DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND Early the Fixed I was 20, 2012

Exhibit K-1 DOE Page 1 Fund 100

For the Fiscal Year Ended June 30, 2012		Fund 100
	Account	
	Number	
REVENUES		
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	57,569.70
Miscellaneous Federal Direct	3199	## # # # # # # # # # # # # # # # # # #
Total Federal Direct	3100	57,569.70
Federal Through State and Local:	2202	44.042.00
Medicaid	3202	41,863.08
National Forest Funds	3255 3280	
Federal Through Local	3280	7.982.49
Miscellaneous Federal Through State Total Federal Through State and Local	3299	7,982.49 49.845.57
State:	3200	49,043.37
Florida Education Finance Program	3310	1,356,425.00
Workforce Development	3315	143.342.00
Workforce Development Capitalization Incentive Grant	3316	145,542.00
Workforce Education Performance Incentive	3317	1,646.00
Adults with Disabilities	3318	47,500.00
CO&DS Withheld for Administrative Expense	3323	1,287.99
Categoricals:	3323	1,207.99
District Discretionary Lottery Funds	3344	5,853.00
Class Size Reduction/Operating Funds	3355	1,992,886,00
School Recognition Funds	3361	75,797.00
Excellent Teaching Program	3363	13,191.00
Voluntary Prekindergarten Program	3371	105,558,66
Preschool Projects	3372	105,558.00
Reading Programs	3373	
Full Service Schools	3378	
Other State:	3376	
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	230,000.00
State Forest Funds	3342	230,000.00
	3343	2,669.15
State License Tax	3399	67,162.77
Other Miscellaneous State Revenue Total State	3300	4,030,127.57
Local:	3300	4,030,127.37
District School Taxes	3411	10,300,453.03
Tax Redemptions	3421	10,300,433.03
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	32,520.08
Interest on Investments	3431	52,320.08
Gain on Sale of Investments	3432	3,303.00
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	1,852.50
Postsecondary Vocational Course Fees	3462	1,032.30
Continuing Workforce Education Course Fees	3463	
	3464	
Capital Improvement Fees Postsecondary Lab Fees	3465	
	3466	342.00
Lifelong Learning Fees	3467	342.00
General Education Development (GED) Testing Fees Financial Aid Fees	3468	
	3469	
Other Student Fees		
Preschool Program Fees	3471	
Preschool Program Fees Pre-K Early Intervention Fees	3471 3472	
Preschool Program Fees Pre-K Early Intervention Fees School Age Child Care Fees	3471 3472 3473	
Preschool Program Fees Pre-K Early Intervention Fees School Age Child Care Fees Other Schools, Courses, and Classes Fees	3471 3472	
Preschool Program Fees Pre-K Early Intervention Fees School Age Child Care Fees Other Schools, Courses, and Classes Fees Miscellaneous Local:	3471 3472 3473 3479	
Preschool Program Fees Pre-K Early Intervention Fees School Age Child Care Fees Other Schools, Courses, and Classes Fees Miscellaneous Local: Bus Fees	3471 3472 3473 3479 3491	29,870.00
Preschool Program Fees Pre-K Early Intervention Fees School Age Child Care Fees Other Schools, Courses, and Classes Fees Miscellaneous Local: Bus Fees Transportation Services-School Activities	3471 3472 3473 3479 3491 3492	29,870.00
Preschool Program Fees Pre-K Early Intervention Fees School Age Child Care Fees Other Schools, Courses, and Classes Fees Miscellaneous Local: Bus Fees Transportation Services-School Activities Sale of Junk	3471 3472 3473 3479 3491 3492 3493	29,870.00 18,601.16
Preschool Program Fees Pre-K Early Intervention Fees School Age Child Care Fees Other Schools, Courses, and Classes Fees Miscellaneous Local: Bus Fees Transportation Services-School Activities Sale of Junk Receipt of Federal Indirect Cost Rate	3471 3472 3473 3479 3491 3492 3493 3494	29,870.00 18,601.16 37,611.59
Preschool Program Fees Pre-K Early Intervention Fees School Age Child Care Fees Other Schools, Courses, and Classes Fees Miscellaneous Local: Bus Fees Transportation Services-School Activities Sale of Junk Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources	3471 3472 3473 3479 3491 3492 3493 3494 3495	29,870.00 18,601.16 37,611.59
Preschool Program Fees Pre-K Early Intervention Fees School Age Child Care Fees Other Schools, Courses, and Classes Fees Miscellaneous Local: Bus Fees Transportation Services-School Activities Sale of Junk Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources Impact Fees	3471 3472 3473 3479 3491 3492 3493 3494 3495 3496	29,870.00 18,601.16 37,611.59 588,469.02
Preschool Program Fees Pre-K Early Intervention Fees School Age Child Care Fees Other Schools, Courses, and Classes Fees Miscellaneous Local: Bus Fees Transportation Services-School Activities Sale of Junk Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources Impact Fees Refunds of Prior Year's Expenditures	3471 3472 3473 3479 3491 3492 3493 3494 3495 3496 3497	29,870.00 18,601.16 37,611.59 588,469.02 17,108.96
Preschool Program Fees Pre-K Early Intervention Fees School Age Child Care Fees Other Schools, Courses, and Classes Fees Miscellaneous Local: Bus Fees Transportation Services-School Activities Sale of Junk Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources Impact Fees Refunds of Prior Year's Expenditures Collections for Lost, Damaged and Sold Textbooks	3471 3472 3473 3479 3491 3492 3493 3494 3495 3496 3497 3498	29,870.00 18,601.16 37,611.59 588,469.02 17,108.96
Preschool Program Fees Pre-K Early Intervention Fees School Age Child Care Fees Other Schools, Courses, and Classes Fees Miscellaneous Local: Bus Fees Transportation Services-School Activities Sale of Junk Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources Impact Fees Refunds of Prior Year's Expenditures	3471 3472 3473 3479 3491 3492 3493 3494 3495 3496 3497	25,380.00 29,870.00 18,601.16 37,611.59 588,469.02 17,108.96 608.12

ESE 348

p2 DISTRICT SCHOOL BOARD OF GULF COUNTY Exhibit K-1

$STATEMENT\ OF\ REVENUES, EXPENDITURES, AND\ CHANGES\ IN\ FUND\ BALANCE\ -\ GENERAL\ FUND\ (Continued)$

DOE Page 2

For the Fiscal Year Ended June 30, 2012									
		100	200	300	400	500	600	700	
	Account		Employee	Purchased	Energy	Materials	Capital	Other	m . 1
EXPENDITURES	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Expenses	Totals
Current:									
Instruction	5000	5,992,519.01	1,430,827.48	348,940.17		308,135.08	69,953.95	146,296.67	8,296,672.36
Pupil Personnel Services	6100	445,381.30	114,435.04	61,039.66		234.27			621,090.27
Instructional Media Services	6200	168,636.31	38,849.89			4,825.10	8,782.08	174.00	221,267.38
Instruction and Curriculum Development Services	6300	174,672.96	29,972.41	2,310.80		3,119.55			210,075.72
Instructional Staff Training Services	6400	200,300.19	47,196.90	9,757.88		2,644.65			259,899.62
Instructional-Related Technology	6500	57,572.60	12,669.73	759.00		225.60			71,226.93
Board	7100	115,777.86	31,096.01	11,327.08					158,200.95
General Administration	7200	252,013.95	62,808.89	197,167.11		12,613.18		22,353.44	546,956.57
School Administration	7300	545,158.73	116,691.22	125,395.98		5,048.45		1,756.00	794,050.38
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	199,561.99	55,533.64	43.20		2,500.00			257,638.83
Food Services	7600								0.00
Central Services	7700	31,764.00	5,025.47	34,988.19					71,777.66
Pupil Transportation Services	7800	423,088.91	161,897.22	109,863.05	182,674.09	76,494.40		6,838.70	960,856.37
Operation of Plant	7900	258,153.52	94,182.73	432,386.74	679,120.21	56,165.34		12,837.13	1,532,845.67
Maintenance of Plant	8100	392,912.12	88,362.21	89,238.58		194,442.64	33,177.85		798,133.40
Administrative Technology Services	8200	64,310.76	13,932.79	27,260.75					105,504.30
Community Services	9100								0.00
Capital Outlay: Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						135,843,33		135,843.33
Debt Service: (Function 9200)									,.
Redemption of Principal	710								0.00
Interest	720							5,018.55	5,018.55
Total Expenditures		9,321,824.21	2,303,481.63	1,450,478.19	861,794.30	666,448.26	247,757.21	195,274.49	15,047,058.29
Excess (Deficiency) of Revenues Over Expenditures									148,606.09

ESE 348

DISTRICT SCHOOL BOARD OF GULF COUNTY р3

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

Exhibit K-1 DOE Page 3

For the Fiscal Year Ended June 30, 2012 Fund 100 OTHER FINANCING SOURCES (USES) 3720 Sale of Capital Assets 3740 19,160.00 Loss Recoveries Transfers In: From Debt Service Funds 3630 311,278.47 From Capital Projects Funds From Special Revenue Funds 3640 3660 From Permanent Funds From Internal Service Funds 3670 3690 From Enterprise Funds 311,278.47 3600 Total Transfers In Transfers Out: (Function 9700) To Debt Service Funds To Capital Projects Funds

To Special Revenue Funds	940	(75,000.00)
To Permanent Funds	960	(75,000.00)
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(75,000.00)
Total Other Financing Sources (Uses)		255,438.47
Net Change In Fund Balance		404,044.56
Fund Balance, July 1, 2011	2800	1,374,145.34
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	51,503.46
Restricted Fund Balance	2720	68,281.64
Committed Fund Balance	2730	
Assigned Fund Balance	2740	858,422.00
Unassigned Fund Balance	2750	799,982.80
Total Fund Balance, June 30, 2012	2700	1,778,189.90

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

Exhibit K-2

CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES		Exhibit K- DOE Page		
For the Fiscal Year Ended June 30, 2012		Fund 41		
	Account			
	Number			
REVENUES				
Federal Through State and Local:				
School Lunch Reimbursement	3261	365,090.2		
School Breakfast Reimbursement	3262	99,956.9		
After School Snack Reimbursement	3263	8,021.8		
Child Care Food Program	3264			
USDA Donated Commodities	3265	26,826.1		
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	499,895.1		
State:				
School Breakfast Supplement	3337	2,325.0		
School Lunch Supplement	3338	4,756.0		
Other Miscellaneous State Revenues	3399	399.0		
Total State	3300	7,480.0		
Local:				
Interest on Investments	3431	78.9		
Gain on Sale of Investments	3432			
Net Increase (Decrease) in Fair Value of Investments	3433			
Gifts, Grants and Bequests	3440			
Student Lunches	3451	213,366.8		
Student Breakfasts	3452	69,019.4		
Adult Breakfasts/Lunches	3453	11,187.9		



Student and Adult a la Carte	3454	55,055.19
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	3,501.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	352,209.33
Total Revenues	3000	859,584.49

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

Exhibit K-2 DOE Page 5

FUNDS - FOOD SERVICES (Continued) For the Fiscal Year Ended June 30, 2012		DOE Page 5 Fund 410
	Account	
	Number	
EXPENDITURES (Function 7600/9300)		
Salaries	100	294,373.27
Employee Benefits	200	114,069.91
Purchased Services	300	3,317.07
Energy Services	400	
Materials and Supplies	500	497,053.34
Capital Outlay	600	
Other Expenses	700	10,203.50
Other Capital Outlay (Function 9300)	600	-
Total Expenditures		919,017.09
Excess (Deficiency) of Revenues Over Expenditures		(59,432.60)
OTHER FINANCING SOURCES (USES)		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	75,000.00
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	75,000.00
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)		75,000.00
Net Change in Fund Balance		15,567.40
Fund Balance, July 1, 2011	2800	26,046.29
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	16,137.07
Restricted Fund Balance	2720	25,476.62
Committed Fund Balance	2730	

9300 DO NOT MAKE CHANGES TO THIS CODE

Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	41,613.69

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

Exhibit K-3 DOE Page 6

For the Fiscal Year Ended June 30, 2012		Fund 420
	Account	
	Number	
REVENUES		
Federal Direct:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
Federal Through State and Local:		
Vocational Education Acts	3201	60,158.94
Medicaid	3202	
Workforce Investment Act	3220	
Math and Science Partnerships, Title II Part B	3226	
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	453,576.81
Elementary and Secondary Education Act, Title I	3240	580,383.08
Adult General Education	3251	100,338.28
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	234,177.07
Total Federal Through State and Local	3200	1,428,634.18
State:		
Other Miscellaneous State Revenue	3399	
Total State	3300	0.00
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	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	230.21
Total Local	3400	230.21
Total Revenues	3000	1,428,864.39

ESE 348

DISTRICT SCHOOL BOARD OF GULF COUNTY

Exhibit K-3 $STATEMENT\ OF\ REVENUES, EXPENDITURES, AND\ CHANGES\ IN\ FUND\ BALANCE - SPECIAL\ REVENUE\ FUNDS - OTHER\ FEDERAL\ PROGRAMS\ (Continued)$ DOE Page 7

For the Fiscal Year Ended June 30, 2012									Fund 420
		100	200	300	400	500	600	700	
	Account		Employee	Purchased	Energy	Materials	Capital	Other	

I	1, . 1	a I	, , I	1	, . I	,, I	. 1	_ 1	m . 1
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000	534,031.32	128,921.64	69,365.54		116,464.70	8,539.51	4,659.31	861,982.02
Pupil Personnel Services	6100	119,536.29	31,361.98	3,662.45		20,179.52			174,740.24
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	104,083.12	20,748.34	7,500.00		500.00			132,831.46
Instructional Staff Training Services	6400	103,541.53	23,380.72	19,998.94		23,539.52		8,359.00	178,819.71
Instructional-Related Technology	6500			931.25					931.25
Board	7100								0.00
General Administration	7200							36,562.01	36,562.01
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
Pupil Transportation Services	7800	11,776.00	7,370.44		1,200.00				20,346.44
Operation of Plant	7900			1,529.31					1,529.31
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						21,121.95		21,121.95
Debt Service: (Function 9200)							,		,
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures	1-5	872,968.26	211,783.12	102,987.49	1,200.00	160,683.74	29,661.46	49,580.32	1,428,864.39
Excess (Deficiency) of Revenues over Expenditures		072,700.20	211,103.12	102,707.11	1,200.00	100,005.77	27,001.10	17,500.52	0.00
OTHER FINANCING SOURCES (USES)	1000	Totals			0.000000000000000000000000000000000000		00000000000000000000000000000000000000		****
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									

To the General Fund

To Debt Service Funds
To Capital Projects Funds

To Permanent Funds
To Internal Service Funds

To Enterprise Funds

Total Transfers Out

Net Change in Fund Balance
Fund Balance, July 1, 2011

Adjustments to Fund Balance

Total Other Financing Sources (Uses)

Interfund

910 920

930 950

960

970

990 9700

2800 2891 0.00

0.00

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, 2012	2700	0.00

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, 2012							Exhibit K-4 DOE Page 8
	Account Number	ARRA 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
REVENUES							
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	3212						0.00
Race to the Top	3214				99,423.55		99,423.55
Education Jobs Act	3215					5,611.00	5,611.00
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	99,423.55	5,611.00	105,034.55
State:							
Other Miscellaneous State Revenue	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
Refund 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	99,423,55	5,611.00	105,034.55

ESE 348

DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS (Continued)

Exhibit K-4 DOE Page 9

Fund 431

Exhibit K-4

	Account		Employee	Purchased	Energy
	Number	Salaries	Benefits	Services	Services
EXPENDITURES					
Current:					
Instruction	5000				
Pupil 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				
Pupil 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				
Debt Service: (Function 9200)					
Redemption of Principal	710				
Interest	720				
Total Expenditures		0.00	0.00	0.00	
Excess (Deficiency) of Revenues over Expenditures	I	m . 1	1		
OTHER FINANCING SOURCES (USES)	2720	Totals			
Loans	3720				
Sale of Capital Assets	3730				
Loss Recoveries	3740				
Transfers In:	2610				
From General Fund	3610				
From Debt Service Funds	3620 3630				
From Capital Projects Funds Interfund	3650				
From Permanent Funds	3660				
From Internal Service Funds	3670				
	3690				
From Enterprise Funds Total Transfers In	3600	0.00			
Transfers Out: (Function 9700)	3000	0.00			
To the General Fund	910				
To Debt Service Funds	920				
To Capital Projects Funds	930				
Interfund	950				
To Permanent Funds	960				
10 1 communent 1 unus	200				
To Internal Service Funds	970				
To Internal Service Funds To Enterprise Funds	970				
To Enterprise Funds	990	0.00			
To Enterprise Funds Total Transfers Out		0.00			
To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses)	990	0.00			
To Enterprise Funds Total Transfers Out	990				

2891

Adjustments to Fund Balance

Ending Fund Balance:

Other

Expenses

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 0.00

0.00 0.00

Capital

Outlay

0.00

0.00

0.00

0.00

Materials

and Supplies

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, 2012	2700	0.00

For the Fiscal Year Ended June 30, 2012

Sale of Capital Assets

From Debt Service Funds

From Capital Projects Funds

From Internal Service Funds

Loss Recoveries Transfers In:

Interfund From Permanent Funds

DISTRICT SCHOOL BOARD OF GULF COUNTY $COMBINING\ STATEMENT\ OF\ REVENUES, EXPENDITURES, AND\ CHANGES\ IN\ FUND\ BALANCE - SPECIAL\ REVENUE\ FUNDS\ - TARGETED\ ARRA\ STIMULUS\ FUNDS\ (Continued)$

Totals

0.00

3720 3730

3740

3620 3630

3660

Exhibit K-4 DOE Page 10 Fund 432

300 500 600 700 Purchased Materials Other Account Employee Energy Capital Benefits Services and Supplies Outlay Expenses Totals EXPENDITURES Current: Instruction Pupil Personnel Services 6100 0.00 0.00 Instructional Media Services Instruction and Curriculum Development Services 6300 0.00 Instructional Staff Training Services 6400 0.00 6500 0.00 Instructional-Related Technology 0.00 7200 0.00 General Administration 7300 0.00 School Administration 7410 0.00 Facilities Acquisition and Construction 0.00 7500 Fiscal Services 7600 0.00 Food Services Central Services 7700 0.00 7800 0.00 Pupil Transportation Services 7900 0.00 Operation of Plant 8100 0.00 Maintenance of Plant Administrative Technology Services 8200 0.00 9100 0.00 Community Services Capital Outlay: Facilities Acquisition and Construction 7420 0.00 9300 Other Capital Outlay 0.00 Debt Service: (Function 9200) Redemption of Principal 720 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 Expenditures 0.00 OTHER FINANCING SOURCES (USES)

From Enterprise Funds 3690 3600 Total Transfers In Transfers Out: (Function 9700)

To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	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, 2012	2700	0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued) For the Fiscal Year Ended June 30, 2012

Exhibit K-4

DOE Page 11 Fund 433

For the Fiscal Year Ended June 30, 2012									Fund 433
		100	200	300	400	500	600	700	
	Account		Employee	Purchased	Energy	Materials	Capital	Other	
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000								0.00
Pupil 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
Pupil 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
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)		Totals			·	·	·	_	

Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:	3740	
From General Fund	3610	
From Debt Service Funds	3620	
	3630	
From Capital Projects Funds Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	0.00
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	
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, 2011	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, 2012	2700	0.00

12 DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - ARRA RACE TO THE TOP (Continued) For the Fiscal Year Ended June 30, 2012

Exhibit K-4 DOE Page 12 Fund 434

		100	200	300	400	500	600	700	
	Account		Employee	Purchased	Energy	Materials	Capital	Other	
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000					11,464.37			11,464.37
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300			7,259.00					7,259.00
Instructional Staff Training Services	6400			1,512.00					1,512.00
Instructional-Related Technology	6500			24,600.00					24,600.00
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			14,500.00					14,500.00
Pupil Transportation Services	7800								0.00

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	
Debt Service: (Function 9200)		
Redemption of Principal	710	
Interest	720	
Total Expenditures		0.00
Excess (Deficiency) of Revenues over Expenditures		
OTHER FINANCING SOURCES (USES)		Totals
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
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, 2011	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, 2012	2700	0.00

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

Exhibit	K A

0.00 0.00 0.00 0.00

40,088.18

99,423.55

0.00

0.00 0.00

0.00

40,088,18

40,088.18

DOE Page 13

For the Fiscal Year Ended June 30, 2012									Fund 435
		100	200	300	400	500	600	700	
	Account		Employee	Purchased	Energy	Materials	Capital	Other	
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000	4,985.00	626.00						5,611.00

47,871.00

0.00

0.00

11,464.37

D. 11D. 140. 1		İ	1				
Pupil 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						
Pupil 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						
Debt Service: (Function 9200)							
Redemption of Principal	710						
Interest	720						
Total Expenditures		4,985.00	626.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures							
OTHER FINANCING SOURCES (USES)		Totals					
Loans	3720						
Sala of Carried Access	2520						
Sale of Capital Assets	3730						
	3730						
Loss Recoveries							
Loss Recoveries Transfers In:	3740						
Loss Recoveries Transfers In: From General Fund	3740 3610						
Loss Recoveries Transfers In: From General Fund From Debt Service Funds	3740 3610 3620						
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds	3740 3610 3620 3630						
From Debt Service Funds From Capital Projects Funds Interfund	3610 3620 3630 3650						
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	3610 3620 3630 3650 3660						
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	3610 3620 3630 3650 3660 3670						
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds	3610 3620 3630 3650 3660 3670 3690	000					
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3610 3620 3630 3650 3660 3670	0.00					
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3740 3610 3620 3630 3650 3660 3670 3690 3600	0.00					
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund	3740 3610 3620 3630 3650 3660 3670 3690 3600	0.00					
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds	3740 3610 3620 3630 3650 3660 3670 3690 3600	0.00					
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930	0.00					
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund	3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930	0.00					
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950	0.00					
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Permanent Funds To Internal Service Funds	3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970	0.00					
Loss Recoveries Fransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Permanent Funds To Internal Service Funds To Internal Service Funds	3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970						
Loss Recoveries Fransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Fransfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Permanent Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds	3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970	0.00					
Loss Recoveries Fransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970						
Loss Recoveries Fransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970	0.00					
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970	0.00					
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds	3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700	0.00					
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance,	3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800	0.00					

2710

2720

2730

2740

2750

Nonspendable Fund Balance

Restricted Fund Balance

Committed Fund Balance

Assigned Fund Balance
Unassigned Fund Balance

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

0.00

0.00

5,611.00

0.00

Total Fund Balance, June 30, 2012	2700	0.00
-----------------------------------	------	------

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

CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - MISCELLANEOUS

Exhibit K-5 DOE Page 14

		Fund 490
For the Fiscal Year Ended June 30, 2012	Account	ruliu 49
	Number	
REVENUES		
Federal Through Local	3280	
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 Revenues	3000	0.00
EXPENDITURES		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400 6500	
Instructional-Related Technology Board	7100	
****	7200	
General Administration School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:	2100	
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		0.0
Excess (Deficiency) of Revenues Over Expenditures		0.0
OTHER FINANCING SOURCES (USES)		
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
Energy Dobt Coming Founds		
From Debt Service Funds	3620	
From Debt Service Funds From Capital Projects Funds	3620 3630	
From Capital Projects Funds	3630	
From Capital Projects Funds Interfund	3630 3650	
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds	3630 3650 3660 3670 3690	
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3630 3650 3660 3670	0.0
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3630 3650 3660 3670 3690 3600	0.0
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund	3630 3650 3660 3670 3690 3690 3600	0.0
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds	3630 3650 3660 3670 3690 3600	0.0
From Capital Projects Funds Interfund From Permanent Funds 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	3630 3650 3660 3670 3690 3690 3600 910 920 930	0.0
From Capital Projects Funds Interfund From Permanent Funds 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	3630 3650 3660 3670 3690 3600 910 920 930 950	0.0
From Capital Projects Funds Interfund From Permanent Funds 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	3630 3650 3660 3670 3690 3600 910 920 930 950 960	0.0
From Capital Projects Funds Interfund From Permanent Funds 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 Permanent Funds To Internal Service Funds	3630 3650 3660 3670 3690 3600 910 920 930 950 960	0.0
From Capital Projects Funds Interfund From Permanent Funds 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	3630 3650 3660 3670 3690 3600 910 920 930 950 960 970	
From Capital Projects Funds Interfund From Permanent Funds From Dermanent Funds From Enterprise Funds Total Transfers In Total Transfers In Total Funds To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds	3630 3650 3660 3670 3690 3600 910 920 930 950 960	0.0
From Capital Projects Funds Interfund From Permanent Funds 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 Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses)	3630 3650 3660 3670 3690 3600 910 920 930 950 960 970	0.0
From Capital Projects Funds Interfund From Permanent Funds 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 Other Financing Sources (Uses) Net Change in Fund Balance	3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990	0.0
From Capital Projects Funds Interfund From Permanent Funds 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 Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Fund Balance, July 1, 2011	3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700	0.0
From Capital Projects Funds Interfund From Permanent Funds 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 Total Transfers Out Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2011 Adjustments to Fund Balance	3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990	0.0
From Capital Projects Funds Interfund From Permanent Funds 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 Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2011 Adjustments to Fund Balance Ending Fund Balance Ending Fund Balance:	3630 3650 3660 3670 3690 3690 3600 910 920 930 950 960 970 990 9700 2800 2891	0.0
From Capital Projects Funds Interfund From Permanent Funds 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 Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2011 Adjustments to Fund Balance Ending Fund Balance Ending Fund Balance Ending Fund Balance Ending Fund Balance Fund Balance Fund Balance Fund Balance Fund Balance Fund Balance	3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891	0.0
From Capital Projects Funds Interfund From Permanent Funds 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 Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2011 Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance Nonspendable Fund Balance Restricted Fund Balance	3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891	0.0
From Capital Projects Funds Interfund From Permanent Funds 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 Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2011 Adjustments to Fund Balance Ending Fund Balance Ending Fund Balance Ending Fund Balance Restricted Fund Balance Committed Fund Balance Committed Fund Balance	3630 3650 3660 3670 3690 3690 3600 910 920 930 950 960 970 990 2800 2891	0.0
From Capital Projects Funds Interfund From Permanent Funds 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 Total Transfers Out Total Transfers Out Total Tonsfers Out Total Tonsfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, Internal Balance Ending Fund Balance: Nonspendable Fund Balance Nonspendable Fund Balance Restricted Fund Balance	3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891	0.0 0.0 0.0

ESE 348

For the Fiscal Year Ended June 30, 2012									DOE Page 15
		SBE/COBI	Special Act	Section 1011.14/1011.15	Motor Vehicle	District	Other Debt	ARRA Economic Stimulus	
	Account Number	Bonds 210	Bonds 220	F.S. Loans 230	Revenue Bonds 240	Bonds 250	Service 290	Debt Service 299	Totals
REVENUES	rumoer	-10		200	2.0	200		-22	Totals
Federal:									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State State:	3299								0.00
CO & DS Distributed	3321								0.00
CO & DS Withheld for SBE/COBI Bonds	3322	69,673.50							69,673.50
Cost of Issuing SBE/COBI Bonds	3324	37,010.00							0.00
Interest on Undistributed CO&DS	3325								0.00
SBE/COBI Bond Interest	3326	(7.92)							(7.92)
Racing Commission Funds	3341								0.00
Other Miscellaneous State Revenue	3399								0.00
Total State Sources	3300	69,665.58	0.00	0.00	0.00	0.00	0.00	0.00	69,665.58
Local:	2412								0.00
District Debt Service Taxes Local Sales Tax	3412								0.00
Tax Redemptions	3418 3421								0.00
Payment in Lieu of Taxes	3421								0.00
Excess Fees	3422								0.00
Interest on Investments	3423							 	0.00
Gain on Sale of Investments	3431							 	0.00
Net Increase (Decrease) in Fair Value of Investments	3433							 	0.00
Gifts, Grants, and Bequests	3440								0.00
Miscellaneous Local Revenues	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year 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	69,665.58	0.00	0.00	0.00	0.00	0.00	0.00	69,665.58
EXPENDITURES (Function 9200)									
Redemption of Principal	710	45,000.00							45,000.00
Interest	720	25,750.00							25,750.00
Dues and Fees	730	40.58							40.58
Miscellaneous Expense	790	70 700 59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures	-	70,790.58 (1,125.00)	0.00	0.00	0.00	0.00	0.00	0.00	70,790.58 (1,125.00)
OTHER FINANCING SOURCES (USES)	+	(1,125.00)	0.00	0.00	0.00	0.00	0.00	0.00	(1,125.00)
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Loans	3720								0.00
Proceeds of Certificates of Participation	3750								0.00
Premium on Certificates of Participation	3793								0.00
Proceeds of Forward Supply Contract	3760								0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Discount on Certificates of Participation (Function 9299)	893								0.00
Transfers In: 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			F ==	0	e ==	9.55	0.00
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses) Net Change in Fund Balances	+	0.00 (1,125.00)	0.00	0.00	0.00	0.00	0.00	0.00	(1,125.00)
· ·	2000		0.00	0.00	0.00	0.00	0.00	0.00	
Fund Balances, July 1, 2011	2800	18,765.88						1	18,765.88

Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	17,640.88							17,640.88
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2012	2700	17,640.88	0.00	0.00	0.00	0.00	0.00	0.00	17,640.88

For the Fiscal Year Ended June 30, 2012

p16 DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS

Exhibit K-7 DOE Page 16

For the Fiscal Year Ended June 30, 2012				Section			Capital Outlay			Other		DOE Page 16
	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds (Racetrack) 320	1011.14/1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	and Debt Service Funds 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
REVENUES												
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						14,917.00					14,917.00
Interest on Undistributed CO&DS	3325						786,66					786.66
SBE/COBI Bond Interest	3326											0.00
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
School Infrastructure Thrift Program	3393											0.00
Effort Index Grant	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 Revenue	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	15,703.66	0.00	0.00	0.00	0.00	15,703.66
Local:	3300	0.00	0.00	0.00	0.00	0.00	15,765.66	0.00	0.00	0.00	0.00	15,705.00
District Local Capital Improvement Tax	3413							604,869.02	,			604,869.02
Local Sales Tax	3418							004,007.02				0.00
Tax Redemptions	3421											0.00
Interest on Investments	3431				67.32	975.75	18.92	902.04	1			1,964.03
Gain on Sale of Investments	3432				07.32	913.13	10.52	902.04				0.00
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants, and Bequests	3440											0.00
Miscellaneous Local Sources	3495											0.00
Impact Fees	3496											0.00
Total Local Sources	3400	0.00	0.00	0.00	67.32	975.75	18.92	605,771.00	5 0.00	0.00	0.00	606,833.05
Total Revenues	3000	0.00	0.00			975.75	15,722.58			0.00		622,536.71
EXPENDITURES (Function 7400)	3000	0.00	0.00	0.00	07.32	775.75	15,722.50	005,771.00	0.00	0.00	0.00	022,030.71
Library Books	610											0.00
Audio-Visual Materials (Non-consumable)	620											0.00
Buildings and Fixed Equipment	630				221,955.17			12,500,00)			234,455,17
Furniture, Fixtures and Equipment	640				221,933.17	8,075.46		27,159.95	,			35,235.41
Motor Vehicles (Including Buses)	650					6,075.40		26,949.00)			26,949.00
Land	660							20,949.00	,			20,949.00
Improvements Other than Buildings	670					29,674,12		68.031.13	,			97.705.25
Remodeling and Renovations	680				430,804.87	17,958.49		193,420.8	7			642,184.23
Computer Software	690				430,004.67	17,930.49		8,368.40)			8,368.40
Debt Service (Function 9200)	090							8,308.40	,			8,308.40
Redemption of Principal	710											0.00
Interest	710											0.00
	720											0.00
Dues and Fees Miscellaneous Expense	730							1	1		1	0.00
Total Expenditures	/90	0.00	0.00	0.00	652,760.04	55,708.07	0.00	336,429.33	5 0.00	0.00	0.00	1,044,897.46
Excess (Deficiency) of Revenues Over Expenditures	_	0.00	0.00			(54,732,32)	15,722.58			0.00		(422,360.75

ESE 348

For the Fiscal Year Ended June 30, 2012				Section 1011.14/1011.15						Other		DOE Page
		Capital Outlay Bond Issues	Special Act Bonds	F.S.	Public Education Capital	District	Capital Outlay and Debt	Capital Improvement		Capital	ARRA Economic Stimulus	
	Account	(COBI)	(Racetrack)	Loans	Outlay (PECO)	Bonds	Service Funds	Section 1011.71(2) F.S.	Voted Capital Improvement	Projects	Capital Projects	
	Number	310	320	330	340	350	360	370	380	390	399	Totals
OTHER FINANCING SOURCES (USES)												
Issuance of Bonds	3710											0.0
Premium on Sale of Bonds	3791											0.0
Face Value of Refunding Bonds	3715											0.0
Premium on Refunding Bonds	3792											0.0
Loans	3720											0.0
Sale of Capital Assets	3730											0.0
Loss Recoveries	3740											0.0
Proceeds of Certificates of Participation	3750											0.0
Premium on Certificates of Participation	3793											0.0
Proceeds of Forward Supply Contract	3760											0.0
Proceeds from Special Facilities Construction Advance	3770											0.0
Payments to Refunded Bond Escrow Agent (Function 9299)	760											0.0
Discount on Sale of Bonds (Function 9299)	891											0.0
Discount on Refunding Bonds (Function 9299)	892											0.0
Discount on Certificates of Participation (Function 9299)	893											0.0
Transfers In:												
From General Fund	3610											0.0
From Debt Service Funds	3620											0.0
From Special Revenue Funds	3640											0.0
Interfund	3650											0.0
From Permanent Funds	3660											0.0
From Internal Service Funds	3670											0.0
From Enterprise Funds	3690											0.0
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Transfers Out: (Function 9700)												
To General Fund	910							(311,278.47	D			(311,278.4
To Debt Service Funds	920											0.0
To Special Revenue Funds	940											0.0
Interfund	950											0.0
To Permanent Funds	960											0.0
To Internal Service Funds	970											0.0
To Enterprise Funds	990											0.0
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(311,278.47	0.00	0.00	0.00	(311,278.4
Total Other Financing Sources (Uses)		0.00	0.00		+	0.00	+		-	0.00		(311,278.4
Net Change in Fund Balances		0.00	0.00			(54,732.32				0.00		(733,639.2
Fund Balances, July 1, 2011	2800				1,715,515.42	530,557.58	113,384.73	441,776.89	`			2,801,234.0
Adjustments to Fund Balances	2891				, ,,	,	.,,,	, , , , , ,				0.0
Ending Fund Balance:												
Nonspendable Fund Balance	2710					956.14		394.07				1,350.2
Restricted Fund Balance	2720				1,062,822.70	474,869.12	129,107.31	399,446.06	5			2,066,245.
Committed Fund Balance	2730				1,002,022.70	.,,009.12	125,107.51	333,440.00				0.0
Assigned Fund Balance	2740											0.0
Unassigned Fund Balance	2750											0.0
Total Fund Balances, June 30, 2012	2700	0.00	0.00	0.00	1,062,822.70	475,825.26	129,107.31	399,840.13	0.00	0.00	0.00	2,067,595.4

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

Instruction and Curriculum Development Services

For the Fiscal Year Ended June 30, 2012

Exhibit K-8 DOE Page 18 Fund 000

6300

Instructional Staff Training Services	6400	1
Instructional-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:	7100	
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Debt Service: (Function 9200)	9300	
Retirement of Principal	710	
Interest	720	
Total Expenditures	720	0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
		0.00
OTHER FINANCING SOURCES (USES)	2720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:	2540	
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	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, 2012	2700	0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS $\overline{\ }$

Exhibit K-9

For the Fiscal Year Ended June 30, 2012									DOE Page 19
		Self-	Self-	Self-	Self-				
		Insurance	Insurance	Insurance	Insurance	ARRA			ĺ
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	1
	Number	911	912	913	914	915	921	922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									1
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other Expenses	700								0.00
Depreciation 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

n	Net Increase (Decrease) in Fair Value of Investments	3433	l							0.00
n	Gifts, Grants and Bequests	3440								0.00
n	Miscellaneous Local Sources	3495								0.00
n	Loss Recoveries	3740								0.00
n	Gain on Disposition of Assets	3780								0.00
n	Interest Expense (Function 9900)	720								0.00
n	Miscellaneous Expense (Function 9900)	790								0.00
n	Loss on Disposition of Assets (Function 9900)	810								0.00
Z	Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Z	Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Z	Transfers In:									
Z	From General Fund	3610								0.00
Z	From Debt Service Funds	3620								0.00
Z	From Capital Projects Funds	3630								0.00
Z	From Special Revenue Funds	3640								0.00
Z	Interfund	3650								0.00
Z	From Permanent Funds	3660								0.00
Z	From Internal Service Funds	3670								0.00
Z	Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Z	Transfers Out: (Function 9700)									
Z	To General Fund	910								0.00
Z	To Debt Service Funds	920								0.00
Z	To Capital Projects Funds	930								0.00
Z	To Special Revenue Funds	940								0.00
Z	Interfund	950								0.00
Z	To Permanent Funds	960								0.00
Z	To Internal Service Funds	970								0.00
Z	Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Z	Change in Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Z	Net Assets, July 1, 2011	2880								0.00
Z	Adjustments to Net Assets	2896								0.00
Z	Net Assets, June 30, 2012	2780		•		•				0.00

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

Exhibit K-10

	A	Self- Insurance	Self- Insurance	Self- Insurance	Self- Insurance	Self- Insurance	Consortium Programs	Other Internal Service	
	Account Number	711	712	713	714	715	731	791	Totals
OPERATING REVENUES									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
OPERATING EXPENSES (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500		i						
Capital Outlay	600								
Other Expenses	700								
Depreciation Expense	780		i						
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
NONOPERATING REVENUES (EXPENSES)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Interest on Investments	3431								
Gain on Sale of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433								
Gifts, Grants and Bequests	3440								
Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Interest Expense (Function 9900)	720								
Miscellaneous Expense (Function 9900)	720	+							
Loss on Disposition of Assets (Function 9900)	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Nonoperating Revenues (Expenses)						0.00	0.00		
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers Out: (Function 9700)									

z	To General Fund	910								0.00
Z	To Debt Service Funds	920								0.00
Z	To Capital Projects Funds	930								0.00
Z	To Special Revenue Funds	940								0.00
Z	Interfund	950								0.00
Z	To Permanent Funds	960								0.00
Z	To Enterprise Funds	990								0.00
Z	Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Z	Change in Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
z	Net Assets, July 1, 2011	2880								0.00
Z	Adjustments to Net Assets	2896								0.00
Z	Net Assets, June 30, 2012	2780								0.00

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, 2012

Additions Balance Deductions Balance Account Number July 1, 2011 June 30, 2012 ASSETS 1110 209,111.55 796,544.81 804,767.35 200,889.01 Cash 1160 0.00 Investments Accounts Receivable, Net 1130 0.00 1170 0.00 Interest Receivable on Investments Due From Other Funds: 1141 0.00 Budgetary Funds 1150 0.00 Inventory 1220 0.00 Due from Other Agencies 209,111.55 796,544,81 804,767.35 200,889.01 Total Assets LIABILITIES 2110 Accrued Salaries and Benefits 0.00 2170 Payroll Deductions and Withholdings 0.00 Accounts Payable 2120 0.00 Due to Budgetary Funds 2161 0.00 Internal Accounts Payable 2290 209,111.55 796,544.81 804,767.35 200,889.01 Total Liabilities 209,111.55 796,544.81 804,767.35 200,889.01

ESE 348

June 30, 2012

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

Exhibit K-12

DOE Page 22 Fund 601

		Governmental	Business-type	
		Activities	Activities	
	Account	Total Balance	Total Balance	
	Number	June 30, 2012 [1]	June 30, 2012 [1]	Total
Notes Payable	2310			0.00
Obligations Under Capital Leases	2315			0.00
Bonds Payable	2320	470,000.00		470,000.00
Liability for Compensated Absences	2330	1,590,132.81		1,590,132.81
Certificates of Participation Payable	2340			0.00
Estimated Liability for Long-Term Claims	2350			0.00
Other Post-Employment Benefits Liability	2360	739,080.00		739,080.00
Estimated PECO Advance Payable	2370			0.00
Other Long-Term Liabilities	2380			0.00
Total Long-Term Liabilities		2,799,212.81	0.00	2,799,212.81

[1] Include total current and noncurrent liability balances at June 30, 2012.

ESE 348

DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS

Exhibit K-13 For the Fiscal Year Ended June 30, 2012 DOE Page 23

1 of the 1 isear Tear Ended June 30, 2012							DOL 1 age 2.
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues [3]	Expenditures	Flexibility [4]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2011	To DOE	2011-12	2011-12	2011-12	June 30, 2012
Class Size Reduction - Operating Funds (3355)	94740			1,992,886.00	1,992,886.00		
Class Size Reduction - Capital Outlay (3396)	91050	1,197,781.94			349,527.59		848,254.35
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800	40,321.24		144,602.00	174,054.64		10,868.60
Excellent Teaching (3363)	90570						
Florida Teachers Lead Program (FEFP Earmark)	97580			23,271.00	23,271.00		
Instructional Materials (FEFP Earmark) [1]	90880	45,202.21		141,650.00	135,393.32		51,458.89
Library Media (FEFP Earmark) [1]	90881	24.78		8,455.00	8,479.78		
Preschool Projects (3372)	97950						
Public School Technology	90320						
Safe Schools (FEFP Earmark) [2]	90803			87,113.00	87,113.00		
Salary Bonus Outstanding Teachers in D and F Schools	94030						
School Recognition Funds (3361)	92040	13,682.29		75,797.00	83,525.14		5,954.15
Supplemental Academic Instruction (FEFP Earmark)	91280			384,188.00	384,188.00		
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Pupil Transportation (FEFP Earmark)	90830			351,378.00	351,378.00		
Voluntary Prekindergarten - School Year Program (3371)	96440			105,558.66	105,558.66		
Voluntary Prekindergarten - Summer Program (3371)	96441						

- Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."
 Combine all programs funded from the Safe Schools allocation under one line "Safe Schools."
 Include both state and local revenue sources. Revenue should agree to the FEFP 4th Calculation allocation.
- [4] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

ESE 348

DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-14 DOE Page 24

For the Fiscal Year Ended June 30, 2012	TONES					DOE Page 2
	Sub- Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	24,824.56				24,824.56
Bottled Gas	421					0.00
Electricity	430	654,295.65				654,295.65
Heating Oil	440					0.00
Total		679,120.21	0.00	0.00	0.00	679,120.21
ENERGY EXPENDITURES FOR PUPIL TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	36,141.73				36,141.73
Diesel Fuel	460	146 532 36				146 532 36

Oil & Grease	540	5,126.43			5,126.43
Total		187,800.52	0.00	0.00	187,800.52

	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 CAPITALIZED AUDIO-VISUAL MATERIALS: Audio-Visual Materials	621					0.00

	Sub- Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 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

	Sub- Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	34,422.94
Purchased food to include commodities	570	431,708.08

25 DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2012

Exhibit K-14

For the Fiscal Year Ended June 30, 2012					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	4,166,158.29	254,244.88	4,985.00	4,425,388.17
Basic Programs 101, 102, and 103 (Function 5100)	140				0.00
Basic Programs 101, 102, and 103 (Function 5100)	750	116,230.86			116,230.86
Total Basic Program Salaries		4,282,389.15	254,244.88	4,985.00	4,541,619.03
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	562,111.55			562,111.55
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	21,044.77	1,236.75		22,281.52
Total ESE Program Salaries		583,156.32	1,236.75	0.00	584,393.07
Career Program 300 (Function 5300)	120	181,301.00	32,438.00		213,739.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	1,957.72			1,957.72
Total Career Program Salaries		183,258.72	32,438.00	0.00	215,696.72
TOTAL		5,048,804.19	287,919.63	4,985.00	5,341,708.82

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

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

200 DO NOT MAKE CHANGES TO THIS CODE 200 DO NOT MAKE CHANGES TO THIS CODE 200 DO NOT MAKE CHANGES TO THIS CODE

300 DO NOT MAKE CHANGES TO THIS CODE 300 DO NOT MAKE CHANGES TO THIS CODE 300 DO NOT MAKE CHANGES TO THIS CODE

DISTRICT SCHOOL BOARD OF GULF COUNTY

SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION For the Fiscal Year Ended June 30, 2012

Exhibit K-14 DOE Page 26

For the Fiscal Year Ended June 30, 2012								Funa 100
				Supplemental	Comprehensive		Instructional	
CATEGORICAL FLEXIBLE SPENDING -	Account	Safe	Pupil	Academic	K-12	Instructional	Materials	
GENERAL FUND:	Number	Schools	Transportation	Instruction	Reading	Materials	Library Media	Totals
EXPENDITURES								
Instruction:								
Basic Instruction	5100							0.00
Exceptional Instruction	5200							0.00
Career Instruction	5300							0.00
Adult 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

LIFELONG LEARNING: (Lifelong Learning Expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	342.00
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
Total:	5900	342.00

MEDICAID EXPENDITURE REPORT	Unexpended	Earnings	Expenditures	Unexpended
(Medicaid Expenditures are used in federal reporting)	July 1, 2011	2011-2012	2011-2012	June 30, 2012
Earnings, Expenditures, and Carryforward Amounts:	0.00	41,863.08	41,863.08	0.00
Expenditure Program or Activity:				
Exceptional Student Education			41,863.08	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy, and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development	•		•	
Medicaid Administration and Billing Services				

ESE 348

Student Services

Total Expenditures

Consultants

Other

100 DO NOT MAKE CHANGES TO THIS CODE 150 DO NOT MAKE CHANGES TO THIS CODE 175 DO NOT MAKE CHANGES TO THIS CODE

200 DO NOT MAKE CHANGES TO THIS CODE

300 DO NOT MAKE CHANGES TO THIS CODE 10 DO NOT MAKE CHANGES TO THIS CODE 20 DO NOT MAKE CHANGES TO THIS CODE 30 DO NOT MAKE CHANGES TO THIS CODE 40 DO NOT MAKE CHANGES TO THIS CODE 50 DO NOT MAKE CHANGES TO THIS CODE 60 DO NOT MAKE CHANGES TO THIS CODE 70 DO NOT MAKE CHANGES TO THIS CODE 80 DO NOT MAKE CHANGES TO THIS CODE 90 DO NOT MAKE CHANGES TO THIS CODE 90 DO NOT MAKE CHANGES TO THIS CODE