

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

Exhibit K-1  
FD0E Page 1  
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	81,433.40
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	<b>81,433.40</b>
<i>Federal Through State and Local:</i>		
Medicaid	3202	73,440.50
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	<b>73,440.50</b>
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	617,080.00
Workforce Development	3315	89,433.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	921.00
Adults with Disabilities	3318	35,000.00
CO&DS Withheld for Administrative Expenditure	3323	1,140.75
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	8,902.25
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	1,832,386.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program	3371	75,960.25
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	180,804.08
Total State	3300	<b>3,071,627.33</b>
<i>Local:</i>		
Required Local Effort and Nonvoted Operating Tax	3411	19,198,788.95
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	44,837.11
Interest on Investments	3431	194,510.00
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	-420.00
Postsec Career Cert-App'l 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	-4,740.00
Prekindergarten Early Intervention Fees	3472	36,360.00
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	17,698.47
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	120.00
Receipt of Federal Indirect Cost Rate	3494	109,840.16
Other Miscellaneous Local Sources	3495	197,748.47
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	
Total Local	3400	<b>19,805,063.16</b>
<b>Total Revenues</b>	<b>3000</b>	<b>23,031,564.39</b>

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, 2024

EXPENDITURES	Account Number	Current:						
		100	200	300	400	500	600	700
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Instruction	5000	7,728,389.83	2,728,225.62	599,530.66	0.00	211,246.24	141,080.29	350,982.53
Student Support Services	6100	929,803.50	285,553.31	45,130.00		2,828.04		1,221.45
Instructional Media Services	6200	206,537.75	85,136.55	0.00		4,222.29	9,281.93	
Instruction and Curriculum Development Services	6300	195,943.91	69,121.18	50.00		104.37		
Instructional Staff Training Services	6400	400,152.50	130,274.33	24,903.24		877.05		7,736.00
Instruction-Related Technology	6500	43,575.10	13,750.22	0.00				
Board	7100	159,060.00	103,931.11	5,666.94				1,365.00
General Administration	7200	403,285.45	177,264.59	407,546.47		5,988.58		29,676.17
School Administration	7300	893,401.01	273,745.30	9,030.03		6,693.53		3,834.75
Facilities Acquisition and Construction	7410							
Fiscal Services	7500	290,633.48	96,183.39	2,792.94		6,168.71		1,750.00
Food Services	7600							
Central Services	7700	155,525.10	38,415.10	55,810.28				
Student Transportation Services	7800	543,360.00	228,195.39	140,875.99	117,507.35	84,774.80	9,209.06	8,945.02
Operation of Plant	7900	105,120.90	30,280.37	1,451,261.86	707,111.68	5,697.33		
Maintenance of Plant	8100	679,136.00	342,469.69	193,616.42		154,925.21	183,353.14	239.85
Administrative Technology Services	8200	65,362.42	20,762.19	15,424.57				
Community Services	9100							
Capital Outlay:								
Facilities Acquisition and Construction	7420						252,789.74	
Other Capital Outlay	9300							
Debt Service: (Friction 9200)	710							
Redemption of Principal	710							
Interest	720							41,508.53
Total Expenditures		12,799,906.95	4,570,305.43	2,951,639.40	824,619.03	483,526.15	595,684.16	447,229.30
Excess (Deficiency) of Revenues Over Expenditures								359,794.72

**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, 2024

Exhibit  
FDOE Pa

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		Account Number	Fund
Loans		3720	
Sale of Capital Assets		3730	
Loss Recoveries		3740	
<i>Transfers In:</i>			
From Debt Service Funds		3620	
From Capital Projects Funds		3630	799,406
From Special Revenue Funds		3640	
From Permanent Funds		3660	
From Internal Service Funds		3670	
From Enterprise Funds		3690	
Total Transfers In		3600	799,406
<i>Transfers Out: (Function 9700)</i>			
To Debt Service Funds		920	
To Capital Projects Funds		930	
To Special Revenue Funds		940	(200,000)
To Permanent Funds		960	
To Internal Service Funds		970	
To Enterprise Funds		990	
Total Transfers Out		9700	(200,000)
<b>Total Other Financing Sources (Uses)</b>			<b>599,406</b>
<b>Net Change In Fund Balance</b>			<b>959,200</b>
Fund Balance, July 1, 2023		2800	4,547,775
Adjustments to Fund Balance		2891	
<i>Ending Fund Balance:</i>			
Nonspendable Fund Balance		2710	
Restricted Fund Balance		2720	210,003
Committed Fund Balance		2730	
Assigned Fund Balance		2740	3,077,757
Unassigned Fund Balance		2750	2,218,074
Total Fund Balances, June 30, 2024		2700	<b>5,505,835</b>

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

Exhibit  
FDOE Pa

For the Fiscal Year Ended June 30, 2024

**Fund**

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	644,481
School Breakfast Reimbursement	3262	242,172
Afterschool Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA-Donated Commodities	3265	49,386
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	
Fresh Fruit and Vegetable Program	3268	17,180
Other Food Services	3269	52,834
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,006,056
<i>State:</i>		
School Breakfast Supplement	3337	4,910
School Lunch Supplement	3338	4,595
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	9,505
<i>Local:</i>		
Interest on Investments	3431	2,653
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	199,243
Student Breakfasts	3452	39,411
Adult Breakfasts/Lunches	3453	
Student and Adult á la Carte Fees	3454	
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	162
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	241,470
<b>Total Revenues</b>	3000	<b>1,257,032</b>

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

Exhibit  
FDOE Pa

For the Fiscal Year Ended June 30, 2024

**Fund**

<b>EXPENDITURES (Functions 7600/9300)</b>	<b>Account Number</b>	<b>Fund</b>
Salaries	100	408,998
Employee Benefits	200	236,319
Purchased Services	300	3,819
Energy Services	400	
Materials and Supplies	500	805,332
Capital Outlay	600	
Other	700	10,972
Other Capital Outlay (Function 9300)	600	
<b>Total Expenditures</b>		<b>1,465,442</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(208,410)</b>
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	200,000
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	
<b>Total Transfers In</b>	<b>3600</b>	<b>200,000</b>
<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	
<b>Total Transfers Out</b>	<b>9700</b>	<b>0</b>
<b>Total Other Financing Sources (Uses)</b>		<b>200,000</b>
<b>Net Change in Fund Balance</b>		<b>(8,410)</b>
Fund Balance, July 1, 2023	2800	114,446
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	38,034
Restricted Fund Balance	2720	68,000
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
<b>Total Fund Balances, June 30, 2024</b>	<b>2700</b>	<b>106,035</b>

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

Exhibit  
FDOE Pa  
Fund

For the Fiscal Year Ended June 30, 2024

REVENUES	Account Number	Fund
<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
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	76,585
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	495,675
<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	586,279
Teacher and Principal Training and Recruiting - Title II, Part A	3225	95,202
Math and Science Partnerships - Title II, Part B	3226	24,358
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	283,422
Total Federal Through State and Local	3200	1,561,523
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0
<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
<b>Total Revenues</b>	<b>3000</b>	<b>1,561,523</b>

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

For the Fiscal Year Ended June 30, 2024

Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
100	123,366.31	156,181.83	491,611.01		99,766.73	25,570.42	22,135.67	776,220.71
610	277,148.27	71,509.59			22,792.09			372,849.95
620								0.00
630	112,029.77	78,586.50	7,500.00					158,118.27
640	109,157.95	37,952.34	8,650.14		784.84			144,945.27
650						48,709.00		48,709.00
710								0.00
720							51,316.09	51,316.09
730								0.00
7410								0.00
7500								0.00
7600								0.00
7700								0.00
7800	8,659.99	1,203.91						9,763.90
7900								0.00
8100								0.00
8200								0.00
9100								0.00
Capital Outlay:								
7420								0.00
Other Capital Outlay								0.00
9300								0.00
Total Expenditures	920,762.32	308,035.89	62,150.14	0.00	121,758.82	75,064.26	77,751.76	1,561,523.19
Excess (Deficiency) of Revenues over Expenditures								0.00

Account Number	Loans	Sale of Capital Assets	Less Receivables	Transfers In:	From General Fund	From Debt Service Funds	From Capital Projects Funds	Interfund	From Permanent Funds	From Internal Service Funds	From Enterprise Funds	Total Transfers In	Total Transfers Out: (Function 9700)	To the General Fund	To Debt Service Funds	To Capital Projects Funds	Interfund	To Permanent Funds	To Internal Service Funds	To Enterprise Funds	Total Transfers Out	Total Other Financing Sources (Uses)	Net Change in Fund Balance	Fund Balance, July 1, 2023	Adjustments to Fund Balance	Ending Fund Balance	Nonspendable Fund Balance	Reserved Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance
	1720	1730	1740		1610	1620	1630	1650	1660	1670	1690	1600	3600	910	920	930	950	960	970	990	9700	0.00	2800	2891		2710		2720	2730	2740	2750
													0.00																		

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

CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT  
CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRSA) ACT RELIEF FUND  
AMERICAN RESCUE PLAN (ARP) RELIEF FUND

For the Fiscal Year Ended June 30, 2024

REVENUES	Account Number	441 Elem. & Sec. School Emergency Relief (ESSER)	442 Other CARES Act Relief Fund (Including GEER)	443 Elem. & Sec. School Emergency Relief (ESSER II)	444 Other CRSA Act Relief Fund (Including GEER II)	445 Elem. & Sec. School Emergency Relief (ESSER III)	446 Other ARP Act Relief Fund	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			67,174.60		1,319,048.08	713,976.89	2,100,199.57
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	67,174.60	0.00	1,319,048.08	713,976.89	2,100,199.57
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	67,174.60	0.00	1,319,048.08	713,976.89	2,100,199.57



**DISTRICT SCHOOL BOARD OF GULF COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)**  
 For the Fiscal Year Ended June 30, 2024

Exhibit K-1  
 FDOE Page 9  
 Fund 441

Account Number	EXPENDITURES							Totals
	100	200	300	400	500	600	700	
Inspection		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
<b>Capital Outlay:</b>								
Facilities Acquisition and Construction		7420						0.00
Other Capital Outlay		9300						0.00
<b>Total Expenditures</b>								0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>								0.00

Account Number	OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES							Totals
1720	1730	1740	1750	1760	1770	1780	1790	
Loans		1720						1720
Sale of Capital Assets		1730						1730
Loss Recoveries		1740						1740
<b>Transfers In:</b>								
From General Fund		3610						3610
From Debt Service Funds		3620						3620
From Capital Projects Funds		3630						3630
Interfund		3650						3650
From Permanent Funds		3660						3660
From Internal Service Funds		3670						3670
From Enterprise Funds		3690						3690
<b>Transfers Out: (Function 9700)</b>								
Total Transfers In		3600						3600
To the General Fund		910						910
To Debt Service Funds		920						920
To Capital Projects Funds		930						930
Interfund		950						950
To Permanent Funds		960						960
To Internal Service Funds		970						970
To Enterprise Funds		990						990
Total Transfers Out		9700						9700
<b>Total Other Financing Sources (Uses)</b>								0.00
<b>Net Change in Fund Balance</b>		2800						2800
Fund Balance, July 1, 2023								2891
<b>Adjustments to Fund Balance</b>								
<i>Ending Fund Balance</i>								
Nonspendable Fund Balance		2710						2710
Restricted Fund Balance		2720						2720
Committed Fund Balance		2730						2730
Assigned Fund Balance		2740						2740
Unassigned Fund Balance		2750						2750

DISTRICT SCHOOL BOARD OF GULF COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING CEER)

For the Fiscal Year Ended June 30, 2024

EXPENDITURES	Account Number	Totals				
		100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies
Instruction	5000					
Student Support Services	6100					
Instructional Media Services	6200					
Instruction and Curriculum Development Services	6300					
Instructional Staff Training Services	6400					
Instruction-Related Technology	6500					
Board	7100					
General Administration	7200					
School Administration	7300					
Facilities Acquisition and Construction	7410					
Fiscal Services	7500					
Food Services	7600					
Central Services	7700					
Student Transportation Services	7800					
Operation of Plant	7900					
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
Excess (Deficiency) of Revenues over Expenditures	Account Number					0.00

Exhibit K-4  
 PDCE Page 10  
 Fund 442

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number	Amount
Lump Sums			3720
Sale of Capital Assets			3730
Loss Recoveries			3740
Transfers In:			
From General Fund			1610
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			1600
Transfers Out: (Function 9700)			
To the General Fund			910
To Debt Service Funds			920
To Capital Projects Funds			930
Interfund			950
To Permanent Funds			960
To Internal Service Funds			970
To Enterprise Funds			990
Total Transfers Out			9700
Net Change in Fund Balance			0.00
Fund Balance, July 1, 2023			2800
Adjustments to Fund Balance			2891
Funding Fund Balance:			
Nonspendable Fund Balance			2710
Reversed Fund Balance			2720
Committed Fund Balance			2730
Assigned Fund Balance			2740
Unassigned Fund Balance			2750



DISTRICT SCHOOL BOARD OF GULF COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRSA ACT RELIEF FUND (INCLUDING GER II)  
 For the Fiscal Year Ended June 30, 2024

Exhibit K-4  
 FDOE Page 12  
 Fund 444

EXPENDITURES	Current					Totals		
	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services		Materials and Supplies	Capital Outlay
Instruction	5000							
Student Support Services	6100							
Instructional Media Services	6200							
Instructional and Curriculum Development Services	6300							
Instructional Staff Training Services	6400							
Instruction-Related Technology	6500							
Board	7100							
General Administration	7200							
School Administration	7300							
Facilities Acquisition and Construction	7410							
Fiscal Services	7500							
Food Services	7600							
Central Services	7700							
Student Transportation Services	7800							
Operation of Plant	7900							
Maintenance of Plant	8100							
Administrative Technology Services	8200							
Community Services	9100							
<b>Capital Outlay:</b>								
Facilities Acquisition and Construction	7420							
Other Capital Outlay	9300							
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>								0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number
Lans	State of Capital Assets	1720
Loss Recoveries		1740
<b>Transfers In:</b>		
From Capital Fund		3610
From Debt Service Funds		3620
From Capital Project Funds		3630
Interfund		3650
From Permanent Funds		3660
From Internal Service Funds		3670
From Enterprise Funds		3690
<b>Total Transfers In</b>		3600
<b>Transfers Out: (Function 9700)</b>		
To the General Fund		910
To Debt Service Funds		920
To Capital Project Funds		930
Interfund		950
To Permanent Funds		960
To Internal Service Funds		970
To Enterprise Funds		990
<b>Total Transfers Out</b>		9700
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>Net Change in Fund Balance</b>		0.00
Fund Balance, July 1, 2023		2860
Adjustments to Fund Balance		2891
<b>Ending Fund Balance:</b>		
Nonspendable Fund Balance		2710
Restricted Fund Balance		2720
Committed Fund Balance		2730
Assigned Fund Balance		2740
Unassigned Fund Balance		2750

DISTRICT SCHOOL BOARD OF GULF COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSR III)

For the Fiscal Year Ended June 30, 2024

Exhibit K-4  
 FPOE Page 13  
 Fund 445

EXPENDITURES	Account Number	Current:				Totals
		Instruction	Student Support Services	Instructional Media Services	Instruction and Curriculum Development Services	
	5000	612,209.12	274,140.91		89,449.22	1,052,687.08
	6100	41,000.00	20,823.09			62,423.09
	6200					0.00
	6300					0.00
	6400	110,328.98	36,254.53			146,683.51
	6500					0.00
	7100					0.00
	7200					36,020.40
	7300					0.00
	7410					0.00
	7500					0.00
	7600					0.00
	7700					0.00
	7800		9,021.09		11,250.00	21,244.00
	7900					0.00
	8100					0.00
	8200					0.00
	9100					0.00
<b>Capital Outlay:</b>						
Facilities Acquisition and Construction	7420					0.00
Other Capital Outlay	9300					0.00
<b>Total Expenditures</b>		765,178.10	281,288.56	9,984.00	11,250.00	1,319,048.08
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>Account Number</b>					0.00

**OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES**

Loans	3720	
State of Capital Assets	3730	
Loss Recoveries	3740	
<b>Transfers In:</b>		
From General Fund	1610	
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	
<b>Total Transfers In</b>	3600	0.00
<b>Transfers Out: (Function 9700)</b>		
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	
<b>Total Transfers Out</b>	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>Net Change in Fund Balance</b>		0.00
Fund Balance, July 1, 2023	2800	
Adjustments to Fund Balance	2891	
<b>Financing Fund Balance</b>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	

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

For the Fiscal Year Ended June 30, 2024

Exhibit K-4  
FD0E Page 14  
Fund 446

EXPENDITURES	Account Number	Current:				Totals
		200	400	500	600	
Instruction						
Instruction	5000	21,021.27	441.60	279,320.17	29,470.91	6,414.50
Student Support Services	6100					
Instructional Media Services	6200					
Instruction and Curriculum Development Services	6300					
Instructional Staff Training Services	6400	79,815.84	7,013.17	229.84		8,058.85
Instruction-Related Technology	6500					
Board	7100					
General Administration	7200					
School Administration	7300					
Facilities Acquisition and Construction	7410					
Fiscal Services	7500					
Food Services	7600	5,865.00	912.07	25,759.33		31,476.40
Central Services	7700					
Student Transportation Services	7800	4,151.59	1,051.07	2,158.75		7,347.31
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		289,776.55	91,266.99	7,454.17	2,158.75	265,109.53
Excess (Deficiency) of Revenues over Expenditures						
Account Number						
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					
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					
Transfers Out: (Function 9700)						
To the General Fund	910					
To Debt Service Funds	920					
To Capital Projects Funds	930					
Interfund	950					
To Permanent Funds	960					
To Internal Service Funds	970					
To Enterprise Funds	990					
Total Transfers Out	9700					
Total Other Financing Sources (Uses)	000					
Net Change in Fund Balance						
Fund Balance, July 1, 2023	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					

Assigned Fund Balance	2740					
Committed Fund Balance	2730					
Restricted Fund Balance	2720					
Nonspendable Fund Balance	2710					
Ending Fund Balance:						
Adjustments to Fund Balance	2891					
Fund Balance, July 1, 2023	2800					
Net Change in Fund Balance	000					
Total Other Financing Sources (Uses)	000					
Total Transfers Out	9700					
To Enterprise Funds	990					
To Internal Service Funds	970					
To Permanent Funds	960					
Interfund	950					
To Capital Projects Funds	930					
To Debt Service Funds	920					
To the General Fund	910					
Total Transfers In	3600					
Transfers Out: (Function 9700)						
From Enterprise Funds	3690					
From Internal Service Funds	3670					
From Permanent Funds	3660					
Interfund	3650					
From Capital Projects Funds	3630					
From Debt Service Funds	3620					
From General Fund	3610					

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					
Transfers Out: (Function 9700)						
To the General Fund	910					
To Debt Service Funds	920					
To Capital Projects Funds	930					
Interfund	950					
To Permanent Funds	960					
To Internal Service Funds	970					
To Enterprise Funds	990					
Total Transfers Out	9700					
Total Other Financing Sources (Uses)	000					
Net Change in Fund Balance	000					
Fund Balance, July 1, 2023	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					

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

For the Fiscal Year Ending June 30, 2024

REVENUES	
Account Number	Amount
Federal Through State and Local	1280
Miscellaneous Federal Through State	1299
Total Federal Through State and Local	2579
State	
Total Federal Through State and Local	2500
Local	
Interest on Investments	1431
Gain on Sale of Investments	1412
Net Increase (Decrease) in Fair Value of Investments	1413
Gifts, Grants and Donations	1440
Other Miscellaneous Local Revenues	1495
Total Local	1400
Total Revenues	4000
EXPENDITURES	
Account Number	Salaries
Instruction	5800
Student Support Services	6100
Instructional Media Services	6200
Instruction and Curriculum Development Services	6300
Instruction and Staff Training Services	6400
Information-Related Technology	6500
Board	7100
General Administration	7200
School Administration	7300
Facilities Acquisition and Construction	7410
Food Services	7500
Food Services	7600
Central Services	7700
Student Transportation Services	7800
Operation of Plant	7900
Maintenance of Plant	8100
Administrative Technology Services	8200
Community Services	9100
Capital Outlay	7430
Facilities Acquisition and Construction	9100
Other Capital Outlay	9100
Total Expenditures	0.00
OTHER FINANCING SOURCES (USES)	
Account Number	Amount
Less Receipts	3740
Transfers In	
From Federal Fund	3610
From Capital Project Funds	3630
From Capital Project Funds	3630
Interfund	3650
From Permanent Funds	3650
From Internal Service Funds	3670
From Enterprise Funds	3690
Total Transfers In	3600
Transfers Out - Function 2700	910
To General Fund	910
To Capital Project Funds	920
To Other Service Funds	930
Interfund	950
To Permanent Funds	960
To Internal Service Funds	970
To Enterprise Funds	990
Total Transfers Out	9700
Total Other Financing Sources (Uses)	0.00
Net Change in Fund Balances	
Net Change in Fund Balances	2500
Fund Balances, July 1, 2023	2591
Ending Fund Balance	
Miscellaneous Fund Balance	2710
Nonspendable Fund Balance	2730
Restricted Fund Balance	2730
Committed Fund Balance	2730
Assigned Fund Balance	2740

EXPENDITURES	Number	Salaries	Employee Benefits	Purchase Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals	Balances		
										Account	Number	Amount
Total Revenues	1000	100	200	100	400	500	600	700	0.00	0.00	0.00	0.00
Total Expenditures	1000	100	200	100	400	500	600	700	0.00	0.00	0.00	0.00
Balances (Increases) of Revenues over Expenditures												
										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 (Continued)**  
For the Fiscal Year Ended June 30, 2024

Account Number	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 and 1011.15, F.S.; Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service Premium (CO&DS)	370 Nonvoted Capital Improvement Section 1011.71(2), F.S.	380 Voted Capital Improvement Fund	390 Other Capital Projects	399 AJLA Economic Stimulus Capital Projects	Totals
Issuance of Bonds											
Premium on Sale of Bonds											
	3710										0.00
	3791										0.00
Premium on Sale of Bonds (Function 9299)											0.00
	891										0.00
Premium on Lease-Purchase Agreements											0.00
	3750										0.00
Premium on Lease-Purchase Agreements (Function 9299)											0.00
	893										0.00
Loss of Capital Assets											0.00
	3720										0.00
	3730										0.00
Loss Recoveries											0.00
	3740										0.00
Proceeds of Forward Supply Contract											0.00
	3760										0.00
Proceeds from Special Facility Construction Account											0.00
	3770										0.00
Transfers In											0.00
From General Fund											0.00
	3610										0.00
From Debt Service Funds											0.00
	3620										0.00
From Special Revenue Funds											0.00
	3640										0.00
From Internal Service Funds											0.00
	3650										0.00
Interfund											0.00
From Permanent Funds											0.00
	3660										0.00
From Internal Service Funds											0.00
	3670										0.00
From Enterprise Funds											0.00
	3690										0.00
From Enterprise Funds											0.00
	3690										0.00
Total Transfers In (Function 9700)											0.00
From General Fund											0.00
	910										0.00
To Debt Service Funds											0.00
	920										0.00
To Special Revenue Funds											0.00
	940										0.00
Interfund											0.00
To Permanent Funds											0.00
	960										0.00
To Internal Service Funds											0.00
	970										0.00
To Enterprise Funds											0.00
	990										0.00
Total Transfers Out											0.00
	9700										0.00
Total Other Financing Sources (Uses)											0.00
	0.00										0.00
Net Change in Fund Balances											0.00
	2800										0.00
Fund Balance, July 1, 2023											1,279,364.53
Adjustments to Fund Balances											(70.16)
	2891										0.00
Ending Fund Balance											0.00
Nonspendable Fund Balance											0.00
	2710										0.00
Restricted Fund Balance											0.00
	2720										0.00
Committed Fund Balance											0.00
	2730										0.00
Assigned Fund Balance											0.00
	2740										0.00
Unassigned Fund Balance											2,308,756.93
Total Fund Balance, June 30, 2024											2,308,756.93

**DISTRICT SCHOOL BOARD OF GULF COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS**

For the Fiscal Year Ended June 30, 2024

REVENUES		Account Number	Federal Direct	Federal Through State and Local	State Sources	Local Sources	Total Revenues
		Number	1100	1100	1100	1100	
		Number			1300	1400	
		Account					3000
		Number			100		100
		Salaries					200
		Benefits					300
		Purchased Services					400
		Energy Services					500
		Materials and Supplies					600
		Capital Outlay					700
		Other					0.00
		Totals					0.00
		Instruction					5000
		Student Support Services					6100
		Instructional Media Services					6200
		Instruction and Curriculum Development Services					6300
		Instructional Staff Training Services					6400
		Instruction-Related Technology					6500
		Board					7100
		General Administration					7200
		School Administration					7300
		Facilities Acquisition and Construction					7410
		Fiscal Services					7500
		Central Services					7700
		Student Transportation Services					7800
		Operation of Plant					7900
		Maintenance of Plant					8100
		Administrative Technology Services					8200
		Community Services					9100
		Capital Outlay					9300
		Other Capital Outlay					9700
		Debt Service (Function 9200)					710
		Interest					720
		Total Expenditures	0.00	0.00	0.00	0.00	0.00
		Excess (Deficiency) of Revenues Over Expenditures					0.00
		Account Number					
		Sale of Capital Assets	3730				3730
		Loss Recoveries	3740				3740
		Transfers In:					
		From General Fund	3610				3610
		From Debt Service Funds	3620				3620
		From Capital Projects Funds	3630				3630
		From Special Revenue Funds	3640				3640
		From Internal Service Funds	3670				3670
		From Interests Funds	3690				3690
		Total Transfers In	3600				3600
		Transfers Out: (Function 9700)					
		To General Fund	910				910
		To Debt Service Funds	920				920
		To Capital Projects Funds	930				930
		To Special Revenue Funds	940				940
		To Internal Service Funds	970				970
		To Interest Funds	990				990
		Total Transfers Out	9700				9700
		Total Other Financing Sources (Uses)					0.00
		Net Change in Fund Balance					0.00
		Fund Balance, July 1, 2023	2800				2800
		Adjustments to Fund Balance	2891				2891
		Ending Fund Balance	2710				2710
		Nonspendable Fund Balance					2720
		Restricted Fund Balance					2730
		Committed Fund Balance					2770

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

For the Fiscal Year Ended June 30, 2024

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	Totals
	911	912	913	914	915	921	922	
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
OPERATING EXPENSES (Function 9900)								
Salaries	100							0.00
Salaries	100							0.00
Employee Benefits	200							0.00
Purchased Services	300							0.00
Energy Services	400							0.00
Materials and Supplies	500							0.00
Capital Outlay	600							0.00
Other	700							0.00
Depreciation and Amortization Expense	780							0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		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
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and								
CHANGES IN NET POSITION								
Transfers In:								
From General Fund	3610							0.00
From Debt Service Funds	3620							0.00
From Capital Projects Funds	3630							0.00
From Special Revenue Funds	3640							0.00
Interfund	3650							0.00
From Permanent Funds	3660							0.00
From Internal Service Funds	3670							0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2023	2880							0.00
Adjustments to Net Position	2896							0.00
Net Position, June 30, 2024	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

For the Fiscal Year Ended June 30, 2024

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
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
CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debit Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2023	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2024	2780	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 CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION  
SCHOOL INTERNAL FUNDS**

June 30, 2024

Exhibit K-11  
FDOE Page 22  
Fund 891

ASSETS		Beginning Balance July 1, 2023	Additions	Deductions	Ending Balance June 30, 2024
Cash	1110	422,087.76	1,186,478.47	1,122,376.08	486,190.15
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
<b>Total Assets</b>		<b>422,087.76</b>	<b>1,186,478.47</b>	<b>1,122,376.08</b>	<b>486,190.15</b>
<b>LIABILITIES</b>					
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	422,087.76	1,186,478.47	1,122,376.08	486,190.15
Due to Budgetary Funds	2161				0.00
<b>Total Liabilities</b>		<b>422,087.76</b>	<b>1,186,478.47</b>	<b>1,122,376.08</b>	<b>486,19</b>
<b>NET POSITION</b>					
<b>Restricted for:</b>					
Other purposes					
Individuals, organizations and other governments					
<b>Total Net Position</b>	2785	0.00			0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY  
 SCHEDULE OF LONG-TERM LIABILITIES

June 30, 2024

Account Number	Governmental Activities Total Balance [1] June 30, 2024	Business-Type Activities Total Balance [1] June 30, 2024	Total	Governmental Activities - Debt Principal Payments 2023-24	Governmental Activities - Principal Due Within One Year 2024-25	Governmental Activities - Debt Interest Payments 2023-24	Governmental Activities - Interest Due Within One Year 2024-25
Notes Payable	2310	1,253,024.37	1,253,024.37	1,021,358.34	1,055,416.14	361,779.53	339,074.73
Obligations Under Leases and SBTA	2315		0.00				
Bonds Payable							
SB/COB I 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
Liability for Compensated Absences	2330	2,501,560.91	2,501,560.91				
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
Estimated Liability for Long-Term Claims	2350		0.00				
Net Other Postemployment Benefits Obligation	2360	615,077.00	615,077.00				
Net Pension Liability	2365	16,794,660.00	16,794,660.00				
Estimated PECO Advance Payable	2370		0.00				
Other Long-Term Liabilities	2380		0.00				
Derivative Instrument	2390		0.00				
Total Long-term Liabilities		35,164,322.28	35,164,322.28	1,021,358.34	1,055,416.14	361,779.53	339,074.73

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2024, including discounts and premiums.

DISTRICT SCHOOL BOARD OF GULF COUNTY

SCHEDULE OF CATEGORICAL PROGRAMS

REPORT OF EXPENDITURES AND AVAILABLE FUNDS

For the Fiscal Year Ended June 30, 2024

CATEGORICAL PROGRAMS	Grant Number	Unexpended June 30, 2023	Returned To FDOE	Revenues 2023-24	Expenditures 2023-24	Flexibility [1] 2023-24	Unexpended June 30, 2024
Class Size Reduction Operating Funds (3355)	94740			1,832,386.00	1,832,386.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250						0.00
Florida School Recognition Funds (3361)	92040						0.00
Instructional Materials (FEFP Earmark) [2]	90880	97,902.15			43,234.51		52,667.64
Library Media (FEFP Earmark) [2]	90881	111.00			111.00		0.00
Mental Health Assistance (FEFP Earmark)	90280	9,055.29		198,701.00	205,589.19		2,167.10
Preschool Projects (3372)	97950						
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	31,337.36			31,337.36		
Safe Schools (FEFP Earmark) [4]	90803			393,364.00	393,364.00		0.00
Student Transportation (FEFP Earmark)	90830			365,049.00	365,049.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280			374,352.00	374,352.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580						0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			75,960.25	75,960.25		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441						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."



DISTRICT SCHOOL BOARD OF GULF COUNTY  
 SCHEDULE OF SELECTED SUBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2024

Exhibit K-14  
 FDOE Page 25

UTILITIES AND ENERGY SERVICES EXPENDITURES:		Subject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Public Utility Services Other than Energy - All Functions	380		176,428.93				176,428.93
Public Utility Services Other than Energy - Functions 7900 & 8100	380		176,428.93				176,428.93
Natural Gas - All Functions	411		27,713.53				27,713.53
Natural Gas - Functions 7900 & 8100	411		27,713.53				27,713.53
Bottled Gas - All Functions	421						0.00
Bottled Gas - Functions 7900 & 8100	421						0.00
Electricity - All Functions	430		679,398.15				679,398.15
Electricity - Functions 7900 & 8100	430		679,398.15				679,398.15
Heating Oil - All Functions	440						0.00
Heating Oil - Functions 7900 & 8100	440						0.00
Gasoline - All Functions	450		49,136.70			11,250.00	51,386.70
Gasoline - Functions 7900 & 8100	450		49,136.70			11,250.00	51,386.70
Diesel Fuel - All Functions	460		77,370.65			2,158.75	79,529.40
Diesel Fuel - Functions 7900 & 8100	460		77,370.65			2,158.75	79,529.40
Other Energy Services - All Functions	490						0.00
Other Energy Services - Functions 7900 & 8100	490						0.00
Subtotal - Functions 7900 & 8100			883,540.61		0.00	0.00	883,540.61
Total - All Functions			1,001,047.96		0.00	13,408.75	1,014,456.71
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)							0.00
Compressed Natural Gas	412						0.00
Liquefied Petroleum Gas	422						0.00
Gasoline	450		40,136.70			11,250.00	51,386.70
Diesel Fuel	460		77,370.65			2,158.75	79,529.40
Oil and Grease	540		2,270.93				2,270.93
Total			119,778.28		0.00	13,408.75	133,187.03
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:		Subject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total

DISTRICT SCHOOL BOARD OF GULF COUNTY  
 SCHEDULE OF SELECTED SUBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2024

Exhibit K-14  
 FDOE Page 26

<b>TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES</b>						
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					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	35,322.73	5,959.26	186,602.82	24,950.83	252,835.64
Technology-Related Noncapitalized Fixtures and Equipment	649					0.00
Noncapitalized Software	692	26,323.73	65,238.35	23,937.27		115,499.35
Miscellaneous Technology-Related	799					0.00
<b>Total</b>		61,646.46	71,197.61	210,540.09	24,950.83	368,334.99

<b>TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*</b>						
Subject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total	
Capitalized Expenditures:						
Capitalized Computer Hardware and Technology-Related Infrastructure	643					0.00
Technology-Related Capitalized Fixtures and Equipment	648					0.00
Capitalized Software	691					0.00
<b>Total</b>		0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF GULF COUNTY  
 SCHEDULE OF SELECTED SUBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2024

	Subject	General Fund	Special Revenue Food Services	Special Revenue Other Federal Programs	Special Revenue Education Stabilization Fund	Total
Subawards Under Subagreements - First \$25,000		311				0.00
Professional and Technical Services:						
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

	Subject	Special Revenue Food Services	Food	Supplies	Donated Foods
	410	53,632.84	703,737.74		47,962.36
<b>FOOD SERVICE SUPPLIES SUBPROJECT</b>					

	Subject	General Fund	Special Revenue Other Federal Programs	Special Revenue Education Stabilization Fund	Total
Basic Programs 101, 102 and 103 (Function 5100)	120	4,896,327.13	234,527.26	597,521.18	5,728,375.59
Basic Programs 101, 102 and 103 (Function 5100)	140	76,328.80	5,358.97	12,055.42	93,723.19
Basic Programs 101, 102 and 103 (Function 5100)	750	169,321.68	3,261.45	1,279.55	173,862.68
Total Basic Program Salaries		5,141,977.60	243,147.71	610,836.15	5,995,961.46
Other Programs 130 (ESOL) (Function 5100)	120	94,526.87	0.00	0.00	94,526.87
Other Programs 130 (ESOL) (Function 5100)	140	25,067.74	0.00	0.00	25,067.74
Other Programs 130 (ESOL) (Function 5100)	750	8,983.25	0.00	0.00	8,983.25
Total Other Program Salaries		128,577.86	0.00	0.00	128,577.86
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	988,026.19	114,385.76	0.00	1,103,013.95
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	66,349.59	18,698.32	0.00	84,947.91
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	7,129.64	5,888.79	0.00	8,018.43
Total ESE Program Salaries		1,062,307.42	133,672.87	0.00	1,195,980.29
Career Program 300 (Function 5300)	120	209,581.33	26,975.34	0.00	236,559.67
Career Program 300 (Function 5300)	140	0.00	0.00	0.00	0.00
Career Program 300 (Function 5300)	750	1,322.98	0.00	0.00	1,822.98
Total Career Program Salaries		211,407.31	26,975.34	0.00	238,382.65
Total		6,544,270.19	403,795.92	610,836.15	7,558,902.26

	Subject	General Fund	Special Revenue Other Federal Programs	Special Revenue Education Stabilization Fund	Total
Textbooks (Function 5000)	520	45,160.59		1,56,282.91	181,943.50
<b>TEXTBOOKS (used for classroom instruction)</b>					

	Object	General Fund	Special Revenue Other Federal Programs	Special Revenue Education Stabilization Fund	Total
EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES		100	420	440	
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Function 5000 through 8200, do not include function 7420)	100 through 700	6,305,326.00	755,174.00	167,227.00	7,127,729.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	3,987,892.00	326,106.00	100,031.00	4,414,384.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	29,553.00	82,194.00	0.00	112,344.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 6200 through 6500)	100 through 700	15,964.00	14,820.00	12,654.00	43,418.00

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

For the Fiscal Year Ended June 30, 2024

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CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES						
I. Instruction:						
Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals	
5100						0.00
5200						0.00
5300						0.00
5400						0.00
5500						0.00
5900						0.00
5000						0.00
Subtotal - Flexible Spending Instructional Expenditures						0.00
II. School Safety:						
Total Flexible Spending Expenditures						0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED						
I. Instruction:						
Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals	
5100						0.00
5200						0.00
5300						0.00
5400						0.00
5900						0.00
5000						0.00
Subtotal - Flexible Spending Instructional Expenditures						0.00
II. School Safety:						
Total Flexible Spending Expenditures						0.00

DISTRIBUTIONS TO CHARTER SCHOOLS						
(Charter school information is used in federal reporting)						
Fund Number	Direct Payment (FFFP) (Subject 393)	Direct Payment (Non-FFFP) (Subjects 194 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales (Subjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
100						0.00
410						0.00
420						0.00
440						0.00
3XX						0.00
Total Charter School Distributions						0.00

LIFELONG LEARNING	
(Lifetime Learning expenditures are used in federal reporting)	
Account Number	Amount
General Fund	0.00
Special Revenue Funds - Food Services	0.00
Special Revenue Funds - Other Federal Programs	0.00
Special Revenue Funds - Federal Education Stabilization Fund	0.00
Special Revenue Funds - Federal Education Stabilization Fund	0.00
Total	0.00

MEDICAID EXPENDITURE REPORT			
(Medicaid expenditures are used in federal reporting)			
Unexpended June 30, 2023	Earnings 2023-24	Expenditures 2023-24	Unexpended June 30, 2024
	75,420.50	75,420.50	

MEDICAID EXPENDITURE PROGRAM OR ACTIVITY	
(Medicaid expenditures are used in federal reporting)	
Unexpended June 30, 2023	Earnings 2023-24
	75,420.50
Farmers, Expenditures and Carryforward Amounts:	
	75,420.50
Expenditures:	
	75,420.50
Occupational Therapy, Physical Therapy and Other Therapy Services	
ESF Professional and Technical Services	
Gifted Student Education	
Staff Training and Curriculum Development	
Medical Administration and Billing Services	
Student Services	
Consultants	
Other	
Total Expenditures	75,420.50

GENERAL FUND BALANCE SHEET INFORMATION		
(This information is used in state reporting)		
Fund Number	Fund	Amount
		Balance Sheet Amount, June 30, 2024

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

For the Fiscal Year Ended June 30, 2024

Exhibit K-15  
FD0E Page 29  
Supplemental Schedule - Fund 100

Account Number	VOLUNTARY PREKINDERGARTEN PROGRAM (1)					Current:	
	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
100	189,489.72	81,405.74	0.00	0.00	849.98	0.00	10,406.50
200							
300							
400							
500							
600							
700							
Totals	5500	81,405.74	0.00	0.00	849.98	0.00	10,406.50
6100							
6200							
6300							
6400							
6500							
7100							
7200							
7300							
7410							
7500							
7600							
7700							
7800							
7900							
8100							
8200							
9100							
Capital Outlay:							
7420							
Facilities Acquisition and Construction							
9300							
Other Capital Outlay							
Debt Service: (Function 9200)							
710							
Redemption of Principal							
Interest							
720							
Total Expenditures	189,489.72	81,405.74	0.00	0.00	849.98	0.00	10,406.50

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

282,151.94