DISTRICT SCHOOL BOARD OF GULF COUNTY

for the Fiscal Year Ended June 30, 2023 REVENUES	Account	Fund 1
ederal Direct:	Number	
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	36,229.5
Miscellaneous Federal Direct	3199	
Total Federal Direct Federal Through State and Local:	3100	36,229.5
Medicaid	3202	129.623.1
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	129,623.1
	3310	2,039,449.0
Florida Education Finance Program (FEFP) Workforce Development	3310	2,039,449.0 81,688.0
Workforce Development Capitalization Incentive Grant	3315	81,088.0
Workforce Education Performance Incentives	3317	
Adults with Disabilities	3318	35,000.0
CO&DS Withheld for Administrative Expenditure	3323	1,140.7
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	230,000.0
State Forest Funds	3342	
State License Tax	3343	9,444.4
District Discretionary Lottery Funds	3344	
Categorical Programs:	2255	1.821.114.0
Class Size Reduction Operating Funds	3355 3361	1,821,114.0
Florida School Recognition Funds Voluntary Prekindergarten Program	3371	67.925.4
Preschool Projects	3372	07,923.4
Other State:	3312	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399 3300	257,845.2
District School Taxes Tax Redemptions Payment in Lieu of Taxes	3411 3421 3422	15,501,077.1
Excess Fees	3422 3423	
Tuition	3423	
Lease Revenue	3425	47,546.5
Interest on Investments	3431	191,958.7
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	20,000.0
Interest Income - Leases	3445	
Student Fees:		
Adult General Education Course Fees	3461	315.0
Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees	3462	
Capital Improvement Fees	3464	
Capital improvement rees	3465	
Postsecondary I ab Fees	3466	
Postsecondary Lab Fees Lifelong Learning Fees		
Lifelong Learning Fees	0.000	
Lifelong Learning Fees GED® Testing Fees	3467	
Lifelong Learning Fees	3467	
Lifelong Learning Fees GED® Testing Fees Financial AG Fees Other Student Fees Other Fees:	3467 3468 3469	
Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Other Fees: Preschool Program Fees	3467 3468 3469 3471	
Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Other Fees: Preschool Program Fees Preschool Program Fees Preschool grant Fees	3467 3468 3469 3471 3472	
Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Other Fees: Preschool Program Fees Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees	3467 3468 3469 3471 3472 3472 3473	5,020.0 26,250.0
Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Other Fees: Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Course and Classes Fees	3467 3468 3469 3471 3472	
Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Other Fees: Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees	3467 3468 3469 3471 3472 3472 3473	26,250.0
Lifelong Learning Fees GED# Testing Fees Financial Aid Fees Other Student Fees Other Fees: Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local: Bus Fees	3467 3468 3469 3471 3472 3473 3473 3479 3491	26,250.0
Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Preschool Program Fees Preschool Program Fees Preschool-Age Child Care Fees Other School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local:	3467 3468 3469 3471 3472 3473 3479	26,250.0 20,456.5
Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Other Fees: Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Course and Classes Fees Miscellaneous Local: Bus Fees Transportation Services Rendered for School Activities	3467 3468 3469 3471 3472 3473 3473 3479 3491 3492	26,250.0 20,456.9 1,800.0
Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local: Bus Fees Transportation Services Rendered for School Activities Sale of Junk	3467 3468 3469 3471 3472 3473 3479 3479 3491 3492 3493	
Lifelong Learning Fees GED# Testing Fees Financial Aid Fees Other Student Fees Other Sees Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local: Bus Fees Transportation Services Rendered for School Activities Sale of Junk Receipt of Federal Indirect Cost Rate	3467 3468 3469 3471 3472 3473 3473 3473 3479 3491 3492 3493 3494	26,250.0 20,456.5 1,800.0 129,607.0
Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Other Student Fees Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local: Bus Fees Transportation Services Rendered for School Activities Sale of Junk Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources	3467 3468 3469 3471 3472 3473 3473 3479 3491 3491 3492 3493 3495	26,250.0 20,456.9 1,800.0 129,607.0 169,366.0
Lifelong Learning Fees GED® Testing Fees Financial Aid Fees Other Student Fees Other Fees: Preschool Program Fees Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local: Bus Fees Transportation Services Rendered for School Activities Sale of Junk Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources Refunds of Prior Year's Expenditures	3467 3468 3469 3471 3472 3473 3479 3491 3491 3492 3493 3493 3493 3495 3497	26,250.0 20,456.9 1,800.0 129,607.0 169,366.0

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DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUNI For the Fiscal Year Ended June 30, 2023	BALANCE - GE	ENERAL FUND (Continued)							Exhibit K-1 FDOE Page 2 Fund 100
	Account	100	200	300	400	500	600	700	

Select District: Select Year Ended June 30:

EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:		Guideres	Denents	Bernees	Bernees	and Suppres	outuy	Other	
Instruction	5000	7,597,017.78	2,535,934.38	532,267.97		323,497.22	78,599.66	255,316.66	11,322,633.67
Student Support Services	6100	782,314.01	240,146.80	44,496.00		4,478.60		899.96	1,072,335.37
Instructional Media Services	6200	196,906.53	75,906.00			3,882.86	8,750.03		285,445.42
Instruction and Curriculum Development Services	6300	121,639.41	36,483.52	50.00		42.19			158,215.12
Instructional Staff Training Services	6400	433,622.54	129,107.63	28,619.03		691.44			592,040.64
Instruction-Related Technology	6500	42,525.00	12,307.22						54,832.22
Board	7100	149,795.00	97,840.70	5,523.85				275.00	253,434.55
General Administration	7200	443,776.67	160,691.24	365,609.77		12,306.46		36,747.75	1,019,131.89
School Administration	7300	801,375.22	235,351.34	10,340.19		6,698.75		804.89	1,054,570.39
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	253,614.17	85,154.41	2,033.00		7,559.75		250.00	348,611.33
Food Services	7600								0.00
Central Services	7700	96,989.55	27,529.25	53,892.24					178,411.04
Student Transportation Services	7800	487,719.55	209,833.30	117,977.39	135,710.81	90,908.75	3,595.85	6,568.10	1,052,313.75
Operation of Plant	7900			1,319,030.06	651,368.57	19,788.34			1,990,186.97
Maintenance of Plant	8100	716,514.45	201,277.29	172,858.50		171,164.66	724,637.08	4,520.00	1,990,971.98
Administrative Technology Services	8200	63,787.50	18,420.27	11,937.00					94,144.77
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						15,425.00		15,425.00
Other Capital Outlay	9300						293,902.47		293,902.47
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720							33,431.80	33,431.80
Total Expenditures		12,187,597.38	4,065,983.35	2,664,635.00	787,079.38	641,019.02	1,124,910.09	338,814.16	21,810,038.38
Excess (Deficiency) of Revenues Over Expenditures									(803,523.39)

CHANGES IN FUND BALANCE - GENERAL FUND (Continued)		FDOE Page 3
For the Fiscal Year Ended June 30, 2023 OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	Fund 100
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	1,500.00
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,447,100.75
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	1,447,100.75
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	(100,000.00)
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(100,000.00)
Total Other Financing Sources (Uses)		1,348,600.75
Net Change In Fund Balance		545,077.36
Fund Balance, July 1, 2022	2800	4,897,306.80
Adjustments to Fund Balance	2891	(894,608.29)
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	138,425.80
Committed Fund Balance	2730	
Assigned Fund Balance	2740	3,163,500.56
Unassigned Fund Balance	2750	1,245,849.51

2700

4,547,775.87

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Total Fund Balances, June 30, 2023

FUNDS - FOOD SERVICES For the Fiscal Year Ended June 30, 2023		FDOE Page Fund 4
REVENUES	Account Number	
Federal :	Number	
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	679,887.9
School Breakfast Reimbursement	3262	189,699.6
Afterschool Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA-Donated Commodities	3265	47,674.0
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	
Fresh Fruit and Vegetable Program	3268	44,314.7
Other Food Services	3269	109,159.6
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,070,736.1
State:		
School Breakfast Supplement	3337	3,622.0
School Lunch Supplement	3338	4,504.0
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	8,126.0
Local:		
Interest on Investments	3431	3,959.6
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	210,232.9
Student Breakfasts	3452	44,759.8
Adult Breakfasts/Lunches	3453	
Student and Adult á la Carte Fees	3454	
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	258,952.4
Total Revenues	3000	1,337,814.5

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued)		Exhibit K-2 FDOE Page 5
For the Fiscal Year Ended June 30, 2023		Fund 410
EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	376,392.12
Employee Benefits	200	205,660.61
Purchased Services	300	880.00
Energy Services	400	
Materials and Supplies	500	812,917.43
Capital Outlay	600	
Other	700	21,000.00
Other Capital Outlay (Function 9300)	600	
Total Expenditures		1,416,850.16
Excess (Deficiency) of Revenues Over Expenditures		(79,035.57)
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	100,000.00
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	

9300 DO NOT MAKE CHANGES TO THIS CODE

Total Transfers In	3600	100,000.00
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)		100,000.00
Net Change in Fund Balance		20,964.43
Fund Balance, July 1, 2022	2800	93,481.89
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	38,475.42
Restricted Fund Balance	2720	75,970.90
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2023	2700	114,446.32

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

FUNDS - OTHER FEDERAL PROGRAMS		FDOE Page
For the Fiscal Year Ended June 30, 2023	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
Federal Through State and Local:		
Career and Technical Education	3201	73,996.5
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	640,756.3
Workforce Innovation and Opportunity Act:		
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	590,532.5
Teacher and Principal Training and Recruiting - Title II, Part A	3225	90,888.2
Math and Science Partnerships - Title II, Part B	3226	47,511.5
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	3,376.5
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	159,260.6
Total Federal Through State and Local	3200	1,606,322.4
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State Local:	3300	0.0
Interest on Investments	3431	
Gain on Sale of Investments	3431	
Net Increase (Decrease) in Fair Value of Investments	3432	
· ·		
Gifts, Grants and Bequests	3440 3461	
Adult General Education Course Fees		
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.0

	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
urrent:									
Instruction	5000	471,595.28	154,091.95	350.00		92,813.90	19,646.12	6,372.05	744,869
Student Support Services	6100	273,889.43	76,788.69	3,122.30		11,039.40			364,839.
Instructional Media Services	6200								0.
Instruction and Curriculum Development Services	6300	157,389.38	53,392.82	7,500.00			726.76		219,008.
Instructional Staff Training Services	6400	62,109.41	24,360.23						86,469
Instruction-Related Technology	6500						61,377.00		61,377.
Board	7100								0.
General Administration	7200							68,723.25	68,723.
School Administration	7300								0.0
Facilities Acquisition and Construction	7410								0.
Fiscal Services	7500								0.
Food Services	7600								0.0

Student Transportation Services	7700							
	7800	12,132.89	2,363.14					
peration of Plant	7900							
faintenance of Plant	8100							
Administrative Technology Services	8200							
Community Services	9100							
ital Outlay:								
Facilities Acquisition and Construction	7420							
Other Capital Outlay	9300						46,538.41	
Expenditures		977,116.39	310,996.83	10,972.30	0.00	103,853.30	128,288.29	75,095.30
ss (Deficiency) of Revenues over Expenditures								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number							
8	3720	1						
of Capital Assets	3730	1						
Recoveries	3740							
sfers In:	5710	1						
From General Fund	3610							
From Debt Service Funds	3620							
rom Capital Projects Funds	3630							
nterfund	3650							
rom Permanent Funds	3660							
From Internal Service Funds	3670							
From Enterprise Funds	3690							
Total Transfers In	3600	0.00						
fers Out: (Function 9700)								
fo the General Fund	910							
o Debt Service Funds	920							
Capital Projects Funds	930							
terfund	950							
o Permanent Funds	960							
o Internal Service Funds	970							
o Enterprise Funds	990							
otal Transfers Out	9700	0.00						
Other Financing Sources (Uses)		0.00						
Change in Fund Balance		0.00						
Balance, July 1, 2022	2800							
istments to Fund Balance	2891							
ing Fund Balance:								
Nonspendable Fund Balance	2710	!						
Restricted Fund Balance	2720	!						
Committed Fund Balance	2730							
Assigned Fund Balance	2740							
Unassigned Fund Balance	2750							
	2700	0.00						

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Other CRRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
Federal Direct: Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local:								
Education Stabilization Funds - K-12	3271			245,977.19		1,330,983.35	481,985.24	2,058,945.78
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273							0.00
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	0.00	0.00	245,977.19	0.00	1,330,983.35	481,985.24	2,058,945.78
Local:								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	245,977.19	0.00	1,330,983.35	481,985.24	2,058,945.78

for the Fiscal Year Ended June 30, 2023	Account	100	200	300	400	500	600	700	Fund
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
urrent:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000								
Student Support Services	6100							1	
Instructional Media Services	6200							1	
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration Facilities Acquisition and Construction	7300 7410								
	7410							l	
Fiscal Services	1							ł – – – – – – – – – – – – – – – – – – –	
Food Services	7600			-				ł – – – – – –	
Central Services	7700			-				ł – – – – – –	
Student Transportation Services	7800							<u> </u>	
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	0.00	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues over Expenditures						L I			
OTHER FINANCING SOURCES (USES)	Account Number								
and CHANGES IN FUND BALANCES									
loans	3720								
.oans iale of Capital Assets	3720 3730								
oans ale of Capital Assets .oss Recoveries	3720								
oans ale of Capital Assets .oss Recoveries 'ransfers In:	3720 3730 3740								
oons ale of Capital Assets oos Recoveries <i>'ransfers In:</i> From General Fund	3720 3730 3740 3610								
oans iale of Capital Assets oss Recoveries 'ransførs In: From General Fund From Debt Service Funds	3720 3730 3740 3610 3620								
oons sale of Capital Assets oss Recoveries 'ransfers In: From General Fund From Debt Service Funds From Debt Service Funds	3720 3730 3740 3610 3620 3630								
oans tale of Capital Assets ass Recoveries transfers In: From General Fund From Dehr Service Funds From Capital Projects Funds Interfund	3720 3730 3740 3610 3620 3630 3650								
oons vale of Capital Assets oss Recoveries ransfers In: From General Fund From Debt Service Funds From Apital Projects Funds Interfund From Permanent Funds	3720 3730 3740 3610 3620 3630 3650 3650 3660								
oans sale of Capital Assets ass Recoveries From General Fund From Debt Service Funds Interfund Interfund From Permanent Funds From Internanet Funds From Internanet Funds From Internanet Funds From Internanet Funds	3720 3730 3740 3610 3620 3630 3650 3660 3660 3660								
oans iale of Capital Assets oss Recoveries iransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internanal Service Funds From Internanal Service Funds From Enterprise Funds	3720 3730 3740 3610 3620 3630 3650 3650 3660 3670 3690								
oons sale of Capital Assets ass Recoveries ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Trom Enterprise Funds Total Transfers In	3720 3730 3740 3610 3620 3630 3650 3660 3660 3660								
oans sale of Capital Assets sass Recoveries ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers In Total (Function 9700)	3720 3730 3740 3610 3620 3630 3650 3650 3660 3660 3660 3660	0.00							
oans iale of Capital Assets ass Recoveries 'ransfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In 'ransfers Company' (Function 9700)) To the General Fund	3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 366	0.00							
oans iale of Capital Assets oss Recoveries ransfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Permanent Funds From Permanent Funds From Enterprise Funds Total Transfers In Tota General Fund To Debt Service Funds To Debt Service Funds	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3690 3690 910 920	0.00							
oans sale of Capital Assets sass Recoveries ransfors In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In YarafSer Sunt: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 910 920 930								
coans cans cass Ecoveries cass Recoveries cass	3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 910 920 930 950	0.00							
oans sale of Capital Assets sass Recoveries ransfors In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfors In Transfors In To the General Fund To Debt Service Funds Interfund Interfund Interfund To Permanent Funds	3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 910 920 930 950 960	0.00							
oans iale of Capital Assets ass Recoveries 'cansfors In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In 'cansfors Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Permanent Funds To Internal Service Funds To Internal Service Funds	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3690 3690 910 920 930 950 960 970	0.00							
oans iale of Capital Assets ass Recoveries 'ransfers In: From General Fund From Capital Projects Funds Interfund From Debt Service Funds Interfund From Internanent Funds From Internal Service Funds Total Transfers In Tota Ceneral Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Permanent Funds To Permanent Funds To Internal Service Funds To Enterprise Funds	3720 3730 3740 3610 3620 3630 3650 3660 3660 3670 3690 3690 910 920 930 950 950 970 990								
oans iale of Capital Assets ass Recoveries 'cansfors In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In 'cansfors Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Permanent Funds To Internal Service Funds To Internal Service Funds	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3690 3690 910 920 930 950 960 970	0.00							
oans iale of Capital Assets ass Recoveries 'ransfers In: From General Fund From Capital Projects Funds Interfund From Debt Service Funds Interfund From Internanent Funds From Internal Service Funds Total Transfers In Tota Ceneral Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Permanent Funds To Permanent Funds To Internal Service Funds To Enterprise Funds	3720 3730 3740 3610 3620 3630 3650 3660 3660 3670 3690 3690 910 920 930 950 950 970 990								
oans iale of Capital Assets ass Recoveries 'ransfers In: 'From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Iternal Service Funds From Iternal Service Funds Total Transfers In To Debt Service Funds Interfund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Denternet Funds Interfund To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	3720 3730 3740 3610 3620 3630 3650 3660 3660 3670 3690 3690 910 920 930 950 950 970 990	0.00							
coans cans cass Ecoveries ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Tarafser Sunt: (Function 9700) To the General Funds To Capital Projects Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Internal Service Funds Total Transfers Out Total Transfers Out	3720 3730 3740 3610 3620 3630 3650 3660 3660 3670 3690 3690 910 920 930 950 950 970 990	0.00							
cons iale of Capital Assets ias of Capital Assets iransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds Interfund To Permanent Funds To Permanent Funds To Enterprise Funds Total Transfers Out Cotal Other Financing Sources (Uses) Ket Change in Fund Balance Und Balance, July 1, 2022 Endysticents to Fund Balance	3720 3730 3730 3610 3620 3630 3650 3660 3660 3660 3660 910 920 920 920 930 950 950 960 970 990	0.00							
oans ale of Capital Assets ass Recoveries roansfors In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In: Total Transfers In To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds Total Transfer Out T	3720 3730 3730 3730 3730 3730 3730 3730 3730 3730 3610 3620 3630 3650 3660 3660 3600 910 920 930 950 960 970 990 9700 2800 2891	0.00							
cons iale of Capital Assets ias of Capital Assets iransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds Interfund To Permanent Funds To Permanent Funds To Enterprise Funds Total Transfers Out Cotal Other Financing Sources (Uses) Ket Change in Fund Balance Und Balance, July 1, 2022 Myustremts to Fund Balance	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800	0.00							
oans ale of Capital Assets ass Recoveries roansfors In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In: Total Transfers In To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds Total Transfer Out T	3720 3730 3730 3730 3730 3730 3730 3730 3730 3730 3610 3620 3630 3650 3660 3660 3600 910 920 930 950 960 970 990 9700 2800 2891	0.00							
Joans Jale of Capital Assets Jale of Capital Assets Joass Recoveries Jransfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds To the General Fund To Debt Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Internal Service Funds To Internat Service Funds To Internation Serv	3720 3730 3730 3730 3730 3730 3730 3730 3730 3730 3610 3620 3630 3650 3660 3670 3690 910 920 930 950 960 970 990 9700 2800 2891 2710	0.00							
Joans Jale of Capital Assets Jake of Capital Assets Joans From General Fund From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Tota General Fund To Debt Service Funds Interfund To Fundenent Funds To Internal Service Funds Interfund To Fundence (Uses) Vet Change in Fund Balance Interfund Balance Restricted Fund Balance Restricted Fund Balance	3720 3730 3730 3730 3730 3730 3730 3730 3730 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2720	0.00							
aans ale of Capital Assets ses Recoveries ransfers In: From General Fund From Capital Projects Funds Interfund From Remanent Funds From Remanent Funds From Internal Service Funds Total Transfers In Tota Ceneral Fund To Debt Service Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds Total Transfers Out Otal Other Financing Sources (Uses) Iet Change in Fund Balance Monspendable Fund Balance Restricted Fund Balance Committed Fund Balance	3720 3730 3730 3730 3730 3730 3730 3730 3730 3730 3740 3610 3630 3660 3670 3690 910 920 930 950 960 970 990 9700 2800 2891 2710 2730	0.00							

DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUN For the Fiscal Year Ended June 30, 2023	STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)											
	Account	100	200	300	400	500	600	700				
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals			
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other				
Current:												
		-	-	-	-	-	-	-				

		1 1		1	1	1	1	1	I
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
Food Services	7600								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:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
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	<u> </u>							
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, 2022	2800								
Adjustments to Fund Balance	2891	1							
Ending Fund Balance:	1								
Nonspendable Fund Balance	2710								
	2720								
Restricted Fund Balance									
Committed Fund Balance	2730								
	2730 2740								
Committed Fund Balance	2730	0.00							

DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUN For the Fiscal Year Ended June 30, 2023	ATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)													
	Account	100	200	300	400	500	600	700						
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals					
	rumber	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other						
Current:														
Instruction	5000	39,450.66	8,263.41	23,321.52		41,871.83	17,297.23	4,699.00	134,903.65					
Student Support Services	6100								0.00					
Instructional Media Services	6200								0.00					

Instruction and Curriculum Development Services	6300	1	I	1	I	I			0.00
•									
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							4,857.17	4,857.17
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	99.00	19.37		985.00				1,103.37
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: Facilities Acquisition and Construction	7420								0.00
							105 112 00		
Other Capital Outlay	9300		8,282.78	23,321.52	985.00		105,113.00	9,556.17	105,113.00
Total Expenditures		39,549.66	8,282.78	23,321.52	985.00	41,871.83	122,410.23	9,556.17	245,977.19
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	Account								0.00
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	+	4						
To Capital Projects Funds	930		4						
Interfund	950		4						
To Permanent Funds	960		4						
To Internal Service Funds	970		4						
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, 2022	2800								
Adjustments to Fund Balance	2891		1						
Ending Fund Balance:									
Nonspendable Fund Balance	2710		{						
Restricted Fund Balance	2720		{						
Committed Fund Balance	2730	+	4						
Assigned Fund Balance	2740		4						
Unassigned Fund Balance	2750								

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Total Fund Balances, June 30, 2023

2700

0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUN For the Fiscal Year Ended June 30, 2023	D BALANCE - SPH	ECIAL REVENUE FUNDS - OTI	HER CRRSA ACT RELIEF FU!	ND (INCLUDING GEER II)					Exhibit K-4 FDOE Page 12 Fund 444
	Account	100	200	300	400	500	600	700	l i
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	<u> </u>
Current:									1 1
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								0.0
School Administration	7300								0.0
Facilities Acquisition and Construction	7410								0.0
Fiscal Services	7500								0.0
Food Services	7600								0.0
Central Services	7700								0.0
Student Transportation Services	7800								0.0
Operation of Plant	7900								0.0
Maintenance of Plant	8100								0.0
Administrative Technology Services	8200								0.0
Community Services	9100								0.0
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.0
Other Capital Outlay	9300								0.0
fotal Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Excess (Deficiency) of Revenues over Expenditures									0.0
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
oans	3720								
ale of Capital Assets	3730								
loss Recoveries	3740								
ransfers 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							
ransfers 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							
und Balance, July 1, 2022	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
	2740								
Assigned Fund Balance									
Assigned Fund Balance Unassigned Fund Balance Total Fund Balances, June 30, 2023	2750 2700	0.00							

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN For the Fiscal Year Ended June 30, 2023	FUND BALANCE - SPI	ECIAL REVENUE FUNDS - ELE	MENTARY AND SECONDARY	SCHOOL EMERGENCY RELI	EF III (ESSER III)				FDOE Page 13 Fund 445
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000	616,847.48	208,124.58			5,159.68	44,640.00		874,771.74
Student Support Services	6100	40,600.00	18,479.81						59,079.81
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	97,696.44	26,762.56						124,459.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							46,104.74	46,104.74
School Administration	7300								0.00

cilities Acquisition and Construction	7410								0
scal Services	7500								0
ood Services	7600								0
entral Services	7700								0
udent Transportation Services	7800			6,945.00	11,250.00				18,195
peration of Plant	7900								0
aintenance of Plant	8100								0
dministrative Technology Services	8200								C
ommunity Services	9100								C
d Outlay:									
acilities Acquisition and Construction	7420								0
ther Capital Outlay	9300						208,373.06		208,373
Expenditures		755,143.92	253,366.95	6,945.00	11,250.00	5,159.68	253,013.06	46,104.74	1,330,983
s (Deficiency) of Revenues over Expenditures									0
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
	3720								
f Capital Assets	3730								
ecoveries	3740								
fers In:			1						
om General Fund	3610								
om Debt Service Funds	3620								
om Capital Projects Funds	3630								
terfund	3650								
om Permanent Funds	3660								
om Internal Service Funds	3670								
om Enterprise Funds	3690								
otal Transfers In	3600	0.00							
Pers Out: (Function 9700)									
o the General Fund	910								
Debt Service Funds	920								
o Capital Projects Funds	930								
terfund	950								
o Permanent Funds	960								
D Internal Service Funds	970								
D Enterprise Funds	990								
otal Transfers Out	9700	0.00							
Other Financing Sources (Uses)		0.00							
hange in Fund Balance		0.00							
Balance, July 1, 2022	2800	1	1						
ments to Fund Balance	2891		1						
z Fund Balance:		1	1						
onspendable Fund Balance	2710								
estricted Fund Balance	2720								
ommitted Fund Balance	2730								
ssigned Fund Balance	2740								
nassigned Fund Balance	2750								
otal Fund Balances, June 30, 2023	2700	0.00							
			•						
48									
RICT SCHOOL BOARD OF GULF COUNTY									

or the Fiscal Year Ended June 30, 2023	Account	100	200	300	400	500	600	700	Fund 4
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
Current:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000	49,971.25	9,866.77	6,000.00		234,303.90	120,530.73	4,850.21	425,522.
Student Support Services	6100								0.
Instructional Media Services	6200								0.0
Instruction and Curriculum Development Services	6300								0.0
Instructional Staff Training Services	6400	13,405.28	2,210.44	8,785.13				560.00	24,960.
Instruction-Related Technology	6500								0.0
Board	7100								0.0
General Administration	7200							9,921.85	9,921.8
School Administration	7300								0.0
Facilities Acquisition and Construction	7410								0.0
Fiscal Services	7500								0.0
Food Services	7600	2,190.00	303.96			11.334.10			13,828.0

Central Services	7700								0.00
Student Transportation Services	7800	833.26	175.86		1,182.50				2,191.62
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:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						5,560.00		5,560.00
Total Expenditures		66,399.79	12,557.03	14,785.13	1,182.50	245,638.00	126,090.73	15,332.06	481,985.24
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:	5740								
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3680								
	3670								
From Enterprise Funds									
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								
	930								
Interfund	950								
To Permanent Funds									
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, 2022	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, 2023	2700	0.00							
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DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN F	UND BALANCE - SPF	CIAL REVENUE FUNDS - MISCEI	LANEOUS						Exhibit K- FDOE Page 1

REVENUES	Account Number						
ederal Through State and Local:	Number						
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	6
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Caj Ou
Current:		Suules	Denetita	Sa files	Services	and Suppries	0
Instruction	5000						

Totals

700

Other

Instructional Media Services Instruction and Curriculum Development Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration	6200 6300 6400 6500								0.00
Instructional Staff Training Services Instruction-Related Technology Board General Administration	6400								
Instruction-Related Technology Board General Administration									0.00
Board General Administration	6500								0.00
General Administration									0.00
	7100								0.00
	7200								0.00
	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								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
upital Outlay:	9100								0.00
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
otal Expenditures	2500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
access (Deficiency) of Revenues over Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	Account								0.00
and CHANGES IN FUND BALANCES	Number								
ss Recoveries	3740								
ansfers 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							
ansfers 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							
tal Other Financing Sources (Uses)		0.00							
et Change in Fund Balance		0.00							
nd Balance, July 1, 2022	2800	0.00							
ljustments to Fund Balance	2891	1							
ding Fund Balance:	2071	1							
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730	1							
Assigned Fund Balance	2740								
Unassigned Fund Balance	2740	1							
Total Fund Balances, June 30, 2023	2730	0.00							
rotar runu Datances, June 30, 2023	2700	0.00							
SE 348									
ISTRICT SCHOOL BOARD OF GULF COUNTY OMBINING STATEMENT OF REVENUES, EXPENDITURES AND C									Exhibit K- FDOE Page 1

For the Fiscal Year Ended June 30, 2023 Funds 200 SBE/COBI Bonds 210 Sections 1011.14 and 1011.15, F.S., Loans 230 Motor Vehicle Revenue Bonds 240 Other Debt Service 290 ARRA Economic Stimulus Debt Service 299 Special Act Bonds 220 District Bonds 250 Account Number REVENUES Totals Federal: 3199 Miscellaneous Federal Direct 0.00 Miscellaneous Federal Through State 3299 0.00 State: 3322 CO&DS Withheld for SBE/COBI Bonds 0.00 0.00 SBE/COBI Bond Interest 3326 0.00 3341 Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) 3399 Other Miscellaneous State Revenues Total State Sources Local: 3300 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

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Add and a star in the st	District Debt Service Taxes	3412								0.00
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Interfact <td>Other Miscellaneous Local Sources</td> <td>3495</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Other Miscellaneous Local Sources	3495								0.00
Indiand <t< td=""><td>Impact Fees</td><td>3496</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>	Impact Fees	3496								0.00
Image	Refunds of Prior Year's Expenditures	3497								0.00
NYMENDE FINADE APP of PAP OF	Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MANDERSIGNATIONMADEMADEMADEMADEMADEMADEMADEManufactorMad		3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Onderset Field Field <	Dues and Fees	730								0.00
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numbernomnomnomnomnomnomnomnomnomnom00000000000000000000000000000000000	Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Barbon Mark Mark Mathematican Mark Mark Mark Mark Mark Mark Mark Mark	Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
based b			Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	Bonds	Debt Service	Debt Service	Totals
band shiftinginit is a start of the start of	Issuance of Bonds	3710								0.00
Indensity	Premium on Sale of Bonds									
bandMainMathMa		1								
Index shows and show		1								
Index shows and show	Premium on Lease-Purchase Agreements	1								
bookedj.700 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></th<>										0.00
non-dendembed171<	Loans	3720								0.00
namediamediame170	Proceeds of Forward Supply Contract	3760								0.00
International information	Face Value of Refunding Bonds	3715								0.00
networkshowshowshowshowshowshowshowshowshowshow	Premium on Refunding Bonds	3792								0.00
bland bland homemode/and home	Discount on Refunding Bonds (Function 9299)	892								0.00
name absolute lace-bulk argent5.4encode <th< td=""><td>Payments to Refunded Bonds Escrow Agent (Function 9299)</td><td>761</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Payments to Refunded Bonds Escrow Agent (Function 9299)	761								
Descent behaves haves been services of the ser		1								
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Image and and basicImage and basicImage and basicImage and basicImage basicImage basicImage basicImage and										
IndensityModeModeModeModeModeModeModeModeModeIndensityMode		762								0.00
IncludingIndex		3610								0.00
Individual hands540100010001000100010001000100010001000Individual handsmatch han		1								
Indiral <t< td=""><td></td><td>1</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		1								
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IndiantantImage <td></td> <td>3690</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>		3690								0.00
Indexinal Indexinal Internation910Indexinal Internation <t< td=""><td></td><td>3600</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></t<>		3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indepindent of the second se										
Indexing Park940<										
Interfind950960		1								
Indemate Index960										
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Total Transfers Out97009700										
Total Other Financia Surger ClassicalImage: Classical Surger Class				0.00	A 00		0.00		A 44	
NetChange Fund BalancesCond		9/00								
Fund Balance 2800 2000 <td></td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		1								
Adjustments Fund Balance: 2891 Image: Constraint of the second seco		2800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Ending Fund Balance: Composed by the Section of the Sect		1								
Restricted Fund Balance 2720 Image: Committed Fund Balance	Ending Fund Balance:	20/1								0.00
Committed Fund Balance 2730 Committed Fund Balance C	Nonspendable Fund Balance	2710								0.00
Assigned Fund Balance 2740 2010 2010 2010 2010 2010 2010 2010 20	Restricted Fund Balance	2720								0.00
		2730								
Unassigned Fund Balance 2750 0.00										
	Unassigned Fund Balance	2750								0.00

Total Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	•								

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

For the Fiscal Year Ended June 30, 2023 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	Funds 300 Totals
	Number	310	320	330	340	350	360	370	380	390	399	
Federal:												
Miscellaneous Federal Direct	3199				-							0.00
Miscellaneous Federal Through State State:	3299											0.00
CO&DS Distributed	3321						74,909,25					74,909,25
Interest on Undistributed CO&DS	3325						1,140.93					1,140.93
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				42,000.00							42,000.00
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											0.00
Total State Sources	3300	0.00	0.00	0.00	42,000.00	0.0	76,050.18	0.00	0.00	0.00	0.00	118,050.18
Local:					(.,
District Local Capital Improvement Tax	3413							2,438,402.59				2,438,402.59
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				2.36		18.30	12,123.76				12,144.42
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	2.36	0.0	18.30	2,450,526.35	0.00	0.00	0.00	2,450,547.01
Total Revenues	3000	0.00	0.00	0.00	42,002.36	0.0	76,068.48	2,450,526.35	0.00	0.00	0.00	2,568,597.19
EXPENDITURES												
Capital Outlay: (Function 7400) Library Books	610											0.00
Audiovisual Materials	620											0.00
	620							180.320.44				0100
Buildings and Fixed Equipment	630											180,320.44
Furniture, Fixtures and Equipment	640 650							153,145.80				153,145.80
Motor Vehicles (Including Buses)	650											0.00
Land	660											
Improvements Other Than Buildings												0.00 446.689.31
Remodeling and Renovations	680				52,115.10		150,000.00	244,574.21			-	
Computer Software	690 793											0.00
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax Debt Service: (Function 9200)	795											0.00
Redemption of Principal	710							988,363,04				988,363,04
Interest	710	1						988,363.04 383,194,32				383,194.32
Dues and Fees	720	1						25.00				25.00
Other Debt Service	730	1	1		1			23.00	1		<u>├</u>	0.00
Total Expenditures	/71	0.00	0.00	0.00	52,115,10	0.0) 150,000,00	1.949.622.81	0.00	0.00	0.00	2,151,737,91
rotar Expenditures		0.00	0.00	0.00	52,115.10	0.0	/ 100,000.00	1,949,022.81	0.00	0.00	0.00	2,131,/37.91

Exhibit K-7 FDOE Page 17

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DISTRICT SCHOOL	BOARD OF GUL	F COUNTY
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DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND C For the Fiscal Year Ended June 30, 2023	HANGES IN FUND E	BALANCES - CAPITAL PROJEC	TS FUNDS (Continued)									Exhibit K-7 FDOE Page 18 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							230,747.00				230,747.00
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							(1,447,100.75)				(1,447,100.75)
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	(1,447,100.75)	0.00	0.00	0.00	(1,447,100.75)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(1,216,353.75)	0.00	0.00	0.00	(1,216,353.75)
Net Change in Fund Balances		0.00	0.00	0.00	(10,112.74)	0.00	(73,931.52)	(715,450.21)	0.00	0.00	0.00	(799,494.47)
Fund Balance, July 1, 2022	2800				13,246.50		293,371.17	877,562.88				1,184,180.55
Adjustments to Fund Balances	2891							894,608.29				894,608.29
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				3,133.76		219,439.65	1,056,720.96				1,279,294.37
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	3,133.76	0.00	219,439.65	1,056,720.96	0.00	0.00	0.00	1,279,294.37

For the Fiscal Year Ended June 30, 2023										Fund (
REVENUES	Account Number									
ederal Direct	3100									
Federal Through State and Local	3200									
tate Sources	3300									
local Sources	3400									
Fotal Revenues	3000		0.00							
PURPLICITUDE (Account	100		200	300	400	500	600	700	m . 1
EXPENDITURES	Number	Salaries		Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlav	Other	Totals
Current:		Salaries		Benefits	Bervices	Bervices	and Suppries	Outlay	Oner	
Instruction	5000									0
Student Support Services	6100									0
Instructional Media Services	6200									0
Instruction and Curriculum Development Services	6300									0
Instructional Staff Training Services	6400									0
Instruction-Related Technology	6500									0
Board	7100									0.
General Administration	7200									0
School Administration	7300									0.
Facilities Acquisition and Construction	7410									0
Fiscal Services	7500									0.
Central Services	7700									0
Student Transportation Services	7800									0.
Operation of Plant	7900	-								0.
Maintenance of Plant	8100									0
Administrative Technology Services	8200									0
Community Services	9100									0

Other Capital Outlay	9300							
Debt Service: (Function 9200)	9300							
Redemption of Principal	710							
Interest	720							
Fotal Expenditures		0.00	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							
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, 2022	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, 2023

2700

0.00

For the Fiscal Year Ended June 30, 2023	-								Funds
INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	Totals
	rumoer	911	912	913	914	915	921	922	
OPERATING REVENUES									
Charges for Services	3481								0
Charges for Sales	3482								0
Premium Revenue	3484								(
Other Operating Revenues	3489								(
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(
OPERATING EXPENSES (Function 9900)									
Salaries	100								(
Employee Benefits	200								(
Purchased Services	300								(
Energy Services	400								(
Materials and Supplies	500								(
Capital Outlay	600								(
Other	700								(
Depreciation and Amortization Expense	780								(
Total Operating Expenses		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	
NONOPERATING REVENUES (EXPENSES)									
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								
Loss Recoveries	3740								(
Gain on Disposition of Assets	3780								(
Interest (Function 9900)	720								(
Miscellaneous (Function 9900)	790								(
Loss on Disposition of Assets (Function 9900)	810								(
Total Nonoperating Revenues (Expenses)		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

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)									
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, 2022	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2023	2780								0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHAN For the Fiscal Year Ended June 30, 2023	GES IN FUND NET POS	SITION - INTERNAL SERVICE F	UNDS						Exhibit K-1 FDOE Page 2 Funds 70
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				,15		140	751		
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	5467	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
Other Depreciation and Amortization Expense	780								0.00
	/80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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		l l	İ					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, 2022	2880				0.00
Adjustments to Net Position	2896				0.00
Net Position, June 30, 2023	2780				0.00

RICT SCHOOL BOARD OF GULF COUNTY

June 30, 2023	Account	Beginning Balance			Ending Balance
ASSETS	Number	July 1, 2022	Additions	Deductions	June 30, 2023
Cash	1110	413,476.46	1,199,812.25	1,191,200.95	422,087.70
Investments	1160				0.0
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.0
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.0
Inventory	1150				0.0
Total Assets		413,476.46	1,199,812.25	1,191,200.95	422,087.7
LIABILITIES					
Cash Overdraft	2125				0.0
Accrued Salaries and Benefits	2110				0.0
Payroll Deductions and Withholdings	2170				0.0
Accounts Payable	2120				0.0
Internal Accounts Payable	2290	413,476.46	1,199,812.25	1,191,200.95	422,087.7
Due to Budgetary Funds	2161				0.0
Total Liabilities		413,476.46	1,199,812.25	1,191,200.95	422,087.7
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.0

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DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF LONG-TERM LIABILITIES June 30, 2023								Exhibit K-12 FDOE Page 23 Fund 601
	Account Number	Governmental Activities Total Balance [1] June 30, 2023	Business-Type Activities Total Balance [1] June 30, 2023	Total	Governmental Activities - Debt Principal Payments 2022-23	Governmental Activities - Principal Due Within One Year 2023-24	Governmental Activities - Debt Interest Payments 2022-23	Governmental Activities - Interest Due Within One Year 2023-24
Notes Payable	2310	16,274,382.71		16,274,382.71	988,363.04	1,021,358.34	383,194.32	361,779.53
Obligations Under Leases and SBITA	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00				
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	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	2,372,321.62		2,372,321.62				
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			0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	619,373.00		619,373.00				
Net Pension Liability	2365	14,799,597.00		14,799,597.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		34.065.674.33	0.00	34.065.674.33	988.363.04	1.021.358.34	383,194,32	361.779.53

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[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2023, including discounts and premiums.

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2022	Returned To FDOE	Revenues 2022-23	Expenditures 2022-23	Flexibility [1] 2022-23	Unexpended June 30, 2023
Class Size Reduction Operating Funds (3355)	94740			1,821,114.00	1,821,114.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	5,953.11			5,953.11		0.00
Florida School Recognition Funds (3361)	92040			183,471.00	183,471.00		0.00
Instructional Materials (FEFP Earmark) [2]	90880	59,234.60		144,471.00	105,803.45		97,902.15
Library Media (FEFP Earmark) [2]	90881	367.73		8,188.00	8,444.73		111.00
Mental Health Assistance (FEFP Earmark)	90280	23,572.96		184,868.00	199,385.67		9,055.29
Preschool Projects (3372)	97950						0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	1,847.82		212,305.00	182,795.46		31,357.36
Safe Schools (FEFP Earmark) [4]	90803			367,818.00	367,818.00		0.00
Student Transportation (FEFP Earmark)	90830			384,807.00	384,807.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280			379,082.00	379,082.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			35,060.00	35,060.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			67,925.46	67,925.46		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441						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."

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DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2023 FDOE Page								
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total		
UTILITIES AND ENERGY SERVICES EXPENDITURES:								
Public Utility Services Other than Energy - All Functions	380	166,633.49				166,633.49		
Public Utility Services Other than Energy - Functions 7900 & 8100	380	166,633.49				166,633.49		
Natural Gas - All Functions	411	29,717.38				29,717.38		
Natural Gas - Functions 7900 & 8100	411	29,717.38				29,717.38		
Bottled Gas - All Functions	421					0.00		
Bottled Gas - Functions 7900 & 8100	421					0.00		
Electricity - All Functions	430	621,651.19				621,651.19		
Electricity - Functions 7900 & 8100	430	621,651.19				621,651.19		
Heating Oil - All Functions	440					0.00		
Heating Oil - Functions 7900 & 8100	440					0.00		
Gasoline - All Functions	450	35,416.90			11,250.00	46,666.90		
Gasoline - Functions 7900 & 8100	450					0.00		
Diesel Fuel - All Functions	460	100,293.91			2,167.50	102,461.41		
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		818,002.06	0.00	0.00	0.00	818,002.06		
Total - All Functions		953,712.87	0.00	0.00	13,417.50	967,130.37		
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)								
Compressed Natural Gas	412					0.00		
Liquefied Petroleum Gas	422					0.00		
Gasoline	450	35,416.90				35,416.90		
Diesel Fuel	460	100,293.91				100,293.91		
Oil and Grease	540	8,455.11				8,455.11		
Total		144,165.92		0.00	0.00	144,165.92		

			Special Revenue	Special Revenue - Federal		
		General Fund	Other Federal Programs	Education Stablilization Fund	Capital Projects Funds	
	Subobject	100	420	440	3XX	Total
EXPENDITURES FOR SCHOOL BUSES						
AND SCHOOL BUS REPLACEMENTS:						
Buses	651					0.00

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DISTRICT SCHOOL BOARD OF GULF COUNTY

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2023						Exhibit K-14 FDOE Page 26
TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures: Technology-Related Professional and Technical Services	319					0.00

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Technology-Related Repairs and Maintenance	359					0.00
Technology-Related Rentals	369					0.00
Telephone and Other Data Communication Services	379					0.00
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	19,178.24	16,643.75	143,599.23	5,041.80	184,463.02
Technology-Related Noncapitalized Fixtures and Equipment	649					0.00
Noncapitalized Software	692	34,526.12	61,977.00	33,157.00		129,660.12
Miscellaneous Technology-Related	799					0.00
Total		53,704.36	78,620.75	176,756.23	5,041.80	314,123.14

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Capitalized Expenditures: Capitalized Computer Hardware and Technology-Related Infrastructure	643	53.347.26	5.010.55	85,660.00	66,436,85	210,454.66
Technology-Related Capitalized Fixtures and Equipment	648	55,547.20	5,010.55	65,000.00	00,450.05	0.00
Capitalized Software	691					0.00
Total		53,347.26	5,010.55	85,660.00	66,436.85	210,454.66

* 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, 2023						FDOE Page 27
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	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	56,892.01
Food	570	700,194.01
Donated Foods	580	55,831.41

	Subobiect	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	4,438,349.80	225,975.69	595,349.45	5,259,674.94
Basic Programs 101, 102 and 103 (Function 5100)	140	69,349.22	4,519.51	11,906.99	85,775.72
Basic Programs 101, 102 and 103 (Function 5100)	750	158,053.45	2,409.25	0.00	160,462.70
Total Basic Program Salaries		4,665,752.47	232,904.45	607,256.44	5,505,913.36
Other Programs 130 (ESOL) (Function 5100)	120	92,465.62	0.00	0.00	92,465.62
Other Programs 130 (ESOL) (Function 5100)	140	23,116.41	0.00	0.00	23,116.41
Other Programs 130 (ESOL) (Function 5100)	750	8,318.60	0.00	0.00	8,318.60
Total Other Program Salaries		123,900.63	0.00	0.00	123,900.63
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	960,197.54	112,954.74	0.00	1,073,152.28
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	64,013.17	17,377.65	0.00	81,390.82
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	6,078.81	341.25	0.00	6,420.06
Total ESE Program Salaries		1,030,289.52	130,673.64	0.00	1,160,963.16
Career Program 300 (Function 5300)	120	206,095.19	25,572.00	0.00	231,667.19
Career Program 300 (Function 5300)	140	0.00	0.00	0.00	0.00
Career Program 300 (Function 5300)	750	1,165.33	0.00	0.00	1,165.33
Total Career Program Salaries		207,260.52	25,572.00	0.00	232,832.52
TOTAL		6,027,203.14	389,150.09	607,256.44	7,023,609.67

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		General Fund	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stabilization Fund	
TEXTBOOKS (used for classroom instruction)	Subobject	100	420	440	Total
Textbooks (Function 5000)	520	103,249.40	0.00	159,809.60	263,059.00

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700				0.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700				0.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700				0.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700				0.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700				0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLEC

CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECT For the Fiscal Year Ended June 30, 2023	TION					Exhibit K-14 FDOE Page 28		
CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals		
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		
II. School Safety:						0.00		250 DO NOT MAKE CHANGES TO THIS COE
Total Flexible Spending Expenditures		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:	Number	operating						
Basic	5100					0.00		310 DO NOT MAKE CHANGES TO THIS COD
Exceptional	5200					0.00		320 DO NOT MAKE CHANGES TO THIS COD
Career Education	5300					0.00		330 DO NOT MAKE CHANGES TO THIS COD
Adult General	5400					0.00		340 DO NOT MAKE CHANGES TO THIS COD
Prekindergarten	5500					0.00		350 DO NOT MAKE CHANGES TO THIS COD
Other Instruction	5900					0.00		360 DO NOT MAKE CHANGES TO THIS COD
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00		
II. School Safety:						0.00		370 DO NOT MAKE CHANGES TO THIS COD
Total Flexible Spending Expenditures		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 & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount	
Expenditures:								
General Fund	100		2				0.00	300 DO NOT MAKE CHANGES TO THIS COD
Special Revenue Funds - Food Services	410						0.00	400 DO NOT MAKE CHANGES TO THIS COD
Special Revenue Funds - Other Federal Programs	420						0.00	500 DO NOT MAKE CHANGES TO THIS COD
Special Revenue Funds - Federal Education Stabilization Fund	440						0.00	600 DO NOT MAKE CHANGES TO THIS COD
Capital Projects Funds	3XX						0.00	900 DO NOT MAKE CHANGES TO THIS COD
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		4					100 DO NOT MAKE CHANGES TO THIS COD
Special Revenue Funds - Other Federal Programs	5900		4					150 DO NOT MAKE CHANGES TO THIS CODI

 Special Revenue Funds - Federal Education Stabilization Fund
 5900

 Total
 5900
 0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2022	Earnings 2022-23	Expenditures 2022-23	Unexpended June 30, 2023
Earnings, Expenditures and Carryforward Amounts:		129,623.15	129,623.15	
Expenditure Program or Activity:				
Exceptional Student Education			129,623.15	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				

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Staff Training and Curriculum Development	
Medicaid Administration and Billing Services	
Student Services	
Consultants	
Other	
Total Expenditures	129,623.15

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2023		
Total Assets and Deferred Outflows of Resources	100	
Total Liabilities and Deferred Inflows of Resources	100	

DISTRICT SCHOOL BOARD OF GULF COUNTY VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM For the Fiscal Year Ended June 30, 2023								Supp	Exhibit K-15 FDOE Page 29 Jemental Schedule - Fund 100	
VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES		100	200	300	400	500	600	700		
		Account Number	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Current:		Salaries	Belients	Services	Services	and Suppries	Outlay	Ouler	Totals	
Prekindergarten	5500	166,300.07	66,351.24			1,594.13		10,093.50	244,338.94	
Student Support Services	6100								0.00	
Instructional Media Services	6200								0.00	
Instruction and Curriculum Development Services	6300								0.00	
Instructional Staff Training Services	6400								0.00	
Instruction-Related Technology	6500								0.00	
Board	7100								0.00	
General Administration	7200								0.00	
School Administration	7300								0.00	
Facilities Acquisition and Construction	7410								0.00	
Fiscal Services	7500								0.00	
Food Services	7600								0.00	
Central Services	7700								0.00	
Student Transportation Services	7800								0.00	
Operation of Plant	7900								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		166,300.07	66,351.24	0.00	0.00	1,594.13	0.00	10,093.50	244,338.94	

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

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