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 FDOE Page 1 **Fund 100**

For the Fiscal Year Ended June 30, 2019		Fund 100
REVENUES	Account Number	
Gederal Direct:		
Federal Impact, Current Operations Reserve Officers Training Corps (ROTC)	3121 3191	61,141.52
Miscellaneous Federal Direct	3199	01,141.52
Total Federal Direct	3100	61,141.52
Federal Through State and Local: Medicaid	3202	82,217.28
National Forest Funds	3255	62,217.26
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local State:	3200	82,217.28
Florida Education Finance Program (FEFP)	3310	4,212,854.00
Workforce Development	3315	77,995.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive Adults with Disabilities	3317 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 State License Tax	3342 3343	5,610.59
District Discretionary Lottery Funds	3344	6,123.00
Categorical Programs:		
Class Size Reduction Operating Funds	3355	2,051,674.00
Florida School Recognition Funds Voluntary Prekindergarten Program	3361 3371	87,677.56
Preschool Projects	3372	67,077.50
Other State:		
Reading Programs Full-Service Schools Program	3373 3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	243,662.78
Total State	3300	6,951,884.92
Local: District School Taxes	3411	10,750,380.74
Tax Redemptions	3421	10,750,500.71
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition Rent	3424 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 Student Fees:	3440	
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 Postsecondary Lab Fees	3464 3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees Other Fees:	3469	
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 Miscellaneous Local:	3479	
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	19,019.80
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources	3494 3495	42,210.72 2.090,677.20
Other Miscellaneous Local Sources Impact Fees	3495 3496	2,090,677.20
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

Select District:	GULF
Select Year Ended June 30:	2019

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 Exhibit K-1 FDOE Page 2 Fund 100

		100	200	300	400	500	600	700	runa 100
EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:							•		
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
Capital Outlay: Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						396,003,47		396.003.47
Debt Service: (Function 9200)									,
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)

ESE 348

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

Exhibit K-1

CHANGES IN FUND BALANCE - GENERAL FUND (Continued) For the Fiscal Year Ended June 30, 2019	FDOE Page 3 Fund 100	
Of the Fiscal Teal Linear value 30, 2017 OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	rana 100
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	10,204,075.78
Transfers In:		
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
Transfers Out: (Function 9700)		
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	

Ending Fund Balance:		
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

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

FDOE Page 4

CHANGES IN FUND BALANCE - SPECIAL REVENUE Exhibit K-2 FUNDS - FOOD SERVICES For the Fiscal Year Ended June 30, 2019 Fund 410 Account REVENUES Number Miscellaneous Federal Direct 3199 ederal Through State and Local: 3261 422,022.54 School Lunch Reimbursement School Breakfast Reimbursement 3262 121,326.13 Afterschool Snack Reimbursement 3263 10,309.39 Child Care Food Program 3264 3265 21,950.24 USDA-Donated Commodities Cash in Lieu of Donated Foods 3266 3267 Summer Food Service Program 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 3337 School Breakfast Supplement School Lunch Supplement 3338

5,333.00 State Through Local 3380 Other Miscellaneous State Revenues 3399 Total State 3300 9,022.00 3431 Interest on Investments 3432 Gain on Sale of Investments Net Increase (Decrease) in Fair Value of Investments 3433 Gifts, Grants and Bequests 3440 3451 Student Lunches 3452 Student Breakfasts 3453 Adult Breakfasts/Lunches 10,498.40 Student and Adult á la Carte Fees 3454 85,159.75 Student Snacks 3455 3456 Other Food Sales Other Miscellaneous Local Sources 3495 3497 Refunds of Prior Year's Expenditures Total Local 3400 212,573.18

Total Revenues ESE 348

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 Fund 410

806,827.87

For the Fiscal Year Ended June 30, 2019 Account EXPENDITURES (Function 7600/9300) Number Salaries 100 310,563.52 Employee Benefits 200 164,409,62 Purchased Services 300 880.00 Energy Services 400 Materials and Supplies 500 510,762.81 600 Capital Outlay

3000

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	
Transfers In:		
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
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		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	
Ending Fund Balance:		
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

DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS

Exhibit K-3 FDOE Page 6

	Fund 420
Account Number	
3130	
3170	
3180	
3191	
3192	
3199	
3100	0.00
3201	50,159.14
3202	
3230	441,430.50
3221	
3222	
3223	
3224	
3240	486,055.30
3225	58,073.00
3226	31,237.56
	Number 3130 3170 3180 3191 3192 3199 3100 3201 3202 3230 3221 3222 3223 3224 3224 3240 3225

Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	167,976.01
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	31,130.83
Total Federal Through State and Local	3200	1,266,062.34
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
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	1,266,062.34

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, 2019

Exhibit K-3 FDOE Page 7 Fund 420

	A	100	200	300	400	500	600	700	
EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
rent:									
Instruction	5000	481,100.38	138,180.21	3,622.55		83,078.95	17,102.78	15,170.96	738,255.
Student Support Services	6100	119,308.03	35,993.19	566.71		3,559.84			159,427.
Instructional Media Services	6200								0.
Instruction and Curriculum Development Services	6300	109,837.78	38,335.28	7,500.00		1,000.00			156,673.
Instructional Staff Training Services	6400	45,370.77	12,702.23	12,731.43					70,804.
Instruction-Related Technology	6500						36,800.00		36,800
Board	7100								0.
General Administration	7200			8,000.00				42,210.72	50,210.
School Administration	7300								0.
Facilities Acquisition and Construction	7410								0.
Fiscal Services	7500				•				0.
Food Services	7600								0.0

Central Services	7700	1	1
Student Transportation Services	7800	15,462.44	
Operation of Plant	7900		
Maintenance of Plant	8100		
Administrative Technology Services	8200		
Community Services	9100		
Capital Outlay:	9100		
Facilities Acquisition and Construction	7420		
Other Capital Outlay	9300		
Total Expenditures		771,079.40	
Excess (Deficiency) of Revenues over Expenditures			
OTHER FINANCING SOURCES (USES)	Account		
and CHANGES IN FUND BALANCES	Number		
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, 2018	2800		1
Adjustments to Fund Balance	2891		1
Ending Fund Balance:			1
Nonspendable Fund Balance	2710]
Restricted Fund Balance	2720		
Committed Fund Balance	2730		
Assigned Fund Balance	2740		
Unassigned Fund Balance	2750		1
Total Fund Balances, June 30, 2019	2700	0.00	1
			-

2,407.96

227,618.87

32,420.69

13,125.00

13,125.00

87,638.79

76,797.91

57,381.68

30,995.40 0.00 0.00 0.00 0.00

22,895.13

1,266,062.34

Exhibit K-4 FDOE Page 8 Fund 490

ESE 348

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

Number

5000

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	
Total Federal Through State and Local	3200	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	0.00
Total Revenues	3000	0.00
EXPENDITURES	Account Number	100

500 Materials and Supplies 200 300 400 600 700 Totals Employee Benefits Purchased Services Energy Services Capital Outlay Other

Student Support Services	6100		I	I	I	I	I	ı
Instructional Media Services	6200							
Instruction and Curriculum Development Services	6300							
Instructional Staff Training Services	6400							
Instruction-Related Technology	6500							
Board	7100							
General Administration	7200							
School Administration	7300							
Facilities Acquisition and Construction	7410							
Fiscal Services	7500							
Central Services	7700							
Student Transportation Services	7800							
Operation of Plant	7900							
Maintenance of Plant								
	8100						-	
Administrative Technology Services	8200							
Community Services Capital Outlay:	9100							
Facilities Acquisition and Construction	7420							
Other Capital Outlay	9300							
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues over Expenditures								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number							
Loss Recoveries	3740							
Transfers In:								
From General Fund	3610							
From Debt Service Funds	3620							
From Capital Projects Funds	3630							
Interfund	3650							
From Permanent Funds	3660							
From Internal Service Funds	3670							
From Enterprise Funds	3690							
Total Transfers In	3600	0.00						
Transfers Out: (Function 9700)								
To General Fund	910							

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

920

930 950

960

970 990

9700

2800 2891

2720

2730 2740

2750

2700

0.00

0.00

0.00

Exhibit K-5 FDOE Page 9

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

0.00 0.00

Total Fund Balances, June 30, 2019

To Debt Service Funds

Interfund To Permanent Funds

To Capital Projects Funds

To Internal Service Funds

Total Other Financing Sources (Uses)

To Enterprise Funds

Total Transfers Out

Net Change in Fund Balance

Fund Balance, July 1, 2018

Adjustments to Fund Balance
Ending Fund Balance: Nonspendable Fund Balance Restricted Fund Balance

Committed Fund Balance

Unassigned Fund Balance

Assigned Fund Balance

For the Fiscal Year Ended June 30, 2019									Funds 200
	Account	SBE/COBI	Special Act	Sections 1011.14 and	Motor Vehicle	District	Other Debt	ARRA Economic Stimulus Debt	
REVENUES	Number	Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	Bonds	Service	Service	Totals
	Number	210	220	230	240	250	290	299	
Federal:									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO&DS Withheld for SBE/COBI Bonds	3322	10,966.17							10,966.17
SBE/COBI Bond Interest	3326	23.63							23.63

Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Other Miscellaneous State Revenues	3399								
Total State Sources	3300	10,989.80	0.00	0.00	0.00	0.00	0.00	0.00	10,9
ocal: District Debt Service Taxes	2442								
County Local Sales Tax	3412								
School District Local Sales Tax	3418 3419								
Tax Redemptions	3419								
Payment in Lieu of Taxes	3422								
Excess Fees	3423								
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								
Impact Fees	3496								
Refunds of Prior Year's Expenditures	3497								
Total Local Sources	3497	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
otal Revenues	3000	10,989.80	0.00	0.00	0.00	0.00	0.00	0.00	10
EXPENDITURES	3000	10,989.80	0.00	0.00	0.00	0.00	0.00	0.00	10
Oebt Service (Function 9200)									
Redemption of Principal	710	11,000.00							1
Interest	720	790.00							
Dues and Fees	730	4.98							
Miscellaneous	790								
otal Expenditures		11,794.98	0.00	0.00	0.00	0.00	0.00	0.00	1
excess (Deficiency) of Revenues Over Expenditures		(805.18)	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	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
suance of Bonds	3710								
remium on Sale of Bonds	3791								
Discount on Sale of Bonds (Function 9299)	891								
roceeds of Lease-Purchase Agreements	3750								
remium on Lease-Purchase Agreements	3793								
Discount on Lease-Purchase Agreements (Function 9299)	893								
oans	3720								
roceeds of Forward Supply Contract	3760								
ace Value of Refunding Bonds	3715								
remium on Refunding Bonds	3792								
Discount on Refunding Bonds (Function 9299)	892								
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								
refunding Lease-Purchase Agreements	3755								
remium on Refunding Lease-Purchase Agreements	3794								
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								
ransfers In:									
From General Fund	3610							ļ	
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
ransfers Out: (Function 9700)								<u> </u>	
To General Fund	910								
To Capital Projects Funds	930							1	
To Special Revenue Funds	940							-	
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970	l l						1	
To Enterprise Funds	990								
To Enterprise Funds Total Transfers Out otal Other Financing Sources (Uses)	990 9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Net Change in Fund Balances		(805.18)	0.00	0.00	0.00	0.00	0.00	0.00	(805.18)
Fund Balance, July 1, 2018	2800	950.31							950.31
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	145.13							145.13
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	145.13	0.00	0.00	0.00	0.00	0.00	0.00	145.13

DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES A For the Fiscal Year Ended June 30, 2019	ND CHANGES IN FUND B		TS FUNDS							T		Exhibit K FDOE Page Funds 3
REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
ederal: Miscellaneous Federal Direct	3199											0.
Miscellaneous Federal Through State	3299											0.0
Miscellaneous Federal Inrough State	3299											0.
CO&DS Distributed	3321						73,611.84					73,611.
Interest on Undistributed CO&DS	3325						1,591.40					1,591.
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.
State Through Local	3380											0
Public Education Capital Outlay (PECO)	3391				181,028.00							181,028
Classrooms First Program	3392											0
SMART Schools Small County Assistance Program	3395											0.
Class Size Reduction Capital Outlay	3396											0.
Charter School Capital Outlay Funding	3397											0
Other Miscellaneous State Revenues	3399											0
Total State Sources	3399	0.00	0.00	0.00	181,028,00	0.00	75,203,24	0.00	0.00	0.0	0.00	
ocal:	3300	0.00	0.00	0.00	181,028.00	0.00	73,203.24	0.00	0.00	0.0	0.00	230,231.
District Local Capital Improvement Tax	3413							1,819,102.54				1,819,102
County Local Sales Tax	3418											0.
School District Local Sales Tax	3419											0
Tax Redemptions	3421											0
Payment in Lieu of Taxes	3422											0
Excess Fees	3423											0.
Interest on Investments	3431					26.15	1.14	67.03				94.
Gain on Sale of Investments	3432					20.13	****	07.03				0.
Net Increase (Decrease) in Fair Value of Investments	3433											0.
Gifts, Grants and Bequests	3440											0.
Other Miscellaneous Local Sources	3495											0.
Impact Fees	3496											0.
Refunds of Prior Year's Expenditures	3497											0.
Total Local Sources	3497	0.00	0.00	0.00	0.00	26.15	1.14	1.819.169.57	0.00	0.0	0.00	
	3400	0.00	0.00	****				1,819,169.57	0.00	0.0		2.075.428.
otal Revenues EXPENDITURES	3000	0.00	0.00	0.00	181,028.00	26.15	/5,204.38	1,819,169.57	0.00	0.0	0.00	2,075,428.
Capital Outlay: (Function 7400)												İ
Library Books	610											0.
Audiovisual Materials	620											0.
Buildings and Fixed Equipment	630											0.
Furniture, Fixtures and Equipment	640							75,917.00				75,917.
Motor Vehicles (Including Buses)	650							423,492.00				423,492.
Land	660											0.
Improvements Other Than Buildings	670											0.
Remodeling and Renovations	680						19,500.00	178,282.71				197,782.
Computer Software	690											0.
Charter School Local Capital Improvement	793											0.
tebt Service: (Function 9200)	.,,,											
Redemption of Principal	710						ļ					0.
Interest	720											0
Dues and Fees	730						82.37					82.
Miscellaneous	790											(

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

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

For the Fiscal Year Ended June 30, 2019		T		T			1	1	1	T		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		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
Transfers In:												
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
Transfers Out: (Function 9700) To General Fund	910				(81,028.00)			(653,408.90				(734,436.90)
	920				(81,028.00)			(655,408.90	1			
To Debt Service Funds												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		,,			1	(734,436.90)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(81,028.00)	0.00		(653,408.90		0.00		(734,436.90)
Net Change in Fund Balances		0.00	0.00	0.00	100,000.00	26.15		488,068.96		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 Ending Fund Balance:	2891											0.00
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2710				100,000,50	1,055,00	66,971.85	796,276.86				964,304.21
	2720				100,000.50	1,055.00	00,9/1.85	/96,276.86				964,304.21
Committed Fund Balance												
Assigned Fund Balance	2740							1				0.00
Unassigned Fund Balance	2750				100 5							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

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	100

Exhibit K-7 FDOE Page 12 Fund 000

	200	300	400	500	600	700	
	Employee	Purchased	Energy	Materials	Capital		Totals
	Benefits	Services	Services	and Supplies	Outlay	Other	
Ξ							

Interception									
Subside Septical Services 600	I Instruction	5000	I	I	I	I	1	I	Ì
Internation Mode Services									
International Controlland Processing and Controlland Services 6.000									
Internation Soft Training Services 6:00									
Internation Related Technology									
Board 7,00									
School Administration								 	
School Administration 7300	Board	7100							
Festilities Acquisition and Construction	General Administration	7200							<u> </u>
Fiscal Services	School Administration	7300							
Sulear Transportation Services 7700	Facilities Acquisition and Construction	7410							
Stadent Transportation Services 7800	Fiscal Services	7500							
Operation of Plant	Central Services	7700							
Maintenance of Plant	Student Transportation Services	7800							
Administrative Technology Services	Operation of Plant	7900							
Administrative Technology Services	Maintenance of Plant	8100							
Capital Outlay: Facilities Acquisition and Construction	Administrative Technology Services	8200							
Capital Outlay: Facilities Acquisition and Construction	Community Services	9100							
Other Capital Outlay									
Redemption of Principal Total Expenditures To	Facilities Acquisition and Construction	7420							
Redemption of Principal 710		9300							
Interest	Debt Service: (Function 9200)								
Total Expenditures	Redemption of Principal	710							
Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) Acount and CHANGES IN FUND BALANCES Sale of Capital Assets 3730 Loss Recoveries 3740 Transfers In: From General Fund 3610 From Capital Projects Funds 3620 From Capital Projects Funds 3640 From Special Revenue Funds 3640 From Special Revenue Funds 3670 From Enterprise Funds 3690 Total Transfers In 3600 0.00 Transfers In 3600 0.00 Transfers Out: (Function 9700) To General Fund 910 To Debt Service Funds 920	Interest	720							
OTHER FINANCING SOURCES (USES) Account Number Sale of Capital Assets 3730 Loss Recoveries 3740 Transfers In: 3610 From General Fund 3610 From Debt Service Funds 3620 From Lapital Projects Funds 3630 From Special Revenue Funds 3640 From Internal Service Funds 3690 Fom Enterprise Funds 3690 Total Transfers In 3600 0.00 Transfers Our (Function 9700) 70 To General Fund 910 70 To Debt Service Funds 920 80	Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
Sale of Capital Assets 3730 Loss Recoveries 3740 Transfers In:									
Sale of Capital Assets 3730 Loss Recoveries 3740 Transfers In: ————————————————————————————————————									
Loss Recoveries 3740 Transfers In: 3610 From General Fund 3610 From Debt Service Funds 3620 From Special Revenue Funds 3630 From Special Revenue Funds 3640 From Internal Service Funds 3670 From Enterprise Funds 3690 Total Transfers In 3600 To General Fund 910 To Debt Service Funds 920				1					
From General Fund 3610 From Debt Service Funds 3620 From Capital Projects Funds 3630 From Special Revenue Funds 3640 From Internal Service Funds 3670 From Enterprise Funds 3690 Total Transfers In 3600 0.00 Transfers Out: (Function 9700) To General Fund 910 To Debt Service Funds 920 —				-					
From General Fund 3610 From Debt Service Funds 3620 From Capital Projects Funds 3630 From Special Revenue Funds 3640 From Internal Service Funds 3670 From Enterprise Funds 3690 Total Transfers In 3600 Transfers Out: (Function 9700) 0.00 To General Fund 910 To Debt Service Funds 920		3740		-					
From Debt Service Funds 3620 From Capital Projects Funds 3630 From Special Revenue Funds 3640 From Internal Service Funds 3670 From Enterprise Funds 3690 Total Transfers In 3600 0.00 Transfers Ont 600 0.00 To General Fund 910 0.00 To Debt Service Funds 920 0.00	-	3610							
From Capital Projects Funds 3630 From Special Revenue Funds 3640 From Internal Service Funds 3670 From Enterprise Funds 3690 Total Transfers In 3600 0.00 Transfers One (Function 9700) 0.00 To General Fund 910 0.00 To Debt Service Funds 920 0.00				1					
From Special Revenue Funds 3640 From Internal Service Funds 3670 From Enterprise Funds 3690 Total Transfers In 3600 0.00 Transfers In 3600 0.00 Transfers Only 0.00 0.00 To General Fund 910 0.00 To Debt Service Funds 920 0.00				†					
From Internal Service Funds 3670 From Enterprise Funds 3690 Total Transfers In 3600 0.00 Transfers Out: (Function 9700) To General Fund 910 To Debt Service Funds 920 —	•			1					
From Enterprise Funds 3690 Total Transfers In 3600 0.00 Transfers Out: (Function 9700) To General Fund 910 To Debt Service Funds 920 ————————————————————————————————————	-			-					
Total Transfers In 3600 0.00 Transfers Out: (Function 9700) To General Fund 910 To Debt Service Funds 920 To Debt Service Funds				-					
Transfers Out: (Function 9700) To General Fund 910 To Debt Service Funds 920	•			-					
To General Fund 910 To Debt Service Funds 920		3600	0.00	4					
To Debt Service Funds 920		910							
				1					
	To Capital Projects Funds	920		1					
				1					
To Special Revenue Funds 940	·			1					
To Internal Service Funds 970	To Internal Service Funds	970		1					

Total Transfers Out

Fund Balance, July 1, 2018

Adjustments to Fund Balance
Ending Fund Balance: Nonspendable Fund Balance Restricted Fund Balance

Committed Fund Balance

Unassigned Fund Balance

Total Fund Balances, June 30, 2019

Total Other Financing Sources (Uses) Net Change in Fund Balance

DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS

990

9700

2800

2891

2720 2730

2740 2750

2700

0.00

0.00

Exhibit K-8 FDOE Page 13

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

0.00

0.00

Funds 900

For the Fiscal Year Ended June 30, 2019 Self-Insurance - Consortium Self-Insurance - Consortium Self-Insurance - Consortium Self-Insurance - Consortium ARRA - Consortium Other Enterprise Programs Other Enterprise Programs INCOME OR (LOSS) Totals Number 911 912 913 914 915 921 922 OPERATING REVENUES Charges for Services 3481 Charges for Sales 3482 0.00

Premium Revenue	3484	ĺ	İ			ĺ	İ	ĺ	0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues	3407	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Net 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 Transfers In:									
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 Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)	3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To General Fund	910								0.00
To Debt Service Funds	920					İ		İ	0.00
To Capital Projects Funds	930					İ		İ	0.00
To Special Revenue Funds	940					İ		İ	0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position	2700	0.00	0.00	0.00	0.00				0.00
Net Position, July 1, 2018	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2019	2780					1	i	1	0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS

Exhibit K-9 FDOE Page 14

For the Fiscal Year Ended June 30, 2019									Funds 700
INCOME OR (LOSS)	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
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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									
Transfers In:									
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
Transfers Out: (Function 9700)									
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

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

Exhibit K-10 FDOE Page 15 Fund 891

June 30, 2019					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

Exhibit K-11 FDOE Page 16 Fund 601

June 30, 2019								Fund 601
	Account	Governmental Activities Total	Business-Type Activities Total		Governmental Activities - Debt	Governmental Activities -	Governmental Activities - Debt	Governmental Activities - Interest
	Number	Balance [1]	Balance [1]	Total	Principal Payments	Principal Due Within One Year	Interest Payments	Due Within One Year
	Number	June 30, 2019	June 30, 2019		2018-19	2019-20	2018-19	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.

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DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS

Exhibit K-12 FDOE Page 17

For the Fiscal Year Ended June 30, 2019							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
		Julie 50, 2018	10 FDOE			2018-19	•
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.

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DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-13

	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 - Functions 7900 & 8100	380	124,985.17			124,985.17
Natural Gas - All Functions	411	19,614.69			19,614.69
Natural Gas - Functions 7900 & 8100	411	19,614.69			19,614.69
Bottled Gas - All Functions	421				0.00
Bottled Gas - Functions 7900 & 8100	421				0.00

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Electricity - All Functions	430	656,190,03			656,190,03
Electricity - Functions 7900 & 8100	430	656,190.03			656,190.03
Heating Oil - All Functions	440				0.00
Heating Oil - Functions 7900 & 8100	440				0.00
Gasoline - All Functions	450	33,936.09			33,936.09
Gasoline - Functions 7900 & 8100	450				0.00
Diesel Fuel - All Functions	460	80,490.10		13,125.00	93,615.10
Diesel Fuel - Functions 7900 & 8100	460				0.00
Other Energy Services - All Functions	490				0.00
Other Energy Services - Functions 7900 & 8100	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

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

DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-13

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures: Technology-Related Professional and Technical Services	319				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

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
Capitalized Expenditures: Capitalized Computer Hardware and Technology-Related Infrastructure	643	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.

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DISTRICT SCHOOL BOARD OF GULF COUNTY

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SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Subawards Under Subagreements - First \$25,000

Subawards Under Subagreements - In Excess of \$25,000

Other Purchased Services:

Exhibit K-13 FDOE Page 20

0.00

0.00

For the Fiscal Year Ended June 30, 2019					
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	
SUBAWARDS FOR INDIRECT COST RATE:					
Professional and Technical Services:					
Subawards Under Subagreements - First \$25,000	311				
Subawards Under Subagreements - In Excess of \$25,000	312				

392

		Special Revenue Food Services
	Subobject	410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	26,615.76
Food	570	445,917.88
	500	20.220.45

		General Fund	Special Revenue Other Federal Programs	
	Subobject	100	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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DISTRICT SCHOOL BOARD OF GULF COUNTY SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION

Exhibit K-13

For the Fiscal Year Ended June 30, 2019						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. Instruction:						
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
II. School Safety:						0.00
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS
(Charter school information is used in federal reporting)

Expenditures:
General Fund

Direct Payment (FEFP)
(Subobject 393)

Direct Payment (Non-FEFP)
(Subobject 394 & 794)

Direct Payment (Non-FEFP)
(Subobject 793)

Administration

Administration

Of Charter Schools

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Special Revenue Funds - Food Service	410						0.00	1
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	0.00	

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

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	
Expenditure Program or Activity:				
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	

General Fund Balance Sheet Information	Fund	Amount
(This information is used in state reporting)	Number	Amount
Balance Sheet Amount, June 30, 2019		
Total Assets and Deferred Outflows of Resources	100	8,649,286.51
Total Liabilities and Deferred Inflows of Resources	100	8,649,286.51

DISTRICT SCHOOL BOARD OF GULF COUNTY VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM

Exhibit K-14 FDOE Page 22

For the Fiscal Year Ended June 30, 2019		100	200	300	400	500	600	700	pplemental Schedule - Fund
VOLUNTARY PREKINDERGARTEN PROGRAM [1]	Account Number		Employee	Purchased	Energy	Materials	Capital	700	
GENERAL FUND EXPENDITURES		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	Totals
'urrent:									
Prekindergarten	5500	176,410.17	54,688.51			6,011.58		1,632.84	238,74
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7410								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900			36.35					3
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
apital Outlay: Facilities Acquisition and Construction	7420								
Other Capital Outlay	9300								
tebt Service: (Function 9200)	2577								
Redemption of Principal	710								
Interest	720								
otal Expenditures		176,410.17	54.688.51	36.35	0.00	6,011.58	0.00	1.632.84	238,77

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