

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

Exhibit K-1
 FDOE Page 1
Fund 100

Select District: GULF
 Select Year Ended June 30: 2020

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	54,087.44
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	54,087.44
<i>Federal Through State and Local:</i>		
Medicaid	3202	28,631.43
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	624,966.38
Total Federal Through State and Local	3200	653,597.81
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	5,694,328.00
Workforce Development	3315	79,014.00
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	230,000.00
State Forest Funds	3342	
State License Tax	3343	7,979.95
District Discretionary Lottery Funds	3344	1,839.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	2,018,635.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program	3371	70,734.03
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	2,608,411.06
Total State	3300	10,747,229.03
<i>Local:</i>		
District School Taxes	3411	9,424,339.72
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	41,195.64
Interest on Investments	3431	108,070.84
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	750.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
<i>Other Fees:</i>		
Preschool Program Fees	3471	2,520.00
Prekindergarten Early Intervention Fees	3472	18,470.00
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	13,235.54
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	71,533.84
Other Miscellaneous Local Sources	3495	1,220,350.15
Refunds of Prior Year's Expenditures	3497	57,033.74
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	
Total Local	3400	10,957,499.47
Total Revenues	3000	22,412,413.75

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

Exhibit K-1
 FDOE Page 2
Fund 100

Account	100	200	300	400	500	600	700
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EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
<i>Current:</i>									
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
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						5,651,938.25		5,651,938.25
Other Capital Outlay	9300						323,384.23		323,384.23
<i>Debt Service: (Function 9200)</i>									
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)

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

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	8,250,824.32
<i>Transfers In:</i>		
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
<i>Transfers Out: (Function 9700)</i>		
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	
<i>Ending Fund Balance:</i>		
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

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CHANGES IN FUND BALANCE - SPECIAL REVENUE
 FUNDS - FOOD SERVICES
 For the Fiscal Year Ended June 30, 2020

Exhibit K-2
 FDOE Page 4
Fund 410

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	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
<i>State:</i>		
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
<i>Local:</i>		
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 à 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

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DISTRICT SCHOOL BOARD OF GULF COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE
 FUNDS - FOOD SERVICES (Continued)
 For the Fiscal Year Ended June 30, 2020

Exhibit K-2
 FDOE Page 5
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		(196,057.72)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	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

9300 DO NOT MAKE CHANGES TO THIS CODE

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

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**DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS**
For the Fiscal Year Ended June 30, 2020

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	47,350.76
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	444,555.89
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	599,007.65
Teacher and Principal Training and Recruiting - Title II, Part A	3225	79,165.05
Math and Science Partnerships - Title II, Part B	3226	35,308.93
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	113,383.87
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	115,127.55
Total Federal Through State and Local	3200	1,433,899.70
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	1,433,899.70

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Payment in Lieu of Taxes	3422									0.00
Excess Fees	3423									0.00
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
Impact Fees	3496									0.00
Refunds of Prior Year's Expenditures	3497									0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	12,119.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,119.56
EXPENDITURES										
<i>Debt Service (Function 9200)</i>										
Redemption of Principal	710	12,000.00								12,000.00
Interest	720	240.00								240.00
Dues and Fees	730	24.69								24.69
Other Debt Service	791									0.00
Total Expenditures		12,264.69	0.00	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	0.00	(145.13)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE										
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							5,433,798.00		5,433,798.00
Proceeds of Forward Supply Contract	3760									0.00
Face Value of Refunding Bonds	3715									0.00
Premium on Refunding Bonds	3792									0.00
Discount on Refunding Bonds (Function 9299)	892									0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761									0.00
Refunding Lease-Purchase Agreements	3755									0.00
Premium on Refunding Lease-Purchase Agreements	3794									0.00
Discount on Refunding Lease-Purchase Agmts (Function 9299)	894									0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762									0.00
<i>Transfers In:</i>										
From General Fund	3610									0.00
From Capital Projects Funds	3630									0.00
From Special Revenue Funds	3640									0.00
Interfund	3650									0.00
From Permanent Funds	3660									0.00
From Internal Service Funds	3670									0.00
From Enterprise Funds	3690									0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>										
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	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	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	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	2891									0.00
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance	2710									0.00
Restricted Fund Balance	2720							2,034,964.10		2,034,964.10
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	0.00	0.00	0.00	2,034,964.10	0.00	2,034,964.10

<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To 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

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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

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									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2019	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2020	2780								0.00

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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

ASSETS	Account	Beginning Balance	Additions	Deductions	Ending Balance
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	Number	July 1, 2019			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

10 DO NOT MAKE CHANGES TO THIS CODE
20 DO NOT MAKE CHANGES TO THIS CODE

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DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2020

Exhibit K-11
FDOE Page 16
Fund 601

	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.

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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
FDOE Page 17

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2019	Returned To FDOE	Revenues 2019-20	Expenditures 2019-20	Flexibility [1] 2019-20	Unexpended 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		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

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

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

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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

	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	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	24,907.50			24,907.50
Diesel Fuel - All Functions	460	58,387.73		27,560.86	85,948.59
Diesel Fuel - Functions 7900 & 8100	460	58,387.73		27,560.86	85,948.59
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

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

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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

	Subject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES					
<i>Noncapitalized Expenditures:</i>					
Technology-Related Professional and Technical Services	319				0.00
Technology-Related Repairs and Maintenance	359				0.00
Technology-Related Rentals	369				0.00
Telephone and Other Data Communication Services	379	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

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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
<i>Capitalized Expenditures:</i>					
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.

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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

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

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

	Subobject	General Fund 100	Special Revenue Other Federal Programs 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

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	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (used for classroom instruction)				
Textbooks (Function 5000)	520	152,478.21	1,420.00	153,898.21

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DISTRICT SCHOOL BOARD OF GULF COUNTY
CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2020

Exhibit K-13
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CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Research-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals
<i>I. Instruction:</i>						

Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900			38.68					38.68
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		183,518.23	60,950.04	38.68	0.00	13,634.46	0.00	2,088.20	260,229.61

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