DISTRICT SCHOOL BOARD OF GULF COUNTY

Federal Impact, Current Operations

Miscellaneous Federal Direct

Total Federal Direct Federal Through State and Local: Medicaid National Forest Funds

Federal Through Local

STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - GENERAL FUND For the Fiscal Year Ended June 30, 2020

REVENUES

Select District: Select Year Ended June 30:

GULE

Exhibit K-1 FDOE Page 1 Fund 100 Account Number Reserve Officers Training Corps (ROTC) 3191 54,087.44 3199 3100 54,087.44

3255

3280

3299 Miscellaneous Federal Through State 624,966.38 3200 Total Federal Through State and Local 653 597 81 Florida Education Finance Program (FEFP) 3315 Workforce Development Workforce Development Capitalization Incentive Grant 3316 Workforce Education Performance Incentives 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 3342 State Forest Funds State License Tax 3343 7,979.95 1,839.00 District Discretionary Lottery Funds 3344 3355 2.018.635.00 Class Size Reduction Operating Funds Florida School Recognition Funds 3361 3371 Voluntary Prekindergarten Program 3372 Preschool Projects Other State: Reading Programs 3373 Full-Service Schools Program 3378 State Through Local 3380 3300 Other Miscellaneous State Revenues Total State 3300 10,747,229.03 District School Taxes 9,424,339.72 3421 Tax Redemptions 3422 Payment in Lieu of Taxes Excess Fees 3423 Tuition 3424 Lease Revenue 3425 3431 Interest on Investments Gain on Sale of Investments 3432 Net Increase (Decrease) in Fair Value of Investments 3433 Gifts, Grants and Bequests 3440 Interest Income - Leases 3445 Student Fees: Adult General Education Course Fees Postsec Career Cert-Appl Tech Diploma Course Fees 3462 3463 Continuing Workforce Education Course Fees 3464 Capital Improvement Fees Postsecondary Lab Fees 3465 Lifelong Learning Fees 3466 GED® Testing Fees 3467 Financial Aid Fees 3468 3469 Other Student Fees Preschool Program Fees 3471 2,520,00 Prekindergarten Early Intervention Fees 3472 18,470,00 3473 School-Age Child Care Fees 3479 Other Schools, Courses and Classes Fees Miscellaneous Local: 3491 Bus Fees Transportation Services Rendered for School Activities 3492 Sale of Junk 3493 3/10/1 Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources 3495 Refunds of Prior Year's Expenditures 3497 Collections for Lost, Damaged and Sold Textbooks 3498 3499 Receipt of Food Service Indirect Costs Total Local 3400 10 957 499 47 3000 22 412 413 75 Total Revenues

ESE 348

DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

Exhibit K-1 FDOE Page 2

Account

EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
Current:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000	7,599,386,43	2.236.766.44	490,574.84		337,649.08	357,928.38	133,848.03	11.156.153.20
Student Support Services	6100	726,827.07	189,383.42	81,832.40		402.37			998,445.26
Instructional Media Services	6200	203,874.82	60,934.03			2,372.58	5,460.35		272,641.78
Instruction and Curriculum Development Services	6300	142,557.42	38,796.13	737.96		149.00			182,240.51
Instructional Staff Training Services	6400	217,110.50	65,138.99	24,616.40		4,669.90		1,650.00	313,185.79
Instruction-Related Technology	6500	37,615.03	9,940.51						47,555.54
Board	7100	107,172.00	72,488.62	10,759.80					190,420.42
General Administration	7200	353,170.15	144,226.03	243,055.22		7,118.08		56,591.62	804,161.10
School Administration	7300	884,896.27	222,911.82	11,099.58		3,571.87			1,122,479.54
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	274,670.20	86,523.44	33.30		6,916.82			368,143.76
Food Services	7600								0.00
Central Services	7700	129,536.54	31,172.20	52,039.10					212,747.84
Student Transportation Services	7800	514,029.95	167,499.94	90,880.17	83,295.23	66,724.37	68,720.61	2,214.50	993,364.77
Operation of Plant	7900			1,115,536.90	690,999.66	12,550.58			1,819,087.14
Maintenance of Plant	8100	584,827.14	180,331.23	2,089,549.76		137,711.26	2,413,463.82		5,405,883.21
Administrative Technology Services	8200	58,766.19	15,219.02	1,421.69					75,406.90
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						5,651,938.25		5,651,938.25
Other Capital Outlay Debt Service: (Function 9200)	9300						323,384.23		323,384.23
Redemption of Principal	710							83,244,78	83.244.78
Interest	720							2,350,87	2,350.87
Total Expenditures		11,834,439,71	3.521.331.82	4,212,137.12	774,294.89	579,835,91	8.820,895.64	279,899,80	30,022,834,89
Excess (Deficiency) of Revenues Over Expenditures									(7,610,421.14)

DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FIRST BALANCE. CENERAL FUND. Continue

Exhibit K-1

CHANGES IN FUND BALANCE - GENERAL FUND (Continued) For the Fiscal Year Ended June 30, 2020	FDOE Page 3 Fund 100		
OTHER FINANCING SOURCES (USES)	Account	runa 100	
and CHANGES IN FUND BALANCES	Number		
Loans	3720		
Sale of Capital Assets	3730		
Loss Recoveries	3740	8,250,824.32	
Transfers In:			
From Debt Service Funds	3620		
From Capital Projects Funds	3630	542,792.54	
From Special Revenue Funds	3640		
From Permanent Funds	3660		
From Internal Service Funds	3670		
From Enterprise Funds	3690		
Total Transfers In	3600	542,792.54	
Transfers Out: (Function 9700)			
To Debt Service Funds	920		
To Capital Projects Funds	930		
To Special Revenue Funds	940	(225,000.00)	
To Permanent Funds	960		
To Internal Service Funds	970		
To Enterprise Funds	990		
Total Transfers Out	9700	(225,000.00)	
Total Other Financing Sources (Uses)		8,568,616.86	
Net Change In Fund Balance		958,195.72	
Fund Balance, July 1, 2019	2800	7,188,608.13	
Adjustments to Fund Balance	2891		
Ending Fund Balance:			
Nonspendable Fund Balance	2710	13,950.69	
Restricted Fund Balance	2720	466,992.48	
Committed Fund Balance	2730		
Assigned Fund Balance	2740	5,673,901.54	
Unassigned Fund Balance	2750	1,991,959.14	
Total Fund Balances, June 30, 2020	2700	8,146,803.85	

ESE 348

CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES

Exhibit K-2 FDOE Page 4

FONDS - FOOD SERVICES For the Fiscal Year Ended June 30, 2020	FUOE Page 4	
REVENUES	Account Number	
Federal:	Number	
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	462,424.67
School Breakfast Reimbursement	3262	95,117.28
Afterschool Snack Reimbursement	3263	9,600.22
Child Care Food Program	3264	
USDA-Donated Commodities	3265	21,950.26
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	
Fresh Fruit and Vegetable Program	3268	20,281.32
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	609,373.75
State:		
School Breakfast Supplement	3337	3,448.00
School Lunch Supplement	3338	4,730.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	8,178.00
Local:		
Interest on Investments	3431	419.73
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	90,006.72
Student Breakfasts	3452	25,436.40
Adult Breakfasts/Lunches	3453	11,508.40
Student and Adult á la Carte Fees	3454	100,150.54
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	2,005.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	229,526.79
Total Revenues	3000	847,078.54

ESE 348

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 Jun 30, 2020

Exhibit K-2 FDOE Page 5 Fund 410

For the Fiscal Year Ended June 30, 2020		Fund 410
EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	352,557.74
Employee Benefits	200	178,056.64
Purchased Services	300	880.00
Energy Services	400	
Materials and Supplies	500	509,249.15
Capital Outlay	600	
Other	700	2,392.73
Other Capital Outlay (Function 9300)	600	
Total Expenditures		1,043,136.26
Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		(196,057.72)
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	225,000.00
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	225,000.00

Transfers Out: (Function 9700)	1	
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)		225,000.00
Net Change in Fund Balance		28,942.28
Fund Balance, July 1, 2019	2800	45,737.12
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	52,613.15
Restricted Fund Balance	2720	22,066.25
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2020	2700	74,679.40

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

For the Fiscal Year Ended June 30, 2020	Account	Fund 42
REVENUES	Number	
Federal Direct:		
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	0.0
ederal Through State and Local:		
Career and Technical Education	3201	47,350.7
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA) Workforce Innovation and Opportunity Act:	3230	444,555.8
Adult General Education	3221	
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	599,007.6
Teacher and Principal Training and Recruiting - Title II, Part A	3225	79,165.0
Math and Science Partnerships - Title II, Part B	3226	35,308.9
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	113,383.8
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	115,127.5
Total Federal Through State and Local	3200	1,433,899.7
itate:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State ocal:	3300	0.0
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	0.0
Total Revenues	3000	1,433,899.7

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, 2020

Exhibit K-3	
FDOE Page 7	
Fund 420	

Tor the Fiscar Tear Ended June 30, 2020									runu 42
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
	rumoci	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									1
Instruction	5000	493,068.68	140,992.00	1,536.35		101,816.63	6,413.53	11,513.03	755,340.22
Student Support Services	6100	104,982.05	32,622.39	667.40		9,049.85	5,868.00		153,189.69
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	143,156.31	44,360.18	7,500.00					195,016.49
Instructional Staff Training Services	6400	61,900.51	17,264.54	12,086.40					91,251.45
Instruction-Related Technology	6500						37,350.00		37,350.00
Board	7100								0.00
General Administration	7200			6,000.00				71,533.84	77,533.84
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	
Student Transportation Services	7800	14,692.45
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		817,800.00
Excess (Deficiency) of Revenues over Expenditures		
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
•		+
Loss Recoveries Transfers In:	3740	+
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	
		0.00
Total Transfers In Transfers Out: (Function 9700)	3600	0.00
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)	7700	0.00
Net Change in Fund Balance		0.00
	2800	0.00
Fund Balance, July 1, 2019		+
Adjustments to Fund Balance Ending Fund Balance:	2891	+
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, 2020	2700	0.00

ESE 348									
DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES I For the Fiscal Year Ended June 30, 2020	IN FUND BALANCE - SPECI	AL REVENUE FUNDS - MISC	ELLANEOUS						Exhibit K-4 FDOE Page 8 Fund 490
REVENUES	Account Number								1 414 450
Federal Through State and Local:	rumoci								
Federal Through Local	3280								
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200	0.00							
State:									
Other Miscellaneous State Revenues	3399								
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							
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:		Salaties	Beliefits	Scivices	Services	and Supplies	Outlay	Otilei	
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00

37,550.78

65,340.93

27,560.86

110,866.48

237,485.47

44,499.67 0.00

37,550.78 0.00 0.00

42,167.56

1,433,899.70

83,046.87

42,167.56

91,799.09

	1	1	1
Instructional Staff Training Services	6400		<u> </u>
Instruction-Related Technology	6500		₩
Board	7100		₩
General Administration	7200		₩
School Administration	7300		<u> </u>
Facilities Acquisition and Construction	7410		
Fiscal Services	7500		<u> </u>
Food Services	7600		<u> </u>
Central Services	7700		
Student Transportation Services	7800		
Operation of Plant	7900		
Maintenance of Plant	8100		
Administrative Technology Services	8200		
Community Services	9100		
Capital Outlay:			
Facilities Acquisition and Construction	7420		
Other Capital Outlay	9300		
Total Expenditures		0.00	
Excess (Deficiency) of Revenues over Expenditures			
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number		
Loss Recoveries	3740		1
Transfers In:			1
From General Fund	3610		1
From Debt Service Funds	3620		
From Capital Projects Funds	3630		
Interfund	3650		
From Permanent Funds	3660		
From Internal Service Funds	3670		1
From Enterprise Funds	3690		1
Total Transfers In	3600	0.00	1
Transfers Out: (Function 9700)			1
To General Fund	910		1
To Debt Service Funds	920		4
To Capital Projects Funds	930		_
Interfund	950		1
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	1
Fund Balance, July 1, 2019	2800		1
Adjustments to Fund Balance	2891		1
Ending Fund Balance:			1
Nonspendable Fund Balance	2710		1
Restricted Fund Balance	2720		
Committed Fund Balance	2730		
Assigned Fund Balance	2740		
Unassigned Fund Balance	2750		
Total Fund Balances, June 30, 2020	2700	0.00]

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, 2020

Exhibit K-5 FDOE Page 9 Funds 200

0.00

For the Fiscal Year Ended June 30, 2020									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
Federal:									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO&DS Withheld for SBE/COBI Bonds	3322	12,102.68							12,102.68
SBE/COBI Bond Interest	3326	16.88							16.88
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	12,119.56	0.00	0.00	0.00	0.00	0.00	0.00	12,119.56
Local:									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00

Payment in Lieu of Taxes	3422	1	I		İ	I		1	0.00
Excess Fees	3422								0.00
Interest on Investments	3423								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
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
Total Revenues	3000	12,119.56	0.00	0.00	0.00	0.00	0.00	0.00	12,119.56
EXPENDITURES Output Description: (Fig. 1) (222)									
Debt Service (Function 9200) Redemption of Principal	710	12,000.00							12,000.00
Interest	720	240.00							240.00
Dues and Fees	730	240.00							240.00
Other Debt Service	730	24.09							0.00
Total Expenditures	721	12,264.69	0.00	0.00	0.00	0.00	0.00	0.00	12,264.69
Excess (Deficiency) of Revenues Over Expenditures		(145.13)	0.00	0.00	0.00	0.00	0.00	0.00	(145.13)
OTHER FINANCING SOURCES (USES)	Account	SBE/COBI	Special Act	Sections 1011.14 and	Motor Vehicle	District	Other Debt	ARRA Economic Stimulus Debt	
and CHANGES IN FUND BALANCE	Number	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	Bonds 250	Service 290	Service 299	Totals
Issuance of Bonds	3710	210	220	250	240	230	250	2//	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						5,433,798.00		5,433,798.00
Proceeds of Forward Supply Contract	3760						5, 55, 55		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 Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In: From General Fund									
From Capital Projects Funds	3610								0.00
From Special Revenue Funds	3630 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
Transfers Out: (Function 9700)	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To General Fund	910								0.00
To Capital Projects Funds	930						(3,398,833.90)		(3,398,833.90)
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	(3,398,833.90)	0.00	(3,398,833.90)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00		2,034,964.10	0.00	2,034,964.10
Net Change in Fund Balances		(145.13)	0.00	0.00	0.00	0.00	2,034,964.10	0.00	2,034,818.97
Fund Balance, July 1, 2019	2800	145.13							145.13
Adjustments to Fund Balances Ending Fund Balance:	2891								0.00
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2710						2.034.964.10		2,034,964.10
Committed Fund Balance	2730						2,034,904.10		0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2020	2700	0.00	0.00	0.00	0.00	0.00	2,034,964.10	0.00	2,034,964.10
		0.00	. 0.00	0.00	0.00	. 0.00	-,,- 31.10	0.00	-,,,1.10

For the Fiscal Year Ended June 30, 2020

For the Fiscal Year Ended June 30, 2020												Funds 30
REVENUES	Account	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
ALI VII (CII)	Number	310	320	330	340	350	360	370	380	390	399	Tomis
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						72,475.33					72,475.33
Interest on Undistributed CO&DS	3325						2,518.79					2,518.79
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenues	3399				50,000.00							50,000.00
Total State Sources	3300	0.00	0.00	0.00	50,000.00	0.00	74,994.12	0.00	0.00	0.00	0.00	124,994.12
Local:												
District Local Capital Improvement Tax	3413							1,433,285.57				1,433,285.57
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431				8.53	17.70	6.73	75.01				107.97
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	8.53	17.70	6.73	1,433,360.58	0.00		0.00	1,433,393.54
Total Revenues	3000	0.00	0.00	0.00	50,008.53	17.70	75,000.85	1,433,360.58	0.00	0.00	0.00	1,558,387.66
EXPENDITURES Capital Outlay: (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630											0.00
Furniture, Fixtures and Equipment	640							20,197.09				20,197.09
Motor Vehicles (Including Buses)	650							291,346.00				291,346.00
Land	660											0.00
Improvements Other Than Buildings	670											0.00
Remodeling and Renovations	680				37.620.00			4,432,768,41				4,470,388.41
Computer Software	690				2.,020.00			.,,700.11				0.00
Charter School Local Capital Improvement	793											0.00
Debt Service: (Function 9200)	1/3											0.00
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						88.76					88.76
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	37,620.00	0.00	88.76	4,744,311.50	0.00	0.00	0.00	4,782,020.26
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	12,388.53	17.70	74,912.09	(3,310,950,92)	0.00	0.00	0.00	(3,223,632.60

ESE 348

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, 2020

Exhibit K-6 FDOE Page 11 Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	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
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							3,398,833.90				3,398,833.90
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	3,398,833.90	0.00	0.00	0.00	3,398,833.90
Transfers Out: (Function 9700)												
To General Fund	910							(542,792.54)				(542,792.54)
To Debt Service Funds	920											0.00
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(542,792.54)	0.00	0.00	0.00	(542,792.54)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	2,856,041.36	0.00	0.00	0.00	2,856,041.36
Net Change in Fund Balances		0.00	0.00	0.00	12,388.53	17.70	74,912.09	(454,909.56)	0.00	0.00	0.00	(367,591.24)
Fund Balance, July 1, 2019	2800				100,000.50	1,055.00	66,971.85	796,276.86				964,304.21
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				112,389.03	1,072.70	141,883.94	341,367.30				596,712.97
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2020	2700	0.00	0.00	0.00	112,389.03	1,072.70	141,883.94	341,367.30	0.00	0.00	0.00	596,712.97

DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS For the Fiscal Year Ended June 30, 2020

and CHANGES IN FUND BALANCES

REVENUES Number Federal Direct 3100 Federal Through State and Local
State Sources 3200

State Sources	3300								
Local Sources	3400								
Total Revenues	3000	0.00							
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:									
Instruction	5000								0.00
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
Capital Outlay:	7100								0.00
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		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)	Account								

Exhibit K-7 FDOE Page 12 Fund 000

Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
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, 2019	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2020	2700	0.00

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

Exhibit K-8 FDOE Page 13

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANG For the Fiscal Year Ended June 30, 2020	ESTIVICAD RETT	OSTITON - ENTERI RISE FOND	,						FDOE Page 1 Funds 90
INCOME OR (LOSS)	Account	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	Totals
INCOME OR (LOSS)	Number	911	912	913	914	915	921	922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.0
Charges for Sales	3482								0.0
Premium Revenue	3484								0.0
Other Operating Revenues	3489								0.0
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.0
Employee Benefits	200								0.0
Purchased Services	300								0.0
Energy Services	400								0.0
Materials and Supplies	500								0.0
Capital Outlay	600								0.0
Other	700								0.0
Depreciation and Amortization Expense	780								0.0
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.0
Gain on Sale of Investments	3432								0.0
Net Increase (Decrease) in Fair Value of Investments	3433								0.0
Gifts, Grants and Bequests	3440								0.0
Other Miscellaneous Local Sources	3495								0.0
Loss Recoveries	3740								0.0
Gain on Disposition of Assets	3780								0.0
Interest (Function 9900)	720								0.0
Miscellaneous (Function 9900)	790								0.0
Loss on Disposition of Assets (Function 9900)	810								0.0
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610				1				0.0
From Debt Service Funds	3620								0.0
From Capital Projects Funds	3630				İ				0.0
From Special Revenue Funds	3640								0.0
Interfund	3650								0.0
From Permanent Funds	3660				İ				0.0
From Internal Service Funds	3670				İ				0.0
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0

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 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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2019	2880								0.00
Adjustments to Net Position	2896		· ·			,		,	0.00
Net Position, June 30, 2020	2780								0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2020

Exhibit K-9 FDOE Page 14 Funds 700

For the Fiscal Year Ended June 30, 2020									Funds 70
INCOME OR (LOSS)	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Totals
INCOME OR (LOSS)	Number	711	712	713	714	715	731	791	Totals
OPERATING REVENUES		7.4.4	7.44	710	724	710	701	7,7.1	
Charges for Services	3481								0.00
Charges for Sales	3482								0.0
Premium Revenue	3484								0.0
Other Operating Revenues	3489								0.0
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.0
Employee Benefits	200								0.0
Purchased Services	300								0.0
Energy Services	400								0.0
Materials and Supplies	500								0.0
Capital Outlay	600								0.0
Other	700								0.0
Depreciation and Amortization Expense	780								0.0
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.0
Gain on Sale of Investments	3432								0.0
Net Increase (Decrease) in Fair Value of Investments	3433								0.0
Gifts, Grants and Bequests	3440								0.0
Other Miscellaneous Local Sources	3495								0.0
Loss Recoveries	3740								0.0
Gain on Disposition of Assets	3780								0.0
Interest (Function 9900)	720								0.0
Miscellaneous (Function 9900)	790								0.0
Loss on Disposition of Assets (Function 9900)	810								0.0
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.0
From Debt Service Funds	3620								0.0
From Capital Projects Funds	3630								0.0
From Special Revenue Funds	3640								0.0
Interfund	3650								0.0
From Permanent Funds	3660								0.0
From Enterprise Funds	3690								0.0
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Transfers Out: (Function 9700)									
To General Fund	910								0.0
To Debt Service Funds	920								0.0
To Capital Projects Funds	930								0.0
To Special Revenue Funds	940								0.0
Interfund	950								0.0
To Permanent Funds	960								0.0
To Enterprise Funds	990								0.0
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Net Position, July 1, 2019	2880								0.0
Adjustments to Net Position	2896								0.0
Not Desition, June 20, 2020	2790	_				_	_		0.0

ESE 348

DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION SCHOOL INTERNAL FUNDS June 30, 2020

Exhibit K-10 FDOE Page 15 Fund 891

Account Beginning Balance Deductions

. 20/0/20/ 20/	Number	July 1, 2019		Deductions	June 30, 2020
Cash	1110	288,511.06	996,872.50	935,034.36	350,349.20
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		288,511.06	996,872.50	935,034.36	350,349.20
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	288,511.06	996,872.50	935,034.36	350,349.20
Due to Budgetary Funds	2161				0.00
Total Liabilities		288,511.06	996,872.50	935,034.36	350,349.20
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF LONG-TERM LIABILITIES June 30, 2020 Exhibit K-11 FDOE Page 16 Fund 601

Julie 30, 2020								Fullu 00.
	Account Number	Governmental Activities Total Balance [1] June 30, 2020	Business-Type Activities Total Balance [1] June 30, 2020	Total	Governmental Activities - Debt Principal Payments 2019-20	Governmental Activities - Principal Due Within One Year 2020-21	Governmental Activities - Debt Interest Payments 2019-20	Governmental Activities - Interest Due Within One Year 2020-21
Notes Payable (Installment-Purchase)	2310	5,433,798.00		5,433,798.00				
Obligations Under Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00	12,000.00		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	0.00	0.00	0.00	12,000.00	0.00	240.00	0.00
Liability for Compensated Absences	2330	1,944,156.70		1,944,156.70				
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	83,244.78		2,590.87	
Total Lease-Purchase Agreements Payable	2340	89,500.01	0.00	89,500.01	83,244.78	0.00	2,590.87	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	1,256,257.00		1,256,257.00				
Net Pension Liability	2365	13,462,910.00		13,462,910.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		22.186.621.71	0.00	22.186.621.71	95,244.78	0.00	2,830.87	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2020, 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, 2020

Exhibit K-12

For the Fiscal Year Ended June 30, 2020							FDOE Page 17
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues	Expenditures	Flexibility [1]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2019	To FDOE	2019-20	2019-20	2019-20	June 30, 2020
Class Size Reduction Operating Funds (3355)	94740			2,018,635.00	2,018,635.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	87,740.20		251,239.00	338,979.20		0.00
Florida School Recognition Funds (3361)	92040	2,257.16			2,257.16		0.00
Instructional Materials (FEFP Earmark) [2]	90880	43,775.20		140,468.00	154,650.21		29,592.99
Library Media (FEFP Earmark) [2]	90881	735.33		7,947.00	4,834.76		3,847.57
Mental Health Assistance (FEFP Earmark)	90280	4,437.39		144,666.00	142,704.74		6,398.65
Preschool Projects (3372)	97950						0.00

10 DO NOT MAKE CHANGES TO THIS CODE

•		·			
Research-Based Reading Instruction (FEFP Earmark) [3]	90800	29,609.24	190,596.00	208,883.53	11,321.71
Safe Schools (FEFP Earmark) [4]	90803		339,193.00	339,193.00	0.00
Student Transportation (FEFP Earmark)	90830		317,471.00	317,471.00	0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280		375,601.00	375,601.00	0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580		35,909.00	35,909.00	0.00
Voluntary Prekindergarten - School Year Program (3371)	96440		55,024.56	55,024.56	0.00
Voluntary Prekindergarten - Summer Program (3371)	96441		15,709.47	15,709.47	0.00

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

DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2020

Exhibit K-13 FDOE Page 18

For the Fiscal Teal Edded Julie 30, 2020					TDOE rage to
		General Fund	Special Revenue Food Services	Special Revenue Other Federal Programs	
	Subobject	100	410	420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	380	108,346.68			108,346.68
Public Utility Services Other than Energy - Functions 7900 & 8100	380	108,346.68			108,346.68
Natural Gas - All Functions	411	16,371.96			16,371.96
Natural Gas - Functions 7900 & 8100	411	16,371.96			16,371.96
Bottled Gas - All Functions	421				0.00
Bottled Gas - Functions 7900 & 8100	421				0.00
Electricity - All Functions	430	674,627.70			674,627.70
Electricity - Functions 7900 & 8100	430	674,627.70			674,627.70
Heating Oil - All Functions	440				0.00
Heating Oil - Functions 7900 & 8100	440				0.00
Gasoline - All Functions	450	24,907.50			24,907.50
Gasoline - Functions 7900 & 8100	450				0.00
Diesel Fuel - All Functions	460	58,387.73		27,560.86	85,948.59
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		799,346.34	0.00	0.00	799,346.34
Total - All Functions		882,641.57	0.00	27,560.86	910,202.43
ENERGY EXPENDITURES FOR STUDENT					
TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422				0.00
Gasoline	450	24,907.50			24,907.50
Diesel Fuel	460	58,387.73		27,560.86	85,948.59
Oil and Grease	540	2,461.25			2,461.25
Total		85,756.48		27,560.86	113,317.34

			Special Revenue		
		General Fund	Other Federal Programs	Capital Projects Funds	
	Subobject	100	420	3XX	Total
EXPENDITURES FOR SCHOOL BUSES					
AND SCHOOL BUS REPLACEMENTS:					
Buses	651			211,746.00	211,746.00

ESE 348

DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2020

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
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	147,075.34			147,075.34
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	101,792.84	1,668.00	3,090.59	106,551.43
Technology-Related Noncapitalized Fixtures and Equipment	649				0.00

7900 DO NOT MAKE CHANGES TO THIS CODE

7900 DO NOT MAKE CHANGES TO THIS CODE

7900 DO NOT MAKE CHANGES TO THIS CODE

7900 DO NOT MAKE CHANGES TO THIS CODE

7900 DO NOT MAKE CHANGES TO THIS CODE

7900 DO NOT MAKE CHANGES TO THIS CODE

7900 DO NOT MAKE CHANGES TO THIS CODE

7900 DO NOT MAKE CHANGES TO THIS CODE 7999 DO NOT MAKE CHANGES TO THIS CODE 7000 DO NOT MAKE CHANGES TO THIS CODE

7800 DO NOT MAKE CHANGES TO THIS CODE 7800 DO NOT MAKE CHANGES TO THIS CODE

Noncapitalized Software	692	45,344.91	45,841.19		91,186.10
Miscellaneous Technology-Related	799				0.00
Total		294,213.09	47,509.19	3,090.59	344,812.87

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	71,912.48	5,868.00	10,176.50	87,956.98
Technology-Related Capitalized Fixtures and Equipment	648				0.00
Capitalized Software	691	3,000.00			3,000.00
Total		74,912.48	5,868.00	10,176.50	90,956.98

^{*} 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.

DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2020

Exhibit K-13 FDOE Page 20

For the Fiscal Teal Ended Julie 30, 2020					FDOE Fage 20
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
SUBAWARDS FOR INDIRECT COST RATE:					
Professional and Technical Services:					
Subawards Under Subagreements - First \$25,000	311				0.00
Subawards Under Subagreements - In Excess of \$25,000	312				0.00
Other Purchased Services:					
Subawards Under Subagreements - First \$25,000	391				0.00
Subawards Under Subagreements - In Excess of \$25,000	392				0.00

		Special Revenue Food Services
	Subobject	410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	36,486.67
Food	570	458,857.52
Donated Foods	580	13,904.96

		General Fund	Special Revenue Other Federal Programs	
	Subobject	100	420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120	3,642,900.00	351,115.00	3,994,015.00
Basic Programs 101, 102 and 103 (Function 5100)	140	46,000.00		46,000.00
Basic Programs 101, 102 and 103 (Function 5100)	750	112,891.48	1,711.42	114,602.90
Total Basic Program Salaries		3,801,791.48	352,826.42	4,154,617.90
Other Programs 130 (ESOL) (Function 5100)	120	30,000.00		30,000.00
Other Programs 130 (ESOL) (Function 5100)	140			0.00
Other Programs 130 (ESOL) (Function 5100)	750			0.00
Total Other Program Salaries		30,000.00	0.00	30,000.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	1,603,500.00		1,603,500.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	8,736.36	1,406.12	10,142.48
Total ESE Program Salaries		1,612,236.36	1,406.12	1,613,642.48
Career Program 300 (Function 5300)	120			0.00
Career Program 300 (Function 5300)	140			0.00
Career Program 300 (Function 5300)	750	2,748.76		2,748.76
Total Career Program Salaries		2,748.76	0.00	2,748.76
TOTAL		5,446,776.60	354,232.54	5,801,009.14

			Special Revenue	
		General Fund	Other Federal Programs	
Textbooks (used for classroom instruction)	Subobject	100	420	Total
Textbooks (Function 5000)	520	152,478,21	1,420,00	153.898.21

ESE 348

DISTRICT SCHOOL BOARD OF GULF COUNTY

CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION

Exhibit K-13 FDOE Page 21

For the Fiscal Year Ended June 30, 2020						FDOE Page 21	
CATEGORICAL FLEXIBLE SPENDING -	Account	Student	Research-Based Reading	Instructional	Supplemental Academic	Subtotals	
GENERAL FUND EXPENDITURES	Number	Transportation	Instruction	Materials & Library Media	Instruction	Subtotals	
I. Instruction:							

100 DO NOT MAKE CHANGES TO THIS CODE

 $100\,$ DO NOT MAKE CHANGES TO THIS CODE

100 DO NOT MAKE CHANGES TO THIS CODE

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

400 DO NOT MAKE CHANGES TO THIS CODE

 $200\,$ do not make changes to this code

200 DO NOT MAKE CHANGES TO THIS CODE

 $200\,$ do not make changes to this code

300 DO NOT MAKE CHANGES TO THIS CODE

 $300\,$ do not make changes to this code

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

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	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)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement (Subobject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:							
General Fund	100						0.00
Special Revenue Funds - Food Services	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	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, 2019	Earnings 2019-20	Expenditures 2019-20
Earnings, Expenditures and Carryforward Amounts:		28,631.43	28,631.43
Expenditure Program or Activity:			
Exceptional Student Education			28,631.43
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			28.631.43

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2020		
Total Assets and Deferred Outflows of Resources	100	8,343,585.00
Total Liabilities and Deferred Inflows of Resources	100	197.053.74

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

250	ро	NOT	MAKE	CHANGES	то	THIS	CODE

310 DO NOT MAKE CHANGES TO THIS CODE 320 DO NOT MAKE CHANGES TO THIS CODE 330 DO NOT MAKE CHANGES TO THIS CODE 340 DO NOT MAKE CHANGES TO THIS CODE

350 DO NOT MAKE CHANGES TO THIS CODE 360 DO NOT MAKE CHANGES TO THIS CODE

370 DO NOT MAKE CHANGES TO THIS CODE

300 DO NOT MAKE CHANGES TO THIS CODE 400 DO NOT MAKE CHANGES TO THIS CODE 500 DO NOT MAKE CHANGES TO THIS CODE 900 DO NOT MAKE CHANGES TO THIS CODE

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

200 DO NOT MAKE CHANGES TO THIS CODE

10 DO NOT MAKE CHANGES TO THIS CODE 15 DO NOT MAKE CHANGES TO THIS CODE 20 DO NOT MAKE CHANGES TO THIS CODE 25 DO NOT MAKE CHANGES TO THIS CODE 30 DO NOT MAKE CHANGES TO THIS CODE 35 DO NOT MAKE CHANGES TO THIS CODE 40 DO NOT MAKE CHANGES TO THIS CODE 45 DO NOT MAKE CHANGES TO THIS CODE 50 DO NOT MAKE CHANGES TO THIS CODE 55 DO NOT MAKE CHANGES TO THIS CODE

700 DO NOT MAKE CHANGES TO THIS CODE 800 DO NOT MAKE CHANGES TO THIS CODE

VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM For the Fiscal Year Ended June 30, 2020								Suj	FDOE Page 2 pplemental Schedule - Fund 10
VOLUNTARY PREKINDERGARTEN PROGRAM [1]		100	200	300	400	500	600	700	
GENERAL FUND EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:									
Prekindergarten	5500	183,518.23	60,950.04			13,634.46		2,088.20	260,190.93
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 Deleted Technology	6500								0.00

Total Expenditures		183,518.23	60.950.04	38.68	0.00	13.634.46	0.00	2.088.20	260,229.61
Interest	720								0.00
Redemption of Principal	710								0.00
Debt Service: (Function 9200)									
Other Capital Outlay	9300								0.00
Capital Outlay: Facilities Acquisition and Construction	7420								0.00
Community Services	9100								0.00
Administrative Technology Services	8200								0.00
Maintenance of Plant	8100								0.00
Operation of Plant	7900			38.68					38.68
Student Transportation Services	7800								0.00
Central Services	7700								0.00
Food Services	7600								0.00
Fiscal Services	7500								0.00
Facilities Acquisition and Construction	7410								0.00
School Administration	7300								0.00
General Administration	7200								0.00
Board	7100								0.00

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