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	1 1	T			Special Reve	anno Evado							Debt Service Funds
	Account	General	Food Service	Other Federal Programs	Federal Economic Stimulus Programs	Miscellaneous Special Revenue	Total Nonmajor Special Revenue	Total Special Revenue	SBE/COBI Bonds	Special Act Bonds	Section 1011.14/ 1011.15 F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds
	Number	100	410	420	430	490	Funds	Funds	210	220	230	240	250
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				,									
ASSETS													
Cash and Cash Equivalents	1110	1,209,798.74	3,625.01	2,003.77			5,628.78	5,628.78					
Investments Toyog Receivable Not	1160 1120	1,778.86	418.34				418.34 0.00	418.34 0.00	13,650.97				
Taxes Receivable, Net Accounts Receivable, Net	1120	90.00	291.02				291.02	291.02					
Interest Receivable on Investments	1170	70.00	271.02				0.00	0.00					
Due From Reinsurer	1180						0.00	0.00					
Deposits Receivable	1210						0.00	0.00					
Due From Other Funds: Budgetary Funds	1141						0.00	0.00					
Internal Funds	1142						0.00	0.00					
Due From Other Agencies	1220	78,960.12					0.00	0.00					
Inventory	1150	40,873.81	20,386.11				20,386.11	20,386.11					
Prepaid Items	1230	-					0.00	0.00					
Restricted Assets:  Cash with Fiscal/Service Agents	1114						0.00	0.00					
Total Assets	1114	1,331,501.53	24,720.48	2,003.77	0.00	0.00	26,724.25	26,724.25	13,650.97	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES		,007,007	,	-,	3.30	5.00	,		,/	5.00	5.00	5.00	2.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910						0.00	0.00				<u></u>	
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Assets and Deferred Outflows of Resources		1,331,501.53	24,720.48	2,003.77	0.00	0.00	26,724.25	26,724.25	13,650.97	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES													
LIABILITIES	****						0.00						
Accrued Salaries and Benefits	2110	86,439.50 57,471.37					0.00	0.00					
Payroll Deductions and Withholdings	2170 2120	57,471.37		3.77			3.77	3.77					
Accounts Payable Judgments Payable	2120	515.91		3.11			0.00	0.00					
Construction Contracts Payable	2140						0.00	0.00					
Construction Contracts Payable - Retained Percentage	2150						0.00	0.00					
Sales Tax Payable	2260						0.00	0.00					
Matured Bonds Payable	2180						0.00	0.00					
Matured Interest Payable	2190						0.00	0.00					
Due to Fiscal Agent	2240						0.00	0.00					
Accrued Interest Payable	2210						0.00	0.00					
Deposits Payable	2220						0.00	0.00					
Due to Other Agencies	2230 2250			2,000.00			2,000.00	2,000.00					
Current Notes Payable	2250						0.00	0.00					
Due to Other Funds: Budgetary Funds	2161						0.00	0.00					
Internal Funds	2162						0.00	0.00					
Deferred Revenues:	2102						0.00	0.00					
Unearned Revenue	2410						0.00	0.00					
Unavailable Revenue	2410						0.00	0.00					
Total Liabilities		144,426.78	0.00	2,003.77	0.00	0.00	2,003.77	2,003.77	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES													
Accumulated Increase in Fair Value of Hedging Derivatives	2610						0.00	0.00					
Total Deferred Inflows of Resources	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES													
Nonspendable: Inventory	2711	40.873.81	20,386.11				20,386.11	20,386.11					
Prepaid Amounts	2711	40,073.61	20,300.11				0.00	20,380.11				<b>-</b>	
Permanent Fund Principal	2713						0.00	0.00				1	
Other Not in Spendable Form	2719	1,778.86	418.34				418.34	418.34					
Total Nonspendable Fund Balance	2710	42,652.67	20,804.45	0.00	0.00	0.00		20,804.45	0.00	0.00	0.00	0.00	0.00
Restricted for:													
Economic Stabilization	2721						0.00	0.00				ļ	
Federal Required Carryover Programs	2722	******					0.00	0.00				-	
State Required Carryover Programs	2723	115,748.50					0.00	0.00				<del>                                     </del>	
Local Sales Tax and Other Tax Levy Debt Service	2724 2725						0.00	0.00	13,650.97			1	
Capital Projects	2726						0.00	0.00	15,050.97			<del> </del>	
Restricted for Food Service	2729		3,916.03				3,916.03	3,916.03				1	
Restricted for	2729		3,710.03				0.00	0.00				1	
Total Restricted Fund Balance	2720	115,748.50	3,916.03	0.00	0.00	0.00	3,916.03	3,916.03	13,650.97	0.00	0.00	0.00	0.00
Committed to:													
Economic Stabilization	2731						0.00	0.00					
Contractual Agreements	2732						0.00	0.00				ļ	
Committed for	2739						0.00	0.00				-	
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Major Fund **M** Major Fund M DISTRICT SCHOOL BOARD OF GULF COUNTY Nonmajor Nonmajor Fund Nonmajor Nonmajor Nonmajor Nonmajor Nonmajor Nonmajor ENTRY FORM GOVERNMENTAL BALANCE SHEETS June 30, 2013

					Special Rev	enue Funds							Debt Service Funds
	Account	General	Food Service	Other Federal Programs	Federal Economic Stimulus Programs	Miscellaneous Special Revenue	Total Nonmajor Special Revenue	Total Special Revenue	SBE/COBI Bonds	Special Act Bonds	Section 1011.14/ 1011.15 F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds
	Number	100	410	420	430	490	Funds	Funds	210	220	230	240	250
Assigned to:													
Special Revenue	2741						0.00	0.00					
Debt Service	2742						0.00	0.00					
Capital Projects	2743						0.00	0.00					
Permanent Fund	2744						0.00	0.00					
Assigned for Budget Shortfall	2749	412,961.04					0.00	0.00					
Assigned for	2749						0.00	0.00					
Total Assigned Fund Balance	2740	412,961.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	615,712.54					0.00	0.00					
Total Fund Balances	2700	1,187,074.75	24,720.48	0.00	0.00	0.00	24,720.48	24,720.48	13,650.97	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources,													
and Fund Balances		1,331,501.53	24,720.48	2,003.77	0.00	0.00	26,724.25	26,724.25	13,650.97	0.00	0.00	0.00	0.00

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Major Fund **M**  ES Page
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	1 1										Capital Pro	ojects Funds	
			ARRA Economic	Total		Capital Outlay	Special	Section 1011.14/	Public Education		Capital Outlay	Nonvoted Capital	Voted
		Other	Stimulus Debt	Nonmajor		Bond Issues	Act	1011.15 F.S.,	Capital Outlay		and	Improvement	Capital
	Account	Debt Service	Service	Debt Service	Total Debt Service	(COBI) 310	Bonds 320	Loans 330	(PECO) 340	District Bonds	Debt Service Program	Section 1011.71(2), F.S. 370	Improvement 380
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	290	299	Funds	Funds	310	320	330	340	350	360	3/0	380
ASSETS													
Cash and Cash Equivalents	1110			0.00	0.00				207,922.09	1.45	142,381.61	91,911.95	
Investments	1160			13,650.97	13,650.97					338.42		139.40	
Taxes Receivable, Net	1120			0.00	0.00								
Accounts Receivable, Net Interest Receivable on Investments	1130 1170			0.00	0.00								
Due From Reinsurer	1180			0.00	0.00								
Deposits Receivable	1210			0.00	0.00								
Due From Other Funds:													
Budgetary Funds	1141			0.00	0.00								
Internal Funds	1142			0.00	0.00							2.010.25	
Due From Other Agencies Inventory	1220 1150	-		0.00	0.00							3,018.25	
Prepaid Items	1230			0.00	0.00								
Restricted Assets:	1230			0.00	0.00								
Cash with Fiscal/Service Agents	1114			0.00	0.00								
Total Assets		0.00	0.00	13,650.97	13,650.97	0.00	0.00	0.00	207,922.09	339.87	142,381.61	95,069.60	0.00
DEFERRED OUTFLOWS OF RESOURCES	1010			0.00	0.00								
Accumulated Decrease in Fair Value of Hedging Derivatives  Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources	+	0.00	0.00	13,650.97	13,650.97	0.00	0.00	0.00	207,922.09	339.87	142,381.61	95,069.60	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES,		0.00	5.50	15,050.71	15,050.71	5.00	5.00	5.00	201,722.07	557.01	1.2,301.01	75,007.00	5.00
AND FUND BALANCES													
LIABILITIES													
Accrued Salaries and Benefits	2110			0.00	0.00								
Payroll Deductions and Withholdings Accounts Payable	2170 2120	-		0.00	0.00								
Judgments Payable	2130			0.00	0.00								
Construction Contracts Payable	2140			0.00	0.00								
Construction Contracts Payable - Retained Percentage	2150			0.00	0.00								
Sales Tax Payable	2260			0.00	0.00								
Matured Bonds Payable	2180			0.00	0.00								
Matured Interest Payable  Due to Fiscal Agent	2190 2240			0.00	0.00								
Accrued Interest Payable	2210			0.00	0.00								
Deposits Payable	2220			0.00	0.00								
Due to Other Agencies	2230			0.00	0.00								
Current Notes Payable	2250			0.00	0.00								
Due to Other Funds:													
Budgetary Funds Internal Funds	2161 2162	-		0.00	0.00								
Deferred Revenues:	2102			0.00	0.00								
Unearned Revenue	2410			0.00	0.00								
Unavailable Revenue	2410			0.00	0.00								
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES													
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources FUND BALANCES	+ +	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable:													
Inventory	2711			0.00	0.00								
Prepaid Amounts	2712			0.00	0.00								
Permanent Fund Principal	2713			0.00	0.00					220, 12		100.10	
Other Not in Spendable Form  Total Nonspendable Fund Balance	2719 2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	338.42 338.42	0.00	139.40 139.40	0.00
Restricted for:	2/10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	336.42	0.00	139.40	0.00
Economic Stabilization	2721			0.00	0.00								
Federal Required Carryover Programs	2722			0.00	0.00								
State Required Carryover Programs	2723			0.00	0.00								
Local Sales Tax and Other Tax Levy	2724			0.00	0.00								
Debt Service	2725 2726			13,650.97 0.00	13,650.97				207,922.09	1.45	142,381.61	94,930.20	
Capital Projects Restricted for Food Service	2726			0.00	0.00				207,922.09	1.45	142,581.61	94,930.20	
Restricted for Pood Service	2729			0.00	0.00								
Total Restricted Fund Balance	2720	0.00	0.00	13,650.97	13,650.97	0.00	0.00	0.00	207,922.09	1.45	142,381.61	94,930.20	0.00
Committed to:													
Economic Stabilization	2731			0.00	0.00								
Contractual Agreements	2732			0.00	0.00						-		
Committed for	2739 2739			0.00	0.00								
Total Committed Fund Balance	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 Juli Comminea I una Dalance	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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											Capital Pr	ojects Funds	
			ARRA Economic	Total		Capital Outlay	Special	Section 1011.14/	Public Education		Capital Outlay	Nonvoted Capital	Voted
		Other	Stimulus Debt	Nonmajor		Bond Issues	Act	1011.15 F.S.,	Capital Outlay		and	Improvement	Capital
	Account	Debt Service	Service	Debt Service	Total Debt Service	(COBI)	Bonds	Loans	(PECO)	District Bonds	Debt Service Program	Section 1011.71(2), F.S.	Improvement
	Number	290	299	Funds	Funds	310	320	330	340	350	360	370	380
Assigned to:													
Special Revenue	2741			0.00	0.00								
Debt Service	2742			0.00	0.00								
Capital Projects	2743			0.00	0.00								
Permanent Fund	2744			0.00	0.00								
Assigned for Budget Shortfall	2749			0.00	0.00								
Assigned for	2749			0.00	0.00								
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.
Total Unassigned Fund Balance	2750			0.00	0.00								
otal Fund Balances	2700	0.00	0.00	13,650.97	13,650.97	0.00	0.00	0.00	207,922.09	339.87	142,381.61	95,069.60	0.
Total Liabilities, Deferred Inflows of Resources,													
and Fund Balances		0.00	0.00	13,650.97	13.650.97	0.00	0.00	0.00	207,922,09	339.87	142,381,61	95,069,60	0.

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							Permanent Funds			
	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Total Nonmajor Capital Projects Funds	Total Capital Projects Funds	Permanent Funds 000	Total Nonmajor Permanent Funds	Total Permanent Funds	Total Nonmajor Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES										
ASSETS	1110	İ		224 205 01	442.217.10		0.00	0.00	220 022 70	1 657 644 60
Cash and Cash Equivalents Investments	1110 1160	<del>                                     </del>		234,295.01 477.82	442,217.10 477.82		0.00	0.00	239,923.79 14,547.13	1,657,644.62 16,325,99
Taxes Receivable, Net	1120	<del>                                     </del>		0.00	0.00		0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130			0.00	0.00		0.00	0.00	291.02	381.02
Interest Receivable on Investments	1170			0.00	0.00		0.00	0.00	0.00	0.00
Due From Reinsurer	1180			0.00	0.00		0.00	0.00	0.00	0.00
Deposits Receivable	1210			0.00	0.00		0.00	0.00	0.00	0.00
Due From Other Funds:										
Budgetary Funds	1141			0.00	0.00		0.00	0.00	0.00	0.00
Internal Funds	1142			0.00	0.00		0.00	0.00	0.00	0.00
Due From Other Agencies	1220			3,018.25	3,018.25		0.00	0.00	3,018.25	81,978.37
Inventory	1150			0.00	0.00		0.00	0.00	20,386.11	61,259.92
Prepaid Items	1230	<del>                                     </del>		0.00	0.00		0.00	0.00	0.00	0.00
Restricted Assets:		i								
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00 237,791.08	0.00 445,713.17	0.00	0.00	0.00	0.00 278,166.30	0.00 1,817,589.92
Total Assets DEFERRED OUTFLOWS OF RESOURCES	1	0.00	0.00	237,791.08	443,/13.1/	0.00	0.00	0.00	2/8,100.30	1,817,389.92
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	1		0.00	0.00		0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	237,791.08	445,713.17	0.00	0.00	0.00	278,166.30	1,817,589.92
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				201,11111	,		*****		2.3,23333	
LIABILITIES	****	i								0.4.40.40
Accrued Salaries and Benefits	2110	<b>—</b>		0.00	0.00		0.00	0.00	0.00	86,439.50 57,471.37
Payroll Deductions and Withholdings Accounts Payable	2170 2120	<del>                                     </del>		0.00	0.00		0.00	0.00	3.77	57,471.37
Judgments Payable	2120	<del>                                     </del>		0.00	0.00		0.00	0.00	0.00	0.00
Construction Contracts Payable	2140			0.00	0.00		0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150			0.00	0.00		0.00	0.00	0.00	0.00
Sales Tax Payable	2260			0.00	0.00		0.00	0.00	0.00	0.00
Matured Bonds Payable	2180			0.00	0.00		0.00	0.00	0.00	0.00
Matured Interest Payable	2190			0.00	0.00		0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240			0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable	2210			0.00	0.00		0.00	0.00	0.00	0.00
Deposits Payable	2220			0.00	0.00		0.00	0.00	0.00	0.00
Due to Other Agencies	2230			0.00	0.00		0.00	0.00	2,000.00	2,000.00
Current Notes Payable	2250	<b></b>		0.00	0.00		0.00	0.00	0.00	0.00
Due to Other Funds:		i								
Budgetary Funds	2161	<b>—</b>		0.00	0.00		0.00	0.00	0.00	0.00
Internal Funds Deferred Revenues:	2162	+		0.00	0.00		0.00	0.00	0.00	0.00
Unearned Revenue	2410	i		0.00	0.00		0.00	0.00	0.00	0.00
Unavailable Revenue	2410	<del>                                     </del>		0.00	0.00		0.00	0.00	0.00	0.00
Total Liabilities	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,003.77	146,430.55
DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,003.77	110,130.33
Accumulated Increase in Fair Value of Hedging Derivatives	2610	i		0.00	0.00		0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES										
Nonspendable:		i								
Inventory	2711			0.00	0.00		0.00	0.00	20,386.11	61,259.92
Prepaid Amounts	2712			0.00	0.00		0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	<del>                                     </del>		0.00	0.00		0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719		0.00	477.82	477.82	0.00	0.00	0.00	896.16	2,675.02
Total Nonspendable Fund Balance	2710	0.00	0.00	477.82	477.82	0.00	0.00	0.00	21,282.27	63,934.94
Restricted for:	2721	į l		0.00	0.00		0.00	0.00	0.00	0.00
Economic Stabilization Federal Required Carryover Programs	2721 2722	<del>                                     </del>		0.00	0.00		0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	<del>                                     </del>		0.00	0.00		0.00	0.00	0.00	115,748.50
Local Sales Tax and Other Tax Levy	2724	<del></del>		0.00	0.00		0.00	0.00	0.00	0.00
Debt Service	2725			0.00	0.00		0.00	0.00	13,650.97	13,650.97
Capital Projects	2726			237,313.26	445,235.35		0.00	0.00	237,313.26	445,235.35
Restricted for Food Service	2729			0.00	0.00		0.00	0.00	3,916.03	3,916.03
Restricted for	2729			0.00	0.00		0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	0.00	0.00	237,313.26	445,235.35	0.00	0.00	0.00	254,880.26	578,550.85
Committed to:		1								
Economic Stabilization	2731	ļ		0.00	0.00		0.00	0.00	0.00	0.00
Contractual Agreements	2732	<b></b>		0.00	0.00		0.00	0.00	0.00	0.00
							0.00	0.00	0.00	0.00
Committed for	2739	ļ		0.00	0.00					
Committed for  Committed for  Total Committed Fund Balance	2739 2739 2730	0.00	0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00	0.00 0.00	0.00	0.00	0.00 0.00

Nonmajor Fund N

Major Fund M Nonmajor Fund N

							Permanent Funds			
	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Total Nonmajor Capital Projects Funds	Total Capital Projects Funds	Permanent Funds 000	Total Nonmajor Permanent Funds	Total Permanent Funds	Total Nonmajor Governmental Funds	Total Governmental Funds
Assigned to:										
Special Revenue	2741			0.00	0.00		0.00	0.00	0.00	0.00
Debt Service	2742			0.00	0.00		0.00	0.00	0.00	0.00
Capital Projects	2743			0.00	0.00		0.00	0.00	0.00	0.00
Permanent Fund	2744			0.00	0.00		0.00	0.00	0.00	0.00
Assigned for Budget Shortfall	2749			0.00	0.00		0.00	0.00	0.00	412,961.04
Assigned for	2749			0.00	0.00		0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	412,961.04
Total Unassigned Fund Balance	2750			0.00	0.00		0.00	0.00	0.00	615,712.54
Total Fund Balances	2700	0.00	0.00	237,791.08	445,713.17	0.00	0.00	0.00	276,162.53	1,671,159.37
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	0.00	237,791.08	445,713.17	0.00	0.00	0.00	278,166.30	1,817,589.92

DISTRICT SCHOOL BOARD OF GULF COUNTY ENTRY FORM GOVERNMENTAL STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES Major Fund M

Nonmajor Fund

Nonmajor Fund

Major Fund **M** 

Nonmajor Fund N

Nonmajor Fund

ES Page 2.7 Nonmajor Fund N

For the Fiscal Year Ended June 30, 2013					Special Reve	muo Eundo				
	Account Number	General 100	Food Service 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds	Total Special Revenue Funds	SBE/COBI Bonds 210	Special Act Bonds 220
REVENUES		100	410	420	430	490	runus	runus	210	220
Federal Direct	3100	61,335.87		0.00	0.00		0.00	0.00	0.00	0.00
Federal Through State and Local	3200	57,977.91	508,346.70	1,191,056.54	98,850.71	0.00	1,699,403.24	1,798,253.95	0.00	0.00
State Sources	3300	5,106,327.88	9,614.00	0.00	0.00		9,614.00	9,614.00	72,395.46	0.00
Local Sources:  Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411,									
Operational Purposes	3421, 3423 3412,	8,984,990.01					0.00	0.00		
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3421, 3423						0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423						0.00	0.00		
Local Sales Taxes	3418-3419						0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X		358,017.13				358,017.13	358,017.13		
Impact Fees	3496	0.00					0.00	0.00	0.00	0.00
Other Local Revenue		238,403.45	511.22	69.91	0.00	0.00	581.13	581.13	0.00	0.00
Total Local Sources	3400	9,223,393.46	358,528.35	69.91	0.00	0.00	358,598.26	358,598.26	0.00	0.00
Total Revenues EXPENDITURES		14,449,035.12	876,489.05	1,191,126.45	98,850.71	0.00	2,067,615.50	2,166,466.21	72,395.46	0.00
Current:	5000	0.402.767.02		700 115 11	20.004.00	0.00	720 115 11	749 100 11		
Instruction Student Personnel Services	6100	8,492,767.93 627,511.77		728,115.11 154,664.52	20,084.00	0.00	728,115.11 154,664.52	748,199.11 154,664.52		
Instructional Media Services	6200	206,000.32		154,664.52	0.00	0.00	154,664.52	154,064.52		
Instruction and Curriculum Development Services	6300	155,102.96		134,715.36	6,149.85	0.00	134,715.36	140,865.21		
Instructional Staff Training Services	6400	257,270.78		142,980.61	20,229.37	0.00	142,980.61	163,209.98		
Instructional-Related Technology	6500	36,018.76		0.00	24,600.00	0.00	0.00	24,600.00		
Board	7100	162,472.76		0.00	0.00	0.00	0.00	0.00		
General Administration	7200	582,961.25		20,024.35	0.00	0.00	20,024.35	20,024.35		
School Administration	7300	813,027.34		0.00	0.00	0.00	0.00	0.00		
Facilities Acquisition and Construction	7410	0.00		0.00	0.00	0.00	0.00	0.00		
Fiscal Services	7500	264,060.01	002 202 26	0.00	0.00	0.00	0.00	0.00		
Food Services Central Services	7600 7700	0.00 68,466.65	983,382.26	0.00	0.00 14,500.00	0.00	983,382.26 0.00	983,382.26 14,500.00		
Student Transportation Services	7800	844,831.50		9,780.00	0.00	0.00	9,780.00	9,780.00		
Operation of Plant	7900	1,565,684.52		0.00	0.00	0.00	0.00	0.00		
Maintenance of Plant	8100	916,950.66		0.00	0.00	0.00	0.00	0.00		
Administrative Technology Services	8200	75,755.84		0.00	0.00	0.00	0.00	0.00		
Community Services	9100	0.00		0.00	0.00	0.00	0.00	0.00		
Debt Service: (Function 9200)	710									
Retirement of Principal Interest	710 720	0.00 8,734.38					0.00	0.00	50,000.00 23,500.00	0.00
Dues and Fees	730	6,734.36					0.00	0.00	2,885.37	0.00
Miscellaneous	790						0.00	0.00	0.00	0.00
Capital Outlay:										
Facilities Acquisition and Construction	7420	0.00		0.00	0.00	0.00	0.00	0.00		
Other Capital Outlay	9300	165,821.01	0.00	846.50	13,287.49	0.00	846.50	14,133.99		
Total Expenditures		15,243,438.44	983,382.26	1,191,126.45	98,850.71	0.00	2,174,508.71	2,273,359.42	76,385.37	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)	3710	(794,403.32)	(106,893.21)	0.00	0.00	0.00	(106,893.21)	(106,893.21)	(3,989.91)	0.00
Issuance of Bonds Premium on Sale of Bonds	3710						0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891						0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750						0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793						0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893						0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.55	0.00	0.00		
Loss Recoveries  Proceeds of Forward Supply Contract	3740 3760	8,329.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760					+	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715						0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792						0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892						0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755						0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794						0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894						0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760						0.00	0.00	0.00	0.00
Transfers In Transfers Out	3600 9700	284,958.68 (90,000.00)	90,000.00	0.00	0.00	0.00	90,000.00	90,000.00	0.00	0.00
Total Other Financing Sources (Uses)	9700	203,288.17	90,000.00	0.00	0.00 0.00	0.00	0.00 90,000.00	0.00 90,000.00	0.00	0.00
SPECIAL ITEMS							0.00	0.00		
EXTRAORDINARY ITEMS							0.00	0.00		
Net Change in Fund Balances	2000	(591,115.15)	(16,893.21)	0.00	0.00	0.00	(16,893.21)	(16,893.21)	(3,989.91)	0.00
Net Change in Fund Balances Fund Balances, July 1, 2012 Adjustment to Fund Balances	2800 2891	(591,115.15) 1,778,189.90 0.00	(16,893.21) 41,613.69 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	(16,893.21) 41,613.69 0.00	(16,893.21) 41,613.69 0.00	(3,989.91) 17,640.88 0.00	0.00 0.00 0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY ENTRY FORM GOVERNMENTAL STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES For the Fiscal Year Ended June 30, 2013 Nonmajor Fund **N**  Nonmajor Fund **N**  Nonmajor Fund **N**  Nonmajor Fund N Major Fund **M**  Nonmajor Fund N ES Page 2.8 Nonmajor Fund

For the Fiscal Year Ended June 30, 2013				Dala Garaina Farada						
		Section 1011.14/	Motor Vehicle	Debt Service Funds District	Other	ARRA Economic	Total Nonmajor	Total	Capital Outlay Bond	Special Act
	Account	1011.15 F.S. Loans	Bonds	Bonds	Debt Service	Stimulus Debt Svc	Debt Service	Debt Service	Issues (COBI)	Bonds
	Number	230	240	250	290	299	Funds	Funds	310	320
REVENUES Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00	72,395.46	72,395.46	0.00	0.00
Local Sources:	2411									
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,									
Operational Purposes	3423						0.00	0.00		
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412,									
Debt Service	3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	3413,	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3421,									
. ,	3423						0.00	0.00	0.00	0.00
Local Sales Taxes	3418-3419 345X	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service Impact Fees	345A 3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	3170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00	72,395.46	72,395.46	0.00	0.00
EXPENDITURES Current:										
Instruction	5000						0.00	0.00		
Student Personnel Services	6100						0.00	0.00		
Instructional Media Services	6200						0.00	0.00		
Instruction and Curriculum Development Services Instructional Staff Training Services	6300						0.00	0.00		
Instructional Staff Training Services Instructional-Related Technology	6400 6500						0.00	0.00		
Board	7100						0.00	0.00		
General Administration	7200						0.00	0.00		
School Administration	7300						0.00	0.00		
Facilities Acquisition and Construction	7410 7500						0.00	0.00	0.00	0.00
Fiscal Services Food Services	7600						0.00	0.00		
Central Services	7700						0.00	0.00		
Student Transportation Services	7800						0.00	0.00		
Operation of Plant	7900						0.00	0.00		
Maintenance of Plant Administrative Technology Services	8100 8200						0.00	0.00		
Community Services	9100						0.00	0.00		
Debt Service: (Function 9200)										
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	0.00
Interest  Dues and Fees	720 730	0.00	0.00	0.00	0.00	0.00	23,500.00 2,885.37	23,500.00 2,885.37	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:			*****	0.00	*****			3100		
Facilities Acquisition and Construction	7420						0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures  Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00	76,385.37 (3,989.91)	76,385.37 (3,989.91)	0.00	0.00
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	0.00	(3,767.71)	(3,767.71)	0.00	0.00
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds  Proceeds of Lago Purchase Agreements	891 3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730						0.00	0.00	0.00	0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Discount on Refunding Bonds  Pofunding Losso Purchase Agreements	892 3755	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
					0.00	0.00	0.00	0.00	0.00	0.0
Total Other Financing Sources (Uses)		0.00	0.00			l l	1		l l	
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00				0.00	0.00		
Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS  EXTRAORDINARY ITEMS  Not Change in Fund Balances				0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances	2800	0.00	0.00	0.00	0.00	0.00	0.00 (3,989.91)	0.00 (3,989.91)	0.00	
Total Other Financing Sources (Uses) SPECIAL ITEMS  EXTRAORDINARY ITEMS	2800 2891	0.00	0.00	0.00 0.00 0.00			0.00	0.00	0.00 0.00 0.00	0.00 0.00 0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY ENTRY FORM GOVERNMENTAL STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES For the Fiscal Year Ended June 30, 2013

Nonmajor Fund **N**  Major Fund M Nonmajor Fund N Nonmajor Fund Nonmajor Fund **N**  Nonmajor Fund N Nonmajor Fund N Major Fund

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For the Fiscal Year Ended June 30, 2013										
		Section 1011.14/	Public Education	District	Capital Pro Capital Outlay and	Nonvoted Cap. Improve.	Voted Capital	Other	ARRA Economic	Total Nonmajor
	Account	1011.15 F.S. Loans	Capital Outlay	Bonds	Debt Service	District School Tax	Improvement	Capital Projects	Stimulus Cap. Proj.	Capital Projects
	Number	330	340	350	360	370	380	390	399	Funds
REVENUES										
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local State Sources	3200 3300	0.00	0.00	0.00	0.00 13,261.42	0.00	0.00	0.00	0.00	0.00 13,261.42
Local Sources:	3300	0.00	0.00	0.00	13,201.42	0.00	0.00	0.00	0.00	13,201.42
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411,									
Operational Purposes	3421,									
Operational Larposes	3423	<del></del>								0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,									
Debt Service	3423									0.00
	3413,									
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3421,									
	3423	0.00	0.00	0.00	0.00	545,540.39	0.00	0.00	0.00	545,540.39
Local Sales Taxes	3418-3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees Other Local Revenue	3496	0.00	0.00 32.37	0.00 923.38	0.00 12.88	0.00 431.49	0.00	0.00	0.00	0.00 1,367.75
Total Local Sources	3400	0.00	32.37	923.38	12.88	545,971.88	0.00	0.00	0.00	546,908.14
Total Revenues		0.00	32.37	923.38	13,274.30	545,971.88	0.00	0.00	0.00	560,169.56
EXPENDITURES					.,					,
Current:										
Instruction	5000									0.00
Student Personnel Services Instructional Media Services	6100 6200									0.00
Instruction and Curriculum Development Services	6300	+								0.00
Instructional Staff Training Services	6400									0.00
Instructional-Related Technology	6500									0.00
Board	7100									0.00
General Administration	7200									0.00
School Administration	7300									0.00
Facilities Acquisition and Construction	7410 7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services 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
Debt Service: (Function 9200) Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:										
Facilities Acquisition and Construction	7420	0.00	854,932.98	476,408.77	0.00	565,783.73	0.00	0.00	0.00	1,042,192.50
Other Capital Outlay	9300	0.00	954 022 09	477, 400 77	0.00	ECE 702 72	0.00	0.00	0.00	0.00
Total Expenditures  Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	854,932.98 (854,900.61)	476,408.77 (475,485.39)	0.00 13,274.30	565,783.73 (19,811.85)	0.00	0.00	0.00	1,042,192.50 (482,022.94)
OTHER FINANCING SOURCES (USES)		0.00	(834,700.01)	(473,463.35)	13,274.30	(19,611.63)	0.00	0.00	0.00	(402,022.94
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements  Discount on Lease-Purchase Agreements	3793 893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements  Loans	893 3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	57.10						0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00			
Proceeds from Special Facility Construction Account	3760 3770	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3760 3770 3715									0.00 0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds	3760 3770 3715 3792									0.00 0.00 0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds	3760 3770 3715 3792 892									0.00 0.00 0.00 0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds	3760 3770 3715 3792									0.00 0.00 0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements	3760 3770 3715 3792 892 3755									0.00 0.00 0.00 0.00 0.00 0.00 0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Economy Agent (Function 9299)	3760 3770 3715 3792 892 3755 3794 894 760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In	3760 3770 3715 3792 892 3755 3794 894 760 3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Lease-Purchase Agreements Payments to Refunding Excrow Agent (Function 9299) Transfers In Transfers Out	3760 3770 3715 3792 892 3755 3794 894 760	0.00	0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 (284,958.68)	0.00 0.00 0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses)	3760 3770 3715 3792 892 3755 3794 894 760 3600	0.00	0.00	0.00	0.00	0.00 0.00 (284,958.68)	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses)	3760 3770 3715 3792 892 3755 3794 894 760 3600	0.00	0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 (284,958.68)	0.00 0.00 0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Discount on Refunding Bonds Premium on Refunding Bonds Premium on Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Payments to Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS	3760 3770 3715 3792 892 3755 3794 894 760 3600	0.00	0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 (284,958.68)	0.00 0.00 0.00	0.00	0.00	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 (284,988.66 (284,958.68
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Discount on Refunding Bonds Premium on Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances	3760 3770 3715 3792 892 3755 3794 894 760 3600	0.00	0.00 0.00 0.00 0.00 (854,900.61)	0.00 0.00 0.00 0.00 (475,485.39)	0.00 0.00 0.00	0.00 0.00 (284,958.68) (284,958.68)	0.00 0.00 0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Ease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS  EXTRAORDINARY ITEMS  Net Change in Fund Balances Fund Balances, July 1, 2012	3760 3770 3715 3715 3792 892 3755 3794 894 760 3600 9700	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 (854,900.61) 1,062,822.70	0.00 0.00 0.00 0.00 0.00 (475,485.39) 475,825.26	0.00 0.00 0.00 0.00 13,274.30 129,107.31	0.00 0.00 (284.958.68) (284.958.68) (284.958.68) (304.770.53) 399.840.13	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Discount on Refunding Bonds Premium on Refunding Bonds Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances	3760 3770 3715 3792 892 3755 3794 894 760 3600 9700	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 (854,900.61)	0.00 0.00 0.00 0.00 (475,485.39)	0.00 0.00 0.00 0.00	0.00 0.00 (284,958.68) (284,958.68) (304,770.53) 399,840.13 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.000 0.000

DISTRICT SCHOOL BOARD OF GULF COUNTY ENTRY FORM GOVERNMENTAL STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES For the Fiscal Year Ended June 30, 2013

Nonmajor Fund **N** 

For the Fiscal Year Ended June 30, 2013							
	Account	Total Capital Projects	Permanent Funds	Permanent Funds Total Nonmajor Permanent	Total Permanent	Total Nonmajor Governmental	Total Governmental
	Number	Funds	000	Funds	Funds	Funds	Funds
REVENUES							
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00	0.00	0.00	0.00	61,335.87
State Sources	3300	13,261.42	0.00	0.00	0.00 0.00	1,699,403.24 95,270.88	1,856,231.86 5,201,598.76
Local Sources:	3300	13,201.42	0.00	0.00	0.00	93,270.88	3,201,338.70
	3411,						
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3421,						
Operational Purposes	3423	0.00		0.00	0.00	0.00	8,984,990.01
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412,						
Debt Service	3421,	0.00		0.00	0.00	0.00	0.00
	3423 3413,	0.00		0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413,						
Capital Projects	3423	545,540.39		0.00	0.00	545,540.39	545,540.39
Local Sales Taxes	3418-3419	0.00		0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00		0.00	0.00	358,017.13	358,017.13
Impact Fees	3496	0.00		0.00	0.00	0.00	0.00
Other Local Revenue	0.70	1,400.12	0.00	0.00	0.00	1,948.88	240,384.70
Total Local Sources	3400	546,940.51	0.00	0.00	0.00	905,506.40	10,128,932.23
Total Revenues		560,201.93	0.00	0.00	0.00	2,700,180.52	17,248,098.72
EXPENDITURES							
Current:							
Instruction	5000	0.00	0.00	0.00	0.00	728,115.11	9,240,967.04
Student Personnel Services	6100	0.00	0.00	0.00	0.00	154,664.52	782,176.29
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	206,000.32
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	134,715.36	295,968.17
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	142,980.61	420,480.76
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	60,618.76
Board	7100	0.00	0.00	0.00	0.00	0.00	162,472.76
General Administration	7200	0.00	0.00	0.00	0.00	20,024.35	602,985.60
School Administration	7300	0.00	0.00	0.00	0.00	0.00	813,027.34
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	264,060.01
Food Services	7600 7700	0.00	0.00	0.00	0.00	983,382.26	983,382.26
Central Services	7800	0.00	0.00	0.00	0.00	9,780.00	82,966.65
Student Transportation Services Operation of Plant	7900	0.00	0.00	0.00	0.00	9,780.00	854,611.50 1,565,684.52
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	916,950.66
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	75,755.84
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)							
Retirement of Principal	710	0.00	0.00	0.00	0.00	50,000.00	50,000.00
Interest	720	0.00	0.00	0.00	0.00	23,500.00	32,234.38
Dues and Fees	730	0.00		0.00	0.00	2,885.37	2,885.37
Miscellaneous	790	0.00		0.00	0.00	0.00	0.00
Capital Outlay: Facilities Acquisition and Construction	7420	1,897,125.48	0.00	0.00	0.00	1,042,192.50	1,897,125.48
Other Capital Outlay	9300	1,897,123.48	0.00	0.00	0.00	846.50	179,955.00
Total Expenditures	9300	1,897,125.48	0.00	0.00	0.00	3,293,086.58	19,490,308.71
Excess (Deficiency) of Revenues Over (Under) Expenditures		(1,336,923.55)	0.00	0.00	0.00	(592,906.06)	(2,242,209.99
OTHER FINANCING SOURCES (USES)		(1,550,725.55)	0.00	0.00	0.00	(372,700.00)	(2,242,20).))
Issuance of Bonds	3710	0.00		0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00		0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00		0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00		0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00		0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00		0.00	0.00	0.00	0.00
Loans	3720	0.00		0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	8,329.49
Proceeds of Forward Supply Contract	3760	0.00		0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00		0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00		0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00		0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00		0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00		0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00		0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760	0.00		0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	3600	0.00	0.00	0.00	0.00	90,000,00	374,958.68
Transfers Out	9700	(284,958.68)	0.00	0.00	0.00	(284,958.68)	(374,958.68
Total Other Financing Sources (Uses)	9/00	(284,958.68)	0.00	0.00	0.00	(284,958.68)	8,329.49
SPECIAL ITEMS		(284,938.08)	0.00	0.00	0.00	(194,938.08)	8,329.45
EXTRAORDINARY ITEMS		0.00		0.00	0.00	0.00	0.00
		0.00		0.00	0.00	0.00	0.00
Net Change in Fund Balances		(1,621,882.23)	0.00	0.00	0.00	(787,864.74)	(2,233,880.50
Fund Balances, July 1, 2012	2800	2,067,595.40	0.00	0.00	0.00	1,064,027.27	3,905,039.8
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	445,713.17	0.00	0.00	0.00	276,162.53	1,671,159.37

 DISTRICT SCHOOL BOARD OF GULF COUNTY
 Nonmajor
						Enterprise Funds				
	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA - Consortium	Other	Other	Total Nonmajor	Total
ASSETS	Number	911	912	913	914	915	921	922	Enterprise Funds	Enterprise Funds
Current Assets:										
Cash and Cash Equivalents	1110								0.00	0.00
Investments	1160								0.00	0.00
Accounts Receivable, Net	1130								0.00	0.00
Interest Receivable on Investments	1170								0.00	0.00
Due from Reinsurer	1180 1210								0.00	0.00
Deposits Receivable Due From Budgetary Funds	1141								0.00	0.00
Due From Other Agencies	1220								0.00	0.00
Inventory	1150								0.00	0.00
Prepaid Items	1230								0.00	0.00
Total Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Assets:										
Cash with Fiscal/Service Agents	1114								0.00	0.00
Other Post-Employment Benefits Asset	1410								0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:	1210								0.00	0.00
Land Land Improvements - Nondepreciable	1310 1315								0.00	0.00
Construction in Progress	1315								0.00	0.00
Improvements Other Than Buildings	1320								0.00	0.00
Accumulated Depreciation	1329								0.00	0.00
Buildings and Fixed Equipment	1330								0.00	0.00
Accumulated Depreciation	1339								0.00	0.00
Furniture, Fixtures and Equipment	1340								0.00	0.00
Accumulated Depreciation	1349								0.00	0.00
Motor Vehicles	1350								0.00	0.00
Accumulated Depreciation	1359								0.00	0.00
Property Under Capital Lease	1370								0.00	0.00
Accumulated Depreciation	1379 1382								0.00	0.00
Computer Software Accumulated Amortization	1382								0.00	0.00
Other Capital Assets, Net of Accumulated Depreciation	1369	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES	T							3100		0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910								0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES										
Current Liabilities:										
Accrued Salaries and Benefits	2110								0.00	0.00
Payroll Deductions and Withholdings	2170								0.00	0.00
Accounts Payable	2120								0.00	0.00
Judgments Payable	2130								0.00	0.00
Sales Tax Payable	2260								0.00	0.00
Accrued Interest Payable	2210								0.00	0.00
Deposits Payable	2220								0.00	0.00
Due to Budgetary Funds Due to Other Agencies	2161 2230								0.00	0.00
Due to Other Agencies  Deferred Revenues	2410								0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271								0.00	0.00
Estimated Cipaid Claims - Sch-Insurance Frogram  Estimated Liability for Claims Adjustment	2272								0.00	0.00
Total Current Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Liabilities:										
Portion Due Within One Year:										
Obligations Under Capital Leases	2315								0.00	0.00
Liability for Compensated Absences	2330								0.00	0.00
Estimated Liability for Long-Term Claims	2350								0.00	0.00
Other Post-Employment Benefits Liability	2360	0.5-	0.5-	0.00	0	0.0-	0.00	0.55	0.00	0.00
Due Within One Year	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Portion Due After One Year: Obligations Under Capital Leases	2315								0.00	0.00
Liability for Compensated Absences	2330								0.00	0.00
Estimated Liability for Long-Term Claims	2350								0.00	0.00
Other Post-Employment Benefits Liability	2360								0.00	0.00
Due In More Than One Year	_500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES										
Accumulated Increase in Fair Value of Hedging Derivatives	2610								0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION										
Net Investment in Capital Assets	2770								0.00	0.00
Restricted for	2780								0.00	0.00
Unrestricted	2790								0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF GULF COUNTY ENTRY FORM PROPRIETARY STATEMENTS OF NET POSITION 1002 49 2013

					Internal Serv	ice Funds				Total
	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance			Other Internal Service	Total Internal	Proprietary
ASSETS	Number	711	712	713	714	715	731	791	Service Funds	Funds
ASSE1S Current Assets:										
Cash and Cash Equivalents	1110								0.00	0.00
Investments	1160								0.00	0.00
Accounts Receivable, Net	1130								0.00	0.00
Interest Receivable on Investments	1170								0.00	0.00
Due from Reinsurer	1180								0.00	0.00
Deposits Receivable  Due From Budgetary Funds	1210 1141								0.00	0.00
Due From Other Agencies	1220								0.00	0.00
Inventory	1150								0.00	0.00
Prepaid Items	1230								0.00	0.00
Total Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Assets:										
Cash with Fiscal/Service Agents	1114								0.00	0.00
Other Post-Employment Benefits Asset Investments	1410 1460								0.00	0.00
Total Noncurrent Assets	1400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land	1310								0.00	0.00
Land Improvements - Nondepreciable	1315								0.00	0.00
Construction in Progress	1360								0.00	0.00
Improvements Other Than Buildings	1320								0.00	0.00
Accumulated Depreciation	1329								0.00	0.00
Buildings and Fixed Equipment	1330 1339								0.00	0.00
Accumulated Depreciation	1339								0.00	0.00
Furniture, Fixtures and Equipment Accumulated Depreciation	1349								0.00	0.00
Motor Vehicles	1350								0.00	0.00
Accumulated Depreciation	1359								0.00	0.00
Property Under Capital Lease	1370								0.00	0.00
Accumulated Depreciation	1379								0.00	0.00
Computer Software	1382								0.00	0.00
Accumulated Amortization	1389								0.00	0.00
Other Capital Assets, Net of Accumulated Depreciation	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets Total Assets	+ +	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910								0.00	0.00
Total Deferred Outflows of Resources	1710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES										
Current Liabilities:										
Accrued Salaries and Benefits	2110								0.00	0.00
Payroll Deductions and Withholdings	2170								0.00	0.00
Accounts Payable	2120								0.00	0.00
Judgments Payable	2130								0.00	0.00
Sales Tax Payable	2260 2210								0.00	0.00
Accrued Interest Payable Deposits Payable	2220								0.00	0.00
Due to Budgetary Funds	2161								0.00	0.00
Due to Other Agencies	2230								0.00	0.00
Deferred Revenues	2410								0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	_	_						0.00	0.00
Estimated Liability for Claims Adjustment	2272								0.00	0.00
Total Current Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Liabilities:										
Portion Due Within One Year:	2215								0.00	0.00
Obligations Under Capital Leases  Liability for Compensated Absences	2315 2330								0.00	0.00
Estimated Liability for Long-Term Claims	2350								0.00	0.00
Other Post-Employment Benefits Liability	2360								0.00	0.00
Due Within One Year	2300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Portion Due After One Year:		0.00	0.00	0.00	5.00	5.00		5.00	5.00	0.00
Obligations Under Capital Leases	2315								0.00	0.00
Liability for Compensated Absences	2330								0.00	0.00
Estimated Liability for Long-Term Claims	2350								0.00	0.00
Other Post-Employment Benefits Liability	2360								0.00	0.00
Due In More Than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2610								0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives  Total Deferred Inflows of Resources	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Investment in Capital Assets	2770								0.00	0.00
Restricted for	2780								0.00	0.00
Unrestricted	2790	0.00	0.00		0.00	0.00		0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY ENTRY FORM PROPRIETARY STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION For the Fiscal Year Ended June 30, 2013 Nonmajor Nonmajor Nonmajor Nonmajor Nonmajor Nonmajor Nonmajor Fund Fund Fund Fund Fund Fund Fund N N N N N N N

						Enterprise Funds				
	Account Number	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds	Total Enterprise Funds
OPERATING REVENUES	1,1,1,1,1,1			7.7	7.7.					
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES										
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	780	0.00	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	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)										
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	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	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS									0.00	0.00
EXTRAORDINARY ITEMS									0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF GULF COUNTY ENTRY FORM PROPRIETARY STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION For the Fiscal Year Ended June 30, 2013

					Internal Serv	vice Funds				Total
	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total	Proprietary
	Number	711	712	713	714	715	731	791	Internal Service Funds	Funds
OPERATING REVENUES										
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES										
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	780	0.00	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	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)										
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	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	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS									0.00	0.00
EXTRAORDINARY ITEMS									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, 2012	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY Nonmajor Nonmajor Nonmajor Nonmajor Nonmajor Nonmajor Nonmajor Fund N ENTRY FORM Fund Fund Fund Fund Fund N Fund PROPRIETARY STATEMENTS OF CASH FLOWS N N N N N For the Fiscal Year Ended June 30, 2013

			Enterprise Funds						
	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA - Consortium	Other	Other	Total Nonmajor	Total
CASH ELONIS EROM OPERATING A COMMUNICA	911	912	913	914	915	921	922	Enterprise Funds	Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES Receipts from customers and users								0.00	0.00
Receipts from customers and users  Receipts from interfund services provided								0.00	0.00
Payments to suppliers								0.00	0.00
Payments to employees								0.00	0.00
Payments for interfund services used								0.00	0.00
Other receipts (payments)								0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES Subsidies from operating grants								0.00	0.00
Subsidies from operating grants Transfers from other funds							-	0.00	0.00
Transfers to other funds								0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED									
FINANCING ACTIVITIES									
Proceeds from capital debt								0.00	0.00
Capital contributions								0.00	0.00
Proceeds from disposition of capital assets								0.00	0.00
Acquisition and construction of capital assets								0.00	0.00
Principal paid on capital debt  Interest paid on capital debt								0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from sales and maturities of investments								0.00	0.00
Interest and dividends received								0.00	0.00
Purchase of investments								0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:									
Operating income (loss)								0.00	0.00
Adjustments to reconcile operating income (loss) to net cash								0.00	0.00
provided (used) by operating activities:									
Depreciation/Amortization expense								0.00	0.00
Commodities used from USDA program								0.00	0.00
Change in assets and liabilities:									
(Increase) decrease in accounts receivable								0.00	0.00
(Increase) decrease in interest receivable (Increase) decrease in due from reinsurer								0.00	0.00
(Increase) decrease in due from reinsurer (Increase) decrease in deposits receivable								0.00	0.00
(Increase) decrease in deposits receivable  (Increase) decrease in due from other funds								0.00	0.00
(Increase) decrease in due from other agencies								0.00	0.00
(Increase) decrease in inventory								0.00	0.00
(Increase) decrease in prepaid items								0.00	0.00
Increase (decrease) in salaries and benefits payable								0.00	0.00
Increase (decrease) in payroll tax liabilities								0.00	0.00
Increase (decrease) in accounts payable								0.00	0.00
Increase (decrease) in judgments payable Increase (decrease) in sales tax payable								0.00	0.00
Increase (decrease) in saies tax payable  Increase (decrease) in accrued interest payable							-	0.00	0.00
Increase (decrease) in accided interest payable  Increase (decrease) in deposits payable								0.00	0.00
Increase (decrease) in due to other funds								0.00	0.00
Increase (decrease) in due to other agencies								0.00	0.00
Increase (decrease) in advanced/deferred revenue								0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program								0.00	0.00
Increase (decrease) in estimated liability for claims adjustment								0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash investing, capital, and financing activities: Borrowing under capital lease								0.00	0.00
Contributions of capital assets								0.00	0.00
Purchase of equipment on account								0.00	0.00
Capital asset trade-ins								0.00	0.00
Net Increase/(Decrease) in the fair value of investments								0.00	0.00
Commodities received through USDA program								0.00	0.00

#### DISTRICT SCHOOL BOARD OF GULF COUNTY ENTRY FORM PROPRIETARY STATEMENTS OF CASH FLOWS For the Fiscal Year Ended June 30, 2013

	1			Intornal Co	rvice Funds				Total
	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total	Proprietary
	711	712	713	714	715	731	791	Internal Service Funds	Funds
CASH FLOWS FROM OPERATING ACTIVITIES									
Receipts from customers and users								0.00	0.00
Receipts from interfund services provided								0.00	0.00
Payments to suppliers								0.00	0.00
Payments to employees								0.00	0.00
Payments for interfund services used Other receipts (payments)								0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subsidies from operating grants								0.00	0.00
Transfers from other funds								0.00	0.00
Transfers to other funds								0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED									
FINANCING ACTIVITIES									
Proceeds from capital debt								0.00	0.00
Capital contributions								0.00	0.00
Proceeds from disposition of capital assets  Acquisition and construction of capital assets	+							0.00	0.00
Acquisition and construction of capital assets Principal paid on capital debt								0.00	0.00
Interest paid on capital debt								0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received								0.00	0.00
Purchase of investments								0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of operating income (loss) to net cash provided									
(used) by operating activities:									
Operating income (loss)								0.00	0.00
Adjustments to reconcile operating income (loss) to net cash									
provided (used) by operating activities:									
Depreciation/Amortization expense								0.00	0.00
Commodities used from USDA program  Change in assets and liabilities:								0.00	0.00
(Increase) decrease in accounts receivable								0.00	0.00
(Increase) decrease in accounts receivable								0.00	0.00
(Increase) decrease in due from reinsurer								0.00	0.00
(Increase) decrease in deposits receivable								0.00	0.00
(Increase) decrease in due from other funds								0.00	0.00
(Increase) decrease in due from other agencies								0.00	0.00
(Increase) decrease in inventory								0.00	0.00
(Increase) decrease in prepaid items								0.00	0.00
Increase (decrease) in salaries and benefits payable								0.00	0.00
Increase (decrease) in payroll tax liabilities								0.00	0.00
Increase (decrease) in accounts payable				1		1		0.00	0.00
Increase (decrease) in judgments payable Increase (decrease) in sales tax payable				1		1		0.00	0.00
Increase (decrease) in sales tax payable  Increase (decrease) in accrued interest payable				1		1		0.00	0.00
Increase (decrease) in accrued interest payable  Increase (decrease) in deposits payable								0.00	0.00
Increase (decrease) in due to other funds				1		1		0.00	0.00
Increase (decrease) in due to other agencies								0.00	0.00
Increase (decrease) in advanced/deferred revenue								0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program								0.00	0.00
Increase (decrease) in estimated liability for claims adjustment								0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash investing, capital, and financing activities:	j			Ì		Ì			
Borrowing under capital lease				1		1		0.00	0.00
Contributions of capital assets								0.00	0.00
Purchase of equipment on account				L		<b>!</b>	ļ	0.00	0.00
Conital asset trade ins	l J								
Capital asset trade-ins Net Increase/(Decrease) in the fair value of investments								0.00	0.00

#### DISTRICT SCHOOL BOARD OF GULF COUNTY ENTRY FORM STATEMENTS OF FIDUCIARY NET POSITION June 30, 2013

			Investment	Trust Funds			Private-Purpo	se Trust Funds	
		Investment Trust	Investment Trust	Investment Trust	Total	Private-Purpose	Private-Purpose	Private-Purpose	Total
	Account	Fund Name	Fund Name	Fund Name	Investment	Trust Fund Name	Trust Fund Name	Trust Fund Name	Private-Purpose
	Number	84X	84X	84X	Trust Funds	85X	85X	85X	Trust Funds
ASSETS									
Cash and Cash Equivalents	1110				0.00	81,140.19			81,140.19
Investments	1160				0.00				0.00
Accounts Receivable, Net	1130				0.00				0.00
Interest Receivable on Investments	1170				0.00				0.00
Due from Budgetary Funds	1141				0.00				0.00
Inventory	1150								
Due from Other Agencies	1220				0.00				0.00
Total Assets		0.00	0.00	0.00	0.00	81,140.19	0.00	0.00	81,140.19
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				0.00				0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES									
Accrued Salaries and Benefits	2110				0.00				0.00
Payroll Deductions and Withholdings	2170				0.00				0.00
Accounts Payable	2120				0.00				0.00
Due to Other Agencies	2230				0.00				0.00
Due to Budgetary Funds	2161				0.00				0.00
Internal Accounts Payable	2290				0.00				0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES									
Accumulated Increase in Fair Value of Hedging Derivatives	2610				0.00				0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION									
Held in Trust for Pension Benefits					0.00				0.00
Held in Trust for Scholarships and Other Purposes					0.00	81,140.19			81,140.19
Total Net Position		0.00	0.00	0.00	0.00	81,140.19	0.00	0.00	81,140.19

#### DISTRICT SCHOOL BOARD OF GULF COUNTY ENTRY FORM STATEMENTS OF FIDUCIARY NET POSITION June 30, 2013

			Pension Tr	rust Funds			Agenc	y Funds		
		Pension Trust	Pension Trust	Pension Trust	Total	School Internal	Agency	Agency	Total	Total
	Account	Fund Name	Fund Name	Fund Name	Pension Trust	Funds	Fund Name	Fund Name	Agency	Fiduciary
	Number	87X	87X	87X	Funds	891	89X	89X	Funds	Funds
ASSETS										
Cash and Cash Equivalents	1110				0.00	196,282.37			196,282.37	277,422.56
Investments	1160				0.00	0.00			0.00	0.00
Accounts Receivable, Net	1130				0.00	0.00			0.00	0.00
Interest Receivable on Investments	1170				0.00	0.00			0.00	0.00
Due from Budgetary Funds	1141				0.00	0.00			0.00	0.00
Inventory	1150		///////////////////////////////////////			0.00			0.00	0.00
Due from Other Agencies	1220				0.00	0.00			0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	196,282.37	0.00	0.00	196,282.37	277,422.56
DEFERRED OUTFLOWS OF RESOURCES					· · · · · · · · · · · · · · · · · · ·					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				0.00					0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00					0.00
LIABILITIES										
Accrued Salaries and Benefits	2110				0.00	0.00			0.00	0.00
Payroll Deductions and Withholdings	2170				0.00	0.00			0.00	0.00
Accounts Payable	2120				0.00	0.00			0.00	0.00
Due to Other Agencies	2230				0.00					0.00
Due to Budgetary Funds	2161				0.00	0.00			0.00	0.00
Internal Accounts Payable	2290				0.00	196,282.37			196,282.37	196,282.37
Total Liabilities		0.00	0.00	0.00	0.00	196,282.37	0.00	0.00	196,282.37	196,282.37
DEFERRED INFLOWS OF RESOURCES								///////////////////////////////////////		
Accumulated Increase in Fair Value of Hedging Derivatives	2610				0.00	//////////				0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	//////////				0.00
NET POSITION										
Held in Trust for Pension Benefits					0.00					0.00
Held in Trust for Scholarships and Other Purposes					0.00					81,140.19
Total Net Position		0.00	0.00	0.00	0.00					81,140.19

#### DISTRICT SCHOOL BOARD OF GULF COUNTY

#### ENTRY FORM

### COMBINING STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION

For the Fiscal Year Ended June 30, 2013

			Investment 7	Γrust Funds			Private-Purpose	e Trust Funds	
	Account	Investment Trust Fund Name	Investment Trust Fund Name	Investment Trust Fund Name	Total Investment	Private-Purpose Trust Fund Name	Private-Purpose Trust Fund Name	Private-Purpose Trust Fund Name	Total Private-Purpose
	Number	84X	84X	84X	Trust Funds	85X	85X	85X	Trust Funds
ADDITIONS									
Contributions:									
Employer					0.00				0.00
Plan Members					0.00				0.00
Gifts, Grants, and Bequests	3440				0.00	400.00			400.00
Investment Earnings:									
Interest on Investments	3431				0.00	277.29			277.29
Gain on Sale of Investments	3432				0.00				0.00
Net Increase (Decrease) in the Fair Value of Investments	3433				0.00				0.00
Total Investment Earnings		0.00	0.00	0.00	0.00	277.29	0.00	0.00	277.29
Less Investment Expense					0.00				0.00
Net Investment Earnings		0.00	0.00	0.00	0.00	277.29	0.00	0.00	277.29
Total Additions		0.00	0.00	0.00	0.00	677.29	0.00	0.00	677.29
DEDUCTIONS									
Salaries	100				0.00				0.00
Employee Benefits	200				0.00				0.00
Purchased Services	300				0.00				0.00
Other	700				0.00	4,500.00			4,500.00
Refunds of Contributions					0.00				0.00
Administrative Expenses					0.00				0.00
Total Deductions		0.00	0.00	0.00	0.00	4,500.00	0.00	0.00	4,500.00
Change In Net Position		0.00	0.00	0.00	0.00	(3,822.71)	0.00	0.00	(3,822.71
Net Position - July 1, 2012	2885				0.00	84,962.90			84,962.90
Net Position - June 30, 2013	2785	0.00	0.00	0.00	0.00	81,140.19	0.00	0.00	81,140.19

### DISTRICT SCHOOL BOARD OF GULF COUNTY

#### ENTRY FORM

### COMBINING STATEMENTS OF CHANGES IN FIDUCIARY NET POST

For the Fiscal Year Ended June 30, 2013

·			Pension Tr	ust Funds		
		Pension Trust	Pension Trust	Pension Trust	Total	Total
	Account	Fund Name	Fund Name	Fund Name	Pension Trust	Fiduciary
	Number	87X	87X	87X	Funds	Funds
ADDITIONS						
Contributions:						
Employer					0.00	0.00
Plan Members					0.00	0.00
Gifts, Grants, and Bequests	3440				0.00	400.00
Investment Earnings:						
Interest on Investments	3431				0.00	277.29
Gain on Sale of Investments	3432				0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433				0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00	277.29
Less Investment Expense					0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00	277.29
Total Additions		0.00	0.00	0.00	0.00	677.29
DEDUCTIONS						
Salaries	100				0.00	0.00
Employee Benefits	200				0.00	0.00
Purchased Services	300				0.00	0.00
Other	700				0.00	4,500.00
Refunds of Contributions					0.00	0.00
Administrative Expenses					0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00	4,500.00
Change In Net Position		0.00	0.00	0.00	0.00	(3,822.71)
Net Position - July 1, 2012	2885				0.00	84,962.90
Net Position - June 30, 2013	2785	0.00	0.00	0.00	0.00	81,140.19

# DISTRICT SCHOOL BOARD OF GULF COUNTY ENTRY FORM FIDUCIARY STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES For the Fiscal Year Ended June 30, 2013

			School Intern	al Funds 891			Agency Fi	and Name	
	Account	Balance			Balance	Balance			Balance
	Number	July 1, 2012	Additions	Deductions	June 30, 2013	July 1, 2012	Additions	Deductions	June 30, 2013
ASSETS									
Cash and Cash Equivalents	1110	200,889.01	711,878.89	716,485.53	196,282.37				0.00
Investments	1160	0.00	0.00	0.00	0.00				0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00				0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00				0.00
Due From Other Funds:									
Budgetary Funds	1141	0.00	0.00	0.00	0.00				0.00
Inventory	1150	0.00	0.00	0.00	0.00				0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00				0.00
Total Assets		200,889.01	711,878.89	716,485.53	196,282.37	0.00	0.00	0.00	0.00
LIABILITIES									
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00				0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00				0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00				0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00				0.00
Internal Accounts Payable	2290	200,889.01	711,878.89	716,485.53	196,282.37				0.00
Total Liabilities		200,889.01	711,878.89	716,485.53	196,282.37	0.00	0.00	0.00	0.00

### DISTRICT SCHOOL BOARD OF GULF COUNTY ENTRY FORM FIDUCIARY STATEMENTS OF CHANGES IN ASSETS AND LIABILITI

For the Fiscal Year Ended June 30, 20	)13
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			Agency Fo	und Name		Total Agency Funds				
	Account	Balance			Balance	Total Agency Fund	Total Agency Fund	Total Agency Fund	Total Agency Fund	
	Number	July 1, 2012	Additions	Deductions	June 30, 2013	Balances July 1, 2012	Additions	Deductions	Balances June 30, 2013	
ASSETS										
Cash and Cash Equivalents	1110				0.00	200,889.01	711,878.89	716,485.53	196,282.37	
Investments	1160				0.00	0.00	0.00	0.00	0.00	
Accounts Receivable, Net	1130				0.00	0.00	0.00	0.00	0.00	
Interest Receivable on Investments	1170				0.00	0.00	0.00	0.00	0.00	
Due From Other Funds:										
Budgetary Funds	1141				0.00	0.00	0.00	0.00	0.00	
Inventory	1150				0.00	0.00	0.00	0.00	0.00	
Due from Other Agencies	1220				0.00	0.00	0.00	0.00	0.00	
Total Assets		0.00	0.00	0.00	0.00	200,889.01	711,878.89	716,485.53	196,282.37	
LIABILITIES										
Accrued Salaries and Benefits	2110				0.00	0.00	0.00	0.00	0.00	
Payroll Deductions and Withholdings	2170				0.00	0.00	0.00	0.00	0.00	
Accounts Payable	2120				0.00	0.00	0.00	0.00	0.00	
Due to Budgetary Funds	2161				0.00	0.00	0.00	0.00	0.00	
Internal Accounts Payable	2290				0.00	200,889.01	711,878.89	716,485.53	196,282.37	
Total Liabilities		0.00	0.00	0.00	0.00	200,889.01	711,878.89	716,485.53	196,282.37	

## DISTRICT SCHOOL BOARD OF GULF COUNTY ENTRY FORM COMPONENT UNITS STATEMENTS OF NET POSITION June 30, 2013

	Г	Nonmajor Component Units								
	Account Number	Nonmajor Component Unit Name	Nonmajor Con  Nonmajor  Component Unit  Name	Nonmajor Component Unit Name	Total Nonmajor Component Units					
ASSETS	rumoer	Titalio	Titalie	Tame						
Current Assets:	1110				0.00					
Cash and Cash Equivalents Investments	1110				0.00					
Taxes Receivable, Net	1120				0.00					
Accounts Receivable, Net	1130				0.00					
Interest Receivable on Investments  Due from Reinsurer	1170 1180				0.00					
Deposits Receivable	1210				0.00					
Due from Other Agencies	1220				0.00					
Internal Balances					0.00					
Inventory Prepaid Items	1150 1230				0.00					
Total Current Assets	1230	0.00	0.00	0.00	0.00					
Noncurrent assets:										
Cash with Fiscal/Service Agents	1114				0.00					
Other Post-Employment Benefits Asset Section 1011.13, F.S. Loan Proceeds	1410 1420				0.00					
Investments	1460				0.00					
Total Noncurrent Assets		0.00	0.00	0.00	0.00					
Capital assets:										
Land	1310				0.00					
Land Improvements - Nondepreciable  Construction in Progress	1315 1360				0.00					
Improvements Other Than Buildings	1320				0.00					
Less Accumulated Depreciation	1329				0.00					
Buildings and Fixed Equipment	1330				0.00					
Less Accumulated Depreciation Furniture, Fixtures and Equipment	1339 1340				0.00					
Furniture, Fixtures and Equipment  Less Accumulated Depreciation	1340				0.00					
Motor Vehicles	1350				0.00					
Less Accumulated Depreciation	1359				0.00					
Property Under Capital Lease	1370				0.00					
Less Accumulated Depreciation Audiovisual Materials	1379 1381				0.00					
Less Accumulated Depreciation	1388				0.00					
Computer Software	1382				0.00					
Less Accumulated Amortization	1389				0.00					
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.00					
Total Capital Assets Total Assets		0.00	0.00	0.00	0.00					
DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				0.00					
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00					
LIABILITIES										
Current Liabilities:	2110				0.00					
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170				0.00					
Accounts Payable	2120				0.00					
Judgments Payable	2130				0.00					
Construction Contracts Payable	2140				0.00					
Construction Contracts Payable - Retained Percentage Sales Tax Payable	2150 2260				0.00					
Due to Fiscal Agent	2240				0.00					
Accrued Interest Payable	2210				0.00					
Deposits Payable	2220				0.00					
Due to Other Agencies Current Notes Payable	2230 2250				0.00					
Deferred Revenues	2410				0.00					
Estimated Unpaid Claims - Self-Insurance Program	2271				0.00					
Estimated Liability for Claims Adjustment	2272				0.00					
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00					
Total Current Liabilities  Long-Term Liabilities	+ +	0.00	0.00	0.00	0.00					
Portion Due Within One Year:										
Notes Payable	2310				0.00					
Obligations Under Capital Leases	2315				0.00					
Bonds Payable Liability for Compensated Absences	2320 2330				0.00					
Lease-Purchase Agreements Payable	2340				0.00					
Estimated Liability for Long-Term Claims	2350				0.00					
Other Post-Employment Benefits Liability	2360				0.00					
Estimated PECO Advance Payable	2370				0.00					
Estimated Liability for Arbitrage Rebate  Due Within One Year	2280	0.00	0.00	0.00	0.00					
Portion Due After One Year:		0.00	0.00	0.00	0.00					
Notes Payable	2310				0.00					
Obligations Under Capital Leases	2315				0.00					
Bonds Payable Liability for Compensated Absences	2320 2330				0.00					
Lease-Purchase Agreements Payable	2340				0.00					
Estimated Liability for Long-Term Claims	2350				0.00					
Other Post-Employment Benefits Liability	2360				0.00					
Estimated PECO Advance Payable	2370				0.00					
Estimated Liability for Arbitrage Rebate  Due in More than One Year	2280	0.00	0.00	0.00	0.00					
Total Long-Term Liabilities		0.00	0.00	0.00	0.00					
Total Liabilities		0.00	0.00	0.00	0.00					
DEFERRED INFLOWS OF RESOURCES					-					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00					
Total Deferred Inflows of Resources NET POSITION		0.00	0.00	0.00	0.00					
NET POSITION Net Investment in Capital Assets	2770				0.00					
Restricted For:	=				5.00					
Categorical Carryover Programs	2780				0.00					
Food Service	2780				0.00					
Debt Service Conital Projects	2780				0.00					
Capital Projects Other Purposes	2780 2780				0.00					
Unrestricted	2790				0.00					
Total Net Position		0.00	0.00	0.00	0.00					

## DISTRICT SCHOOL BOARD OF GULF COUNTY ENTRY FORM COMPONENT UNITS STATEMENTS OF NET POSITION June 30, 2013

ASSETS  Current Assets: Cash and Cash Equivalents Investments Taxes Receivable, Net Accounts Receivable, Net Interest Receivable on Investments Due from Reinsurer Deposits Receivable Due from Other Agencies Internal Balances Inventory Prepaid Items Total Current Assets Noncurrent assets: Cash with Fiscal/Service Agents Other Post-Employment Benefits Asset Section 1011.13, F.S. Loan Proceeds Investments Total Noncurrent Assets  Capital assets: Land Land Improvements - Nondepreciable Construction in Progress Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	Account Number  1110 1160 1120 1130 1170 1180 1210 1220  1150 1230  1114 1410 1420 1460  1310 1315 1360 1320 1329	Major Component Unit Name	Major Component Units  Major Component Unit Name  0.00	Total Major Component Units  0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	7 total Component Units  0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Current Assets: Cash and Cash Equivalents Investments Taxes Receivable, Net Accounts Receivable, Net Interest Receivable on Investments Due from Reinsurer Deposits Receivable Due from Other Agencies Internal Balances Inventory Prepaid Items Total Current Assets Noncurrent assets: Cash with Fiscal/Service Agents Other Post-Employment Benefits Asset Section 1011.13, F.S. Loan Proceeds Investments Total Noncurrent Assets Capital assets: Land Land Improvements - Nondepreciable Construction in Progress Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1110 1160 1120 1130 1170 1180 1210 1220 1150 1230 1114 1410 1420 1460 1310 1315 1360 1320 1329	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Cash and Cash Equivalents Investments Taxes Receivable, Net Accounts Receivable, Net Interest Receivable on Investments Due from Reinsurer Deposits Receivable Due from Other Agencies Internal Balances Internal Balances Inventory Prepaid Items Total Current Assets Noncurrent assets: Cash with Fiscal/Service Agents Other Post-Employment Benefits Asset Section 1011.13, F.S. Loan Proceeds Investments Total Noncurrent Assets Capital assets: Land Land Improvements - Nondepreciable Construction in Progress Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1160 1120 1130 1170 1170 1180 1210 1220 1150 1230 1114 1410 1420 1460 1310 1315 1360 1320 1329			0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Investments Taxes Receivable, Net Accounts Receivable, Net Interest Receivable on Investments Due from Reinsurer Deposits Receivable Due from Other Agencies Internal Balances Inventory Prepaid Items Total Current Assets Noncurrent assets: Cash with Fiscal/Service Agents Other Post-Employment Benefits Asset Section 1011.13, F.S. Loan Proceeds Investments Total Noncurrent Assets Capital assets: Land Land Improvements - Nondepreciable Construction in Progress Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1160 1120 1130 1170 1170 1180 1210 1220 1150 1230 1114 1410 1420 1460 1310 1315 1360 1320 1329			0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Accounts Receivable, Net Interest Receivable on Investments Due from Reinsurer Deposits Receivable Due from Other Agencies Internal Balances Inventory Prepaid Items Total Current Assets Noncurrent Assets Cash with Fiscal/Service Agents Other Post-Employment Benefits Asset Section 1011.13, F.S. Loan Proceeds Investments Total Noncurrent Assets  Capital assets: Land Land Improvements - Nondepreciable Construction in Progress Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1130 1170 1180 1210 1220 1150 1230 1114 1410 1420 1460 1310 1315 1360 1320 1329			0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Interest Receivable on Investments Due from Reinsurer Deposits Receivable Due from Other Agencies Internal Balances Inventory Prepaid Items Total Current Assets Noncurrent assets: Cash with Fiscal/Service Agents Other Post-Employment Benefits Asset Section 1011.13, F.S. Loan Proceeds Investments Total Noncurrent Assets  Capital assets: Land Land Improvements - Nondepreciable Construction in Progress Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1170 1180 1210 1220 1150 1230 1114 1410 1420 1460 1310 1315 1360 1320 1329			0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Due from Reinsurer  Deposits Receivable  Due from Other Agencies Internal Balances Internal Balances Inventory  Prepaid Items  Total Current Assets  Noncurrent assets: Cash with Fiscal/Service Agents Other Post-Employment Benefits Asset Section 1011.13, F.S. Loan Proceeds Investments  Total Noncurrent Assets  Capital assets: Land Land Improvements - Nondepreciable Construction in Progress Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1180 1210 1220 1150 1230 1114 1410 1440 1460 1310 1315 1360 1320 1329			0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00
Due from Other Agencies Internal Balances Inventory Prepaid Items Total Current Assets Noncurrent assets: Cash with Fiscal/Service Agents Other Post-Employment Benefits Asset Section 1011.13, F.S. Loan Proceeds Investments Total Noncurrent Assets Capital assets: Land Land Improvements - Nondepreciable Construction in Progress Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1120 1150 1230 1114 1410 1420 1460 1310 1315 1360 1320 1329			0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00
Internal Balances Inventory Prepaid Items Total Current Assets Noncurrent assets: Cash with Fiscal/Service Agents Other Post-Employment Benefits Asset Section 1011.13, F.S. Loan Proceeds Investments Total Noncurrent Assets Capital assets: Land Land Improvements - Nondepreciable Construction in Progress Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1150 1230 1114 1410 1420 1460 1310 1315 1360 1320 1329			0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00
Inventory Prepaid Items Total Current Assets  Noncurrent assets: Cash with Fiscal/Service Agents Other Post-Employment Benefits Asset Section 1011.13, F.S. Loan Proceeds Investments Total Noncurrent Assets  Capital assets: Land Land Improvements - Nondepreciable Construction in Progress Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1114 1410 1420 1460 1310 1315 1360 1320 1329			0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00
Total Current Assets  Noncurrent assets: Cash with Fiscal/Service Agents Other Post-Employment Benefits Asset Section 1011.13, F.S. Loan Proceeds Investments Total Noncurrent Assets  Capital assets: Land Land Improvements - Nondepreciable Construction in Progress Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1114 1410 1420 1460 1310 1315 1360 1320 1329			0.00 0.00 0.00 0.00 0.00	0.00
Noncurrent assets:  Cash with Fiscal/Service Agents Other Post-Employment Benefits Asset Section 1011.13, F.S. Loan Proceeds Investments Total Noncurrent Assets Capital assets: Land Land Improvements - Nondepreciable Construction in Progress Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1410 1420 1460 1310 1315 1360 1320 1329			0.00 0.00 0.00 0.00	0.00
Cash with Fiscal/Service Agents Other Post-Employment Benefits Asset Section 1011.13, F.S. Loan Proceeds Investments Total Noncurrent Assets Capital assets: Land Land Improvements - Nondepreciable Construction in Progress Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1410 1420 1460 1310 1315 1360 1320 1329	0.00	0.00	0.00 0.00 0.00	
Section 1011.13, F.S. Loan Proceeds Investments Total Noncurrent Assets  Capital assets: Land Land Improvements - Nondepreciable Construction in Progress Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1420 1460 1310 1315 1360 1320 1329	0.00	0.00	0.00	
Investments Total Noncurrent Assets  Capital assets: Land Land Improvements - Nondepreciable Construction in Progress Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1310 1315 1360 1320 1329	0.00	0.00	0.00	0.00
Total Noncurrent Assets  Capital assets: Land Land Improvements - Nondepreciable Construction in Progress Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1310 1315 1360 1320 1329	0.00	0.00		0.00
Land Land Improvements - Nondepreciable Construction in Progress Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1315 1360 1320 1329			0.00	0.00
Land Improvements - Nondepreciable Construction in Progress Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1315 1360 1320 1329			0.00	0.00
Construction in Progress Improvements Other Than Buildings Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1360 1320 1329			0.00	0.00
Less Accumulated Depreciation Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1329			0.00	0.00
Buildings and Fixed Equipment Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation				0.00	0.00
Less Accumulated Depreciation Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1330			0.00	0.00
Furniture, Fixtures and Equipment Less Accumulated Depreciation Motor Vehicles Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1339			0.00	0.00
Motor Vehicles  Less Accumulated Depreciation  Property Under Capital Lease  Less Accumulated Depreciation	1340			0.00	0.00
Less Accumulated Depreciation Property Under Capital Lease Less Accumulated Depreciation	1349 1350			0.00	0.00
Property Under Capital Lease Less Accumulated Depreciation	1359			0.00	0.00
	1370			0.00	0.00
Audieniesel Meteriele	1379			0.00	0.00
Audiovisual Materials  Less Accumulated Depreciation	1381 1388	+	+	0.00	0.00
Computer Software	1382			0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation Total Capital Assets		0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES	1010			0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives  Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00
LIABILITIES		0.00	0.00	0.00	0.00
Current Liabilities:					
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170			0.00	0.00
Accounts Payable	2120			0.00	0.00
Judgments Payable	2130			0.00	0.00
Construction Contracts Payable  Construction Contracts Payable - Retained Percentage	2140 2150			0.00	0.00
Sales Tax Payable	2260			0.00	0.00
Due to Fiscal Agent	2240			0.00	0.00
Accrued Interest Payable Deposits Payable	2210 2220			0.00	0.00
Due to Other Agencies	2230			0.00	0.00
Current Notes Payable	2250			0.00	0.00
Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program	2410 2271			0.00	0.00
Estimated Characteristics - Self-Institution of Togram  Estimated Liability for Claims Adjustment	2272			0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00
Total Current Liabilities  Long-Term Liabilities		0.00	0.00	0.00	0.00
Portion Due Within One Year:					
Notes Payable	2310			0.00	0.00
Obligations Under Capital Leases Bonds Payable	2315 2320			0.00	0.00
Liability for Compensated Absences	2320			0.00	0.00
Lease-Purchase Agreements Payable	2340			0.00	0.00
Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability	2350 2360			0.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00
Due Within One Year  Portion Due After One Year:		0.00	0.00	0.00	0.00
Notes Payable	2310			0.00	0.00
Obligations Under Capital Leases	2315			0.00	0.00
Bonds Payable Lightlity for Compensated Absonces	2320			0.00	0.00
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340			0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00	0.00
Other Post-Employment Benefits Liability Estimated PECO Advance Payable	2360			0.00	0.00
Estimated PECO Advance Payable Estimated Liability for Arbitrage Rebate	2370 2280	+	+	0.00	0.00
Due in More than One Year		0.00	0.00	0.00	0.00
Total Long-Term Liabilities Total Liabilities		0.00	0.00	0.00	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION Net Investment in Capital Assets	2770			0.00	0.00
Restricted For:	2110			0.00	0.00
Categorical Carryover Programs	2780			0.00	0.00
Food Service Debt Service	2780 2780			0.00	0.00
	2780			0.00	0.00
Capital Projects	2780			0.00	0.00
Capital Projects Other Purposes Unrestricted	2790		0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY

COMPONENT UNITS STATEMENTS OF ACTIVITIES	N	onmajor Component Unit Na	me	
For the Fiscal Year Ended June 30, 2013			omnajor component out iva	mc .
			Program Revenues	
			Operating	Capit
	Account	Charges for	Grants and	Grants

For the Fiscal Year Ended June 30, 2013						Net (Expense) Revenue and Changes
				Program Revenues		in Net Position
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000					0.00
Student Personnel 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
Instructional-Related Technology	6500					0.00
Board	7100					0.00
General Administration	7200					0.00
School Administration	7300					0.00
Facilities Acquisition and Construction	7400					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
Interest on Long-Term Debt	9200					0.00
Unallocated Depreciation/Amortization Expense*				///////////////////////////////////////		0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

		Non	major Component Unit Nam	e	
					Net (Expense) Revenue and Changes
		I	Program Revenues		in Net Position
			Operating	Capital	
Account		Charges for	Grants and	Grants and	Component Unit
Number	Expenses	Services	Contributions	Contributions	Activities
5000					0.00
6100					0.00
6200					0.00
6300					0.00
6400					0.00
6500					0.00
7100					0.00
7200					0.00
7300					0.00
7400					0.00
7500					0.00
7600					0.00
7700					0.00
7800					0.00
7900					0.00
8100					0.00
8200					0.00
9100					0.00
9200					0.00
					0.00
	0.00	0.00	0.00	0.00	0.00

#### General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position Net Position - July 1, 2012

Net Position - June 30, 2013

#### General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings Miscellaneous

Special Items

Extraordinary Items Transfers

0.00

0.00

0.00

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position Net Position - July 1, 2012

Net Position - June 30, 2013

<sup>0.00</sup> 0.00 0.00

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF GULF COUNTY ENTRY FORM

COMPONENT UNITS STATEMENTS OF ACTIVITIES	3		Nonmajor Component Unit Name				
For the Fiscal Year Ended June 30, 2013						Net (Expense) Revenue and Changes	
				Program Revenues		in Net Position	
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities	
Component Unit Activities:		•					
Instruction	5000					0.00	
Student Personnel 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	
Instructional-Related Technology	6500					0.00	
Board	7100					0.00	
General Administration	7200					0.00	
School Administration	7300					0.00	
Facilities Acquisition and Construction	7400					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	
Interest on Long-Term Debt	9200					0.00	
Unallocated Depreciation/Amortization Expense*			/////////			0.00	
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00	

		P	rogram Revenues		Net (Expense) Revenue and Change in Net Position
Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
5000	0.00	0.00	0.00	0.00	0
6100	0.00	0.00	0.00	0.00	0
6200	0.00	0.00	0.00	0.00	0
6300	0.00	0.00	0.00	0.00	C
6400	0.00	0.00	0.00	0.00	C
6500	0.00	0.00	0.00	0.00	(
7100	0.00	0.00	0.00	0.00	(
7200	0.00	0.00	0.00	0.00	(
7300	0.00	0.00	0.00	0.00	(
7400	0.00	0.00	0.00	0.00	(
7500	0.00	0.00	0.00	0.00	(
7600	0.00	0.00	0.00	0.00	(
7700	0.00	0.00	0.00	0.00	(
7800	0.00	0.00	0.00	0.00	(
7900	0.00	0.00	0.00	0.00	(
8100	0.00	0.00	0.00	0.00	(
8200	0.00	0.00	0.00	0.00	(
9100	0.00	0.00	0.00	0.00	(
9200	0.00	0.00	0.00	0.00	(
					(
	0.00	0.00	0.00	0.00	C

Total Nonmajor Component Units

#### General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position - July 1, 2012 Net Position - June 30, 2013

#### General Revenues:

0.00

0.00

0.00

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Change in Net Position	0.00
Net Position - July 1, 2012	0.00
Net Position - June 30, 2013	0.00

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF GULF COUNTY

COMPONENT UNITS STATEMENTS OF ACTIVITIES
For the Fiscal Year Ended June 30, 2013

ENTRY FORM								
COMPONENT UNITS STATEMENTS OF ACTIVITIES		Major Component Unit Name						
For the Fiscal Year Ended June 30, 2013						Net (Expense)		
						Revenue and Changes		
				Program Revenues		in Net Position		
				Operating	Capital			
	Account		Charges for	Grants and	Grants and	Component Unit		
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities		
Component Unit Activities:								
Instruction	5000					0.00		
Student Personnel Services	6100					0.00		

For the Fiscal Year Ended June 30, 2013						Net (Expense) Revenue and Changes
			Program Revenues			in Net Position
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000					0.00
Student Personnel 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
Instructional-Related Technology	6500					0.00
Board	7100					0.00
General Administration	7200					0.00
School Administration	7300					0.00
Facilities Acquisition and Construction	7400					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
Interest on Long-Term Debt	9200					0.00
Unallocated Depreciation/Amortization Expense*		·		/////////		0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

		N	Iajor Component Unit Name	;	
					Net (Expense) Revenue and Changes
			Program Revenues		in Net Position
Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
5000					0.00
6100					0.00
6200					0.00
6300					0.00
6400					0.00
6500					0.00
7100					0.00
7200					0.00
7300					0.00
7400					0.00
7500					0.00
7600					0.00
7700					0.00
7800					0.00
7900					0.00
8100					0.00
8200					0.00
9100					0.00
9200					0.00
		///////////////////////////////////////			0.00
	0.00	0.00	0.00	0.00	0.00

#### General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position - July 1, 2012 Net Position - June 30, 2013

#### General Revenues:

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

0.00

0.00

0.00

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position Net Position - July 1, 2012

Net Position - June 30, 2013

0.00 0.00

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

#### DISTRICT SCHOOL BOARD OF GULF COUNTY ENTRY FORM

FUNCTIONS

Board

Instruction

omponent Unit Activities:

General Administration

School Administration

Fiscal Services

Food Services

Central Services

Maintenance of Plant

Community Services

Interest on Long-Term Debt

**Total Component Unit Activities** 

Student Personnel Services

Instructional Media Services

Instructional Staff Training Services

Facilities Acquisition and Construction

Student Transportation Services Operation of Plant

Administrative Technology Services

Unallocated Depreciation/Amortization Expense\*

Instructional-Related Technology

COMPONENT UNITS STATEMENTS OF ACTIVITIES For the Fiscal Year Ended June 30, 2013

Instruction and Curriculum Development Services

Total Major Component Units Net (Expense) Revenue and Changes in Net Position Program Revenues Capital Operating **Component Unit** Account Charges for Grants and Grants and Expenses Services Contributions Contributions Activities 5000 0.00 0.00 0.00 0.00 0.00 6100 0.00 0.00 0.00 0.00 0.00 6200 0.00 0.00 0.00 0.00 0.00 6300 0.00 0.00 0.00 0.00 0.00 6400 0.00 0.00 0.00 0.00 0.00 6500 0.00 0.00 0.00 0.00 0.00 7100 0.00 0.00 0.00 0.00 0.00 7200 0.00 0.00 0.00 0.00 0.00 7300 0.00 0.00 0.00 0.00 0.00 0.00 7400 0.00 0.00 0.00 0.00 7500 0.00 0.00 0.00 0.00 0.00 7600 0.00 0.00 0.00 0.00 0.00 7700 0.00 0.00 0.00 0.00 0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

				Total Component Units							
e) ianges							Net (Expense) Revenue and Changes				
on					Program Revenues		in Net Position				
					Operating	Capital					
Init	A	ccount		Charges for	Grants and	Grants and	Component Unit				
	N	umber	Expenses	Services	Contributions	Contributions	Activities				
0.00		5000	0.00	0.00	0.00	0.00	0.00				
0.00	_	5000	0.00	0.00	0.00	0.00	0.00				
0.00	_	6100	0.00	0.00	0.00	0.00	0.00				
0.00	_	6200				0.00	0.00				
0.00	_	6300	0.00	0.00	0.00	0.00	0.00				
0.00	_	6400	0.00	0.00	0.00	0.00	0.00				
0.00	_	6500 7100	0.00	0.00	0.00	0.00	0.00				
	_		0.00			0.00					
0.00		7200 7300	0.00	0.00	0.00	0.00	0.00				
0.00	_		0.00	0.00	0.00	0.00	0.00				
0.00	_	7400	0.00	0.00	0.00	0.00	0.00				
0.00	_	7500	0.00	0.00	0.00	0.00	0.00				
0.00	_	7600	0.00	0.00	0.00	0.00	0.00				
0.00	_	7700	0.00	0.00	0.00	0.00	0.00				
0.00	_	7800	0.00	0.00	0.00	0.00	0.00				
0.00	_	7900	0.00	0.00	0.00	0.00	0.00				
0.00	_	8100	0.00	0.00	0.00	0.00	0.00				
0.00	_	8200	0.00	0.00	0.00	0.00	0.00				
0.00	_	9100	0.00	0.00	0.00	0.00	0.00				
0.00		9200	0.00	0.00	0.00	0.00	0.00				
0.00			0.00	//////////	//////////		0.00				
0.00	- 1		0.00	0.00	0.00	0.00	0.00				

#### General Revenues:

7800

7900

8100

8200

9100

9200

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position - July 1, 2012 Net Position - June 30, 2013

#### General Revenues:

	Taxes:	
0.00	Property Taxes, Levied for Operational Purposes	0.00
0.00	Property Taxes, Levied for Debt Service	0.00
0.00	Property Taxes, Levied for Capital Projects	0.00
0.00	Local Sales Taxes	0.00
0.00	Grants and Contributions Not Restricted to Specific Programs	0.00
0.00	Investment Earnings	0.00
0.00	Miscellaneous	0.00
0.00	Special Items	0.00
0.00	Extraordinary Items	0.00
0.00	Transfers	0.00
0.00	Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
0.00	Change in Net Position	0.00
0.00	Net Position - July 1, 2012	0.00
0.00	Net Position - June 30, 2013	0.00

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

# DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF NET POSITION June 30, 2013

			D-i		T	Component Units			
ASSETS	Account Number	Governmental Activities	Primary Government Business-type Activities	Total	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units		
Current Assets	1110	1,657,644.62		1,657,644.62	0.00	0.00	0.00		
Cash and Cash Equivalents Investments	1110 1160	1,037,044.02		1,057,044.02	0.00	0.00	0.00		
Taxes Receivable, Net	1120			0.00	0.00	0.00	0.00		
Accounts Receivable, Net	1130 1170	381.02		381.02 0.00	0.00	0.00	0.00		
Interest Receivable on Investments  Due from Reinsurer	1170			0.00	0.00	0.00	0.00		
Deposits Receivable	1210			0.00	0.00	0.00	0.00		
Due From Other Agencies	1220	81,978.37		81,978.37	0.00	0.00	0.00		
Internal Balances Inventory	1150	61,259.92		0.00 61,259.92	0.00	0.00	0.00		
Prepaid Items	1230	01,237.72		0.00	0.00	0.00	0.00		
Total Current Assets		1,817,589.92	0.00	1,817,589.92	0.00	0.00	0.00		
Noncurrent Assets:	1114			0.00	0.00	0.00	0.00		
Cash with Fiscal/Service Agents Other Post-Employment Benefits Asset	1410			0.00	0.00	0.00	0.00		
Section 1011.13, F.S. Loan Proceeds	1420			0.00	0.00	0.00	0.00		
Investments	1460			0.00	0.00	0.00	0.00		
Total Noncurrent Assets  Capital Assets:	+	0.00	0.00	0.00	0.00	0.00	0.00		
Land	1310	510,006.47		510,006.47	0.00	0.00	0.00		
Land Improvements - Nondepreciable	1315	124,222.00		124,222.00	0.00	0.00	0.00		
Construction in Progress	1360	1 221 022 07		0.00	0.00	0.00	0.00		
Improvements Other Than Buildings Less Accumulated Depreciation	1320 1329	1,231,032.87 (539,051.80)		1,231,032.87 (539,051.80)	0.00	0.00	0.00		
Buildings and Fixed Equipment	1330	22,811,885.13		22,811,885.13	0.00	0.00	0.00		
Less Accumulated Depreciation	1339	(10,759,802.04)	_	(10,759,802.04)	0.00	0.00	0.00		
Furniture, Fixtures and Equipment	1340 1349	4,132,944.59 (1,205,444.50)		4,132,944.59 (1,205,444.50)	0.00	0.00	0.00		
Less Accumulated Depreciation  Motor Vehicles	1349	(1,205,444.50) 2,102,327.49		(1,205,444.50) 2,102,327.49	0.00	0.00	0.00		
Less Accumulated Depreciation	1359	(1,731,661.57)		(1,731,661.57)	0.00	0.00	0.00		
Property Under Capital Lease	1370			0.00	0.00	0.00	0.00		
Less Accumulated Depreciation Audiovisual Materials	1379 1381			0.00	0.00	0.00	0.00		
Audiovisual Materials  Less Accumulated Depreciation	1381			0.00	0.00	0.00	0.00		
Computer Software	1382	449,739.40		449,739.40	0.00	0.00	0.00		
Less Accumulated Amortization	1389	(419,680.10)		(419,680.10)	0.00	0.00	0.00		
Other Capital Assets, Net of Depreciation Total Capital Assets	+	16,072,289.47 16,706,517.94	0.00	16,072,289.47 16,706,517.94	0.00	0.00	0.00		
Total Assets	+	18,524,107.86	0.00	18,524,107.86	0.00	0.00	0.00		
DEFERRED OUTFLOWS OF RESOURCES		3,023,1337.03	5100	20,020,700,700					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00	0.00	0.00		
Total Deferred Outflows of Resources	-	0.00	0.00	0.00	0.00	0.00	0.00		
LIABILITIES Current Liabilities:									
Accrued Salaries and Benefits	2110	86,439.40		86,439.40	0.00	0.00	0.00		
Payroll Deductions and Withholdings	2170	57,471.37		57,471.37	0.00	0.00	0.00		
Accounts Payable	2120	519.68		519.68	0.00	0.00	0.00		
Judgments Payable Construction Contracts Payable	2130 2140			0.00	0.00	0.00	0.00		
Construction Contracts Payable - Retained Percentage	2150			0.00	0.00	0.00	0.00		
Sales Tax Payable	2260			0.00	0.00	0.00	0.00		
Due to Fiscal Agent	2240			0.00	0.00	0.00	0.00		
Accrued Interest Payable  Deposits Payable	2210 2220			0.00	0.00	0.00	0.00		
Due to Other Agencies	2230	2,000.00		2,000.00	0.00	0.00	0.00		
Current Notes Payable	2250			0.00	0.00	0.00	0.00		
Deferred Revenues  Estimated Unpaid Claims - Self-Insurance Program	2410 2271			0.00	0.00	0.00	0.00		
Estimated Chains - Sen-insurance Frogram  Estimated Liability for Claims Adjustment	2272			0.00	0.00	0.00	0.00		
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00		
Total Current Liabilities		146,430.45	0.00	146,430.45	0.00	0.00	0.00		
Long-Term Liabilities Portion Due Within One Year:									
Notes Payable	2310			0.00	0.00	0.00	0.00		
Obligations Under Capital Leases	2315			0.00	0.00	0.00	0.00		
Bonds Payable	2320 2330	50,000.00		50,000.00	0.00	0.00	0.00		
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330	75,302.00		75,302.00 0.00	0.00	0.00	0.00		
Estimated Liability for Long-Term Claims	2350			0.00	0.00	0.00	0.00		
Other Post-Employment Benefits Liability	2360			0.00	0.00	0.00	0.00		
Estimated PECO Advance Payable Estimated Liability for Arbitrage Rebate	2370 2280			0.00	0.00	0.00	0.00		
Due Within One Year	2200	125,302.00	0.00	125,302.00	0.00	0.00	0.00		
Portion Due After One Year:		.,							
Notes Payable	2310			0.00	0.00	0.00	0.00		
Obligations Under Capital Leases Bonds Payable	2315 2320	370,000,00		0.00 370,000.00	0.00	0.00	0.00		
Liability for Compensated Absences	2330	1,382,401.98		1,382,401.98	0.00	0.00	0.00		
Lease-Purchase Agreements Payable	2340			0.00	0.00	0.00	0.00		
Estimated Liability for Long-Term Claims Other Poet Employment Reposits Liability	2350 2360	819,872.00		0.00 819,872.00	0.00	0.00	0.00		
Other Post-Employment Benefits Liability Estimated PECO Advance Payable	2360	819,872.00		0.00	0.00	0.00	0.00		
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00		
Due in More than One Year		2,572,273.98	0.00	2,572,273.98	0.00	0.00	0.00		
Total Long-Term Liabilities  Total Liabilities	+	2,697,575.98 2,844,006.43	0.00	2,697,575.98 2,844,006.43	0.00	0.00	0.00		
DEFERRED INFLOWS OF RESOURCES	+	2,044,000.43	0.00	4,044,000.43	0.00	0.00	0.00		
Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00	0.00	0.00		
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00		
NET POSITION Not Investment in Capital Accets	2770	16,286,517.94		16,286,517.94	0.00	0.00	0.00		
Net Investment in Capital Assets Restricted For:	2770	10,200,317.94		10,260,317.94	0.00	0.00	0.00		
Categorical Carryover Programs	2780	115,748.50		115,748.50	0.00	0.00	0.00		
Food Service	2780	24,720.48		24,720.48	0.00	0.00	0.00		
Debt Service Capital Projects	2780 2780	13,650.97 445,713.17		13,650.97 445,713.17	0.00	0.00	0.00		
Other Purposes	2780	443,/13.17		0.00	0.00	0.00	0.00		
Unrestricted	2790	(1,206,149.73)		(1,206,149.73)	0.00	0.00	0.00		
Total Net Position		15,680,201.33	0.00	15,680,201.33	0.00	0.00	0.00		

# DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2013

		,				Net (Expense) Revenue and Changes in Net Position				
			Program Revenues							
				Operating	Capital		Primary Government			
	Account		Charges for	Grants and	Grants and	Governmental	Business-Type		Component	
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities	Activities	Total	Units	
Governmental Activities:										
Instruction	5000	9,233,012.99	41,419.80			(9,191,593.19)		(9,191,593.19)	///////////////////////////////////////	
Student Personnel Services	6100	789,559.34				(789,559.34)	////////	(789,559.34)		
Instructional Media Services	6200	208,561.45				(208,561.45)	/////////	(208,561.45)	/////////	
Instruction and Curriculum Development Services	6300	284,428.30				(284,428.30)	/////////	(284,428.30)	///////////////////////////////////////	
Instructional Staff Training Services	6400	423,693.41				(423,693.41)	//////////	(423,693.41)		
Instructional-Related Technology	6500	61,093.68				(61,093.68)		(61,093.68)		
Board	7100	162,472.76				(162,472.76)		(162,472.76)	///////////////////////////////////////	
General Administration	7200	607,166.97				(607,166.97)	//////////	(607,166.97)	///////////////////////////////////////	
School Administration	7300	756,919.59				(756,919.59)	//////////	(756,919.59)	///////////////////////////////////////	
Facilities Acquisition and Construction	7400	203,115.53			13,261.42	(189,854.11)		(189,854.11)	///////////////////////////////////////	
Fiscal Services	7500	267,454.48				(267,454.48)	//////////	(267,454.48)	///////////////////////////////////////	
Food Services	7600	983,382.26	358,017.13	518,349.67		(107,015.46)		(107,015.46)	///////////////////////////////////////	
Central Services	7700	83,496.21				(83,496.21)		(83,496.21)	///////////////////////////////////////	
Student Transportation Services	7800	917,056.22	11,540.87			(905,515.35)	<i>/////////</i>	(905,515.35)	////////	
Operation of Plant	7900	1,554,051.06				(1,554,051.06)		(1,554,051.06)	////////	
Maintenance of Plant	8100	923,715.63				(923,715.63)	/////////	(923,715.63)	///////////////////////////////////////	
Administrative Technology Services	8200	76,541.35				(76,541.35)		(76,541.35)	////////	
Community Services	9100					0.00		0.00	////////	
Interest on Long-Term Debt	9200	35,119.75				(35,119.75)		(35,119.75)	////////	
Unallocated Depreciation/Amortization Expense*		1,029,169.03	///////////////////////////////////////	////////	///////////////////////////////////////	(1,029,169.03)		(1,029,169.03)	////////	
Total Governmental Activities		18,600,010.01	410,977.80	518,349.67	13,261.42	(17,657,421.12)	<i>////////</i>	(17,657,421.12)	////////	
Business-type Activities:										
Self-Insurance Consortium						/////////	0.00	0.00	/////////	
Daycare Operations							0.00	0.00		
Other Business-Type Activity							0.00	0.00		
Total Business-Type Activities		0.00	0.00	0.00	0.00		0.00	0.00		
Total Primary Government		18,600,010.01	410,977.80	518,349.67	13,261.42	(17,657,421.12)	0.00	(17,657,421.12)		
Component Units:		, ,	•	,	,	, , , , ,		` ' ' '		
Major Component Unit Major Component Unit Name		0.00	0.00	0.00	0.00			///////	0.00	
Major Component Unit Major Component Unit Name		0.00	0.00	0.00	0.00		////////		0.00	
Total Nonmajor Component Units		0.00	0.00	0.00	0.00				0.00	
Total Component Units		0.00	0.00	0.00	0.00				0.00	

#### General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items, and Transfers

Change in Net Position

Net Position - July 1, 2012

Net Position - June 30, 2013

8,984,9	90.01		8,984,990.01	0.00
			0.00	0.00
545,5	40.39		545,540.39	0.00
			0.00	0.00
6,514,8	29.82		6,514,829.82	0.00
6,2	05.53		6,205.53	0.00
606,8	78.11		606,878.11	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
16,658,4	43.86	0.00	16,658,443.86	0.00
(998,9	77.26)	0.00	(998,977.26)	0.00
_			0.00	0.00
(998,9	77.26)	0.00	(998,977.26)	0.00

The accompanying notes to financial statements are an integral part of this statement.

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<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

# DISTRICT SCHOOL BOARD OF GULF COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2013

	Account	General	Food Services	Other Federal Programs	Federal Economic Stimulus Programs	Miscellaneous Special Revenue
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	100	410	420	430	490
ASSETS						
Cash and Cash Equivalents	1110	1,209,798.74	0.00	0.00	0.00	0.00
Investments Taxes Receivable, Net	1160 1120	1,778.86	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	90.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable  Due From Other Funds:	1210	0.00	0.00	0.00	0.00	0.00
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	78,960.12	0.00	0.00	0.00	0.00
Inventory	1150	40,873.81	0.00	0.00	0.00	0.00
Prepaid Items Restricted Assets	1230	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets	1114	1,331,501.53	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES		, , , , , , , , , , , , , , , , , , , ,				****
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES,	+ +	1,331,501.53	0.00	0.00	0.00	0.00
AND FUND BALANCES LIABILITIES	2110	96 420 50	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	86,439.50 57,471.37	0.00	0.00	0.00	0.00
Accounts Payable	2170	515.91	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable  Matured Interest Payable	2180 2190	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Current Notes Payable Due to Other Funds:	2250	0.00	0.00	0.00	0.00	0.00
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Deferred Revenues:						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00 144.426.78	0.00	0.00	0.00	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES		144,420.78	0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable:	2011	40.000.04	0.00	0.00	0.00	
Inventory	2711 2712	40,873.81	0.00	0.00	0.00	0.00
Prepaid Amounts Permanent Fund Principal	2712	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	1,778.86	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	42,652.67	0.00	0.00	0.00	0.00
Restricted for:	200	= :	_	_	<u>-</u> .	=
Economic Stabilization Federal Required Carryover Programs	2721 2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	115,748.50	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729 2729	0.00	0.00	0.00	0.00	0.00
Restricted for  Total Restricted Fund Balance	2729	115,748.50	0.00	0.00	0.00	0.00
Committed to:	2120	113,740.30	0.00	0.00	0.00	0.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for  Total Committed Fund Balance	2739 2730	0.00	0.00	0.00	0.00	0.00
Assigned to:	2130	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749 2749	412,961.04 0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2749	412,961.04	0.00	0.00	0.00	0.00
0		112,701.04	5.00	3.00	5.00	0.00
Total Unassigned Fund Balance	2750	615,712.54	0.00	0.00	0.00	0.00
Total Fund Balances	2700	1,187,074.75	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources,		4.001	=	_	= .	=
and Fund Balances	1	1,331,501.53	0.00	0.00	0.00	0.00

# DISTRICT SCHOOL BOARD OF GULF COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2013

Section   Sect							
Account   Postal			CDE/CODI			Motor Vohiolo	
ASSETTS AND DEFERRED OUT OWN OF RESOURCES  ASSETTS AND DEFERRED OUT OWN OF RESOURCES  INTERPREDICTION OF A COLUMN		Account					District Bonds
ASSETS		1 1					
Cash and Cash Egyporders   1100							
Incommens		1110	0.00	0.00	0.00	0.00	0.00
Account Receivable, Nat   Account Present Security Secu							0.00
James   Learnesteen   178							0.00
OP Town Research   120							0.00
Depails Reprinted:   120							0.00
Babaguer Freich   1414							0.00
Internal Plans	Due From Other Funds:						
Description (1997)   1997   1998   1999							0.00
							0.00
Proput Income							0.00
Cable with Freed Service Agents		1230	0.00	0.00	0.00	0.00	0.00
TRIAL PARKET							
DEFERENCE OUTFILOWS OF RESOURCES   1910		1114					0.00
Accommand Decrease in Fair Value of Hodging Derivatives   1910   0.00			0.00	0.00	0.00	0.00	0.00
Total axest and Peterred Conflows of Resources		1910	0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INCOVER DESCRICES, LIABILITIES, LIABILITIES, DEFERRED INCOVER DESCRICES, LIABILITIES,			0.00	0.00		0.00	0.00
ACRICAL STATES			0.00	0.00	0.00	0.00	0.00
LIABILITIES							
Accord States and Reverte   210   0.00   0							
Parcel Debections and Withholdings	-	2110	0.00	0.00	0.00	0.00	0.00
Independent Papable	Payroll Deductions and Withholdings						0.00
Construction Contracts Payable Construction Contracts Payable Construction Contracts Payable Construction Contract Payable Contracts Payab							0.00
Construction Contracts Physible   Retained Preventage   250   0.00   0							0.00
Sales Tax Popular							0.00
Matureal Interest Psychole							0.00
Date to Fiscal Agent							0.00
Accrosed Interest Pavable   2210   0.00   0.00   0.00   0.00   0.00							0.00
Depois Papable   2220   0.00							0.00
Current Notes Psyable   2259   0.00							0.00
Date to Other Funds		2230	0.00	0.00	0.00	0.00	0.00
Budgetary Funds		2250	0.00	0.00	0.00	0.00	0.00
Internal Funds		2161	0.00	0.00	0.00	0.00	0.00
Deferred Revenue:   2410   0.00   0							0.00
Universible Revenue							****
Deferration							0.00
DEFERRO INFLOWS OF RESOURCES   Accomplated Increase in Fair Value of Hedging Derivatives   2610   0.00		2410					0.00
Accumulated Increase in Fair Value of Hedging Derivatives			0.00	0.00	0.00	0.00	0.00
FIND BALANCES		2610	0.00	0.00	0.00	0.00	0.00
Nonspendable:			0.00	0.00	0.00	0.00	0.00
Inventory							
Perpaid Amounts		2711	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form							0.00
Total Nonspendable Fund Balance							0.00
Restricted for   100							0.00
Economic Stabilization   2721   0.00   0.00   0.00   0.00   0.00		2/10	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs   2722   0.00		2721	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
Debt Service							0.00
Capital Projects							0.00
Restricted for   2729   0.00							0.00
Total Restricted Fund Balance	Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Committed to:         Economic Stabilization         2731         0.00         0.00         0.00         0.00           Contractual Agreements         2732         0.00         0.00         0.00         0.00           Committed for         2739         0.00         0.00         0.00         0.00           Committed Fund Balance         2739         0.00         0.00         0.00         0.00           Total Committed Fund Balance         2730         0.00         0.00         0.00         0.00           Assigned to:         0.00         0.00         0.00         0.00         0.00           Special Revenue         2741         0.00         0.00         0.00         0.00           Debt Service         2742         0.00         0.00         0.00         0.00           Capital Projects         2743         0.00         0.00         0.00         0.00           Permanent Fund         2744         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00           Total Unassigned Fund Balanc							0.00
Economic Stabilization   2731   0.00   0.0		2720	0.00	0.00	0.00	0.00	0.00
Contractual Agreements		2731	0.00	0.00	0.00	0.00	0.00
Committed for   2739   0.00   0.00   0.00   0.00   0.00   0.00       Total Committed Fund Balance   2730   0.00   0.00   0.00   0.00   0.00       Assigned to:							0.00
Total Committed Fund Balance         2730         0.00         0.00         0.00         0.00           Assigned to:         2741         0.00         0.00         0.00         0.00           Special Revenue         2742         0.00         0.00         0.00         0.00           Debt Service         2742         0.00         0.00         0.00         0.00           Capital Projects         2743         0.00         0.00         0.00         0.00           Permanent Fund         2744         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00           Total Assigned Fund Balance         2740         0.00         0.00         0.00         0.00           Total Unassigned Fund Balance         2750         0.00         0.00         0.00         0.00           Total Liabilities, Deferred Inflows of Resources,         2700         0.00         0.00         0.00         0.00							0.00
Assigned to:         Special Revenue         2741         0.00         0.00         0.00         0.00           Debt Service         2742         0.00         0.00         0.00         0.00           Capital Projects         2743         0.00         0.00         0.00         0.00           Permanent Fund         2744         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00           Assigned Fund Balance         2740         0.00         0.00         0.00         0.00           Total Unassigned Fund Balance         2750         0.00         0.00         0.00         0.00           Total Fund Balances         2700         0.00         0.00         0.00         0.00           Total Liabilities, Deferred Inflows of Resources,         2700         0.00         0.00         0.00         0.00							0.00
Special Revenue   2741   0.00   0.00   0.00   0.00   0.00     Debt Service   2742   0.00   0.00   0.00   0.00   0.00     Capital Projects   2743   0.00   0.00   0.00   0.00   0.00     Permanent Fund   2744   0.00   0.00   0.00   0.00   0.00     Assigned for   2749   0.00   0.00   0.00   0.00   0.00     Assigned for   2749   0.00   0.00   0.00   0.00   0.00     Total Assigned Fund Balance   2740   0.00   0.00   0.00   0.00     Total Unassigned Fund Balance   2750   0.00   0.00   0.00   0.00     Total Fund Balance   2700   0.00   0.00   0.00   0.00     Total Liabilities, Deferred Inflows of Resources,		2/30	0.00	0.00	0.00	0.00	0.00
Debt Service		2741	0.00	0.00	0.00	0.00	0.00
Permanent Fund         2744         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00           Total Assigned Fund Balance         2740         0.00         0.00         0.00         0.00           Total Unassigned Fund Balance         2750         0.00         0.00         0.00         0.00           Total Fund Balances         2700         0.00         0.00         0.00         0.00           Total Liabilities, Deferred Inflows of Resources,         0.00         0.00         0.00         0.00	Debt Service						0.00
Assigned for         2749         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00           Total Assigned Fund Balance         2740         0.00         0.00         0.00         0.00           Total Unassigned Fund Balance         2750         0.00         0.00         0.00         0.00           Total Fund Balances         2700         0.00         0.00         0.00         0.00           Total Liabilities, Deferred Inflows of Resources,         0.00         0.00         0.00         0.00							0.00
Assigned for							0.00
Total Assigned Fund Balance         2740         0.00         0.00         0.00         0.00           Total Unassigned Fund Balance         2750         0.00         0.00         0.00         0.00           Total Fund Balances         2700         0.00         0.00         0.00         0.00           Total Liabilities, Deferred Inflows of Resources,         0.00         0.00         0.00         0.00							0.00
Total Unassigned Fund Balance         2750         0.00         0.00         0.00         0.00           Total Fund Balances         2700         0.00         0.00         0.00         0.00           Total Liabilities, Deferred Inflows of Resources,         0.00         0.00         0.00         0.00							0.00
Total Fund Balances         2700         0.00         0.00         0.00         0.00           Total Liabilities, Deferred Inflows of Resources,							
Total Liabilities, Deferred Inflows of Resources,							0.00
		2700	0.00	0.00	0.00	0.00	0.00
and Fund Balances 0.00 0.00 0.00 0.00			0.00	0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF GULF COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2013

	Account	Other Debt Service	ARRA Economic Stimulus Debt Service	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Section 1011.14/ 1011.15, F.S., Loans
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	290	299	310	320	330
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments Taxes Receivable, Net	1160 1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:						
Budgetary Funds	1141 1142	0.00	0.00	0.00	0.00	0.00
Internal Funds Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Restricted Assets						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets	ļ	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES,				5.00	2.00	0.00
AND FUND BALANCES						
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable Judgments Payable	2120 2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Current Notes Payable  Due to Other Funds:	2250	0.00	0.00	0.00	0.00	0.00
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Deferred Revenues:			3100			3100
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES	2610	0.00	0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives  Total Deferred Inflows of Resources	2610	0.00	0.00	0.00	0.00	0.00
FUND BALANCES	+	0.00	0.00	0.00	0.00	0.00
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00
Restricted for: Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance Committed to:	2720	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743 2744	0.00	0.00	0.00	0.00	0.00
Permanent Fund Assigned for	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2749	0.00	0.00	0.00	0.00	0.00
	2, 10	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources,		*				
and Fund Balances	1 1	0.00	0.00	0.00	0.00	0.00

# DISTRICT SCHOOL BOARD OF GULF COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2013

	Account	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program	Nonvoted Capital Improvement Section 1011.71(2), F.S.	Voted Capital Improvement
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	340	350	360	370	380
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS						
Cash and Cash Equivalents	1110	207,922.09	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments  Due From Reinsurer	1170 1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:						
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	0.00	0.00	0.00	0.00	0.00
Restricted Assets	1230	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets		207,922.09	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00 207.922.09	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES,		207,922.09	0.00	0.00	0.00	0.00
AND FUND BALANCES						
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Judgments Payable  Construction Contracts Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Current Notes Payable  Due to Other Funds:	2250	0.00	0.00	0.00	0.00	0.00
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Deferred Revenues:						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	2010	0.00	0.00	0.00	0.00	0.00
FUND BALANCES		0.00	0.00	0.00	0.00	0.00
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form  Total Nonspendable Fund Balance	2719 2710	0.00	0.00	0.00	0.00	0.00
Restricted for:	2/10	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects  Restricted for	2726 2729	207,922.09	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	207,922.09	0.00	0.00	0.00	0.00
Committed to:			5.50	0.00	5.50	5.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance Assigned to:	2730	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Bel	2750	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance Total Fund Balances	2750 2700	207,922.09	0.00	0.00	0.00	0.00
10mi 1 min Dalances	2700	201,922.09	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources,		,				

# DISTRICT SCHOOL BOARD OF GULF COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2013

	Account Number	Other Capital Projects	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	390	377	000	Tunds	Tunus
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	239,923.79	1,657,644.62
Investments	1160	0.00	0.00	0.00	14,547.13	16,325.99
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	291.02	381.02
Interest Receivable on Investments  Due From Reinsurer	1170 1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:						
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Internal Funds Due From Other Agencies	1142 1220	0.00	0.00	0.00	0.00 3,018.25	0.00 81.978.37
Inventory	1150	0.00	0.00	0.00	20,386.11	61,259.92
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Restricted Assets						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	278,166.30	1,817,589.92
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	278,166.30	1,817,589.92
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	86,439.50
Payroll Deductions and Withholdings Accounts Payable	2170 2120	0.00	0.00	0.00	0.00 3.77	57,471.37 519.68
Judgments Payable	2120	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable Due to Fiscal Agent	2190 2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	2,000.00	2,000.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Due to Other Funds: Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Deferred Revenues:						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00 2,003.77	0.00 146,430.55
Total Liabilities DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	2,003.77	140,430.55
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable: Inventory	2711	0.00	0.00	0.00	20,386.11	61,259.92
Prepaid Amounts	2711	0.00	0.00	0.00	20,380.11	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	896.16	2,675.02
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	21,282.27	63,934.94
Restricted for: Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	115,748.50
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	13,650.97	13,650.97
Capital Projects  Restricted for	2726 2729	0.00	0.00	0.00	237,313.26 3,916.03	445,235.35 3,916.03
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	0.00	0.00	0.00	254,880.26	578,550.85
Committed to:	]					
Economic Stabilization  Contractual Agreements	2731 2732	0.00	0.00	0.00	0.00	0.00
Contractual Agreements  Committed for	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:	]					
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service Capital Projects	2742 2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	412,961.04
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	412,961.04
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	615,712.54
Total Fund Balances	2700	0.00	0.00	0.00	276,162.53	1,671,159.37
Total Liabilities, Deferred Inflows of Resources,		*****	0.00		,	,
and Fund Balances	1	0.00	0.00	0.00	278,166.30	1,817,589.92

# DISTRICT SCHOOL BOARD OF GULF COUNTY RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION For the Fiscal Year Ended June 30, 2013

#### **Total Fund Balances - Governmental Funds**

\$XXXXXX

Amounts reported for *governmental activities* in the statement of net position are different because:

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.

XXXXXX

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.

XXXXXX

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.

XXXXXX

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.

XXXXXX

#### **Total Net Position - Governmental Activities**

\$ XXXXXX

The accompanying notes to financial statements are an integral part of this statement. ESE 145

	Account	General	Food Services	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490
REVENUES	Number	100	410	420	430	490
Federal Direct	3100	61,335.87	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	57,977.91	0.00	0.00	98,850.71	0.00
State Sources  Local Sources:	3300	5,106,327.88	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	8,984,990.01	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service Impact Fees	345X 3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	3490	238,403.45	0.00	0.00	0.00	0.00
Total Local Sources	3400	9,223,393.46	0.00	0.00	0.00	0.00
Total Revenues		14,449,035.12	0.00	0.00	98,850.71	0.00
EXPENDITURES						
Current:	5000	0.402.767.02	0.00	0.00	20.004.00	0.00
Instruction Student Personnel Services	5000 6100	8,492,767.93 627,511.77	0.00	0.00	20,084.00	0.00
Instructional Media Services	6200	206,000.32	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	155,102.96	0.00	0.00	6,149.85	0.00
Instructional Staff Training Services	6400	257,270.78	0.00	0.00	20,229.37	0.00
Instructional-Related Technology	6500	36,018.76	0.00	0.00	24,600.00	0.00
Board	7100	162,472.76	0.00	0.00	0.00	0.00
General Administration	7200	582,961.25	0.00	0.00	0.00	0.00
School Administration Facilities Acquisition and Construction	7300 7410	813,027.34 0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	264,060.01	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	68,466.65	0.00	0.00	14,500.00	0.00
Student Transportation Services	7800	844,831.50	0.00	0.00	0.00	0.00
Operation of Plant	7900	1,565,684.52	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	916,950.66	0.00	0.00	0.00	0.00
Administrative Technology Services  Community Services	8200 9100	75,755.84 0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00	0.00
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	8,734.38	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay: Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	165,821.01	0.00	0.00	13,287.49	0.00
Total Expenditures	2500	15,243,438.44	0.00	0.00	98,850.71	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(794,403.32)	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	8,329.49	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760 3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600	284,958.68	0.00	0.00	0.00	0.00
Transfers Out	9700	(90,000.00)	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	1	203,288.17	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		(591,115.15)	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	1,778,189.90	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	1,187,074.75	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.

	1		C	G		
		SBE/COBI	Special Act	Section 1011.14/1011.15,	Motor Vehicle	
	Account	Bonds	Bonds	F.S., Loans	Revenue Bonds	District Bonds
	Number	210	220	230	240	250
REVENUES	2100	0.00	0.00	0.00	0.00	
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital	3413, 3421,	0.00	0.00	0.00	0.00	0.00
Projects	3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues	3400	0.00	0.00	0.00	0.00	0.00
EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services  Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Fiscal Services	7410 7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services  Community Services	8200 9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00	0.00
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous  Capital Outlay:	790	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	2710	0.00	0.00	0.00	0.00	0.00
Issuance of Bonds Premium on Sale of Bonds	3710 3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans Sale of Capital Assets	3720 3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)  SPECIAL ITEMS	+	0.00	0.00	0.00	0.00	0.00
STECTUE LIEMO		0.00	0.00	0.00	0.00	0.00
	+	0.00	5.00	5.00	5.50	0.00
EXTRAORDINARY ITEMS	1					
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
	2800 2891					0.00 0.00 0.00 0.00

The accompanying notes to financial statements are an integral part of this statement.

					T	
			ARRA Economic	Capital Outlay	Special	Section 1011.14/
		Other Debt	Stimulus Debt	Bond Issues	Act	1011.15, F.S.,
	Account Number	Service 290	Service 299	(COBI) 310	Bonds 320	Loans 330
REVENUES	Number	230	2))	510	320	330
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital	3413, 3421,		****			*****
Projects	3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400	0.00	0.00	0.00	0.00	0.00
	6500	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology  Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	<b>710</b>					
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730 790	0.00	0.00	0.00	0.00	0.00
Miscellaneous Capital Outlay:	790	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures	7500	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	0.00
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770 3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds Premium on Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
N.4 Change in Family Palan	<del> </del>	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	2000	0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement. ESE 145  $\,$ 

### DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2013

		DIE DI C		0.510.4	N 10 51	X7 . 1
		Public Education Capital Outlay		Capital Outlay and	Nonvoted Capital Improvement	Voted Capital
	Account	(PECO)	District Bonds	Debt Service Program	Section 1011.71(2), F.S.	Improvement
	Number	340	350	360	370	380
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:	2411 2421					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt	3412, 3421,	0.00	0.00	0.00	0.00	0.00
Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital	3413, 3421,	****		*****		
Projects	3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		32.37	0.00	0.00	0.00	0.00
Total Local Sources	3400	32.37	0.00	0.00	0.00	0.00
Total Revenues		32.37	0.00	0.00	0.00	0.00
EXPENDITURES						
Current:	5000	0.00	0.00	0.00	0.00	0.00
Instruction Student Personnel Services	5000 6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant Administrative Technology Services	8100 8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00	0.00
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	854,932.98	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		854,932.98	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(854,900.61)	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	2710	0.00	0.00	0.00	0.00	0.00
Issuance of Bonds Premium on Sale of Bonds	3710 3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
Not Change in Fund Palarese	+	0.00 (854,900.61)	0.00	0.00	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2012	2800	(854,900.61) 1,062,822.70	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	1,062,822.70	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	207,922.09	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement. ESE 145  $\,$ 

### DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2013

	1		ARRA Economic			
			Stimulus Capital	Permanent	Other	Total
	Account	Other Capital Projects	Projects	Fund	Governmental	Governmental
	Number	390	399	000	Funds	Funds
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	61,335.87
Federal Through State and Local	3200	0.00	0.00	0.00	1,699,403.24	1,856,231.86
State Sources Local Sources:	3300	0.00	0.00	0.00	95,270.88	5,201,598.76
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421, 3423	0.00	0.00	0.00	0.00	8,984,990.01
Operational Purposes Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital	3413, 3421,					
Projects Local Sales Taxes	3423 3418, 3419	0.00	0.00	0.00	545,540.39 0.00	545,540.39 0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	358,017.13	358,017.13
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	1,948.88	240,384.70
Total Local Sources	3400	0.00	0.00	0.00	905,506.40	10,128,932.23
Total Revenues		0.00	0.00	0.00	2,700,180.52	17,248,098.72
EXPENDITURES						
Current:	5000	0.00	0.00	0.00	700 115 11	0.240.067.04
Instruction Student Personnel Services	5000 6100	0.00	0.00	0.00	728,115.11 154,664.52	9,240,967.04 782,176.29
Instructional Media Services	6200	0.00	0.00	0.00	0.00	206,000.32
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	134,715.36	295,968.17
Instructional Staff Training Services	6400	0.00	0.00	0.00	142,980.61	420,480.76
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	60,618.76
Board	7100	0.00	0.00	0.00	0.00	162,472.76
General Administration	7200	0.00	0.00	0.00	20,024.35	602,985.60
School Administration	7300	0.00	0.00	0.00	0.00	813,027.34
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	264,060.01
Food Services	7600	0.00	0.00	0.00	983,382.26	983,382.26
Central Services	7700 7800	0.00	0.00	0.00	9.780.00	82,966.65
Student Transportation Services  Operation of Plant	7900	0.00	0.00	0.00	9,780.00	854,611.50 1,565,684.52
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	916,950.66
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	75,755.84
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)		*****				
Retirement of Principal	710	0.00	0.00	0.00	50,000.00	50,000.00
Interest	720	0.00	0.00	0.00	23,500.00	32,234.38
Dues and Fees	730	0.00	0.00	0.00	2,885.37	2,885.37
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:	7420	0.00			4 0 40 400 50	4 005 405 40
Facilities Acquisition and Construction Other Capital Outlay	7420 9300	0.00	0.00	0.00	1,042,192.50	1,897,125.48 179,955.00
Total Expenditures	9300	0.00	0.00	0.00	846.50 3,293,086.58	19,490,308.71
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	(592,906.06)	(2,242,209.99)
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	(572,700.00)	(2,242,207.77)
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans Sale of Capital Assets	3720 3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	8,329.49
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In Transfers Out	3600 9700	0.00	0.00	0.00	90,000.00 (284,958.68)	374,958.68 (374,958.68)
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	(284,958.68)	(3/4,958.68) 8,329.49
SPECIAL ITEMS	+	0.00	0.00	0.00	(174,730.08)	0,349.49
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	<u></u>	0.00	0.00	0.00	(787,864.74)	(2,233,880.50)
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	1,064,027.27	3,905,039.87
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	276,162.53	1,671,159.37

The accompanying notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF GULF COUNTY RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2013

# DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF NET POSITION PROPRIETARY FUNDS June 30, 2013

		I				Type Activities - Enterprise	Funds				Governmental
		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA			Other		Activities -
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Enterprise		Internal Service
	Number	911	912	913	914	915	921	922	Funds	Totals	Funds
ASSETS											
Current Assets:											
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Noncurrent Assets:											
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable		0.00	0.00	0.00	0.00	0.00			0.00		
Construction in Progress	1360						0.00	0.00		0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES	Ī										
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES											
Current Liabilities:											
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2210	0.00			0.00		0.00		0.00		
Accrued Interest Payable	2220		0.00		0.00		0.00	0.00	0.00		
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due to Budgetary Funds	2141	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00 0.00	0.00
	2161	0.00	0.00 0.00	0.00	0.00 0.00	0.00 0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00 0.00	0.00
Due to Other Agencies	2230	0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00
Due to Other Agencies Deferred Revenues	2230 2410	0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program	2230 2410 2271	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2230 2410	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities	2230 2410 2271	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities Long-Tern Liabilities	2230 2410 2271	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities Long-Term Liabilities Portion Due Within One Year:	2230 2410 2271 2272	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities Long-Term Liabilities Portion Due Within One Year: Obligations Under Capital Leases	2230 2410 2271 2272 2315	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00
Due to Other Agencies  Deferred Revenues  Estimated Unpaid Claims - Self-Insurance Program  Estimated Liability for Claims Adjustment  Total Current Liabilities  Long-Tern Liabilities  Portion Due Within One Year: Obligations Under Capital Leases  Liability for Compensated Absences	2230 2410 2271 2272 2315 2330	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities Long-Term Liabilities Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims	2230 2410 2271 2272 2315 2330 2350	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities Long-Term Liabilities Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability	2230 2410 2271 2272 2315 2330	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
Due to Other Agencies  Deferred Revenue Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities  Long-Tern Liabilities Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due Within One Year	2230 2410 2271 2272 2315 2330 2350	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities Long-Term Liabilities Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due Within One Year Portion Due After One Year:	2230 2410 2271 2272 2315 2330 2350 2360	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities Long-Term Liabilities Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due Within One Year Portion Due After One Year: Obligations Under Capital Leases	2230 2410 2271 2272 2272 2315 2330 2350 2360	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities Long-Term Liabilities Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences	2230 2410 2271 2272 2272 2315 2330 2350 2360 2350 2350	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities Long-Term Liabilities Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims	2230 2410 2271 2272 2272 2315 2330 2350 2360 2315 2330 2350 2350	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities Long-Term Liabilities Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due Within One Year: Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences	2230 2410 2271 2272 2272 2315 2330 2350 2360 2350 2350	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities Long-Term Liabilities Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due in More Capital Leases Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due in More Than One Year	2230 2410 2271 2272 2272 2315 2330 2350 2360 2315 2330 2350 2350	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities Long-Term Liabilities Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability	2230 2410 2271 2272 2272 2315 2330 2350 2360 2315 2330 2350 2350	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities Long-Term Liabilities Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due in More Capital Leases Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due in More Than One Year	2230 2410 2271 2272 2272 2315 2330 2350 2360 2315 2330 2350 2350	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Ulpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities  Long-Term Liabilities Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due in More Than One Year Total Long-Term Liabilities	2230 2410 2271 2272 2272 2315 2330 2350 2360 2315 2330 2350 2350	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities Long-Term Liabilities Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due in More Than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES	2230 2410 2271 2272 2272 2315 2330 2350 2360 2315 2330 2350 2350	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities  Long-Term Liabilities Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due in More Than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2230 2410 2271 2272 2315 2330 2350 2360 2315 2315 2330 2350 2360	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities Long-Term Liabilities Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due Within One Year Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due in More Than One Year: Total Long-Term Liabilities Deferred Liability for Long-Term Claims Other Post-Employment Benefits Liability Due in More Than One Year Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2230 2410 2271 2272 2315 2330 2350 2360 2315 2315 2330 2350 2360	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities Long-Term Liabilities Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due in More Than One Year Total Long-Term Liabilities Total Liabilities DeFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Total Deferred Inflows of Resources NET POSITION	2230 2410 2271 2272 2315 2330 2350 2350 2360 2350 2360 2360 2360	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities Long-Term Liabilities Portion Due Within One Year Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due in More Than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets	2230 2410 2271 2272 2315 2330 2350 2350 2350 2350 2350 2350 2360	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due in More Than One Year: Total Labilities Total Labilities Total Labilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives NET POSITION Net Investment in Capital Assets Restricted for	2230 2410 2271 2272 2315 2330 2350 2360 2350 2360 2360 2360 2370 2370 2370 2370 2370 2370 2370 237	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Due to Other Agencies Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Total Current Liabilities Long-Term Liabilities Portino Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due Within One Year Portino Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Due in More Than One Year Total Long-Term Liabilities Die Ferren Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets	2230 2410 2271 2272 2315 2330 2350 2350 2350 2350 2350 2350 2360	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0

## DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2013

					Busines	s-Type Activities - Enterpris	se Funds				Governmental
		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA			Other		Activities -
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Enterprise		Internal Service
	Number	911	912	913	914	915	921	922	Funds	Totals	Funds
OPERATING REVENUES											
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES											
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	780	0.00	0.00	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	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)											
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	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	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS											
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS											
		0.00	0.00	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	0.00	0.00
Net Position - July 1, 2012	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.

## DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2013

				Rucinec	s-Type Activities - Enterpris	e Funds				Governmental
	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA	e i unus		Other		Activities -
	Consortium 911	Consortium 912	Consortium 913	Consortium 914	Consortium 915	Other 921	Other 922	Enterprise Funds	Totals	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	911	912	915	914	913	921	922	runus	Totals	Fullus
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES										
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCING ACTIVITIES										
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES		_		_	_					
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents  Cash and cash equivalents - July 1, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2012  Cash and cash equivalents - June 30, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of operating income (loss) to net cash provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(used) by operating activities:										
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to reconcile operating income (loss) to net cash		0.00		0.00	*****					0.00
provided (used) by operating activities:										
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:										
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory (Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease in prepard items  Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Programs		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities  Noncoch investing conitel and financing activities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash investing, capital, and financing activities: Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
) · · · · · · · · · · · · · · · · · · ·										

The accompanying notes to financial statements are an integral part of this statement. ESE 145

### DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS June 30, 2013

	1	Total	Total	Total	Total
		Investment	Private-Purpose	Pension	
	Account	Trust Funds	Trust Funds	Trust Funds	Agency Funds
	Number	84X	85X	87X	89X
ASSETS	Nullibel	04A	63A	0/A	89A
	1110	0.00	81 140 10	0.00	106 292 27
Cash and Cash Equivalents	1110 1160	0.00	81,140.19	0.00	196,282.37
Investments					
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150			//////////////////////////////////////	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	81,140.19	0.00	196,282.37
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	196,282.37
Total Liabilities		0.00	0.00	0.00	196,282.37
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION					///////////////////////////////////////
Held in Trust for Pension Benefits		0.00	0.00	0.00	
Held in Trust for Scholarships and Other Purposes		0.00	81,140.19	0.00	///////////////////////////////////////
Total Net Position		0.00	81,140.19	0.00	

The accompanying notes to financial statements are an integral part of this statement.

# DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS

For the Fiscal Year Ended June 30, 2013

		Total	Total	Total
		Investment	Private-Purpose	Pension
	Account	Trust Funds	Trust Funds	Trust Funds
	Number	84X	85X	87X
ADDITIONS				
Contributions:				
Employer		0.00	0.00	0.00
Plan Members		0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	400.00	0.00
Investment Earnings:				
Interest on Investments	3431	0.00	277.29	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00
Total Investment Earnings		0.00	277.29	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Earnings		0.00	277.29	0.00
Total Additions		0.00	677.29	0.00
DEDUCTIONS				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00
Other	700	0.00	4,500.00	0.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
Total Deductions		0.00	4,500.00	0.00
Change In Net Position		0.00	(3,822.71)	0.00
Net Position - July 1, 2012	2885	0.00	84,962.90	0.00
Net Position - June 30, 2013	2785	0.00	81,140.19	0.00

The accompanying notes to financial statements are an integral part of this statement.

# DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF NET POSITION MAJOR AND NONMAJOR COMPONENT UNITS June 30, 2013

New   Name   N	June 30, 2013					
Control Activity   Control Act		Account	Major Component Unit		Total Nonmajor Component	Total Component
Commark   Comm						
Cach and Cach Egriculates						
Table Researable, Nat		1110				0.00
Account Recoration New Journal Services   1100   1000						0.00
Second Company   1970						0.00
Depoin Recorable   1210	Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Dec from Other Agents						0.00
						0.00
Proposition Name	Internal Balances		0.00	0.00	0.00	0.00
Transformer Asset						0.00
Cash with Fiscal-Service Agents   1114   0.00   0		1230				0.00
Solida Per Samplement Routin State   1410   1400   1000						
Section 1011.13.FS. Loan Proceeds   1400						0.00
Test Necesseries						0.00
Comparison   Com		1460				0.00
Land   1900   0.00			0.00	0.00	0.00	0.00
Commerciation in Progress   1560		1310	0.00	0.00	0.00	0.00
Improvements Other The Braidsdage						0.00
Less Accommissed Depreciation						0.00
Less Accommissed Degressione   1300   0.00						0.00
Feminics Fistures and Engineeral   1440	Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00
Less Accumulated Depression						0.00
Montr Vehicles						0.00
Property Under Capital Lesses	Motor Vehicles	1350	0.00	0.00	0.00	0.00
Less Accomulated Depreciation						0.00
Autorizable   1381   0.00						0.00
Computer Software   1382	Audiovisual Materials	1381	0.00	0.00	0.00	0.00
Less Accumulated Amortization   1389   0.00   0.00   0.00   0.00   0.00   Total Capital Assets   0.00   0						0.00
Other Capital Assets, Net of Depreciation						0.00
Total Assets		1307				0.00
DEFERRED OUTFLOWS OF RESOURCES   1910						0.00
Accumulation Decrease in Fair Value of Hedging Derivatives   0,00   0,		-	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		1910	0.00	0.00	0.00	0.00
Current Noise Payable   Current Noise Payable Payabl	Total Deferred Outflows of Resources					0.00
Accord Salaries and Benefits						
Payroll Defuctions and Withholdings		2110	0.00	0.00	0.00	0.00
Judgment Papable						0.00
Construction Contracts Payable - Retained Percentage   2140   0.00   0						0.00
Construction Contracts Payable   Retained Percentage   2150   0.00   0						0.00
Due to Fiscal Agent						0.00
Accreed Interest Payable						0.00
Deposits Payable						0.00
Due to Other Agencies						0.00
Deferred Revenues	Due to Other Agencies					0.00
Estimated Unpaid Claims - Self-Insurance Program   2271						0.00
Estimated Liability for Arbitrage Rebate   2272   0.00   0.00   0.00   0.00						0.00
Total Current Liabilities	Estimated Liability for Claims Adjustment					0.00
Long-Term Liabilities   Portion Due Within One Year:   Notes Payable   2310   0.00		2280				0.00
Portion Due Within One Year:   Notes Payable   2310   0,00   0.00   0.00   0.00     Classification Under Capital Leases   2315   0.00   0.00   0.00   0.00     Bonds Payable   2320   0.00   0.00   0.00   0.00   0.00     Liability for Compensated Absences   2330   0.00   0.00   0.00   0.00   0.00     Liability for Compensated Absences   2330   0.00   0.00   0.00   0.00   0.00     Lease-Purchase Agreements Payable   2340   0.00   0.00   0.00   0.00   0.00     Estimated Liability for Long-Term Claims   2350   0.00   0.00   0.00   0.00   0.00     Estimated PECO Advance Payable   2370   0.00   0.00   0.00   0.00   0.00     Estimated PECO Advance Payable   2370   0.00   0.00   0.00   0.00   0.00     Due within One Year   0.00   0.00   0.00   0.00   0.00   0.00   0.00     Doublins of Long-Term Claims   2350   0.00			0.00	0.00	0.00	0.00
Obligations Under Capital Leases	Portion Due Within One Year:					
Bonds Payable						0.00
Liability for Compensated Absences   2340   0.00						0.00
Estimated Liability for Long-Term Claims	Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability						0.00
Estimated PECO Advance Payable   2370   0.00   0.						0.00
Due within One Year	Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Notes Payable	Estimated Liability for Arbitrage Rebate	2280				0.00
Notes Payable			0.00	0.00	0.00	0.00
Obligations Under Capital Leases   2315   0.00   0.00   0.00   0.00	Notes Payable			0.00		0.00
Liability for Compensated Absences   2330   0.00   0.00   0.00   0.00	Obligations Under Capital Leases					0.00
Lease-Purchase Agreements Payable   2340   0.00   0.00   0.00   0.00						0.00
Estimated Liability for Long-Term Claims   2350   0.00   0.00   0.00   0.00     Other Post-Employment Benefits Liability   2360   0.00   0.00   0.00   0.00     Estimated FECO Advance Payable   2370   0.00   0.00   0.00   0.00     Estimated Liability for Arbitrage Rebate   2280   0.00   0.00   0.00   0.00     Due in More than One Year   0.00   0.00   0.00   0.00     Total Long-Term Liabilities   0.00   0.00   0.00   0.00     Total Long-Term Liabilities   0.00   0.00   0.00   0.00     Total Liabilities   0.00   0.00   0.00   0.00     DEFERED INFLOWS OF RESOURCES   Accumulated Increase in Fair Value of Hedging Derivatives   2610   0.00   0.00   0.00     Total Deferred Inflows of Resources   0.00   0.00   0.00     NET POSITION   Net Investment in Capital Assets   2770   0.00   0.00   0.00     Restricted For:   Categorical Carryover Programs   2780   0.00   0.00   0.00     Debt Service   2780   0.00   0.00   0.00     Capital Projects   2780   0.00   0.00   0.00     Cother Purposes   2780   0.00   0.00   0.00     Other Purposes   2780   0.00   0.00     Other Purposes   2780   0.00   0.00						0.00
Estimated PECO Advance Payable   2370   0.00   0.00   0.00   0.00	Estimated Liability for Long-Term Claims					0.00
Estimated Liability for Arbitrage Rebate   2280   0.00   0.00   0.00   0.00     Due in More than One Year   0.00   0.00   0.00   0.00     Total Long-Term Liabilities   0.00   0.00   0.00   0.00     DEFERRED INFLOWS OF RESOURCES   0.00   0.00   0.00     Accumulated Increase in Fair Value of Hedging Derivatives   2610   0.00   0.00   0.00     Total Deferred Inflows of Resources   0.00   0.00   0.00     NET POSITION   0.00   0.00   0.00     Net Investment in Capital Assets   2770   0.00   0.00   0.00     Restricted For:   0.00   0.00   0.00     Cagorical Carryover Programs   2780   0.00   0.00   0.00     Pood Service   2780   0.00   0.00   0.00     Capital Projects   2780   0.00   0.00   0.00     Capital Projects   2780   0.00   0.00   0.00     Other Purposes   2780   0.00   0.00     Other Purpose   2780   0.00   0.00     Other Purpose   2780   0.00   0.00     Other Purpose   2780     Other Purpose						0.00
Due in More than One Year						0.00
Total Liabilities	Due in More than One Year		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES   Accumulated Increase in Fair Value of Hedging Derivatives   2610   0.00						0.00
Accumulated Increase in Fair Value of Hedging Derivatives         2610         0.00         0.00         0.00         0.00           Total Deferred Inflows of Resources         0.00         0.00         0.00         0.00           NET POSITION         Net Investment in Capital Assets         2770         0.00         0.00         0.00           Restricted For:         2780         0.00         0.00         0.00           Categorical Carryover Programs         2780         0.00         0.00         0.00           Pood Service         2780         0.00         0.00         0.00           Debt Service         2780         0.00         0.00         0.00           Capital Projects         2780         0.00         0.00         0.00           Other Purposes         2780         0.00         0.00         0.00		+	0.00	0.00	0.00	0.00
NET POSITION         0.00         0.00         0.00           Net Investment in Capital Assets         2770         0.00         0.00         0.00           Restricted For:         2         0.00         0.00         0.00           Categorical Carryover Programs         2780         0.00         0.00         0.00           Food Service         2780         0.00         0.00         0.00           Debt Service         2780         0.00         0.00         0.00           Capital Projects         2780         0.00         0.00         0.00           Other Purposes         2780         0.00         0.00         0.00	Accumulated Increase in Fair Value of Hedging Derivatives	2610				0.00
Net Investment in Capital Assets         2770         0.00         0.00         0.00           Restricted For:		-	0.00	0.00	0.00	0.00
Restricted For:         0.00         0.00         0.00           Categorical Carryover Programs         2780         0.00         0.00         0.00           Pood Service         2780         0.00         0.00         0.00           Debt Service         2780         0.00         0.00         0.00           Capital Projects         2780         0.00         0.00         0.00           Other Purposes         2780         0.00         0.00         0.00		2770	0.00	0.00	0.00	0.00
Food Service         2780         0.00         0.00         0.00           Debt Service         2780         0.00         0.00         0.00           Capital Projects         2780         0.00         0.00         0.00           Other Purposes         2780         0.00         0.00         0.00						
Debt Service         2780         0.00         0.00         0.00           Capital Projects         2780         0.00         0.00         0.00           Other Purposes         2780         0.00         0.00         0.00						0.00
Capital Projects         2780         0.00         0.00         0.00           Other Purposes         2780         0.00         0.00         0.00						0.00
Other Purposes 2780 0.00 0.00 0.00						0.00
Unrestricted 2790 0.00 0.00 0.00	Other Purposes	2780	0.00	0.00	0.00	0.00
	Unrestricted Text Not Position	2790		0.00		0.00

#### DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS

**Major Component Unit Name** 

For the Fiscal Year Ended June 30, 2013						Revenue and Changes
				Program Revenues		in Net Position
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00	///////////////////////////////////////			0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

#### **General Revenues:**

•	axes:

0.00 Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service 0.00 Property Taxes, Levied for Capital Projects 0.00 0.00 Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs 0.00 Investment Earnings 0.00Miscellaneous 0.00 0.00 Special Items Extraordinary Items 0.00 Transfers 0.00 Total General Revenues, Special Items, Extraordinary Items, and Transfers 0.00 **Change in Net Position** 0.00 Net Position - July 1, 2012 0.00 Net Position - June 30, 2013 0.00

The accompanying notes to financial statements are an integral part of this statement.

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

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### DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS

**Major Component Unit Name** 

For the Fiscal Year Ended June 30, 2013						Revenue and Changes	
				Program Revenues		in Net Position	
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities	
Component Unit Activities:							
Instruction	5000	0.00	0.00	0.00	0.00	0.00	
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	
Board	7100	0.00	0.00	0.00	0.00	0.00	
General Administration	7200	0.00	0.00	0.00	0.00	0.00	
School Administration	7300	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00	
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	
Food Services	7600	0.00	0.00	0.00	0.00	0.00	
Central Services	7700	0.00	0.00	0.00	0.00	0.00	
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	
Community Services	9100	0.00	0.00	0.00	0.00	0.00	
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00	
Unallocated Depreciation/Amortization Expense*		0.00	///////////////////////////////////////			0.00	
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00	

#### **General Revenues:**

Net Position - June 30, 2013

Taxes:

Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs Investment Earnings Miscellaneous Special Items Extraordinary Items Transfers Total General Revenues, Special Items, Extraordinary Items, and Transfers **Change in Net Position** Net Position - July 1, 2012

The accompanying notes to financial statements are an integral part of this statement.

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

### DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS

For the Fiscal Year Ended June 30, 2013						Revenue and Changes		
				Program Revenues				
				Operating	Capital			
	Account		Charges for	Grants and	Grants and	Component Units		
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities		
Component Unit Activities:								
Instruction	5000	0.00	0.00	0.00	0.00	0.00		
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.0		
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.0		
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.0		
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.0		
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.0		
Board	7100	0.00	0.00	0.00	0.00	0.0		
General Administration	7200	0.00	0.00	0.00	0.00	0.0		
School Administration	7300	0.00	0.00	0.00	0.00	0.0		
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.0		
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.0		
Food Services	7600	0.00	0.00	0.00	0.00	0.0		
Central Services	7700	0.00	0.00	0.00	0.00	0.0		
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.0		
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.0		
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00		
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.0		
Community Services	9100	0.00	0.00	0.00	0.00	0.00		
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00		
Unallocated Depreciation/Amortization Expense*		0.00				0.00		
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00		

#### **General Revenues:**

axes:		
Proporty Toyos	т	۰.

0.00 Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service 0.00 Property Taxes, Levied for Capital Projects 0.00 0.00 Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs 0.00 Investment Earnings 0.00Miscellaneous 0.00 0.00 Special Items Extraordinary Items 0.00 0.00 Transfers Total General Revenues, Special Items, Extraordinary Items, and Transfers 0.00 **Change in Net Position** 0.00 Net Position - July 1, 2012 0.00 Net Position - June 30, 2013 0.00

The accompanying notes to financial statements are an integral part of this statement.

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

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### DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS TOTAL COMPONENT UNITS

For the Fiscal Year Ended June 30, 2013							
			<u> </u>	in Net Position			
				Operating	Capital	Total	
	Account		Charges for	Grants and	Grants and	<b>Component Units</b>	
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities	
Component Unit Activities:							
Instruction	5000	0.00	0.00	0.00	0.00	0.00	
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.0	
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.0	
Board	7100	0.00	0.00	0.00	0.00	0.0	
General Administration	7200	0.00	0.00	0.00	0.00	0.0	
School Administration	7300	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00	
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.0	
Food Services	7600	0.00	0.00	0.00	0.00	0.0	
Central Services	7700	0.00	0.00	0.00	0.00	0.00	
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.0	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.0	
Community Services	9100	0.00	0.00	0.00	0.00	0.00	
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00	
Unallocated Depreciation/Amortization Expense*		0.00	///////////////////////////////////////			0.0	
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00	

#### **General Revenues:**

Taxes:

I	roper	ty Ta	xes, Levi	ed for De	bt Ser	vice		
I	rope	ty Ta	xes, Levi	ed for Ca	pital F	roject	S	
I	Local	Sales	Taxes					
~		1.0		3.T . D		1		-

Property Taxes, Levied for Operational Purposes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items, and Transfers

**Change in Net Position** 

Net Position - July 1, 2012 Net Position - June 30, 2013

\*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The accompanying notes to financial statements are an integral part of this statement.

## DISTRICT SCHOOL BOARD OF GULF COUNTY NOTES TO FINANCIAL STATEMENTS June 30, 2013

The requirements related to the notes to financial statements are codified in Section 2300 of the Codification of Governmental Accounting and Financial Reporting Standards published by the Governmental Accounting Standards Board. The district is encouraged to use the notes to financial statements from the prior fiscal year audit as a guide for the current year's notes for consistency in financial statement presentation.						

DISTRICT SCHOOL BOARD OF GULF COUNTY REQUIRED SUPPLEMENTARY INFORMATION -SCHEDULE OF FUNDING PROGRESS OTHER POST-EMPLOYMENT BENEFITS PLAN June 30, 2013

		Actuarial Accrued Liability (AAL)				UAAL as a Percent
Actuarial	Actuarial Value	Projected Unit	Unfunded AAL		Covered	of Covered
Valuation	of Assets	Credit	(UAAL)	Funded Ratio	Payroll	Payroll
Date	(a)	(b)	(b-a)	(a/b)	(c)	[(b-a)/c]
10/1/2007		5,641,386.00	5,640,386.00	0%	8,958,328.00	62.96%
10/1/2010		2,761,798.00	2,761,798.00	0%	7,994,744.00	34.55%
10/1/2012		2,674,884.00	2,671,884.00	0%	7,549,515.00	35.39%

## DISTRICT SCHOOL BOARD OF GULF COUNTY NOTES TO REQUIRED SUPPLEMENTARY INFORMATION June 30, 2013

1. BUDGETARY BASIS OF ACCOUNTING	
2. SCHEDULE OF FUNDING PROGRESS - OTHER POST-EMPLOYMENT BENEFITS	

# DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

For the Fiscal Year Ended June 30, 2013

					Variance with	
	Account	Budgeted An	nounts	Actual	Final Budget -	
DEVENIE	Number	Original	Final	Amounts	Positive (Negative)	
REVENUES Federal Direct	3100	50,000.00	58,000.00	61,335.87	3,335.87	
Federal Through State and Local	3200	25,000.00	48,500.00	57,977.91	9,477.91	
State Sources	3300	5,212,044.00	5,082,166.38	5,106,327.88	24,161.50	
Local Sources:						
Property Taxes Levied, Tax Redemptions, and Excess Fees for						
Operational Purposes	3423	8,890,528.00	9,056,429.00	8,984,990.01	(71,438.99)	
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,					
Capital Projects Local Sales Taxes	3423			0.00	0.00	
Charges for Service - Food Service	3418, 3419 345X			0.00	0.00	
Impact Fees	3496			0.00	0.00	
Other Local Revenue		417,126.88	244,626.88	238,403.45	(6,223.43)	
Total Local Sources	3400	9,307,654.88	9,301,055.88	9,223,393.46	(77,662.42)	
Total Revenues EXPENDITURES		14,594,698.88	14,489,722.26	14,449,035.12	(40,687.14)	
Current:						
Instruction	5000	8,858,781.49	8,799,379.94	8,492,767.93	306,612.01	
Student Personnel Services	6100	647,931.00	634,029.00	627,511.77	6,517.23	
Instructional Media Services	6200	204,840.00	208,469.00	206,000.32	2,468.68	
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400	154,105.00 246,511.00	157,845.00 261,003.00	155,102.96 257,270.78	2,742.04 3,732.22	
Instructional Staff Training Services Instructional-Related Technology	6500	36,740.00	37,134.38	36,018.76	3,/32.22 1,115.62	
Board	7100	168,643.00	164,943.00	162,472.76	2,470.24	
General Administration	7200	615,947.00	587,907.00	582,961.25	4,945.75	
School Administration	7300	802,073.00	830,964.55	813,027.34	17,937.21	
Facilities Acquisition and Construction	7410			0.00	0.00	
Fiscal Services	7500	259,938.00	265,119.00	264,060.01	1,058.99	
Food Services Central Services	7600 7700	75,755.00	68,624.00	0.00 68,466.65	0.00 157.35	
Student Transportation Services	7800	953,594.00	860,619.00	844,831.50	15,787.50	
Operation of Plant	7900	1,693,301.00	1,594,171.00	1,565,684.52	28,486.48	
Maintenance of Plant	8100	830,191.29	937,782.78	916,950.66	20,832.12	
Administrative Technology Services	8200	76,167.00	78,645.00	75,755.84	2,889.16	
Community Services	9100			0.00	0.00	
Debt Service: (Function 9200) Retirement of Principal	710			0.00	0.00	
Interest	720	7,500.00	8,735.00	8,734.38	0.62	
Due and Fees	730	.,	.,	0.00	0.00	
Miscellaneous	790			0.00	0.00	
Capital Outlay:						
Facilities Acquisition and Construction Other Capital Outlay	7420 9300	165,821.01	165,821.01	0.00 165.821.01	0.00	
Total Expenditures	9300	15,797,838.79	15,661,191.66	15,243,438.44	417,753.22	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(1,203,139.91)	(1,171,469.40)	(794,403.32)	377,066.08	
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds	3791			0.00	0.00	
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750			0.00	0.00	
Premium on Lease-Purchase Agreements	3793			0.00	0.00	
Discount on Lease-Purchase Agreements	893			0.00	0.00	
Loans	3720			0.00	0.00	
Sale of Capital Assets	3730			0.00	0.00	
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760	0.00	8,329.49	8,329.49	0.00	
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760 3770			0.00	0.00	
Face Value of Refunding Bonds	3715			0.00	0.00	
Premium on Refunding Bonds	3792			0.00	0.00	
Discount on Refunding Bonds	892			0.00	0.00	
Refunding Lease-Purchase Agreements	3755			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements  Discount on Refunding Lease-Purchase Agreements	3794 894			0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00	
Transfers In	3600	317,642.27	317,642.27	284,958.68	(32,683.59)	
Transfers Out	9700	(50,000.00)	(90,000.00)	(90,000.00)	0.00	
Total Other Financing Sources (Uses)		267,642.27	235,971.76	203,288.17	(32,683.59)	
SPECIAL ITEMS				0.00	0.00	
EXTRAORDINARY ITEMS				0.00	0.00	
Net Change in Fund Balances		(935,497.64)	(935,497.64)	(591,115.15)	344,382.49	
Fund Balances, July 1, 2012	2800	1,778,189.90	1,778,189.90	1,778,189.90	0.00	
Adjustment to Fund Balances Fund Balances, June 30, 2013	2891	842,692.26	842,692.26	0.00 1,187,074.75	0.00 344,382.49	
Tunu Datances, June 30, 2013	2700	042,092.20	042,092.20	1,18/,0/4./5	344,382.49	

# DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR FOOD SERVICE FUND IF MAJOR For the Fiscal Year Ended June 30, 2013

					Variance with	
	Account	Budgeted Amounts		Actual	Final Budget - Positive (Negative)	
REVENUES	Number	Original	Final	Amounts	Positive (Negative)	
Federal Direct	3100			0.00	0.00	
Federal Through State	3200			0.00	0.00	
State Sources	3300			0.00	0.00	
Local Sources:	2411 2421					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for				0.00	0.00	
Debt Service	3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for						
Capital Projects	3423			0.00	0.00	
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X			0.00	0.00	
Impact Fees	3496			0.00	0.00	
Other Local Revenue				0.00	0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues		0.00	0.00	0.00	0.00	
EXPENDITURES						
Current: Instruction	5000			0.00	0.00	
Student Personnel Services	6100			0.00	0.00	
Instructional Media Services	6200			0.00	0.00	
Instruction and Curriculum Development Services	6300			0.00	0.00	
Instructional Staff Training Services	6400			0.00	0.00	
Instructional-Related Technology	6500			0.00	0.00	
Board General Administration	7100 7200			0.00	0.00	
School Administration	7300			0.00	0.00	
Facilities Acquisition and Construction	7410			0.00	0.00	
Fiscal Services	7500			0.00	0.00	
Food Services	7600			0.00	0.00	
Central Services	7700			0.00	0.00	
Student Transportation Services	7800			0.00	0.00	
Operation of Plant  Maintenance of Plant	7900 8100			0.00	0.00	
Administrative Technology Services	8200			0.00	0.00	
Community Services	9100			0.00	0.00	
Debt Service: (Function 9200)						
Retirement of Principal	710			0.00	0.00	
Interest Dues and Fees	720 730			0.00	0.00	
Miscellaneous	790			0.00	0.00	
Capital Outlay:	.,,,			0.00	0.00	
Facilities Acquisition and Construction	7420			0.00	0.00	
Other Capital Outlay	9300			0.00	0.00	
Total Expenditures		0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)	-	0.00	0.00	0.00	0.00	
Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds	3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements	3793			0.00	0.00	
Discount on Lease-Purchase Agreements	893 3720			0.00	0.00	
Loans Sale of Capital Assets	3720			0.00	0.00	
Loss Recoveries	3740			0.00	0.00	
Proceeds of Forward Supply Contract	3760			0.00	0.00	
Proceeds from Special Facility Construction Account	3770			0.00	0.00	
Face Value of Refunding Bonds	3715			0.00	0.00	
Premium on Refunding Bonds	3792 892			0.00	0.00	
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	3755			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00	
Transfers In	3600			0.00	0.00	
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	
Total Other Financing Sources (Uses)	i l	0.00	0.00	0.00	0.00	
SPECIAL ITEMS				Į.		
				0.00	0.00	
EXTRAORDINARY ITEMS				0.00	0.00	
EXTRAORDINARY ITEMS  Net Change in Fund Balances	2000	0.00	0.00	0.00 0.00	0.00	
EXTRAORDINARY ITEMS	2800 2891	0.00	0.00	0.00	0.00	

# DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS IF MAJOR For the Fiscal Year Ended June 30, 2013

	Account Budgeted Amounts			Actual	Variance with Final Budget -	
	Number	Original	Final	Amounts	Positive (Negative)	
REVENUES Endown Direct	2100			0.00	0.00	
Federal Direct Federal Through State	3100 3200			0.00	0.00	
State Sources	3300			0.00	0.00	
Local Sources:						
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,					
Operational Purposes Property Taxes Levied, Tax Redemptions, and Excess Fees for	3423			0.00	0.00	
Debt Service	3412, 3421, 3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,			0.00	0.00	
Capital Projects	3423			0.00	0.00	
Local Sales Taxes	3418, 3419			0.00	0.00	
Charges for Service - Food Service	345X			0.00	0.00	
Impact Fees Other Local Revenue	3496			0.00	0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues	5400	0.00	0.00	0.00	0.00	
EXPENDITURES						
Current:						
Instruction	5000			0.00	0.00	
Student Personnel Services Instructional Media Services	6100 6200			0.00	0.00	
Instructional Media Services Instruction and Curriculum Development Services	6200	+		0.00	0.00	
Instructional Staff Training Services	6400			0.00	0.00	
Instructional-Related Technology	6500			0.00	0.00	
Board	7100			0.00	0.00	
General Administration	7200			0.00	0.00	
School Administration	7300			0.00	0.00	
Facilities Acquisition and Construction	7410 7500			0.00	0.00	
Fiscal Services Food Services	7600			0.00	0.00	
Central Services	7700			0.00	0.00	
Student Transportation Services	7800			0.00	0.00	
Operation of Plant	7900			0.00	0.00	
Maintenance of Plant	8100			0.00	0.00	
Administrative Technology Services	8200			0.00	0.00	
Community Services  Debt Service: (Function 9200)	9100			0.00	0.00	
Retirement of Principal	710			0.00	0.00	
Interest	720			0.00	0.00	
Dues and Fees	730			0.00	0.00	
Miscellaneous	790			0.00	0.00	
Capital Outlay:						
Facilities Acquisition and Construction Other Capital Outlay	7420 9300			0.00	0.00	
Total Expenditures	9300	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds	3791			0.00	0.00	
Discount on Sale of Bonds  Proceeds of Lease Purchase Agreements	891 3750			0.00	0.00	
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750	+		0.00	0.00	
Discount on Lease-Purchase Agreements	893			0.00	0.00	
Loans	3720			0.00	0.00	
Sale of Capital Assets	3730			0.00	0.00	
Loss Recoveries	3740			0.00	0.00	
Proceeds of Forward Supply Contract  Proceeds from Special Facility Construction Account	3760			0.00	0.00	
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770 3715			0.00	0.00	
Premium on Refunding Bonds	3792			0.00	0.00	
Discount on Refunding Bonds	892			0.00	0.00	
Refunding Lease-Purchase Agreements	3755			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600			0.00	0.00	
Transfers Out	9700			0.00	0.00	
Total Other Financing Sources (Uses)	2700	0.00	0.00	0.00	0.00	
SPECIAL ITEMS		*****			3100	
				0.00	0.00	
EXTRAORDINARY ITEMS						
N. C. I. F. I. I. I.		0.00	2.5	0.00	0.00	
Net Change in Fund Balances	2000	0.00	0.00	0.00	0.00	
Fund Balances, July 1, 2012 Adjustment to Fund Balances	2800 2891			0.00	0.00	
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00	

#### DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL MAJOR SPECIAL REVENUE - FEDERAL ECONOMIC STIMULUS PROGRAMS FUNDS For the Fiscal Year Ended June 30, 2013

	Account	Budgeted	Amounts	Actual	Variance with Final Budget -			
	Number	Original	Final	Amounts	Positive (Negative)			
REVENUES	2100			0.00				
Federal Direct Federal Through State	3100 3200	125,571.49	131,571.49	0.00 98,850.71	(32,720.78)			
State Sources	3300	123,371.49	131,371.49	0.00	0.00			
Local Sources:								
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,							
Operational Purposes	3423			0.00	0.00			
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00			
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,			0.00	0.00			
Capital Projects	3423			0.00	0.00			
Local Sales Taxes	3418, 3419			0.00	0.00			
Charges for Service - Food Service	345X			0.00	0.00			
Impact Fees Other Local Revenue	3496			0.00	0.00			
Total Local Sources	3400	0.00	0.00	0.00	0.00			
Total Revenues	3.00	125,571.49	131,571.49	98,850.71	(32,720.78)			
EXPENDITURES								
Current:								
Instruction	5000	20,084.00	20,084.00	20,084.00	0.00			
Student Personnel Services Instructional Media Services	6100 6200			0.00	0.00			
Instruction and Curriculum Development Services	6300	26,000.00	26,000.00	6,149.85	19,850.15			
Instructional Staff Training Services	6400	27,100.00	33,100.00	20,229.37	12,870.63			
Instructional-Related Technology	6500	24,600.00	24,600.00	24,600.00	0.00			
Board	7100			0.00	0.00			
General Administration	7200			0.00	0.00			
School Administration Facilities Acquisition and Construction	7300 7410			0.00	0.00			
Fiscal Services	7500			0.00	0.00			
Food Services	7600			0.00	0.00			
Central Services	7700	14,500.00	14,500.00	14,500.00	0.00			
Student Transportation Services	7800			0.00	0.00			
Operation of Plant	7900			0.00	0.00			
Maintenance of Plant Administrative Technology Services	8100 8200			0.00	0.00			
Community Services	9100			0.00	0.00			
Debt Service: (Function 9200)								
Retirement of Principal	710			0.00	0.00			
Interest	720			0.00	0.00			
Dues and Fees	730 790			0.00	0.00			
Miscellaneous  Capital Outlay:	790			0.00	0.00			
Facilities Acquisition and Construction	7420			0.00	0.00			
Other Capital Outlay	9300	13,287.49	13,287.49	13,287.49	0.00			
Total Expenditures		125,571.49	131,571.49	98,850.71	32,720.78			
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00			
OTHER FINANCING SOURCES (USES) Issuance of Bonds	3710			0.00	0.00			
Premium on Sale of Bonds	3791			0.00	0.00			
Discount on Sale of Bonds	891			0.00	0.00			
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00			
Premium on Lease-Purchase Agreements	3793			0.00	0.00			
Discount on Lease-Purchase Agreements	893			0.00	0.00			
Loans Sale of Capital Assets	3720 3730			0.00	0.00			
Loss Recoveries	3740			0.00	0.00			
Proceeds of Forward Supply Contract	3760			0.00	0.00			
Proceeds from Special Facility Construction Account	3770			0.00	0.00			
Face Value of Refunding Bonds	3715			0.00	0.00			
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892			0.00	0.00			
Refunding Lease-Purchase Agreements	3755			0.00	0.00			
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00			
Discount on Refunding Lease-Purchase Agreements	894		-	0.00	0.00			
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00			
Transfers In	3600			0.00	0.00			
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00			
SPECIAL ITEMS	<del>                                     </del>	0.00	0.00	0.00	0.00			
				0.00	0.00			
EXTRAORDINARY ITEMS								
N.G. I. P. I.P.	<b> </b>			0.00	0.00			
Net Change in Fund Balances	2000	0.00	0.00	0.00	0.00			
Fund Balances, July 1, 2012 Adjustment to Fund Balances	2800 2891	0.00	0.00	0.00	0.00			
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00			

# DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUND - MISCELLANEOUS IF MAJOR For the Fiscal Year Ended June 30, 2013

				Variance with		
	Account Budgeted Amounts			Actual	Final Budget -	
	Number	Original	Final	Amounts	Positive (Negative)	
REVENUES						
Federal Direct	3100 3200			0.00	0.00	
Federal Through State State Sources	3300			0.00	0.00	
Local Sources:	3300			0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,					
Operational Purposes	3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,					
Debt Service	3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,					
Capital Projects Local Sales Taxes	3423 3418, 3419			0.00	0.00	
Charges for Service - Food Service	3418, 3419 345X			0.00	0.00	
Impact Fees	3496			0.00	0.00	
Other Local Revenue	3.50			0.00	0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues		0.00	0.00	0.00	0.00	
EXPENDITURES						
Current:						
Instruction	5000			0.00	0.00	
Student Personnel Services	6100			0.00	0.00	
Instructional Media Services	6200 6300			0.00	0.00	
Instruction and Curriculum Development Services Instructional Staff Training Services	6400			0.00	0.00	
Instructional-Related Technology	6500			0.00	0.00	
Board	7100			0.00	0.00	
General Administration	7200			0.00	0.00	
School Administration	7300			0.00	0.00	
Facilities Acquisition and Construction	7410			0.00	0.00	
Fiscal Services	7500			0.00	0.00	
Food Services	7600			0.00	0.00	
Central Services	7700			0.00	0.00	
Student Transportation Services	7800			0.00	0.00	
Operation of Plant  Maintenance of Plant	7900 8100			0.00	0.00	
Administrative Technology Services	8200			0.00	0.00	
Community Services	9100			0.00	0.00	
Debt Service: (Function 9200)	7100			0.00	0.00	
Retirement of Principal	710			0.00	0.00	
Interest	720			0.00	0.00	
Dues and Fees	730			0.00	0.00	
Miscellaneous	790			0.00	0.00	
Capital Outlay:						
Facilities Acquisition and Construction Other Capital Outlay	7420 9300			0.00	0.00	
Total Expenditures	9300	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	
Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds	3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements	3793			0.00	0.00	
Discount on Lease-Purchase Agreements	893			0.00	0.00	
Loans Sale of Capital Assets	3720 3730			0.00	0.00	
Loss Recoveries	3740			0.00	0.00	
Proceeds of Forward Supply Contract	3760			0.00	0.00	
Proceeds from Special Facility Construction Account	3770			0.00	0.00	
Face Value of Refunding Bonds	3715			0.00	0.00	
Premium on Refunding Bonds	3792			0.00	0.00	
Discount on Refunding Bonds	892			0.00	0.00	
Refunding Lease-Purchase Agreements	3755			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600			0.00	0.00	
Transfers In Transfers Out	3600 9700			0.00	0.00	
Total Other Financing Sources (Uses)	7/00	0.00	0.00	0.00	0.00	
SPECIAL ITEMS	+	0.00	0.00	0.00	0.00	
				0.00	0.00	
EXTRAORDINARY ITEMS						
				0.00	0.00	
Net Change in Fund Balances		0.00	0.00	0.00	0.00	
Fund Balances, July 1, 2012	2800			0.00	0.00	
Adjustment to Fund Balances	2891			0.00	0.00	
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00	

		Ed	Special Rever		T-4-1 N
	A	Food	Other Federal	Miscellaneous	Total Nonmajor
	Account Number	Services 410	Programs 420	Special Revenue 490	Special Revenue Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Tumber		120	170	Tunus
ASSETS					
Cash and Cash Equivalents	1110	3,625.01	2,003.77	0.00	5,628.7
investments	1160	418.34	0.00	0.00	418.3
Faxes Receivable, Net Accounts Receivable, Net	1120 1130	0.00 291.02	0.00	0.00	0.0 291.0
interest Receivable on Investments	1170	0.00	0.00	0.00	0.0
Due From Reinsurer	1180	0.00	0.00	0.00	0.0
Deposits Receivable	1210	0.00	0.00	0.00	0.0
Due From Other Funds:					
Budgetary Funds	1141	0.00	0.00	0.00	0.0
Internal Funds Due From Other Agencies	1142 1220	0.00	0.00	0.00	0.0
nventory	1150	20,386.11	0.00	0.00	20,386.
Prepaid Items	1230	0.00	0.00	0.00	0.0
Restricted Assets:					
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.0
Total Assets		24,720.48	2,003.77	0.00	26,724.2
DEFERRED OUTFLOWS OF RESOURCES	1010	0.00	0.00	0.00	0.4
Accumulated Decrease in Fair Value of Hedging Derivatives Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.0
Total Assets and Deferred Outflows of Resources	+ +	24,720.48	2,003.77	0.00	26,724.2
ABILITIES, DEFERRED INFLOWS OF RESOURCES,	+	24,720.46	2,003.77	0.00	20,724
AND FUND BALANCES					
IABILITIES					
accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.
ayroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.
Accounts Payable	2120	0.00	3.77	0.00	3.
udgments Payable	2130	0.00	0.00	0.00	0.
Construction Contracts Payable	2140	0.00	0.00	0.00	0.
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.
ales Tax Payable  Matured Bonds Payable	2260 2180	0.00	0.00	0.00	0.
Matured Bonds Payable  Matured Interest Payable	2190	0.00	0.00	0.00	0.
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.
Accrued Interest Payable	2210	0.00	0.00	0.00	0.
Deposits Payable	2220	0.00	0.00	0.00	0.
Due to Other Agencies	2230	0.00	2,000.00	0.00	2,000
Current Notes Payable	2250	0.00	0.00	0.00	0.
Due to Other Funds:					
Budgetary Funds	2161	0.00	0.00	0.00	0.
Internal Funds	2162	0.00	0.00	0.00	0.
Deferred Revenues:	2410	0.00	0.00	0.00	
Unearned Revenue Unavailable Revenue	2410 2410	0.00	0.00	0.00	0.
Cotal Liabilities	2410	0.00	2,003.77	0.00	2,003.
DEFERRED INFLOWS OF RESOURCES		0.00	2,003.77	0.00	2,003.
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.
TUND BALANCES					
Ionspendable:					
Inventory	2711	20,386.11	0.00	0.00	20,386.
Prepaid Amounts	2712	0.00	0.00	0.00	0.
Permanent Fund Principal Other Not in Spendable Form	2713 2719	0.00 418.34	0.00	0.00	0. 418
Total Nonspendable Fund Balance	2719	20,804.45	0.00	0.00	20,804
Restricted for:	2/10	20,004.43	0.00	0.00	20,004.
Economic Stabilization	2721	0.00	0.00	0.00	0.
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.
State Required Carryover Programs	2723	0.00	0.00	0.00	0.
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0
Debt Service	2725	0.00	0.00	0.00	0
Capital Projects	2726	0.00	0.00	0.00	0.
Restricted for	2729	3,916.03	0.00	0.00	3,916
Restricted for  Total Restricted Fund Balance	2729 2720	3,916.03	0.00	0.00	3,916.
Committed to:	2720	3,910.03	0.00	0.00	3,910.
Economic Stabilization	2731	0.00	0.00	0.00	0.
Contractual Agreements	2732	0.00	0.00	0.00	0.
Committed for	2739	0.00	0.00	0.00	0.
Committed for	2739	0.00	0.00	0.00	0
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.
ssigned to:	1 1		T	T	
Special Revenue	2741	0.00	0.00	0.00	0.
Debt Service	2742	0.00	0.00	0.00	0.
Capital Projects	2743	0.00	0.00	0.00	0.
Permanent Fund	2744	0.00	0.00	0.00	0
Assigned for	2749	0.00	0.00	0.00	0.
Assigned for  Total Assigned Fund Balance	2749 2740	0.00	0.00	0.00	0
тога Азмуней ғина Башисе	2740	0.00	0.00	0.00	0.
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.
Fotal Fund Balances	2700	24,720.48	0.00	0.00	24,720.
Cotal Liabilities, Deferred Inflows of Resources,					, ,
		24,720.48	2,003.77	0.00	26,724

	Debt Service Funds						
	Aggaunt	SBE/COBI	Special Act	Section 1011.14/	Motor Vehicle	District Ponds	
	Account Number	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	District Bonds 250	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS							
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	
Investments	1160	13,650.97	0.00	0.00	0.00	0.00	
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable, Net Interest Receivable on Investments	1130 1170	0.00	0.00	0.00	0.00	0.00	
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds:		0.00	0.00	0.00	0.00	0.00	
Budgetary Funds Internal Funds	1141 1142	0.00	0.00	0.00	0.00	0.00	
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	
Inventory	1150	0.00	0.00	0.00	0.00	0.00	
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	
Restricted Assets:  Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	
Total Assets	1111	13,650.97	0.00	0.00	0.00	0.00	
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources	+ +	13,650.97	0.00	0.00	0.00	0.00	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES,	† †	13,030.77	0.00	0.00	0.00	0.00	
AND FUND BALANCES							
LIABILITIES Aggreed Solovies and Popolite	2110	0.00	0.00	0.00	0.00	0.00	
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00	
Accounts Payable	2170	0.00	0.00	0.00	0.00	0.00	
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	
Construction Contracts Payable - Retained Percentage Sales Tax Payable	2150 2260	0.00	0.00	0.00	0.00	0.00	
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	
Due to Fiscal Agent	2240 2210	0.00	0.00	0.00	0.00	0.00	
Accrued Interest Payable Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	
Due to Other Funds:	2161	0.00	0.00	0.00	0.00	0.00	
Budgetary Funds Internal Funds	2161 2162	0.00	0.00	0.00	0.00	0.00	
Deferred Revenues:	2102	0.00	0.00	0.00	0.00	0.00	
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	
Total Liabilities DEFERRED INFLOWS OF RESOURCES	+ +	0.00	0.00	0.00	0.00	0.00	
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	
FUND BALANCES							
Nonspendable: Inventory	2711	0.00	0.00	0.00	0.00	0.00	
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	
Total Nonspendable Fund Balance Restricted for:	2710	0.00	0.00	0.00	0.00	0.00	
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00 13,650.97	0.00	0.00	0.00	0.00	
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	
Total Restricted Fund Balance Committed to:	2720	13,650.97	0.00	0.00	0.00	0.00	
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	
Committed for	2739	0.00	0.00	0.00	0.00	0.00	
Committed for  Total Committed Fund Balance	2739 2730	0.00	0.00	0.00	0.00	0.00	
Assigned to:	2130	0.00	0.00	0.00	0.00	0.00	
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	
Capital Projects	2743 2744	0.00	0.00	0.00	0.00	0.00	
Permanent Funds Assigned for	2744	0.00	0.00	0.00	0.00	0.00	
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	
T. III IF ID.	2750	0.00	A ***		0.00		
Total Unassigned Fund Balance Total Fund Balances	2750 2700	0.00 13,650.97	0.00	0.00	0.00	0.00	
Total Liabilities, Deferred Inflows of Resources,	2700	15,050.97	0.00	0.00	0.00	0.00	
and Fund Balances	j l	13,650.97	0.00	0.00	0.00	0.00	

	Account	Other Debt Service	Total Nonmajor Debt Service
	Number	290	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS			
Cash and Cash Equivalents	1110	0.00	0.00
Investments	1160	0.00	13,650.97
Taxes Receivable, Net Accounts Receivable, Net	1120 1130	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00
Due From Reinsurer	1180	0.00	0.00
Deposits Receivable Due From Other Funds:	1210	0.00	0.00
Budgetary Funds	1141	0.00	0.00
Internal Funds	1142	0.00	0.00
Due from Other Agencies Inventory	1220 1150	0.00	0.00
Prepaid Items	1230	0.00	0.00
Restricted Assets:	1114	0.00	0.00
Cash with Fiscal/Service Agents Total Assets	1114	0.00	13,650.97
DEFERRED OUTFLOWS OF RESOURCES		0.00	13,000,77
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources	+	0.00	13,650.97
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		0.00	13,030.77
LIABILITIES			
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholdings Accounts Payable	2170 2120	0.00	0.00
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage Sales Tax Payable	2150	0.00	0.00
Matured Bonds Payable	2260 2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Accrued Interest Payable Deposits Payable	2210 2220	0.00	0.00
Due to Other Agencies	2230	0.00	0.00
Current Notes Payable	2250	0.00	0.00
Due to Other Funds: Budgetary Funds	2161	0.00	0.00
Internal Funds	2162	0.00	0.00
Deferred Revenues:	2410	0.00	0.00
Unearned Revenue Unavailable Revenue	2410 2410	0.00	0.00
Total Liabilities		0.00	0.00
DEFERRED INFLOWS OF RESOURCES	2610	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives  Total Deferred Inflows of Resources	2610	0.00	0.00
FUND BALANCES			
Nonspendable:	2711	0.00	0.00
Inventory Prepaid Amounts	2711 2712	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00
Total Nonspendable Fund Balance Restricted for:	2710	0.00	0.00
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00 13,650.97
Capital Projects	2726	0.00	0.00
Restricted for	2729	0.00	0.00
Restricted for	2729 2720	0.00	13,650.97
Committed to:	2720	0.00	13,030.77
Economic Stabilization	2731	0.00	0.00
Contractual Agreements Committed for	2732 2739	0.00	0.00
Committed for	2739	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00
Assigned to: Special Revenue	2741	0.00	0.00
Debt Service	2741	0.00	0.00
Capital Projects	2743	0.00	0.00
Permanent Funds	2744	0.00	0.00
Assigned for	2749 2749	0.00	0.00
Total Assigned Fund Balance	2749	0.00	0.00
Total Unaccioned For J.BLouis	2750	0.00	
Total Unassigned Fund Balance Total Fund Balances	2750 2700	0.00	13,650.97
Total Liabilities, Deferred Inflows of Resources,			10,000.7
and Fund Balances	<u> 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1</u>	0.00	13,650.97

The accompanying notes to financial statements are an integral part of this statement. ESE  $\,145$ 

# DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS

June 30, 2013

June 30, 2013						
		Capital Outlay	C===:=1	Section 1011.14/	Public Education	Capital Pro
		Bond Issues	Special Act	1011.15,	Capital Outlay	
	Account	(COBI)	Bonds	F.S., Loans	(PECO)	District Bonds
	Number	310	320	330	340	350
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	1.45
Investments	1160	0.00	0.00	0.00	0.00	338.42
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments  Due From Reinsurer	1170 1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:	1210	0.00	0.00	0.00	0.00	0.00
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	0.00	0.00	0.00	0.00	0.00
Restricted Assets:	1230	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	339.87
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources	+	0.00	0.00	0.00	0.00	0.00 339.87
LIABILITIES, DEFERRED INFLOWS OF RESOURCES,	+	0.00	0.00	0.00	0.00	339.87
AND FUND BALANCES LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Judgments Payable Construction Contracts Payable	2130 2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable Due to Other Agencies	2220 2230	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Due to Other Funds:						
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Deferred Revenues: Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities	2.1.0	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	1	0.00	0.00	0.00	0.00	0.00
FUND BALANCES Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	338.42
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	338.42
Restricted for: Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	1.45
Restricted for	2729 2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	0.00	0.00	0.00	0.00	1.45
Committed to:		3.30				
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for  Total Committed Fund Balance	2739 2730	0.00	0.00	0.00	0.00	0.00
Assigned to:	2130	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for  Total Assigned Fund Balance	2749 2740	0.00	0.00	0.00	0.00	0.00
LORU ASSIGNEU FUNU DURUNCE	274U	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	339.87
Total Liabilities, Deferred Inflows of Resources,	1 7	$\Box$	$\neg$			
and Fund Balances		0.00	0.00	0.00	0.00	339.87

The accompanying notes to financial statements are an integral part of this statement. ESE  $\,145$ 

# DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS

June 30, 2013

	pital Outlay and				
Account   Number					
Number	1	Nonvoted Capital	Voted		T . 1 N
Number	and Service Program	Improvement Section 1011.71(2), F.S.	Capital Improvement	Other Capital Projects	Total Nonmajor Capital Projects
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES   ASSETS   Cash and Cash Equivalents   1110   Investments   1160	360	370	380	390	Funds
Cash and Cash Equivalents         1110           Investments         1160	300	310	300	5,0	T dildi)
Investments 1160					
	142,381.61	91,911.95	0.00	0.00	234,295.01
Taxes Receivable Net 1120	0.00	139.40	0.00	0.00	477.82
	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net 1130	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments 1170  Due From Reinsurer 1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable 1210	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:	0.00	0.00	0.00	0.00	0.00
Budgetary Funds 1141	0.00	0.00	0.00	0.00	0.00
Internal Funds 1142	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies 1220	0.00	3,018.25	0.00	0.00	3,018.25
Inventory 1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items 1230	0.00	0.00	0.00	0.00	0.00
Restricted Assets:					
Cash with Fiscal/Service Agents 1114	0.00	0.00	0.00	0.00	0.00
Total Assets	142,381.61	95,069.60	0.00	0.00	237,791.08
DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives 1910  Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources	142,381.61	95,069.60	0.00	0.00	237,791.08
LIABILITIES, DEFERRED INFLOWS OF RESOURCES,	112,501.01	75,007.00	0.00	0.00	231,771.00
AND FUND BALANCES					
LIABILITIES Assembly Salaries and Bounfey	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits 2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings 2170 Accounts Payable 2120	0.00	0.00	0.00	0.00	0.00
Judgments Payable 2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable 2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage 2150	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable 2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable 2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable 2190	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent 2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable 2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable 2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies         2230           Current Notes Payable         2250	0.00	0.00	0.00	0.00	0.00
Current Notes Payable 2250  Due to Other Funds:	0.00	0.00	0.00	0.00	0.00
Budgetary Funds 2161	0.00	0.00	0.00	0.00	0.00
Internal Funds 2162	0.00	0.00	0.00	0.00	0.00
Deferred Revenues:					
Unearned Revenue 2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue 2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives 2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources FUND BALANCES	0.00	0.00	0.00	0.00	0.00
Nonspendable:					
Inventory 2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts 2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal 2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form 2719	0.00	139.40	0.00	0.00	477.82
Total Nonspendable Fund Balance 2710	0.00	139.40	0.00	0.00	477.82
Restricted for:					
Economic Stabilization 2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs         2722           State Required Carryover Programs         2723	0.00	0.00 0.00	0.00 0.00	0.00	0.00
Local Sales Tax and Other Tax Levy 2724	0.00	0.00	0.00	0.00	0.00
Debt Service 2725	0.00	0.00	0.00	0.00	0.00
Capital Projects 2726	142,381.61	94,930,20	0.00	0.00	237,313.26
Restricted for 2729	0.00	0.00	0.00	0.00	0.00
Restricted for 2729	0.00	0.00	0.00	0.00	0.00
	142,381.61	94,930.20	0.00	0.00	237,313.26
Total Restricted Fund Balance 2720					
Committed to:	0.00	0.00	0.00	0.00	0.00
Committed to: Economic Stabilization 2731	0.00	0.00	0.00	0.00	0.00
Committed to:         2731           Economic Stabilization         2732           Contractual Agreements         2732	0.00	0.00			
Committed to:         2731           Economic Stabilization         2732           Contractual Agreements         2732           Committed for         2739	0.00	0.00			
Committed to:         2731           Economic Stabilization         2732           Contractual Agreements         2732           Committed for         2739           Committed for         2739	0.00	0.00	0.00	0.00	0.00
Committed to:         2731           Economic Stabilization         2732           Contractual Agreements         2732           Committed for         2739           Committed for         2739           Total Committed Fund Balance         2730		0.00 0.00			
Committed to:         2731           Economic Stabilization         2732           Contractual Agreements         2732           Committed for         2739           Committed for         2739           Total Committed Fund Balance         2730           Assigned to:         2730	0.00		0.00	0.00	0.00
Committed to:         2731           Economic Stabilization         2732           Contractual Agreements         2732           Committed for         2739           Committed for         2739           Total Committed Fund Balance         2730           Assigned to:         2730	0.00	0.00	0.00	0.00	0.00 0.00
Committed to:         Economic Stabilization         2731           Contractual Agreements         2732           Committed for         2739           Committed for         2739           Total Committed Fund Balance         2730           Assigned to:         Special Revenue           Debt Service         2742           Capital Projects         2743	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
Committed to:         2731           Economic Stabilization         2732           Contractual Agreements         2732           Committed for         2739           Committed for         2739           Total Committed Fund Balance         2730           Assigned to:         Special Revenue           Special Revenue         2741           Debt Service         2742           Capital Projects         2743           Permanent Funds         27444	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
Committed to:         2731           Economic Stabilization         2732           Contractual Agreements         2732           Committed for         2739           Committed for         2730           Assigned to:         2730           Special Revenue         2741           Debt Service         2742           Capital Projects         2743           Permanent Funds         2744           Assigned for         2749	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00
Committed to:         2731           Economic Stabilization         2732           Contractual Agreements         2732           Committed for         2739           Committed for         2730           Assigned to:         2730           Special Revenue         2741           Debt Service         2742           Capital Projects         2743           Permanent Funds         2744           Assigned for         2749           Assigned for         2749           Assigned for         2749	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Committed to:         2731           Economic Stabilization         2732           Contractual Agreements         2732           Committed for         2739           Committed for         2730           Assigned to:         2730           Special Revenue         2741           Debt Service         2742           Capital Projects         2743           Permanent Funds         2744           Assigned for         2749	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00
Committed to:         2731           Economic Stabilization         2732           Contractual Agreements         2732           Committed for         2739           Total Committed Fund Balance         2730           Assigned to:         Special Revenue           Special Revenue         2741           Debt Service         2742           Capital Projects         2743           Permanent Funds         2744           Assigned for         2749           Assigned for         2749           Total Assigned Fund Balance         2740	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Committed to:         2731           Economic Stabilization         2732           Contractual Agreements         2732           Committed for         2739           Committed for         2730           Assigned to:         2730           Special Revenue         2741           Debt Service         2742           Capital Projects         2743           Permanent Funds         2744           Assigned for         2749           Assigned for         2749           Total Assigned Fund Balance         2740           Total Unassigned Fund Balance         2750	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Committed to:         2731           Economic Stabilization         2732           Contractual Agreements         2732           Committed for         2739           Total Committed Fund Balance         2730           Assigned to:         Special Revenue           Special Revenue         2741           Debt Service         2742           Capital Projects         2743           Permanent Funds         2744           Assigned for         2749           Assigned for         2749           Total Assigned Fund Balance         2740	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0

The accompanying notes to financial statements are an integral part of this statement. ESE  $\,145$ 

	Account	Permanent Fund	Total Nonmajor Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	000	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Cash and Cash Equivalents	1110	0.00	239,923.79
Investments Taxes Receivable, Net	1160 1120	0.00	14,547.13 0.00
Accounts Receivable, Net	1130	0.00	291.02
Interest Receivable on Investments	1170	0.00	0.00
Due From Reinsurer	1180	0.00	0.00
Deposits Receivable Due From Other Funds:	1210	0.00	0.00
Budgetary Funds	1141	0.00	0.00
Internal Funds	1142	0.00	0.00
Due from Other Agencies Inventory	1220 1150	0.00	3,018.25 20,386.11
Prepaid Items	1230	0.00	20,380.11
Restricted Assets:			
Cash with Fiscal/Service Agents	1114	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES	+ +	0.00	278,166.30
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
Total Assets and Deferred Outflows of Resources	+ +	0.00	278,166.30
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00
Accounts Payable  Judgments Payable	2120 2130	0.00	3.77 0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00
Sales Tax Payable	2260 2180	0.00	0.00
Matured Bonds Payable  Matured Interest Payable	2190	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable Due to Other Agencies	2220 2230	0.00	0.00 2,000.00
Current Notes Payable	2250	0.00	0.00
Due to Other Funds:			
Budgetary Funds	2161	0.00	0.00
Internal Funds Deferred Revenues:	2162	0.00	0.00
Unearned Revenue	2410	0.00	0.00
Unavailable Revenue	2410	0.00	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES	+ +	0.00	2,003.77
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00
FUND BALANCES			
Nonspendable: Inventory	2711	0.00	20,386.11
Prepaid Amounts	2712	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00
Other Not in Spendable Form  Total Nonspendable Fund Balance	2719 2710	0.00	896.16 21,282.27
Restricted for:	2/10	0.00	21,202.27
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
State Required Carryover Programs  Local Sales Tax and Other Tax Levy	2723 2724	0.00	0.00
Debt Service	2725	0.00	13,650.97
Capital Projects	2726	0.00	237,313.26
Restricted for	2729 2729	0.00	3,916.03 0.00
Total Restricted Fund Balance	2729	0.00	254,880.26
Committed to:			,,,,,,,
Economic Stabilization	2731	0.00	0.00
Contractual Agreements Committed for	2732 2739	0.00	0.00
Committed for	2739	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00
Assigned to:	2741	0.00	0.00
Special Revenue  Debt Service	2741 2742	0.00	0.00
Capital Projects	2743	0.00	0.00
Permanent Funds	2744	0.00	0.00
Assigned for	2749	0.00	0.00
Assigned for  Total Assigned Fund Balance	2749 2740	0.00	0.00
Lota i issignea i alla Dalance	2/40	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of Resources,	2700	0.00	276,162.53

			Special Rever	nue Funds	
	Account Number	Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
REVENUES		410	420	450	Funds
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	508,346.70	1,191,056.54	0.00	1,699,403.24
State Sources  Local Sources:	3300	9,614.00	0.00	0.00	9,614.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,				
Operational Purposes	3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,				
Debt Service	3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421,	0.00	0.00	0.00	0.00
Local Sales Taxes	3423 3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	358,017.13	0.00	0.00	358,017.13
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		511.22	69.91	0.00	581.13
Total Local Sources	3400	358,528.35	69.91	0.00	358,598.26
Total Revenues		876,489.05	1,191,126.45	0.00	2,067,615.50
EXPENDITURES					
Current:	5000	0.00	720 115 11	0.00	720 115 11
Instruction Student Personnel Services	5000 6100	0.00	728,115.11 154,664.52	0.00	728,115.11 154,664.52
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	134,715.36	0.00	134,715.36
Instructional Staff Training Services	6400	0.00	142,980.61	0.00	142,980.61
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200 7300	0.00	20,024.35	0.00	20,024.35
School Administration Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	983,382.26	0.00	0.00	983,382.26
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	9,780.00	0.00	9,780.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services Community Services	8200 9100	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00
Retirement of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00
Capital Outlay:	7.120		0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay	7420 9300	0.00	0.00 846.50	0.00	0.00 846.50
Total Expenditures	9300	983,382.26	1,191,126.45	0.00	2,174,508.71
Excess (Deficiency) of Revenues Over (Under) Expenditures		(106,893.21)	0.00	0.00	(106,893.21)
OTHER FINANCING SOURCES (USES)		(===,=====)			(200,000121)
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements  Discount on Lease-Purchase Agreements	3793 893	0.00	0.00	0.00 0.00	0.00
Discount on Lease-Purchase Agreements  Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	90,000.00	0.00	0.00	90,000.00
Transfers Out	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		90,000.00	0.00	0.00	90,000.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
Net Change in Fund Balances	2000	(16,893.21)	0.00	0.00	(16,893.21)
Fund Balances, July 1, 2012	2800	41,613.69	0.00	0.00	41,613.69
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement. ESE 145

## DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2013

	Debt Service Funds						
		SBE/COBI	Special Act	Section 1011.14/	Motor Vehicle		
	Account	Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	District Bonds	
	Number	210	220	230	240	250	
REVENUES							
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	
State Sources	3300	72,395.46	0.00	0.00	0.00	0.00	
Local Sources:							
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,	0.00	0.00		0.00	0.00	
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421,	0.00	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3423 3413, 3421,	0.00	0.00	0.00	0.00	0.00	
Capital Projects	3413, 3421,	0.00	0.00	0.00	0.00	0.00	
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00	
Charges for Service - Food Service	3418, 3419 345X	0.00	0.00	0.00	0.00	0.00	
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	
Other Local Revenue	3490	0.00	0.00	0.00	0.00	0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	
Total Revenues	3400	72,395.46	0.00	0.00	0.00	0.00	
EXPENDITURES		72,393.40	0.00	0.00	0.00	0.00	
Current:							
Instruction	5000	0.00	0.00	0.00	0.00	0.00	
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	
Instructional Media Services  Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	
Instructional Start Training Services Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	
Board	7100	0.00	0.00	0.00	0.00	0.00	
General Administration	7200	0.00	0.00	0.00	0.00	0.00	
School Administration	7300	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	
Food Services	7600	0.00	0.00	0.00	0.00	0.00	
Central Services	7700	0.00	0.00	0.00	0.00	0.00	
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	
Community Services	9100	0.00	0.00	0.00	0.00	0.00	
Debt Service: (Function 9200)	7100	0.00	0.00	0.00	0.00	0.00	
Retirement of Principal	710	50,000.00	0.00	0.00	0.00	0.00	
Interest	720	23,500.00	0.00	0.00	0.00	0.00	
Dues and Fees	730	2,885.37	0.00	0.00	0.00	0.00	
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	
Capital Outlay:	170	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00	
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	7500	76,385.37	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(3,989.91)	0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)		(3,505.51)	0.00	0.00	0.00	0.00	
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00	
Loans	3720	0.00	0.00	0.00	0.00	0.00	
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00	
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources (Uses)	1	0.00	0.00	0.00	0.00	0.00	
SPECIAL ITEMS	Ì	3.00	3.00	5.00	3.00	3.00	
		0.00	0.00	0.00	0.00	0.00	
EXTRAORDINARY ITEMS	Ì	3.00	3.00	3.00	3.00	3.00	
		0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balances	1	(3,989.91)	0.00	0.00	0.00	0.00	
Fund Balances, July 1, 2012	2800	17,640.88	0.00	0.00	0.00	0.00	
-			0.00		0.00		
Adjustment to Fund Balances	2891 2700	0.00	0.00	0.00	0.00	0.00	
Fund Balances, June 30, 2013	2/00	13,650.97	0.00	0.00	0.00	0.00	

The accompanying notes to financial statements are an integral part of this statement.

#### DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2013

		Other Debt	Total Nonmajor
	Account	Service	Debt Service
	Number	290	Funds
REVENUES	rumber	270	Tundo
Federal Direct	3100	0.00	0.0
Federal Through State and Local	3200	0.00	0.0
State Sources Local Sources:	3300	0.00	72,395.4
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,		
Operational Purposes	3423	0.00	0.0
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,	0.00	0.0
Debt Service	3423	0.00	0.0
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,	0.00	0.0
Capital Projects	3423	0.00	0.0
Local Sales Taxes	3418, 3419	0.00	0.0
Charges for Service - Food Service	345X	0.00	0.0
Impact Fees	3496	0.00	0.0
Other Local Revenue		0.00	0.0
Total Local Sources	3400	0.00	0.0
Total Revenues		0.00	72,395.4
EXPENDITURES			
Current:	#000		
Instruction	5000	0.00	0.0
Student Personnel Services	6100	0.00	0.0
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	0.00	0.0
Instruction and Curriculum Development Services  Instructional Staff Training Services	6300	0.00	0.0
Instructional Starr Framing Services Instructional-Related Technology	6500	0.00	0.0
Board	7100	0.00	0.0
General Administration	7200	0.00	0.0
School Administration	7300	0.00	0.0
Facilities Acquisition and Construction	7410	0.00	0.0
Fiscal Services	7500	0.00	0.0
Food Services	7600	0.00	0.0
Central Services	7700	0.00	0.0
Student Transportation Services	7800	0.00	0.0
Operation of Plant	7900	0.00	0.0
Maintenance of Plant	8100	0.00	0.0
Administrative Technology Services	8200	0.00	0.0
Community Services	9100	0.00	0.00
Debt Service: (Function 9200)	=10		
Retirement of Principal	710	0.00	50,000.00
Interest Dues and Face	720 730	0.00	23,500.0
Dues and Fees Miscellaneous	790	0.00	2,885.3
Capital Outlay:	790	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00
Other Capital Outlay	9300	0.00	0.00
Total Expenditures	2500	0.00	76,385.3
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	(3,989.9
OTHER FINANCING SOURCES (USES)			(2)2 2212
Issuance of Bonds	3710	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.0
Loans	3720	0.00	0.0
Sale of Capital Assets	3730	0.00	0.0
Loss Recoveries	3740	0.00	0.0
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760 3770	0.00	0.0
Face Value of Refunding Bonds	3715	0.00	0.0
Premium on Refunding Bonds	3792	0.00	0.0
Discount on Refunding Bonds	892	0.00	0.0
Refunding Lease-Purchase Agreements	3755	0.00	0.0
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.0
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.0
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.0
Transfers In	3600	0.00	0.0
Transfers Out	9700	0.00	0.0
Total Other Financing Sources (Uses)		0.00	0.0
SPECIAL ITEMS		0.00	0.0
EXTRAORDINARY ITEMS		0.00	0.0
Net Change in Fund Balances		0.00	(3,989.9
Fund Balances, July 1, 2012	2800	0.00	17,640.8
Adjustment to Fund Balances	2891	0.00	0.0
Fund Balances, June 30, 2013	2700	0.00	13,650.9

The accompanying notes to financial statements are an integral part of this statement. ESE 145  $\,$ 

# DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2013

					n.,, n.,	Capital Pro
		Capital Outlay	Special	Section 1011.14/	Public Education	
		Bond Issues	Act	1011.15, F.S.,	Capital Outlay	
	Account	(COBI)	Bonds	Loans	(PECO)	District Bonds
	Number	310	320	330	340	350
REVENUES	2400					
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:	2411 2421					
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,	0.00	0.00	0.00	0.00	0.00
Operational Purposes Property Taxes Levied, Tax Redemptions, and Excess Fees for	3423 3412, 3421,	0.00	0.00	0.00	0.00	0.00
Debt Service	3412, 3421,	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,	0.00	0.00	0.00	0.00	0.00
Capital Projects	3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	923.38
Total Local Sources	3400	0.00	0.00	0.00	0.00	923.38
Total Revenues	3.00	0.00	0.00	0.00	0.00	923.38
EXPENDITURES		0.00	0.00	0.00	0.00	723.30
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	476,408.77
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	476,408.77
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	(475,485.39)
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements  Premium on Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Tremain on Bease Tarenase Tigreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans Solo of Conitol Assets	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets Loss Recoveries	3730 3740	0.00	0.00	0.00	0.00	0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	7,00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS	+	0.00	0.00	0.00	0.00	0.00
J. Dell II IIIII		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS	+ +	0.00	0.00	0.00	0.00	0.00
LATTE SKERVICE TILLING		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	1	0.00	0.00	0.00	0.00	(475,485.39)
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	0.00	475,825.26
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00	339.87

The accompanying notes to financial statements are an integral part of this statement. ESE  $145\,$ 

# DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2013

For the Fiscal Year Ended June 30, 2013	1	1				
		jects Funds	1	ı		ı
		Capital Outlay	Nonvoted Capital	Voted	Other	Total Nonmajor
		and	Improvement	Capital	Capital	Capital
	Account	Debt Service Program	Section 1011.71(2), F.S.	Improvement	Projects	Projects
	Number	360	370	380	390	Funds
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	13,261.42	0.00	0.00	0.00	13,261.42
Local Sources:						
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,					
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,					
Capital Projects	3423	0.00	545,540.39	0.00	0.00	545,540.39
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		12.88	431.49	0.00	0.00	1,367.75
Total Local Sources	3400	12.88	545,971.88	0.00	0.00	546,908.14
Total Revenues	3400	13,274.30	545,971.88	0.00	0.00	560,169.56
EXPENDITURES	1	13,274.30	343,971.88	0.00	0.00	300,109.30
Current:	5000	0.00	0.00	0.00	0.00	0.00
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:	170	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	565,783.73	0.00	0.00	1,042,192.50
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures	7500	0.00	565,783.73	0.00	0.00	1.042.192.50
		13,274.30	(19,811.85)	0.00	0.00	(482,022.94)
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		13,274.30	(19,811.83)	0.00	0.00	(482,022.94)
· · · ·	2710	0.00	0.00	0.00	0.00	0.00
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00		0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	(284,958.68)	0.00	0.00	(284,958.68)
Total Other Financing Sources (Uses)		0.00	(284,958.68)	0.00	0.00	(284,958.68)
SPECIAL ITEMS			, , , , , , , , , , , , , , , , , , , ,			, , , , , , , , , , , , , , , , , , , ,
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		5.00	2.00	2.50	2.00	5.00
	1	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	1	13,274.30	(304,770.53)	0.00	0.00	(766,981.62
Fund Balances, July 1, 2012	2800	129,107.31	399,840.13	0.00	0.00	1,004,772.70
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	142,381.61	95,069.60	0.00	0.00	237,791.08
i unu Daiances, June 30, 2013	2700	142,361.01	93,009.00	0.00	0.00	237,791.08

The accompanying notes to financial statements are an integral part of this statement. ESE  $145\,$ 

## DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2013

		Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
Federal Through State and Local   3300				
State Sources				0.00
				95,270.88
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes		3300	0.00	75,270.66
Debt   Service   3423   0.00   Property Taxes Levied, Tax Redemptions, and Excess Fees for   1413, 3421,   0.00   545,5   1.00   142,0   143,3   1.00   142,0   143,3   1.00   143,3   1.00   143,3   1.00   143,3   1.00   143,3   1.00   143,3   1.00   143,3   1.00   143,3   1.00   1.00   143,3   1.00	Property Taxes Levied, Tax Redemptions, and Excess Fees for		0.00	0.00
Capital Projects	Property Taxes Levied, Tax Redemptions, and Excess Fees for			0.00
Local Sales Taxes			0.00	545,540.39
Impact Fees		3418, 3419		0.00
Other Local Revenues				358,017.13
Total Revenues		3496		0.00
Total Revenues		3400		1,948.88 905,506.40
EXPENDITURES		3400		2,700,180.52
Instruction		1	0.00	2,700,100.52
Student Personnel Services		1		
Instructional Media Services	Instruction		0.00	728,115.11
Instructional and Curriculum Development Services   6300   0.00   134.7   Instructional Staff Training Services   6400   0.00   142.9   Instructional Related Technology   6500   0.00   Board   7100   0.00   0.00   0.00   School Administration   7300   0.00   0.00   School Administration   7300   0.00   0.00   School Administration   7300   0.00   0.00   Facilities Acquisition and Construction   7410   0.00   Fiscal Services   7500   0.00   0.00   Fiscal Services   7500   0.00   0.00   Fiscal Services   7700   0.00   0.00   Student Transportation Services   7700   0.00   0.00   Central Services   7800   0.00   0.00   9.7   Operation of Plant   7900   0.00   0.00   Maintenance of Plant   7900   0.00   0.00   Maintenance of Plant   8100   0.00   0.00   Administrative Technology Services   9100   0.00   0.00   Debt Service: [Function 9200] Retirement of Principal   710   0.00   5.00   Interest   720   0.00   23.5   Dues and Fees   730   0.00   23.5   Dues and Fees   730   0.00   23.5   Miscellaneous   790   0.00   0.00   Capital Outlary   Facilities Acquisition and Construction   7420   0.00   1.042,1   Total Expenditures   7420   0.00   1.042,1   Secess (Deficiency of Revenues Over (Under) Expenditures   0.00   3.293,0   Discount on Sale of Bonds   3791   0.00   Discount on Sale of Bonds   3791   0.00   Premium on Sale of Bonds   3791   0.00   Discount on Sale of Bonds   3791   0.00   Premium on Sale of Bonds   3791   0.00   Premium on Refunding Bonds   3793   0.00   Discount on Refunding Bonds   3794   0.00   Premium on Refunding Bonds   3794   0.				154,664.52
Instructional Staff Training Services   6400   0.00   142.9				0.00
Instructional-Related Technology				134,715.36
Board				142,980.61
General Administration				0.00
School Administration				20,024.35
Fiscal Services	School Administration	7300	0.00	0.00
Food Services	Facilities Acquisition and Construction			0.00
Central Services				0.00
Student Transportation Services   7800   0.00   9,7				983,382.26
Operation of Plant				9,780.00
Maintenance of Plant				9,780.00
Administrative Technology Services				0.00
Debt Service: (Function 9200)   Retirement of Principal   710   0.00   50,0   50,0   1   1   1   1   1   1   1   1   1		8200		0.00
Retirement of Principal		9100	0.00	0.00
Interest		1		
Dues and Fees				50,000.00
Miscellaneous				23,500.00 2,885.37
Capital Outlay:   Facilities Acquisition and Construction   7420   0,00   1,042,1     Other Capital Outlay   9300   0,00   3,293,0     Excess (Deficiency) of Revenues Over (Under) Expenditures   0,00   (592,9     OTHER FINANCING SOURCES (USES)     Issuance of Bonds   3710   0,00     Premium on Sale of Bonds   3791   0,00     Premium on Sale of Bonds   891   0,00     Proceeds of Lease-Purchase Agreements   3750   0,00     Premium on Lease-Purchase Agreements   3793   0,00     Discount on Lease-Purchase Agreements   3793   0,00     Discount on Lease-Purchase Agreements   3793   0,00     Discount on Lease-Purchase Agreements   3790   0,00     Sale of Capital Assets   3730   0,00     Loans   3720   0,00     Sale of Capital Assets   3730   0,00     Loss Recoveries   3740   0,00     Proceeds of Forward Supply Contract   3760   0,00     Proceeds from Special Facility Construction Account   3770   0,00     Proceeds from Special Facility Construction Account   3770   0,00     Premium on Refunding Bonds   3715   0,00     Premium on Refunding Bonds   3792   0,00     Discount on Refunding Bonds   892   0,00     Premium on Refunding Lease-Purchase Agreements   3794   0,00     Premium on Refunding Lease-Purchase Agreements   894   0,00     Premium on Refunding Lease-Purchase Agreements   894   0,00     Premium on Refunding Ease-Purchase Agreements   894   0,00     Premium on Ease Ease-Purchase Agreements   894   0,00     Premium on Ease Ease-Purchase Agreements   894				0.00
Other Capital Outlay				
Total Expenditures	Facilities Acquisition and Construction	7420	0.00	1,042,192.50
Excess (Deficiency) of Revenues Over (Under) Expenditures		9300		846.50
Stutance of Bonds   3710   0.00				3,293,086.58
Issuance of Bonds		<b>-</b>	0.00	(592,906.06)
Premium on Sale of Bonds   3791   0.00		2710	0.00	0.00
Discount on Sale of Bonds				0.00
Proceeds of Lease-Purchase Agreements   3750   0.00     Premium on Lease-Purchase Agreements   3793   0.00     Discount on Lease-Purchase Agreements   893   0.00     Loans   3720   0.00     Sale of Capital Assets   3730   0.00     Loss Recoveries   3740   0.00     Proceeds of Forward Supply Contract   3760   0.00     Proceeds from Special Facility Construction Account   3770   0.00     Face Value of Refunding Bonds   3715   0.00     Premium on Refunding Bonds   3792   0.00     Discount on Refunding Bonds   892   0.00     Refunding Lease-Purchase Agreements   3755   0.00     Premium on Refunding Lease-Purchase Agreements   3794   0.00     Discount on Refunding Lease-Purchase Agreements   894   0.00     Discount on Refunding Lease-Purch				0.00
Discount on Lease-Purchase Agreements				0.00
Danis				0.00
Sale of Capital Assets         3730         0.00           Loss Recoveries         3740         0.00           Proceeds of Forward Supply Contract         3760         0.00           Proceeds from Special Facility Construction Account         3770         0.00           Face Value of Refunding Bonds         3715         0.00           Premium on Refunding Bonds         3792         0.00           Discount on Refunding Bonds         892         0.00           Refunding Lease-Purchase Agreements         3755         0.00           Premium on Refunding Lease-Purchase Agreements         3794         0.00           Discount on Refunding Lease-Purchase Agreements         894         0.00           Payments to Refunding Escrow Agent (Function 9299)         760         0.00           Transfers In         3600         0.00         90,0           Transfers Out         9700         0.00         (284,9)           Total Other Financing Sources (Uses)         0.00         (194,9)           EXTRAORDINARY ITEMS         0.00         0.00           EXTRAORDINARY ITEMS         0.00         (787,8)           Fund Balances, July 1, 2012         2800         0.00         1,064,0				0.00
Discount on Refunding Lease-Purchase Agreements   Signature   Si				0.00
Proceeds of Forward Supply Contract   3760   0.00     Proceeds from Special Facility Construction Account   3770   0.00     Face Value of Refunding Bonds   3715   0.00     Premium on Refunding Bonds   3792   0.00     Discount on Refunding Bonds   892   0.00     Refunding Lease-Purchase Agreements   3755   0.00     Premium on Refunding Lease-Purchase Agreements   3794   0.00     Premium on Refunding Lease-Purchase Agreements   894   0.00     Payments to Refunding Ease-Purchase Agreements   894   0.00     Payments to Refunding Escrow Agent (Function 9299)   760   0.00     Transfers In   3600   0.00   0.00   284,9     Total Other Financing Sources (Uses)   0.00   (194,9     EXTRAORDINARY ITEMS   0.00     Net Change in Fund Balances   0.00   0.00   1,064,0     Fund Balances, July 1, 2012   2800   0.00   1,064,0				0.00
Proceeds from Special Facility Construction Account   3770   0.00				0.00
Face Value of Refunding Bonds   3715   0.00     Premium on Refunding Bonds   3792   0.00     Discount on Refunding Bonds   892   0.00     Refunding Lease-Purchase Agreements   3755   0.00     Premium on Refunding Lease-Purchase Agreements   3794   0.00     Discount on Refunding Lease-Purchase Agreements   894   0.00     Discount on Refunding Lease-Purchase Agreements   894   0.00     Payments to Refunding Escrow Agent (Function 9299)   760   0.00     Transfers In   3600   0.00   90.0     Transfers Out   9700   0.00   (284,9     Total Other Financing Sources (Uses)   0.00   (194,9     EXTRAORDINARY ITEMS   0.00     EXTRAORDINARY ITEMS   0.00     Net Change in Fund Balances   0.00   (787,8     Fund Balances, July 1, 2012   2800   0.00   1,064,0				0.00
Discount on Refunding Bonds   892   0.00				0.00
Refunding Lease-Purchase Agreements   3755   0.00     Premium on Refunding Lease-Purchase Agreements   3794   0.00     Discount on Refunding Lease-Purchase Agreements   894   0.00     Payments to Refunding Escrow Agent (Function 9299)   760   0.00     Transfers In   3600   0.00   90,0     Transfers Out   9700   0.00   (284,9     Total Other Financing Sources (Uses)   0.00     EXTRAORDINARY ITEMS   0.00     EXTRAORDINARY ITEMS   0.00     Net Change in Fund Balances   0.00   (787,8     Fund Balances, July 1, 2012   2800   0.00   1,064,0	Premium on Refunding Bonds		0.00	0.00
Premium on Refunding Lease-Purchase Agreements   3794   0.00     Discount on Refunding Lease-Purchase Agreements   894   0.00     Payments to Refunding Escrow Agent (Function 9299)   760   0.00     Transfers In   3600   0.00   90,0     Transfers Out   9700   0.00   (284,9     Total Other Financing Sources (Uses)   0.00   (194,9     SPECIAL ITEMS   0.00     EXTRAORDINARY ITEMS   0.00     Net Change in Fund Balances   0.00   (787,8     Fund Balances, July 1, 2012   2800   0.00   1,064,0				0.00
Discount on Refunding Lease-Purchase Agreements   894   0.00				0.00
Payments to Refunding Escrow Agent (Function 9299)   760   0.00     Transfers In   3600   0.00   90,0     Transfers Out   9700   0.00   (284,9     Total Other Financing Sources (Uses)   0.00   (194,9     SPECIAL ITEMS   0.00     EXTRAORDINARY ITEMS   0.00     Net Change in Fund Balances   0.00   (787,8     Fund Balances, July 1, 2012   2800   0.00   1,064,0				0.00
Transfers In         3600         0.00         90,0           Transfers Out         9700         0.00         (284,9           Total Other Financing Sources (Uses)         0.00         (194,9           SPECIAL ITEMS         0.00         EXTRAORDINARY ITEMS           Net Change in Fund Balances         0.00         (787,8           Fund Balances, July 1, 2012         2800         0.00         1,064,0				0.00
Transfers Out         9700         0.00         (284,9           Total Other Financing Sources (Uses)         0.00         (194,9           SPECIAL ITEMS         0.00           EXTRAORDINARY ITEMS         0.00           Net Change in Fund Balances         0.00         (787,8           Fund Balances, July 1, 2012         2800         0.00         1,064,0				90,000.00
Total Other Financing Sources (Uses)   0.00   (194,9   194,9				(284,958.68)
0.00	Total Other Financing Sources (Uses)			(194,958.68)
Net Change in Fund Balances         0.00         (787.8           Fund Balances, July 1, 2012         2800         0.00         1,064,0	EXTRAORDINARY ITEMS		0.00	0.00
Fund Balances, July 1, 2012 2800 0.00 1,064,0				0.00
		2000		(787,864.74)
AUJUSTRICIE TO PURO DATABLES LAST U.UU				1,064,027.27
				0.00 276,162.53

The accompanying notes to financial statements are an integral part of this statement. ESE  $145\,$ 

## DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL SPECIAL REVENUE FUND $\_\_\_$

				<u> </u>	Variance with
	Account	Budgeted	Amounts	Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local State Sources	3200 3300				0.00
Local Sources:	3300				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,				
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,				
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues  EXPENDITURES		0.00	0.00	0.00	0.00
Current:					
Instruction	5000				0.00
Student Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services Instructional-Related Technology	6400				0.00
Instructional-Related Technology  Board	6500 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 Student Transportation Services	7700 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
Debt Service: (Function 9200)					
Retirement of Principal Interest	710 720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300		0.00	0.00	0.00
Total Expenditures  Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements  Discount on Lease-Purchase Agreements	3793 893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00
					0.00
EXTRAORDINARY ITEMS					
					0.00
Net Change in Fund Balances	2000	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012 Adjustment to Fund Balances	2800 2891				0.00
Adjustment to Fund Balances Fund Balances, June 30, 2013	2891	0.00	0.00	0.00	0.00
and Dalunces, suite 50, 2015	2100	0.00	0.00	0.00	0.00

## DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND \_\_\_\_\_

					Variance with
	Account		Amounts	Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,				
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,				
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:	5000				0.00
Instruction Student Personnel Services	5000 6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instructional-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 Student Transportation Services	7700 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
Debt Service: (Function 9200)					
Retirement of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous  Capital Outlay:	790				0.00
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					
					0.00
EXTRAORDINARY ITEMS					
N. C. I. P. I. P.		-			0.00
Net Change in Fund Balances	2000	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800				0.00
Adjustment to Fund Balances Fund Balances, June 30, 2013	2891 2700	0.00	0.00	0.00	0.00
una Darances, June 30, 2013	4700	0.00	0.00	0.00	0.00

## DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND \_\_\_\_\_

					Variance with
	Account		Amounts	Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,				
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,				
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:	5000				0.00
Instruction Student Personnel Services	5000 6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instructional-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 Student Transportation Services	7700 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
Debt Service: (Function 9200)					
Retirement of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous  Capital Outlay:	790				0.00
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					
					0.00
EXTRAORDINARY ITEMS					
N. C. I. P. I. P.		-			0.00
Net Change in Fund Balances	2000	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800				0.00
Adjustment to Fund Balances Fund Balances, June 30, 2013	2891 2700	0.00	0.00	0.00	0.00
una Darances, June 30, 2013	4700	0.00	0.00	0.00	0.00

## DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL PERMANENT FUND

					Variance with
	Account		Amounts	Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,				
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,				
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:	5000				0.00
Instruction Student Personnel Services	5000 6100				0.00
Student Personnel Services Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instructional-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 Student Transportation Services	7700 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
Debt Service: (Function 9200)					
Retirement of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous  Capital Outlay:	790				0.00
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791	"			0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760		-		0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700	(20.00)			0.00
Total Other Financing Sources (Uses)		(20.00)	0.00	0.00	0.00
SPECIAL ITEMS					
					0.00
EXTRAORDINARY ITEMS					=
No Classic Foot Bullion		(20.00)	0.00	0.00	0.00
Net Change in Fund Balances	2000	(20.00)	0.00	0.00	0.00
Fund Balances, July 1, 2012 Adjustment to Fund Balances	2800 2891				0.00
Fund Balances, June 30, 2013	2700	(20.00)	0.00	0.00	0.00
and Dataneos, same 50, 2015	2100	(20.00)	0.00	0.00	0.00

### DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR ENTERPRISE FUNDS June 30, 2013

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA - Consortium	Other	Other	Total Nonmajor
	Number	911	912	913	914	915	921	922	Enterprise Funds
ASSETS									•
Current Assets:									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments Accounts Receivable, Net	1160 1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Assets:	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets	1100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:									
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330 1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation Furniture, Fixtures and Equipment	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Accumulated Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives  Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Liabilities:									
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2161 2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies Deferred Revenues	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Chains - Schrindmane Frogram  Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Liabilities:									
Portion Due Within One Year:									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year  Portion Due After One Year:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due In More Than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES									
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Investment in Capital Assets									0.00
	2700								
Restricted for Unrestricted	2780 2790	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, EXPENSES, AND CHANGES IN FUND NET POSITION NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2013

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA - Consortium	Other	Other	Total Nonmajor
	Number	911	912	913	914	915	921	922	Enterprise Funds
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	780	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)									
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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 In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS									
		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, 2012	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.

### DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2013

Section   Property		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA - Consortium	Other	Other	Total Nonmajor
According from transmission of the control of the							921	922	
Secure from membrand cross processed   0.00   0.0	CASH FLOWS FROM OPERATING ACTIVITIES								•
Name   Property   100	Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Name of properties   0.00	Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Description of the content of the	Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Note recording againstead   Control   Contro	Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mail How Plant Mountained (seed to separating agriculties)	Payments for interfund services used								0.00
ASSET FLOWN FROM NON-LATTICL PRINCENG ACTIVITIES	Other receipts (payments)	0.00							0.00
Applied   Content   Cont	Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer founds from the control of the control o	CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Transfer such femile  (and permised insert femile (and permised filamenting existing  (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
March Horne Find Mary Mark And Bill ATD   Mark Horne Find Mark Horne Find Mark And Bill ATD   Mark Horne Find Mark Horne Fin	Transfers from other funds								0.00
Color   Colo	Transfers to other funds								0.00
PRINCIPIES   0.00	Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncesh force galled deed by the control garbitists and an analysis of the control of the contro	CASH FLOWS FROM CAPITAL AND RELATED								
Special contributions		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
According dependent of cignital assets									0.00
Agentified and commentes of enginal assets   600   6									0.00
Variety of part of copied acts   0.00   0.									0.00
									0.00
Net cash provided used by enginal and related filamenting activities   0,00									0.00
Comment and discloseds received   0.00		0.00							0.00
Proceeds from sales and maturations of investments		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Assistants received  1.00  1.		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest of investments   0.00   0.									0.00
Net cash provided (used) by invertiging activities  (00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00									0.00
Set Increase (decreases) in cesh and cosh equivalents   0.00									0.00
Commentation and processes in accounts receivable   0.00		0.00		0.00	0.00	0100	0.00	0.00	0.00
Cash and cash quivalents - June 93, 2013		0.00		0.00			0.00		0.00
Recordination of operating income (loss) to net cash provided seed by operating income (loss) to net cash provided seed by operating archivities:									0.00
Section   Sect		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Aperating income (loss)   Aperating income									
### Annals to reconsile operating income (loss) to net cash movibed (lose) to pograting activities:    Depresidation/Ameritaation expense		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation American descriptions   Depreciation American description   Depreciation   Depreciation American description   Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation Americation expense   0.00									
Commodities used from USDA program   0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:   0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00
Charcase decrease in accounts receivable									
(Increase) decrease in due from reinsurer		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from reinsurer	(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds (Increase) decrease in in denom other geneties (Increase) decrease in in inventory (Increase) decrease  in staintes and benefits payable (Increase) decrease) in staintes and benefits payable (Increase) decrease) in staintes and benefits payable (Increase) decrease) in inventory (In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in dee from other funds (Increase) decrease in in defrom other agencies (Increase) decrease in in wentory (Increase) decrease in inventory (Increase) decrease in submitted in the contract of the co		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and henefits payable		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in activated interest payable	Increase (decrease) in accounts payable								0.00
Increase (decrease) in deposits payable		0.00	0.00		0.00			0.00	0.00
Increase (decrease) in deposits payable   0.00									0.00
Increase (decrease) in due to other funds   0.00									0.00
Increase (decrease) in due to other agencies 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Increase (decrease) in deposits payable					0.00			0.00
Increase (decrease) in advanced/deferred revenue		0.00							0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.									0.00
Increase (decrease) in estimated liability for claims adjustment									0.00
Cotal adjustments   0.00   0						0.00			0.00
Net cash provided (used) by operating activities 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Increase (decrease) in estimated liability for claims adjustment								0.00
Noncash investing, capital, and financing activities:	Total adjustments								0.00
Borrowing under capital lease         0.00	Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets         0.00	Noncash investing, capital, and financing activities:				·				·
Purchase of equipment on account         0.00	Borrowing under capital lease	0.00				0.00	0.00		0.00
Capital asset trade-ins         0.00         0.	Contributions of capital assets								0.00
Vet Increase/(Decrease) in the fair value of investments         0.00	Purchase of equipment on account								0.00
the state of the s	Capital asset trade-ins								0.00
Commodities received through USDA program 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Net Increase/(Decrease) in the fair value of investments								0.00
	Commodities received through USDA program	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 NET POSITION INTERNAL SERVICE FUNDS June 30, 2013

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total Internal
	Number	711	712	713	714	715	731	791	Service Funds
ASSETS		-			· ·				
Current Assets:									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1130 1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Assets:									
Cash with Fiscal/Service Agent	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets Capital Assets:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation Property Under Capital Lease	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES									
Current Liabilities:	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment Total Current Liabilities	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Liabilities:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Portion Due Within One Year:									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Portion Due After One Year:									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability	2350 2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability  Due In More Than One Year	2300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	+ +	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES	<del> </del>	5.50	0.00	0.00	0.00	5.00	5.00	5.00	3.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION		Ť						Î	
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Position		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, EXPENSES, AND CHANGES IN FUND NET POSITION INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2013

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total Internal
	Number	711	712	713	714	715	731	791	Service Funds
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation/Amortization Expense	780	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)									
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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 In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS									
		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, 2012	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.

### DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2013

	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total Internal
	711	712	713	714	715	731	791	Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds  Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES	*****						****	
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of operating income (loss) to net cash provided								
(used) by operating activities:								
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to reconcile operating income (loss) to net cash								
provided (used) by operating activities:								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable (Increase) decrease in due from reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable (Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other runds  (Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory  (Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash investing, capital, and financing activities:								
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	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 FIDUCIARY NET POSITION INVESTMENT TRUST FUNDS June 30, 2013

		Investment Trust	Investment Trust	Investment Trust	Total
	Account	Fund Name	Fund Name	Fund Name	Investment
	Number	84X	84X	84X	Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	(///////////		///////////////////////////////////////	
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

## DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION INVESTMENT TRUST FUNDS

For the Fiscal Year Ended June 30, 2013

		Investment Trust	Investment Trust	Investment Trust	Total
	Account	Fund Name	Fund Name	Fund Name	Investment
	Number	84X	84X	84X	Trust Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00
Investment Earnings:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2785	0.00	0.00	0.00	0.00

### DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PRIVATE-PURPOSE TRUST FUNDS June 30, 2013

		Private-Purpose	Private-Purpose	Private-Purpose	Total
	Account	Trust Fund Name	Trust Fund Name	Trust Fund Name	Private-Purpose
	Number	85X	85X	85X	Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	81,140.19	0.00	0.00	81,140.19
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	(//////////		///////////////////////////////////////	
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		81,140.19	0.00	0.00	81,140.19
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					·
Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		81,140.19	0.00	0.00	81,140.19
Total Net Position		81,140.19	0.00	0.00	81,140.19

# DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PRIVATE-PURPOSE TRUST FUNDS For the Fiscal Year Ended June 30, 2013

		Private-Purpose	Private-Purpose	Private-Purpose	Total
	Account	Trust Fund Name	Trust Fund Name	Trust Fund Name	Private-Purpose
	Number	85X	85X	85X	Trust Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	400.00	0.00	0.00	400.00
Investment Earnings:					
Interest on Investments	3431	277.29	0.00	0.00	277.29
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		277.29	0.00	0.00	277.29
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		277.29	0.00	0.00	277.29
Total Additions		677.29	0.00	0.00	677.29
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	4,500.00	0.00	0.00	4,500.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		4,500.00	0.00	0.00	4,500.00
Change In Net Position		(3,822.71)	0.00	0.00	(3,822.71)
Net Position - July 1, 2012	2885	84,962.90	0.00	0.00	84,962.90
Net Position - June 30, 2013	2785	81,140.19	0.00	0.00	81,140.19

### DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PENSION TRUST FUNDS June 30, 2013

		Pension Trust	Pension Trust	Pension Trust	Total
	Account	Fund Name	Fund Name	Fund Name	Pension Trust
	Number	87X	87X	87X	Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	(//////////		///////////////////////////////////////	
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

## DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PENSION TRUST FUNDS

For the Fiscal Year Ended June 30, 2013

		Pension Trust	Pension Trust	Pension Trust	Total
	Account	Fund Name	Fund Name	Fund Name	Pension Trust
	Number	87X	87X	87X	Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00
Investment Earnings:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2785	0.00	0.00	0.00	0.00

# DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS June 30, 2013

		School Internal	Agency	Agency	Total
	Account	Funds	Fund Name	Fund Name	Agency
	Number	891	89X	89X	Funds
ASSETS					
Cash and Cash Equivalents	1110	196,282.37	0.00	0.00	196,282.37
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		196,282.37	0.00	0.00	196,282.37
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	196,282.37	0.00	0.00	196,282.37
Total Liabilities		196,282.37	0.00	0.00	196,282.37

### DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS 891 June 30, 2013

	Account	Balance			Balance
	Number	July 1, 2012	Additions	Deductions	June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	200,889.01	711,878.89	716,485.53	196,282.37
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		200,889.01	711,878.89	716,485.53	196,282.37
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	200,889.01	711,878.89	716,485.53	196,282.37
Total Liabilities		200,889.01	711,878.89	716,485.53	196,282.37

The accompanying notes to financial statements are an integral part of this statement.

### DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)

Agency Fund Name June 30, 2013

	Account	Balance			Balance
	Number	July 1, 2012	Additions	Deductions	June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.

### DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)

Agency Fund Name June 30, 2013

	Account	Balance			Balance
	Number	July 1, 2012	Additions	Deductions	June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.

# DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) TOTAL AGENCY FUNDS June 30, 2013

		Total Agency Fund			Total Agency Fund
	Account	Balances	Total Agency Fund	Total Agency Fund	Balances
	Number	July 1, 2012	Additions	Deductions	June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	200,889.01	711,878.89	716,485.53	196,282.37
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		200,889.01	711,878.89	716,485.53	196,282.37
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	200,889.01	711,878.89	716,485.53	196,282.37
Total Liabilities		200,889.01	711,878.89	716,485.53	196,282.37

The accompanying notes to financial statements are an integral part of this statement.

	Account Number	Nonmajor Component Unit Name	Nonmajor Component Unit Name	Nonmajor Component Unit Name	Total Nonmajor Component Units
ASSETS					<del></del>
Current Assets:  Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, net Accounts Receivable, net	1120 1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due from Reinsurer Deposits Receivable	1180 1210	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Internal Balances Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
Total Current Assets		0.00	0.00	0.00	0.00
Noncurrent assets:  Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds Investments	1420 1460	0.00	0.00	0.00	0.00
Total Noncurrent Assets	1400	0.00	0.00	0.00	0.00
Capital Assets:					
Land Land Improvements - Nondepreciable	1310 1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00
Less Accumulated Depreciation Buildings and Fixed Equipment	1329 1330	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment  Less Accumulated Depreciation	1340 1349	0.00	0.00	0.00	0.00
Less Accumulated Depreciation  Motor Vehicles	1349	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1359	0.00	0.00	0.00	0.00
Property Under Capital Lease  Less Accumulated Depreciation	1370 1379	0.00	0.00	0.00	0.00
Audio Visual Materials	1381	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.00
Computer Software  Less Accumulated Amortization	1382 1389	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.00
Total Capital Assets Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources  LIABILITIES		0.00	0.00	0.00	0.00
Current Liabilities: Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable  Judgments Payable	2120 2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Sales Tax Payable  Due to Fiscal Agent	2260 2240	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable  Due to Other Agencies	2220 2230	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Deferred Revenue	2410	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2271 2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Total Current Liabilities  Long-Term Liabilities:		0.00	0.00	0.00	0.00
Portion Due Within One Year:					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Capital Leases Bonds Payable	2315 2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2340 2350	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate  Due Within One Year	2280	0.00	0.00	0.00	0.00
Portion Due After One Year:					
Notes Payable Obligations Under Capital Leases	2310 2315	0.00	0.00	0.00	0.00
Bonds Payable	2315	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2340 2350	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate  Due in More than One Year	2280	0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00
Total Liabilities  DEFERDED INFLOWS OF DESCRIPCES	+	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00
Restricted For:	2110	0.00	0.00	0.00	0.00
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service Debt Service	2780 2780	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	0.00	0.00
Other Purposes	2780 2790	0.00	0.00	0.00	0.00
Unrestricted					

### DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS

**Nonmajor Component Unit Name** 

For the Fiscal Year Ended June 30, 2013						Revenue and Changes		
		Program Revenues						
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities		
Component Unit Activities:								
Instruction	5000	0.00	0.00	0.00	0.00	0.00		
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00		
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00		
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00		
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00		
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00		
Board	7100	0.00	0.00	0.00	0.00	0.00		
General Administration	7200	0.00	0.00	0.00	0.00	0.00		
School Administration	7300	0.00	0.00	0.00	0.00	0.00		
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.0		
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.0		
Food Services	7600	0.00	0.00	0.00	0.00	0.00		
Central Services	7700	0.00	0.00	0.00	0.00	0.00		
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00		
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00		
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.0		
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00		
Community Services	9100	0.00	0.00	0.00	0.00	0.0		
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00		
Unallocated Depreciation/Amortization Expense*		0.00				0.00		
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00		

### **General Revenues:**

Taxes:

Property Taxes, Levied for Operational Purposes 0.00 0.00 Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects 0.00 Local Sales Taxes 0.00 Grants and Contributions Not Restricted to Specific Programs 0.00 0.00 Investment Earnings 0.00 Miscellaneous 0.00 Special Items 0.00 Extraordinary Items 0.00 Transfers 0.00 Total General Revenues, Special Items, Extraordinary Items and Transfers 0.00 **Change in Net Position** 0.00 Net Position - July 1, 2012 Net Position - June 30, 2013 0.00

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

### DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS

**Nonmajor Component Unit Name** 

For the Fiscal Year Ended June 30, 2013						Revenue and Changes		
		Program Revenues						
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities		
Component Unit Activities:								
Instruction	5000	0.00	0.00	0.00	0.00	0.00		
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00		
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00		
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00		
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00		
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00		
Board	7100	0.00	0.00	0.00	0.00	0.00		
General Administration	7200	0.00	0.00	0.00	0.00	0.00		
School Administration	7300	0.00	0.00	0.00	0.00	0.00		
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.0		
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.0		
Food Services	7600	0.00	0.00	0.00	0.00	0.00		
Central Services	7700	0.00	0.00	0.00	0.00	0.00		
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00		
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00		
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.0		
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00		
Community Services	9100	0.00	0.00	0.00	0.00	0.0		
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00		
Unallocated Depreciation/Amortization Expense*		0.00				0.00		
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00		

### **General Revenues:**

Taxes:

Property Taxes, Levied for Operational Purposes 0.00 0.00 Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects 0.00 Local Sales Taxes 0.00 Grants and Contributions Not Restricted to Specific Programs 0.00 0.00 Investment Earnings 0.00 Miscellaneous 0.00 Special Items 0.00 Extraordinary Items 0.00 Transfers 0.00 Total General Revenues, Special Items, Extraordinary Items and Transfers 0.00 **Change in Net Position** Net Position - July 1, 2012 0.00 Net Position - June 30, 2013 0.00

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

### DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS

**Nonmajor Component Unit Name** 

For the Fiscal Year Ended June 30, 2013						Revenue and Changes
				in Net Position		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.0
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.0
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.0
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.0
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

### **General Revenues:**

Taxes:

Property Taxes, Levied for Operational Purposes 0.00 0.00 Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects 0.00 Local Sales Taxes 0.00 Grants and Contributions Not Restricted to Specific Programs 0.00 0.00 Investment Earnings 0.00 Miscellaneous 0.00 Special Items 0.00 Extraordinary Items 0.00 Transfers 0.00 Total General Revenues, Special Items, Extraordinary Items and Transfers 0.00 **Change in Net Position** Net Position - July 1, 2012 0.00 Net Position - June 30, 2013 0.00

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

# DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2013

For the Fiscal Year Ended June 30, 2013						Revenue and Changes
				Program Revenues		in Net Position
				Operating	Capital	Total
	Account		Charges for	Grants and	Grants and	<b>Component Units</b>
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:		_				
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

### **General Revenues:**

Taxes:

Property Taxes, Levied for Operational Purposes 0.00 0.00 Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects 0.00 Local Sales Taxes 0.00 Grants and Contributions Not Restricted to Specific Programs 0.00 0.00 Investment Earnings 0.00 Miscellaneous 0.00 Special Items 0.00 Extraordinary Items 0.00 Transfers 0.00 Total General Revenues, Special Items, Extraordinary Items and Transfers 0.00 **Change in Net Position** 0.00 Net Position - July 1, 2012 Net Position - June 30, 2013 0.00

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

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

Exhibit K-1 DOE Page 1 Fund 100

REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	61,335.87
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	61,335.87
Federal Through State and Local:		
Medicaid	3202	57,188.91
National Forest Funds	3255	
Federal Through Local	3280	789.00
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	57,977.91
State:		
Florida Education Finance Program (FEFP)	3310	2,422,056.00
Workforce Development	3315	141,731.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	1,975.00
Adults with Disabilities	3318	42,260.89
CO&DS Withheld for Administrative Expenditure	3323	1,287.99
Categoricals:		
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	1,981,718.00
School Recognition Funds	3361	98,138.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	122,755.87
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools	3378	
Other State:		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	230,000.00
State Forest Funds	3342	
State License Tax	3343	2,654.32
Other Miscellaneous State Revenues	3399	61,750.81



Total State	3300	5,106,327.88
Local:		
District School Taxes	3411	8,984,990.01
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	30,718.37
Interest on Investments	3431	4,683.16
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	2,679.00
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	3,400.00
Prekindergarten Early Intervention Fees	3472	35,340.80
School-Age Child Care Fees	3473	
Other Schools, Courses, and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	11,540.87
Sale of Junk	3493	615.00
Receipt of Federal Indirect Cost Rate	3494	20,024.35
Other Miscellaneous Local Sources	3495	129,070.05
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	331.85
Collections for Lost, Damaged, and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	
Total Local	3400	9,223,393.46
Total Revenues	3000	14,449,035.12

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#### DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued) For the Fiscal Year Ended June 30, 2013

Exhibit K-1 DOE Page 2 Fund 100

For the Fiscal Year Ended June 30, 2013									Fund 100
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
Current:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000	6,247,419.10	1,505,734.84	254,556.82		220,663.54	108,423.01	155,970.62	8,492,767.93
Student Personnel Services	6100	442,843.79	123,626.25	60,253.10		788.63			627,511.77
Instructional Media Services	6200	153,619.60	36,030.82	199.99		7,420.55	8,700.36	29.00	206,000.32
Instruction and Curriculum Development Services	6300	124,866.07	26,623.06	1,703.65		1,910.18			155,102.96
Instructional Staff Training Services	6400	192,699.04	47,493.53	15,287.67		1,790.54			257,270.78
Instructional-Related Technology	6500	28,485.95	7,058.43			474.38			36,018.76
Board	7100	118,796.69	32,226.82	11,449.25					162,472.76
General Administration	7200	250,803.00	63,842.52	232,088.82		13,455.37		22,771.54	582,961.25
School Administration	7300	573,347.89	110,601.10	125,803.52		2,303.83		971.00	813,027.34
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	203,603.85	57,892.85	648.20		1,915.11			264,060.01
Food Services	7600								0.00
Central Services	7700	31,764.00	4,353.50	32,349.15					68,466.65
Student Transportation Services	7800	379,751.93	167,201.31	50,841.23	180,845.25	57,600.66		8,591.12	844,831.50
Operation of Plant	7900	268,414.61	95,262.44	463,752.20	661,996.06	70,563.21		5,696.00	1,565,684.52
Maintenance of Plant	8100	405,770.67	96,292.13	117,635.59		274,758.40	22,493.87		916,950.66
Administrative Technology Services	8200	47,115.69	10,717.12	17,923.03					75,755.84
Community Services	9100								0.00
Capital Outlay: Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						165,821.01		165,821.01
Debt Service: (Function 9200)							//////		
Redemption of Principal	710								0.00
Interest	720							8,734.38	8,734.38
Total Expenditures		9,469,301.88	2,384,956.72	1,384,492.22	842,841.31	653,644.40	305,438.25	202,763.66	15,243,438.44
Excess (Deficiency) of Revenues Over Expenditures									(794,403.32)

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

Exhibit K-1 DOE Page 3 Fund 100

For the Fiscal Year Ended June 30, 2013		Fund 100
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	8,329.49
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	284,958.68
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	284,958.68
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	(90,000.00)
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(90,000.00)
Total Other Financing Sources (Uses)		203,288.17
Net Change In Fund Balance		(591,115.15)
Fund Balance, July 1, 2012	2800	1,778,189.90
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	42,652.67
Restricted Fund Balance	2720	115,748.50
Committed Fund Balance	2730	
Assigned Fund Balance	2740	412,961.04
Unassigned Fund Balance	2750	615,712.54
Total Fund Balance, June 30, 2013	2700	1,187,074.75

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

Exhibit K-2 DOE Page 4

For the Fiscal Year Ended June 30, 2013		Fund 410
REVENUES	Account Number	
Federal Through State and Local:		
School Lunch Reimbursement	3261	369,119.37
School Breakfast Reimbursement	3262	111,310.65
Afterschool Snack Reimbursement	3263	6,120.66
Child Care Food Program	3264	
USDA Donated Commodities	3265	21,796.02
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	

Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	508,346.70
State:		
School Breakfast Supplement	3337	4,245.00
School Lunch Supplement	3338	4,679.00
Other Miscellaneous State Revenues	3399	690.00
Total State	3300	9,614.00
Local:		
Interest on Investments	3431	122.25
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	
Student Lunches	3451	146,311.77
Student Breakfasts	3452	61,242.94
Adult Breakfasts/Lunches	3453	18,448.75
Student and Adult a la Carte Fees	3454	132,013.67
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	388.97
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	358,528.35
Total Revenues	3000	876,489.05

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#### DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS, EVOD SEPVICES (Confinmed)

Exhibit K-2 DOE Page 5

FUNDS - FOOD SERVICES (Continued) For the Fiscal Year Ended June 30, 2013		DOE Page Fund 41
EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	290,958.43
Employee Benefits	200	119,166.78
Purchased Services	300	3,681.38
Energy Services	400	
Materials and Supplies	500	559,451.67
Capital Outlay	600	
Other	700	10,124.00
Other Capital Outlay (Function 9300)	600	
Total Expenditures		983,382.20
Excess (Deficiency) of Revenues Over Expenditures		(106,893.21
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	90,000.00
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	90,000.00
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)		90,000.00
Net Change in Fund Balance		(16,893.21)
Fund Balance, July 1, 2012	2800	41,613.69
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	20,804.45
Restricted Fund Balance	2720	3,916.03
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	24,720.48

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

Exhibit K-3

FUNDS - OTHER FEDERAL PROGRAMS DOE Page 6 For the Fiscal Year Ended June 30, 2013 Fund 420 REVENUES Number Federal Direct: Workforce Investment Act Community Action Programs 3180 Reserve Officers Training Corps (ROTC) 3199 Miscellaneous Federal Direct Total Federal Direct 3100 0.00 Federal Through State and Local: 57,739.12 Vocational Education Acts 3202 Medicaid 3220 Workforce Investment Act 3225 Teacher and Principal Training and Recruiting, Title II, Part A 3226 Math and Science Partnerships, Title II Part B 3227 3230 413,707.07 Individuals with Disabilities Education Act (IDEA) 3240 Elementary and Secondary Education Act, Title I 472,820.96 3251 46,598.88 Adult General Education 3253 Vocational Rehabilitation 3280 Federal Through Local 3293 Emergency Immigrant Education Program 3299 Miscellaneous Federal Through State Total Federal Through State and Local 3200 1,191,056.54 Other Miscellaneous State Revenues 3300 0.00 Total State ocal: Interest on Investments 3432 Gain on Sale of Investments 3433 Net Increase (Decrease) in Fair Value of Investments Gifts, Grants, and Bequests 3440 3461 Adult General Education Course Fees 3493 Sale of Junk 3495 Other Miscellaneous Local Sources 3497 Refunds of Prior Year's Expenditures Total Local 3400 69.91 3000 1,191,126.45 Total Revenues

For the Fiscal Year Ended June 30, 2013		100	200	300	400	500	600	700	Fund 420
EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:									
Instruction	5000	487,183.27	124,758.96	15,495.70		59,269.61	30,413.57	10,994.00	728,115.11
Student Personnel Services	6100	113,335.66	32,367.94	1,629.60		7,331.32			154,664.52
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	101,687.94	22,367.42	10,660.00					134,715.36
Instructional Staff Training Services	6400	81,770.11	22,726.12	18,308.01		15,061.37	3,590.00	1,525.00	142,980.61
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							20,024.35	20,024.35
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	5,980.00	3,800.00						9,780.00
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						846.50		846.50
Total Expenditures		789,956.98	206,020.44	46,093.31	0.00	81,662.30	34,850.07	32,543.35	1,191,126.45
Excess (Deficiency) of Revenues over Expenditures					///////		//////		0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								

3630

3650

3660 3670

3690

3600

910

920

930

0.00

From Capital Projects Funds

From Internal Service Funds

From Enterprise Funds

Transfers Out: (Function 9700)

Total Transfers In

To the General Fund

To Debt Service Funds

To Capital Projects Funds

Interfund From Permanent Funds

Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2012	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 Balance, June 30, 2013	2700	0.00

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

FEDERAL ECONOMIC STIMULUS PROGRAMS For the Fiscal Year Ended June 30, 2013							Exhibit K-4 DOE Page 8
REVENUES	Account Number	State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Act 435	Totals
Federal Direct:							
Workforce Investment Act	3170						0.00
Community Action Programs	3180						0.00
Reserve Officers Training Corps (ROTC)	3191						0.00
Miscellaneous Federal Direct	3199						0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State:							
Vocational Education Acts	3201						0.00
State Fiscal Stabilization Funds - K-12	3210						0.00
State Fiscal Stabilization Funds - Workforce	3211						0.00
State Fiscal Stabilization Funds - VPK Program	3212						0.00
Race to the Top	3214				98,850.71		98,850.71
Education Jobs Act	3215						0.00
Individuals with Disabilities Education Act (IDEA)	3230						0.00
Elementary and Secondary Education Act, Title I	3240						0.00
Adult General Education	3251						0.00
Other Food Services	3269						0.00
Miscellaneous Federal Through State	3299						0.00
Total Federal Through State	3200	0.00	0.00	0.00	98,850.71	0.00	98,850.71
State:							
Other Miscellaneous State Revenues	3399						0.00
Total State	3300	0.00	0.00	0.00	0.00	0.00	0.00
Local:							
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
Refunds of Prior Year's Expenditures	3497						0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	98,850.71	0.00	98,850.71

	Account	100	200	300	400	500	600	700
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Current:								
Instruction	5000							
Student Personnel Services	6100							
Instructional Media Services	6200							
Instruction and Curriculum Development Services	6300							
Instructional Staff Training Services	6400							
Instructional-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	0.00	
Excess (Deficiency) of Revenues over Expenditures								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES								
Loans	3720							
Sales 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	1					
Transfers Out: (Function 9700)			1					
To the General Fund	910							
			1					

920

930

950

960 970

990

9700

0.00

To Debt Service Funds
To Capital Projects Funds

To Permanent Funds

Total Transfers Out

To Internal Service Funds
To Enterprise Funds

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

Interfund

Totals

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

Fund Balance, July 1, 2012	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 Balance, June 30, 2013	2700	0.00

3650

3660

3670 3690

3600

910 920

930

950 960

970

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Interfund

From Permanent Funds From Internal Service Funds

From Enterprise Funds Total Transfers In

Transfers Out: (Function 9700) To the General Fund

To Debt Service Funds

To Permanent Funds

To Capital Projects Funds Interfund

To Internal Service Funds

For the Fiscal Year Ended June 30, 2013					•				Fund 43
EXPENDITURES	Account	100	200	300 Purchased	400 Energy	500 Materials	600 Capital	700	Totals
EALEMBITURES	Number	Salaries	Employee Benefits	Services	Services	and Supplies	Outlay	Other	Totals
Current:									
Instruction	5000								0.00
Student Personnel 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
Instructional-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	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures					///////				0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								

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, 2012	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 Balance, June 30, 2013	2700	0.00

Total Other Financing Sources (Uses)

Net Change in Fund Balance Fund Balance, July 1, 2012

Exhibit K-4 DOE Page 11 Fund 433

Totals

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

Other

or the Fiscal Year Ended June 30, 2013		100	200	300	400	500	600	$\overline{}$
EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	T
urrent:								T
Instruction	5000							
Student Personnel Services	6100							
Instructional Media Services	6200							
Instruction and Curriculum Development Services	6300							┷
Instructional Staff Training Services	6400							$\bot$
Instructional-Related Technology	6500							$\bot$
Board	7100							4
General Administration	7200							4
School Administration	7300							┷
Facilities Acquisition and Construction	7410							┷
Fiscal Services	7500							丄
Food Services	7600							$\perp$
Central Services	7700							$oldsymbol{\perp}$
Student Transportation Services	7800							$oldsymbol{\perp}$
Operation of Plant	7900							┸
Maintenance of Plant	8100							$oldsymbol{\perp}$
Administrative Technology Services	8200							$oldsymbol{\perp}$
Community Services	9100							
pital Outlay:								
Facilities Acquisition and Construction	7420							
Other Capital Outlay	9300							1
otal Expenditures		0.00	0.00	0.00	0.00	0.00	0.0	
ccess (Deficiency) of Revenues over Expenditures								/
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES								
pans	3720							
lles of Capital Assets	3730							
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 the General Fund	910							
To Debt Service Funds	920							
To Capital Projects Funds	930		1					
Interfund	950		]					
To Permanent Funds	960		1					
	970		1					
To Internal Service Funds	9/0							
To Internal Service Funds  To Enterprise Funds	990		1					

0.00

0.00

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 Balance, June 30, 2013	2700	0.00

Fund Balance, July 1, 2012

Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance

Restricted Fund Balance

Committed Fund Balance

2800

2710 2720

2730

Exhibit K-4 DOE Page 12 Fund 434

Totals

20,084.00 0.00 0.00 6,149.85 20,229.37 24,600.00 0.00 0.00 0.00 0.00 0.00 0.00 14,500.00 0.00 0.00 0.00 0.00 0.00

13,287.49 98,850.71

	Account	100	200	300	400	500	600	700
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Current:								9
Instruction	5000					11,060.00	9,024.00	
Student Personnel Services	6100							
Instructional Media Services	6200							
Instruction and Curriculum Development Services	6300			6,149.85				
Instructional Staff Training Services	6400	12,600.00	955.24	5,877.30		796.83		
Instructional-Related Technology	6500			24,600.00				
Board	7100							
General Administration	7200							
School Administration	7300							
Facilities Acquisition and Construction	7410							
Fiscal Services	7500							
Food Services	7600							
Central Services	7700			14,500.00				
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						13,287.49	
Total Expenditures		12,600.00	955.24	51,127.15	0.00	11,856.83	22,311.49	
Excess (Deficiency) of Revenues over Expenditures					//////	///////	//////	
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES								
Loans	3720							
Sales 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		1					
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		1					
Interfund	950		1					
To Permanent Funds	960		1					
To Internal Service Funds	970		1					
To Enterprise Funds	990		1					
Total Transfers Out	9700	0.00	1					
Total Other Financing Sources (Uses)	2.00	0.00	1					
Net Change in Fund Balance		0.00	1					
	11	0.00	i .					

Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - EDUCATION JOBS ACT (Continued)

Exhibit K-4 DOE Page 13

For the Fiscal Year Ended June 30, 2013		100	200	300	400	500	600	700	Fund 435
EXPENDITURES	Account Number		Employee	Purchased	Energy	Materials	Capital		Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000								0.00
Student Personnel 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
Instructional-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	////////	<u>///////</u>	///////	<i>[]]]]]]</i>	///////			0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures			(//////		///////			///////	0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								

970

990

9700

2800 2891

2720 2730

2740

2750 2700 0.00

0.00

0.00

To Internal Service Funds

Total Other Financing Sources (Uses)

To Enterprise Funds Total Transfers Out

Net Change in Fund Balance

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

Committed Fund Balance Assigned Fund Balance

Unassigned Fund Balance

Total Fund Balance, June 30, 2013

Fund Balance, July 1, 2012

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

For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	
Total Federal Through State and Local	3200	0.00

Exhibit K-5 DOE Page 14 Fund 490

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		1					
EXPENDITURES	Account	100	200	300	400	500	600	700	Tr. s. d.
EAPENDITUKES	Number	0.1	Employee	Purchased	Energy	Materials	Capital	Od	Totals
G		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current: Instruction	5000								0.00
Student Personnel Services	6100					+		+	0.00
Instructional Media Services	6200					<del> </del>		+	0.00
Instruction and Curriculum Development Services	6300					<del> </del>		+	0.00
Instructional Staff Training Services	6400					<del> </del>		+	0.00
Instructional-Related Technology	6500					<del> </del>		+	0.00
Board	7100					<del> </del>		+	0.00
General Administration	7200								0.00
School Administration	7300					<del> </del>		+	0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700					t			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	///////	///////	///////////////////////////////////////	///////	/////////		1///////	0.00
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300	<i>///////</i>	<del>//////</del>	///////					0.00
Total Expenditures	7.000	0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures		///////		///////				///////	0.00
OTHER FINANCING SOURCES (USES)									
and CHANGES IN FUND BALANCES									
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds From Capital Projects Funds	3620								
Interfund									
	3630								
From Permanent Funds	3650								
From Permanent Funds From Internal Service Funds	3650 3660								
From Internal Service Funds	3650								
From Internal Service Funds From Enterprise Funds	3650 3660 3670	0.00							
From Internal Service Funds	3650 3660 3670 3690	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund	3650 3660 3670 3690 3600	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds	3650 3660 3670 3690 3600 910 920	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In  Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds	3650 3660 3670 3690 3600 910 920 930	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) TO General Fund To Debt Service Funds To Capital Projects Funds Interfund	3650 3660 3670 3690 3600 910 920 930 950	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3650 3660 3670 3690 3600 910 920 930 950	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds	3650 3660 3670 3690 3690 910 920 930 950 960 970	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) TO General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds	3650 3660 3670 3690 3600 910 920 930 950 960 970								
From Internal Service Funds From Enterprise Funds Troal Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds	3650 3660 3670 3690 3690 910 920 930 950 960 970	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) TO General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Interprise Funds To Interprise Funds Total Transfers Out	3650 3660 3670 3690 3600 910 920 930 950 960 970	0.00							
From Internal Service Funds From Enterprise Funds Trotal Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) TO General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Interprise Funds To Interprise Funds Total Transfers Out	3650 3660 3670 3690 3600 910 920 930 950 960 970	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) TO General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2012 Adjustments to Fund Balance	3650 3660 3670 3690 3690 910 920 930 950 960 970 990 9700	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Ont: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Fund Balance, July 1, 2012	3650 3660 3670 3690 3690 910 920 930 950 960 970 970 970 2891	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) TO General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Out Enter Fund Balance Fund Balance, July 1, 2012 Adjustments to Fund Balance Fund Balance: Nonspendable Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance Restricted Fund Balance	3650 3660 3670 3690 3690 910 920 930 950 960 970 970 2800 2891	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Ont: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2012 Adjustments to Fund Balance Ending Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance Committed Fund Balance	3650 3660 3670 3690 3690 910 920 930 950 960 970 990 2800 2891 2710 2720	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Total Other Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2012 Adjustments to Fund Balance Ending Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance Committed Fund Balance Committed Fund Balance Assigned Fund Balance	3650 3660 3670 3690 3690 910 920 930 950 960 970 970 2800 2891 2710 2720 2730	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Ont: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2012 Adjustments to Fund Balance Ending Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance Committed Fund Balance	3650 3660 3670 3690 3690 910 920 930 950 960 970 990 2800 2891 2710 2720	0.00							

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

Exhibit K-6

For the Fiscal Year Ended June 30, 2013									DOE Page 15
	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
REVENUES									
Federal:									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO & DS Withheld for SBE/COBI Bonds	3322	72,080.54							72,080.54
SBE/COBI Bond Interest	3326	314.92			•				314.92
Racing Commission Funds	3341				•				0.00
Other Miscellaneous State Revenues	3399				·				0.00

Total State Sources	3300	72,395.46	0.00	0.00	0.00	0.00	0.00	0.00	72,395.46
Local: District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants, and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	72,395.46	0.00	0.00	0.00	0.00	0.00	0.00	72,395.46
EXPENDITURES									
Debt Service (Function 9200) Redemption of Principal	710	50,000.00							50,000.00
Interest	720	23,500.00							23,500.00
Dues and Fees	730	2,885.37							2,885.37
Miscellaneous	790								0.00
Total Expenditures		76,385.37	0.00	0.00	0.00	0.00	0.00	0.00	76,385.37
Excess (Deficiency) of Revenues Over Expenditures		(3,989.91)	0.00	0.00	0.00	0.00	0.00	0.00	(3,989.91)
OTHER FINANCING SOURCES (USES)									
and CHANGES IN FUND BALANCE									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)  Transfers In:	762								0.00
From General Fund	3610								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)					,,,,,				
To General Fund	910								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
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
Total Other Financing Sources (Uses)	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	25	(3,989.91)	0.00	0.00	0.00	0.00	0.00	0.00	(3,989.91)
Fund Balances, July 1, 2012	2800	17,640.88							17,640.88
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:	25								
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720 2730	13,650.97							13,650.97
Committed Fund Balance									0.00
Assigned Fund Balance	2740					L	L		0.00

Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2013	2700	13,650.97	0.00	0.00	0.00	0.00	0.00	0.00	13,650.97

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, 2013

Exhibit K-7 DOE Page 16

For the Fiscal Year Ended June 30, 2013	1						T	N 10				DOE Page 16
REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 & 1011.15, F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						12,497.47					12,497.47
Interest on Undistributed CO&DS	3325						763.95					763.95
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
School Infrastructure Thrift Program Act	3393											0.00
Effort Index Grants	3394											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	0.00	0.00	13,261.42	0.00	0.00	0.00	0.00	13,261.42
Local:												
District Local Capital Improvement Tax	3413							545,540.39				545,540.39
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				32.37	923.38	12.88	431.49				1,400.12
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
Total Local Sources	3400	0.00	0.00	0.00	32.37	923.38	12.88	545,971.88	0.00	0.00	0.00	546,940.51
Total Revenues	3000	0.00	0.00	0.00		923.38		545,971.88	0.00	0.00	0.00	560,201.93
EXPENDITURES												
Capital Outlay (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630				3,350.00	76,850.00						80,200.00
Furniture, Fixtures, and Equipment	640							101,231.03				101,231.03
Motor Vehicles (Including Buses)	650											0.00
Land	660											0.00
Improvements Other Than Buildings	670							59,348.25				59,348.25
Remodeling and Renovations	680				851,582.98	399,558.77		405,204.45				1,656,346.20
Computer Software	690											0.00
Debt Service (Function 9200)	1											
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730											0.00
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	854,932.98	476,408.77	0.00	565,783.73	0.00	0.00	0.00	1,897,125.48
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	(854,900.61)	(475,485.39)	13,274.30	(19,811.85)	0.00	0.00	0.00	(1,336,923.55)

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DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fixed I/vear Finded I/ms 30 2013.

Exhibit K-7 DOE Page 17

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 & 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00

			,			•	•		•	•	•	
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											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							(284,958.68)				(284,958.68)
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	(284,958.68)	0.00	0.00	0.00	(284,958.68)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(284,958.68)	0.00	0.00	0.00	(284,958.68)
Net Change in Fund Balances		0.00	0.00	0.00	(854,900.61)	(475,485.39)	13,274.30	(304,770.53)	0.00	0.00	0.00	(1,621,882.23)
Fund Balances, July 1, 2012	2800				1,062,822.70	475,825.26	129,107.31	399,840.13				2,067,595.40
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:					1			1				
Nonspendable Fund Balance	2710					338.42		139.40				477.82
Restricted Fund Balance	2720				207,922.09	1.45	142,381.61	94,930.20				445,235.35
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	207,922.09	339.87	142.381.61	95,069,60	0.00	0.00	0.00	445,713,17

### DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND For the Fiscal Year Ended June 30, 2013

Exhibit K-8 DOE Page 18 Fund 000

REVENUES	Account Number								
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	3400								
Total Revenues	3000	0.00							
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:				,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,		
Instruction	5000								0.00
Student Personnel 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
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:				///////					
Facilities Acquisition and Construction	7420			///////					0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720					/////			0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	1 Francis		
Excess (Deficiency) of Revenues Over Expenditures	1	/////	<u> </u>
OTHER FINANCING SOURCES (USES)			
and CHANGES IN FUND BALANCES			
Sale of Capital Assets	3730		
Loss Recoveries	3740		
Transfers In:			1
From General Fund	3610		
From Debt Service Funds	3620		
From Capital Projects Funds	3630		
From Special Revenue Funds	3640		
From Internal Service Funds	3670		1
From Enterprise Funds	3690		1
Total Transfers In	3600	0.00	
Transfers Out: (Function 9700)			1
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, 2012	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 Balance, June 30, 2013	2700	0.00	

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

Exhibit K-9

OPERATING REVENUES	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
Charges for Services	3481	711	712	713	/14	713	721	/22	0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues	3.00	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	İ						İ	0.00
Purchased Services	300	İ						İ	0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600	j							0.00
Other	700	İ						İ	0.00
Depreciation and Amortization Expense	780							1	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants, and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640					· · · · · · · · · · · · · · · · · · ·			0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700) 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, 2012	2880								0.00
Adjustments to Net Position	2896	·			_				0.00
Net Position, June 30, 2013	2780								0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2013 Exhibit K-10 DOE Page 20

For the Fiscal Year Ended June 30, 2013									DOE Page 20
	Account						Consortium	Other Internal	
OPERATING REVENUES	Number	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Programs	Service	Totals
		711	712	713	714	715	731	791	
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		İ		ĺ				0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500		İ		ĺ				0.00
Capital Outlay	600								0.00
Other	700		İ		ĺ				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		İ		ĺ				0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790		İ		ĺ				0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)	1	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:	2610								0.00
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630 3640								0.00
From Special Revenue Funds Interfund	3640 3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)	0.10								0.00
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, 2012	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2013	2780								0.00

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DISTRICT SCHOOL BOARD OF GULF COUNTY

SCHOOL INTERNAL FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Exhibit K-11 DOE Page 21 Fund 891

June 30, 2013 ASSI

					Fund 89
SSETS	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013

Cash	1110	200,889.01	711,878.89	716,485.53	196,282.37
Investments	1160				0.00
Accounts Receivable, Net	1130				0.00
Interest Receivable on Investments	1170				0.00
Due From Other Funds:					
Budgetary Funds	1141				0.00
Inventory	1150				0.00
Due From Other Agencies	1220				0.00
Total Assets		200,889.01	711,878.89	716,485.53	196,282.37
LIABILITIES					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Due to Budgetary Funds	2161				0.00
Internal Accounts Payable	2290	200,889.01	711,878.89	716,485.53	196,282.37
Total Liabilities		200,889.01	711,878.89	716,485.53	196,282.37

## DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF LONG-TERM LIABILITIES June 30, 2013

Exhibit K-12 DOE Page 22 Fund 601

June 30, 2013								Fund 601
	Account Number	Governmental Activities Total Balance June 30, 2013 [1]	Business-Type Activities Total Balance June 30, 2013 [1]	Total	Governmental Activities - Debt Principal Payments 2012-13	Governmental Activities - Amounts Due Within One Year 2013-14	Business-Type Activities - Debt Principal Payments 2012-13	Business-Type Activities - Amounts Due Within One Year 2013-14
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	420,000.00		420,000.00		50,000.00		
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	420,000.00	0.00	420,000.00	0.00	50,000.00	0.00	0.00
Liability for Compensated Absences	2330	1,457,603.98		1,457,603.98			///////	
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				
Other Post-Employment Benefits Liability	2360	819,872.00		819,872.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Total Long-Term Liabilities		2,697,475.98	0.00	2,697,475.98	0.00	50,000.00	0.00	0.00

<sup>[1]</sup> Report carrying amount of total liability due within one year and due after one year on June 30, 2013, including discounts and premiums.

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# DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS For the Fiscal Year Ended June 30, 2013

Exhibit K-13 DOF Page 23

For the Fiscal Year Ended June 30, 2013	e Fiscal Year Ended June 30, 2013											
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues [3]	Expenditures	Flexibility [4]	Unexpended					
(Revenue Number) [Footnote]	Number	June 30, 2012	To DOE	2012-13	2012-13	2012-13	June 30, 2013					
Class Size Reduction Operating Funds (3355)	94740			1,981,718.00	1,981,718.00							
Class Size Reduction Capital Outlay (3396)	91050	848,254.35			756,827.91		91,426.44					
Comprehensive K-12 Reading Plan (FEFP Earmark) [5]	90800	10,868.60		193,825.00	204,693.60							

Excellent Teaching (3363)	90570			V/////	
Florida Teachers Lead Program (FEFP Earmark)	97580		22,432.00	22,432.00	2
Instructional Materials (FEFP Earmark) [1]	90880	51,458.89	134,692.00	78,453.04	107,697.85
Library Media (FEFP Earmark) [1]	90881		8,126.00	7,921.96	204.04
Preschool Projects (3372)	97950				
Public School Technology	90320			//////	7
Safe Schools (FEFP Earmark) [2]	90803		86,841.00	86,841.00	
Salary Bonus Outstanding Teachers in D and F Schools	94030			7////	
School Recognition Funds (3361)	92040	5,954.15	98,138.00	96,245.54	7,846.61
Supplemental Academic Instruction (FEFP Earmark) [5]	91280		389,186.00	389,186.00	
Teacher Recruitment and Retention	93460				
Teacher Training	91290				
Student Transportation (FEFP Earmark)	90830		365,597.00	365,597.00	
Voluntary Prekindergarten - School Year Program (3371)	96440		110,620.69	110,620.69	/
Voluntary Prekindergarten - Summer Program (3371)	96441		12,135.18	12,135.18	

- [1] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."
- [2] Combine all programs funded from the Safe Schools allocation under one line, "Safe Schools."
   [3] Include both state and local revenue sources. Revenue should agree to the FEFP Fourth Calculation allocation.
- [4] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
   [5] Expenditures for 100 lowest performing elementary schools should be included in expenditures.

### DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-14

For the Fiscal Year Ended June 30, 2013 DOE Page 24 Special Revenue Federal Special Revenue Special Revenue Other Economic Stimulus General Fund Food Services Federal Programs Programs 410 ENERGY EXPENDITURES: Natural Gas 28,120.27 421 Bottled Gas Electricity 430 633,875.79 633,875.79 440 0.00 Heating Oil Total
ENERGY EXPENDITURES FOR STUDENT
TRANSPORTATION: 661,996.06 0.00 661,996.06 Compressed Natural Gas Liquefied Petroleum Gas 422 0.00 450 41,321.45 Gasoline Diesel Fuel 460 139,523.80 540 0.00 Oil and Grease 180,845.25

	Sub- Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651					0.00
EXPENDITURES FOR AUDIOVISUAL MATERIALS: Audiovisual Materials	621					0.00

					Special Revenue Federal	
			Special Revenue	Special Revenue Other	Economic Stimulus	
	Sub-	General Fund	Food Services	Federal Programs	Programs	
	Object	100	410	420	430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311					0.00
Subrecipient awards greater than \$25,000	312					0.00
Subrecipient awards up to \$25,000	391					0.00
Subrecipient awards greater than \$25,000	392					0.00

		Special Revenue
	Sub-	Food Services
	Object	410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	42,481.09
Food	570	495,971.02
Commodities	580	20,999.56

### DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-14

For the Fiscal Year Ended June 30, 2013					DOE Page 25
	Sub- Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120	4,500,871.97	327,218.68		4,828,090.65
Basic Programs 101, 102, and 103 (Function 5100)	140				0.00
Basic Programs 101, 102, and 103 (Function 5100)	750	126,325.94			126,325.94
Total Basic Program Salaries		4,627,197.91	327,218.68	0.00	4,954,416.59
Other Programs 130 (ESOL) (Function 5100)	120				0.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	660,356.76			660,356.76
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	19,460.24			19,460.24
Total ESE Program Salaries		679,817.00	0.00	0.00	679,817.00
Career Program 300 (Function 5300)	120	182,778.00			182,778.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	1,187.64			1,187.64
Total Career Program Salaries		183,965.64	0.00	0.00	183,965.64
TOTAL		5,490,980,55	327,218,68	0.00	5,818,199,23

				Special Revenue Federal	
			Special Revenue Other	Economic Stimulus	
	Sub-	General Fund	Federal Programs	Programs	
Textbooks (used for classroom instruction)	Object	100	420	430	Total
Textbooks (Function 5000)	520	78,053.21			78,053.21

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DISTRICT SCHOOL BOARD OF GULF COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2013 Exhibit K-14 DOE Page 26

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materials	Instructional Materials Library Media	Totals
Instruction:								
Basic Instruction	5100							0.00
Exceptional Instruction	5200							0.00
Career Education Instruction	5300							0.00
Adult General Instruction	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Charter School Distributions - Object 390	Object	Amount
(Distributions to charter schools are used in federal reporting)	Number	
Expenditures:		
General Fund	390	
Food Service Special Revenue Fund	390	
Other Federal Programs Special Revenue Fund	390	
Federal Economic Stimulus Special Revenue Funds	390	
Total Charter School Distributions		0.00

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

MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting)	Unexpended July 1, 2012	Earnings 2012-2013	Expenditures 2012-2013	Unexpended June 30, 2013			
Earnings, Expenditures, and Carryforward Amounts:		57,188.91	57,188.91				
Expenditure Program or Activity: Exceptional Student Education	57,188.91						
School Nurses and Health Care Services							
Occupational Therapy, Physical Therapy, and Other Therapy Services	Occupational Therapy, Physical Therapy, and Other Therapy Services						
ESE Professional and Technical Services							
Gifted Student Education							
Staff Training and Curriculum Development							
Medicaid Administration and Billing Services							
Student Services							
Consultants							
Other							
Total Expenditures			57,188.91				

## DISTRICT SCHOOL BOARD OF GULF COUNTY VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM For the Fiscal Year Ended June 30, 2013

Exhibit K-15 DOE Page 27 Supplemental Schedule - Fund 100

For the Fiscal Year Ended June 30, 2013		100	200	300	400	500	600	700	ental Schedule - Fund 100
VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:									
Prekindergarten Instruction	5500	115,323.98	32,384.43	129.12		10,999.87		2,282.83	161,120.23
Student Personnel 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
Instructional-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			751.35					751.35
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420	4444	HHHH	///////					0.00
Other Capital Outlay  Debt Service: (Function 9200)	9300		HHH			//////			0.00
Debt Service: (Function 9200)  Redemption of Principal	710								0.00
	710		<del>//////</del>		<i>(//////</i>				0.00
Interest	720	115.323.98	32,384.43	880.47	0.00	10,999.87		2.282.83	
Total Expenditures	1	115,323.98	32,384.43	880.47	0.00	10,999.87	0.00	2,282.83	161,871.58

<sup>[1]</sup> 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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