food Program	3264	
USDA-Donated Commodities	3265	21,950.24
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	
Fresh Fruit and Vegetable Program	3268	9,624.39
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	585,232.69
<i>State:</i>		
School Breakfast Supplement	3337	3,689.00
School Lunch Supplement	3338	5,333.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	9,022.00
<i>Local:</i>		
Interest on Investments	3431	709.98
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	82,719.75
Student Breakfasts	3452	33,485.30
Adult Breakfasts/Lunches	3453	10,498.40
Student and Adult à la Carte Fees	3454	85,159.75
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	212,573.18
Total Revenues	3000	806,827.87

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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)**

Exhibit K-2
FDOE Page 5

For the Fiscal Year Ended June 30, 2019 **Fund 410**

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	310,563.52
Employee Benefits	200	164,409.62
Purchased Services	300	880.00
Energy Services	400	
Materials and Supplies	500	510,762.81
Capital Outlay	600	
Other	700	3,760.66

Other Capital Outlay (Function 9300)	600	
Total Expenditures		990,376.61
Excess (Deficiency) of Revenues Over Expenditures		(183,548.74)
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	180,000.00
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	180,000.00
<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)		180,000.00
Net Change in Fund Balance		(3,548.74)
Fund Balance, July 1, 2018	2800	49,285.86
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	40,906.74
Restricted Fund Balance	2720	4,830.38
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2019	2700	45,737.12

9300 DO NOT MAKE CHANGES TO THIS CODE

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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, 2019**

Exhibit K-3
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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	50,159.14
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	441,430.50
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	
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	486,055.30
Teacher and Principal Training and Recruiting - Title II, Part A	3225	58,073.00
Math and Science Partnerships - Title II, Part B	3226	31,237.56

Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								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) and CHANGES IN FUND BALANCES	Account Number								
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, 2018	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 Balances, June 30, 2019	2700	0.00							

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**DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS**
For the Fiscal Year Ended June 30, 2019

Exhibit K-5
FDOE Page 9
Funds 200

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	10,966.17							10,966.17
SBE/COBI Bond Interest	3326	23.63							23.63

Total Expenditures		0.00	0.00	0.00	0.00	0.00	19,582.37	677,691.71	0.00	0.00	0.00	697,274.08
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	181,028.00	26.15	55,622.01	1,141,477.86	0.00	0.00	0.00	1,378,154.02

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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, 2019

Exhibit K-6
FDOE Page 11
Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	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	
Issuance of Bonds	3710											0.00
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
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
<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				(81,028.00)			(653,408.90)				(734,436.90)
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	(81,028.00)	0.00	0.00	(653,408.90)	0.00	0.00	0.00	(734,436.90)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(81,028.00)	0.00	0.00	(653,408.90)	0.00	0.00	0.00	(734,436.90)
Net Change in Fund Balances		0.00	0.00	0.00	100,000.00	26.15	55,622.01	488,068.96	0.00	0.00	0.00	643,717.12
Fund Balance, July 1, 2018	2800				0.50	1,028.85	11,349.84	308,207.90				320,587.09
Adjustments to Fund Balances	2891											0.00
<i>Ending Fund Balance:</i>												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				100,000.50	1,055.00	66,971.85	796,276.86				964,304.21
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2019	2700	0.00	0.00	0.00	100,000.50	1,055.00	66,971.85	796,276.86	0.00	0.00	0.00	964,304.21

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DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2019

Exhibit K-7
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Fund 000

REVENUES	Account Number								
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	3400								
Total Revenues	3000	0.00							
EXPENDITURES	Account Number		200	300	400	500	600	700	Totals
		100	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
		Salaries							

Current:

NONOPERATING REVENUES (EXPENSES)									
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
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From 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 Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To 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
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2018	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2019	2780								0.00

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**DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
June 30, 2019**

Exhibit K-10
FDOE Page 15
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2018	Additions	Deductions	Ending Balance June 30, 2019
Cash	1110	240,444.69	1,035,816.81	987,750.44	288,511.06
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		240,444.69	1,035,816.81	987,750.44	288,511.06
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	240,444.69	1,035,816.81	987,750.44	288,511.06
Due to Budgetary Funds	2161				0.00
Total Liabilities		240,444.69	1,035,816.81	987,750.44	288,511.06

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**DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2019**

Exhibit K-11
FDOE Page 16
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2019	Business-Type Activities Total Balance [1] June 30, 2019	Total	Governmental Activities - Debt Principal Payments 2018-19	Governmental Activities - Principal Due Within One Year 2019-20	Governmental Activities - Debt Interest Payments 2018-19	Governmental Activities - Interest Due Within One Year 2019-20
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				

Bonds Payable									
SBE/COBI Bonds Payable	2321	12,000.00		12,000.00	11,000.00	12,000.00	790.00	240.00	
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	12,000.00	0.00	12,000.00	11,000.00	12,000.00	790.00	240.00	
Liability for Compensated Absences	2330	1,781,928.07		1,781,928.07					
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	89,500.01		89,500.01	73,703.27	76,457.06	4,946.77	2,193.04	
Total Lease-Purchase Agreements Payable	2340	89,500.01	0.00	89,500.01	73,703.27	76,457.06	4,946.77	2,193.04	
Estimated Liability for Long-Term Claims	2350			0.00					
Net Other Postemployment Benefits Obligation	2360	1,226,928.00		1,226,928.00					
Net Pension Liability	2365	12,171,202.00		12,171,202.00					
Estimated PECO Advance Payable	2370			0.00					
Other Long-Term Liabilities	2380			0.00					
Derivative Instrument	2390			0.00					
Total Long-term Liabilities		15,281,558.08	0.00	15,281,558.08	84,703.27	88,457.06	5,736.77	2,433.04	

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2019, including discounts and premiums.

ESE 348

**DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2019**

Exhibit K-12
FDOE Page 17

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2018	Returned To FDOE	Revenues [1] 2018-19	Expenditures 2018-19	Flexibility [2] 2018-19	Unexpended June 30, 2019
Class Size Reduction Operating Funds (3355)	94740			2,051,674.00	2,051,674.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	178,748.83		523,266.00	614,274.63		87,740.20
Florida School Recognition Funds (3361)	92040	10,944.26			8,687.10		2,257.16
Instructional Materials (FEFP Earmark) [3]	90880	79,625.01		143,069.00	178,918.81		43,775.20
Library Media (FEFP Earmark) [3]	90881	855.12		8,119.00	8,238.79		735.33
Mental Health Assistance (FEFP Earmark)	90280			140,969.00	136,531.61		4,437.39
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	28,650.18		190,424.00	189,464.94		29,609.24
Safe Schools (FEFP Earmark) [5]	90803			335,355.00	335,355.00		0.00
Student Transportation (FEFP Earmark)	90830			339,703.00	339,703.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280			374,132.00	374,132.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			37,071.00	37,071.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			69,110.94	69,110.94		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441			18,566.62	18,566.62		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 and school safety.

[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."

ESE 348

**DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF SELECTED SUBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2019**

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	124,985.17			124,985.17
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	124,985.17			124,985.17
Natural Gas - All Functions	411	19,614.69			19,614.69
Natural Gas - <i>Functions 7900 & 8100</i>	411	19,614.69			19,614.69
Bottled Gas - All Functions	421				0.00
Bottled Gas - <i>Functions 7900 & 8100</i>	421				0.00

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Electricity - All Functions	430	656,190.03			656,190.03
Electricity - <i>Functions 7900 & 8100</i>	430	656,190.03			656,190.03
Heating Oil - All Functions	440				0.00
Heating Oil - <i>Functions 7900 & 8100</i>	440				0.00
Gasoline - All Functions	450	33,936.09			33,936.09
Gasoline - <i>Functions 7900 & 8100</i>	450				0.00
Diesel Fuel - All Functions	460	80,490.10		13,125.00	93,615.10
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		800,789.89	0.00	0.00	800,789.89
Total - All Functions		915,216.08	0.00	13,125.00	928,341.08
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422				0.00
Gasoline	450	33,936.09			33,936.09
Diesel Fuel	460	80,490.10		13,125.00	93,615.10
Oil and Grease	540				0.00
Total		114,426.19		13,125.00	127,551.19

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	Subobject	General Fund	Special Revenue Other Federal Programs	Capital Projects Funds	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:		100	420	3XX	
Buses	651			423,492.00	423,492.00

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**DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2019**

Exhibit K-13
FDOE Page 19

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<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	132,786.18			132,786.18
Other Technology-Related Purchased Services	399				0.00
Technology-Related Materials and Supplies	5X9				0.00
Technology-Related Library Books	619				0.00
Noncapitalized Computer Hardware	644	244,432.78	9,688.60		254,121.38
Technology-Related Noncapitalized Fixtures and Equipment	649				0.00
Noncapitalized Software	692	22,985.57	39,307.97		62,293.54
Miscellaneous Technology-Related	799				0.00
Total		400,204.53	48,996.57	0.00	449,201.10

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TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>					
Capitalized Computer Hardware and Technology-Related Infrastructure	643	156,028.47	3,893.85	1,730.81	161,653.13
Technology-Related Capitalized Fixtures and Equipment	648				0.00
Capitalized Software	691				0.00
Total		156,028.47	3,893.85	1,730.81	161,653.13

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

ESE 348

SCHEDULE OF SELECTED SUBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2019

Exhibit K-13

FDOE Page 20

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
SUBAWARDS FOR INDIRECT COST RATE:					
<i>Professional and Technical Services:</i>					
Subawards Under Subagreements - First \$25,000	311				0.00
Subawards Under Subagreements - In Excess of \$25,000	312				0.00
<i>Other Purchased Services:</i>					
Subawards Under Subagreements - First \$25,000	391				0.00
Subawards Under Subagreements - In Excess of \$25,000	392				0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBJECT		
Supplies	510	26,615.76
Food	570	445,917.88
Donated Foods	580	38,229.17

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120			0.00
Basic Programs 101, 102 and 103 (Function 5100)	140			0.00
Basic Programs 101, 102 and 103 (Function 5100)	750			0.00
Total Basic Program Salaries		0.00	0.00	0.00
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
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750			0.00
Total ESE Program Salaries		0.00	0.00	0.00
Career Program 300 (Function 5300)	120			0.00
Career Program 300 (Function 5300)	140			0.00
Career Program 300 (Function 5300)	750			0.00
Total Career Program Salaries		0.00	0.00	0.00
TOTAL		0.00	0.00	0.00

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	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (used for classroom instruction)				
Textbooks (Function 5000)	520	176,699.81	1,112.99	177,812.80

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**DISTRICT SCHOOL BOARD OF GULF COUNTY
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION**

For the Fiscal Year Ended June 30, 2019

Exhibit K-13

FDOE Page 21

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
<i>I. Instruction:</i>						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
<i>II. School Safety:</i>						
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00

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DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Direct Payment (Non-FEFP) (Subobject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100						0.00

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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	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, 2018	Earnings 2018-19	Expenditures 2018-19	Unexpended June 30, 2019
Earnings, Expenditures and Carryforward Amounts:			82,217.28	82,217.28	
<i>Expenditure Program or Activity:</i>					
Exceptional Student Education				82,217.28	
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				82,217.28	

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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, 2019</i>			
Total Assets and Deferred Outflows of Resources	100		8,649,286.51
Total Liabilities and Deferred Inflows of Resources	100		8,649,286.51

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DISTRICT SCHOOL BOARD OF GULF COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2019

Exhibit K-14
FDOE Page 22

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500	176,410.17	54,688.51			6,011.58		1,632.84	238,743.10
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			36.35					36.35
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		176,410.17	54,688.51	36.35	0.00	6,011.58	0.00	1,632.84	238,779.45