DISTRICT SCHOOL BOARD OF GULF COUNTY

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

For the Fiscal Year Ended June 30, 2015

Exhibit K-1
FDOE Page 1
Fund 100

Select District: GULF
Select Year Ended June 30: 2015

REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,118.18
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,118.18
Federal Through State and Local:		
Medicaid	3202	95,290.55
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	2,888.43
Total Federal Through State and Local	3200	98,178.98
State:		
Florida Education Finance Program (FEFP)	3310	3,658,820.00
Workforce Development	3315	155,209.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	995.00
Adults with Disabilities	3318	42,500.00
CO&DS Withheld for Administrative Expenditure	3323	1,287.99
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	230,000.00
State Forest Funds	3342	
State License Tax	3343	3,470.19
District Discretionary Lottery Funds	3344	6,229.00
Categorical Programs:		
Class Size Reduction Operating Funds	3355	1,941,030.00
Florida School Recognition Funds	3361	34,566.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	112,087.77
Preschool Projects	3372	
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	49,159.88
Total State	3300	6,235,354.83
Local:		
District School Taxes	3411	8,865,221.94
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	35,535.74
Interest on Investments	3431	3,747.31
Gain on Sale of Investments	3432	1,359.40
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Fees:		
Adult General Education Course Fees	3461	2,451.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Other Fees:		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	32,173.05
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	20,487.61
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	3,621.00
Receipt of Federal Indirect Cost Rate	3494	20,003.21
Other Miscellaneous Local Sources	3495	155,210.60
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	467.66
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	
Total Local	3400	9,140,278.52
Total Revenues	3000	15,533,930.51

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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, 2015

Exhibit K-1
FDOE Page 2
Fund 100

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	5,851,721.13	1,613,175.29	324,550.82		319,374.54	275,957.75	167,914.14	8,552,693.67
Student Support Services	6100	496,693.10	138,131.62	40,000.00		691.41			675,516.13
Instructional Media Services	6200	192,939.91	49,210.29			7,734.55	8,652.20		258,536.95
Instruction and Curriculum Development Services	6300	130,597.32	31,398.85	762.61		48.99			162,807.77
Instructional Staff Training Services	6400	268,173.75	71,267.00	28,143.99		2,596.68			370,181.42

Instruction-Related Technology	6500	31,306.16	8,053.65						39,359.81
Board	7100	126,452.87	65,123.09	11,460.76					203,036.72
General Administration	7200	273,580.28	104,831.77	230,077.47		11,795.97		25,230.06	645,515.55
School Administration	7300	550,670.32	132,194.37	129,064.16		2,693.69		599.00	815,221.54
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	237,858.10	73,867.24	1,903.67		4,469.56			318,098.57
Food Services	7600								0.00
Central Services	7700	70,053.66	13,786.50	39,000.46					122,840.62
Student Transportation Services	7800	393,452.05	185,919.05	71,203.53	129,925.09	94,198.72		15,441.53	890,139.97
Operation of Plant	7900			670,302.77	701,902.29	16,158.23			1,388,363.29
Maintenance of Plant	8100	449,848.98	118,974.29	103,373.62		234,359.37	36,771.92		943,328.18
Administrative Technology Services	8200	49,428.76	12,370.33	3,217.66					65,016.75
Community Services	9100							500.00	500.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						126,461.18		126,461.18
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720							8,869.64	8,869.64
Total Expenditures		9,122,776.39	2,618,303.34	1,653,061.52	831,827.38	694,121.71	447,843.05	218,554.37	15,586,487.76
Excess (Deficiency) of Revenues Over Expenditures									(52,557.25)

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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, 2015

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	261,226.93
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	261,226.93
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	(110,000.00)
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(110,000.00)
Total Other Financing Sources (Uses)		151,226.93
Net Change In Fund Balance		98,669.68
Fund Balance, July 1, 2014	2800	1,176,344.96
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	29,336.43
Restricted Fund Balance	2720	88,828.44
Committed Fund Balance	2730	
Assigned Fund Balance	2740	593,306.37
Unassigned Fund Balance	2750	563,543.40
Total Fund Balances, June 30, 2015	2700	1,275,014.64

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DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES
For the Fiscal Year Ended June 30, 2015

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
Federal Through State and Local:		
School Lunch Reimbursement	3261	409,773.62
School Breakfast Reimbursement	3262	129,109.68
Afterschool Snack Reimbursement	3263	1,519.46
Child Care Food Program	3264	
USDA-Donated Commodities	3265	33,808.84
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	574,211.60

State:		
School Breakfast Supplement	3337	4,164.00
School Lunch Supplement	3338	5,344.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	9,508.00
Local:		
Interest on Investments	3431	36.17
Gain on Sale of Investments	3432	374.00
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	263,364.97
Student Breakfasts	3452	28,500.02
Adult Breakfasts/Lunches	3453	
Student and Adult á la Carte Fees	3454	
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	15.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	292,290.16
Total Revenues	3000	876,009.76

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DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2015

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	264,367.67
Employee Benefits	200	131,136.16
Purchased Services	300	880.00
Energy Services	400	
Materials and Supplies	500	555,105.56
Capital Outlay	600	
Other	700	15,165.37
Other Capital Outlay (Function 9300)	600	
Total Expenditures		966,654.76
Excess (Deficiency) of Revenues Over Expenditures		(90,645.00)
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	110,000.00
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	110,000.00
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)		110,000.00
Net Change in Fund Balance		19,355.00
Fund Balance, July 1, 2014	2800	25,125.79
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	32,114.36
Restricted Fund Balance	2720	12,366.43
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2015	2700	44,480.79

9300 **DO NOT MAKE CHANGES TO THIS CODE**

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DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2015

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	

Federal Direct:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
Federal Through State and Local:		
Career and Technical Education	3201	55,648.26
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	406,006.00
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	57,415.63
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
NCLB - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	437,579.16
Teacher and Principal Training and Recruiting - Title II, Part A	3225	122,158.20
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	28,978.42
Total Federal Through State and Local	3200	1,107,785.67
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	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	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	1,107,785.67

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DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
For the Fiscal Year Ended June 30, 2015

Exhibit K-3
FDOE Page 7
Fund 420

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	256,521.43	85,058.88	2,932.30		64,325.56	26,298.58	6,790.00	441,926.75
Student Support Services	6100	172,394.46	43,990.88	586.10		6,510.04			223,481.48
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	184,408.58	56,517.81	7,500.00					248,426.39
Instructional Staff Training Services	6400	86,850.00	24,658.17	33,021.10		7,982.73		200.00	152,712.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300							15,855.09	15,855.09
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	6,531.50	4,512.55						11,044.05
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						14,339.91		14,339.91
Total Expenditures		706,705.97	214,738.29	44,039.50	0.00	78,818.33	40,638.49	22,845.09	1,107,785.67
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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, 2014	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2015	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
For the Fiscal Year Ended June 30, 2015

Exhibit K-4
FDOE Page 8
Funds 430

REVENUES	Account Number	Targeted ARRA Stimulus Funds **432**	Other ARRA Stimulus Grants **433**	ARRA Race to the Top **434**	Totals
Federal Direct:					
Workforce Innovation and Opportunity Act (WIOA)	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
Federal Through State and Local:					
Career and Technical Education	3201				0.00
Race to the Top	3214			387,782.03	387,782.03
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act - Title I	3240				0.00
Other Food Services	3269				0.00
Federal Through Local	3280				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State and Local	3200	0.00	0.00	387,782.03	387,782.03
State:					
State Through Local	3380				0.00
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	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
Total Revenues	3000	0.00	0.00	387,782.03	387,782.03

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2015

Fund 432

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00

Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	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	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
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, 2014	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2015	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 - OTHER ARRA STIMULUS GRANTS (Continued)
For the Fiscal Year Ended June 30, 2015

Exhibit K-4
FDOE Page 10
Fund 433

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00

Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	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	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
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, 2014	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2015	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 - ARRA RACE TO THE TOP (Continued)
For the Fiscal Year Ended June 30, 2015

Exhibit K-4
FDOE Page 11
Fund 434

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	34,008.34	11,038.25	200.00		13,894.95	18,477.25	1,922.86	79,541.65
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	9,700.00	696.28	22,335.44	1,000.00	6,390.98	23,814.16		63,936.86
Instruction-Related Technology	6500						174,616.70		174,616.70
Board	7100							4,148.12	4,148.12
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				732.50				732.50
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						64,806.20		64,806.20
Total Expenditures		43,708.34	11,734.53	22,535.44	1,732.50	20,285.93	281,714.31	6,070.98	387,782.03
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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, 2014	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2015	2700	0.00

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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, 2015

Exhibit K-5
FDOE Page 12
Fund 490

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	
Total Federal Through State and Local	3200	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	
Other Miscellaneous Local Sources	3495	
Total Local	3400	0.00
Total Revenues	3000	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00

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	Account Number	
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 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, 2014	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2015	2700	0.00

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DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2015

Exhibit K-6
FDOE Page 13
Funds 200

REVENUES	Account Number	SBE/COBI Bonds **210**	Special Act Bonds **220**	Sections 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
Federal:									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO&DS Withheld for SBE/COBI Bonds	3322	70,937.22							70,937.22
SBE/COBI Bond Interest	3326	56.99							56.99
Racing Commission Funds	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	70,994.21	0.00	0.00	0.00	0.00	0.00	0.00	70,994.21
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	70,994.21	0.00	0.00	0.00	0.00	0.00	0.00	70,994.21
EXPENDITURES									
Debt Service (Function 9200)									
Redemption of Principal	710	55,000.00							55,000.00
Interest	720	10,625.00							10,625.00
Dues and Fees	730	532.95							532.95
Miscellaneous	790								0.00
Total Expenditures		66,157.95	0.00	0.00	0.00	0.00	0.00	0.00	66,157.95
Excess (Deficiency) of Revenues Over Expenditures		4,836.26	0.00	0.00	0.00	0.00	0.00	0.00	4,836.26
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds **210**	Special Act Bonds **220**	Sections 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
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	292,000.00							292,000.00
Premium on Refunding Bonds	3792	27,706.41							27,706.41
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	(325,767.83)							(325,767.83)
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)	762								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								0.00
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)		(6,061.42)	0.00	0.00	0.00	0.00	0.00	0.00	(6,061.42)
Net Change in Fund Balances		(1,225.16)	0.00	0.00	0.00	0.00	0.00	0.00	(1,225.16)
Fund Balance, July 1, 2014	2800	9,558.79							9,558.79
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	8,333.63							8,333.63
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2015	2700	8,333.63	0.00	0.00	0.00	0.00	0.00	0.00	8,333.63

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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, 2015

Exhibit K-7
FDOE Page 14
Funds 300

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) **310**	Special Act Bonds **320**	Sections 1011.14 & 1011.15, F.S., Loans **330**	Public Education Capital Outlay (PECO) **340**	District Bonds **350**	Capital Outlay and Debt Service Program (CO&DS) **360**	Nonvoted Cap. Improvement Section 1011.71(2), F.S. **370**	Voted Capital Improvement Fund **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						17,447.96					17,447.96
Interest on Undistributed CO&DS	3325						515.95					515.95
Racing Commission Funds	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				37,069.00							37,069.00
Classrooms First Program	3392											0.00
District Effort Recognition Program	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
Special Facility Construction Account	3398											0.00

Other Miscellaneous State Revenues	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	37,069.00	0.00	17,963.91	0.00	0.00	0.00	0.00	55,032.91
Local:												
District Local Capital Improvement Tax	3413							802,566.93				802,566.93
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					1.00	3.29	31.64				35.93
Gain on Sale of Investments	3432					658.02		210.31				868.33
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495							13,650.00				13,650.00
Impact Fees	3496											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	659.02	3.29	816,458.88	0.00	0.00	0.00	817,121.19
Total Revenues	3000	0.00	0.00	0.00	37,069.00	659.02	17,967.20	816,458.88	0.00	0.00	0.00	872,154.10
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630											0.00
Furniture, Fixtures and Equipment	640							40,528.85				40,528.85
Motor Vehicles (Including Buses)	650							368,973.00				368,973.00
Land	660											0.00
Improvements Other Than Buildings	670											0.00
Remodeling and Renovations	680						18,500.00	242,045.71				260,545.71
Computer Software	690											0.00
Debt Service: (Function 9200)												
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	0.00	0.00	18,500.00	651,547.56	0.00	0.00	0.00	670,047.56
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	37,069.00	659.02	(532.80)	164,911.32	0.00	0.00	0.00	202,106.54

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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 Fiscal Year Ended June 30, 2015

Exhibit K-7
FDOE Page 15
Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) **310**	Special Act Bonds **320**	Sections 1011.14 & 1011.15, F.S., Loans **330**	Public Education Capital Outlay (PECO) **340**	District Bonds **350**	Capital Outlay and Debt Service Program (CO&DS) **360**	Nonvoted Cap. Improvement Section 1011.71(2), F.S. **370**	Voted Capital Improvement Fund **380**	Other Capital Projects **390**	ARRA Economic Stimulus Capital Projects **399**	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											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				(37,069.00)			(224,157.93)				(261,226.93)
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	(37,069.00)	0.00	0.00	(224,157.93)	0.00	0.00	0.00	(261,226.93)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(37,069.00)	0.00	0.00	(224,157.93)	0.00	0.00	0.00	(261,226.93)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	659.02	(532.80)	(59,246.61)	0.00	0.00	0.00	(59,120.39)
Fund Balance, July 1, 2014	2800				0.50	340.18	39,943.70	119,476.38				159,760.76
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				0.50	999.20	39,410.90	60,229.77				100,640.37
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00

Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2015	2700	0.00	0.00	0.00	0.50	999.20	39,410.90	60,229.77	0.00	0.00	0.00	100,640.37

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DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ended June 30, 2015

Exhibit K-8
FDOE Page 16
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

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
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
Excess (Deficiency) of Revenues Over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2014	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2015	2700	0.00							

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DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2015

Exhibit K-9
FDOE Page 17
Funds 900

INCOME OR (LOSS)	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
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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, 2014	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2015	2780								0.00

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DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2015

Exhibit K-10
FDOE Page 18
Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance **711**	Self-Insurance **712**	Self-Insurance **713**	Self-Insurance **714**	Self-Insurance **715**	Consortium Programs **731**	Other Internal Service **791**	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								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, 2014	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2015	2780								0.00

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DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
June 30, 2015

Exhibit K-11
FDOE Page 19
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2014	Additions	Deductions	Ending Balance June 30, 2015
Cash	1110	203,153.18	841,236.48	828,942.61	215,447.05
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00

Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		203,153.18	841,236.48	828,942.61	215,447.05
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290	203,153.18	841,236.48	828,942.61	215,447.05
Due to Budgetary Funds	2161				0.00
Total Liabilities		203,153.18	841,236.48	828,942.61	215,447.05

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DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2015

Exhibit K-12
FDOE Page 20
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2015	Business-Type Activities Total Balance [1] June 30, 2015	Total	Governmental Activities - Debt Principal Payments 2014-15	Governmental Activities - Principal Due Within One Year 2015-16	Governmental Activities - Debt Interest Payments 2014-15	Governmental Activities - Interest Due Within One Year 2015-16
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	292,000.00		292,000.00	55,000.00	84,000.00	10,625.00	15,387.72
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	292,000.00	0.00	292,000.00	55,000.00	84,000.00	10,625.00	15,387.72
Liability for Compensated Absences	2330	1,706,114.16		1,706,114.16				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	972,101.00		972,101.00				
Net Pension Liability	2365	4,977,350.00		4,977,350.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-Term Liabilities		7,947,565.16	0.00	7,947,565.16	55,000.00	84,000.00	10,625.00	15,387.72

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2015, 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, 2015

Exhibit K-13
FDOE Page 21

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2014	Returned To FDOE	Revenues [1] 2014-15	Expenditures 2014-15	Flexibility [2] 2014-15	Unexpended June 30, 2015
Class Size Reduction Operating Funds (3355)	94740			1,941,030.00	1,941,030.00		0.00
Class Size Reduction Capital Outlay (3396)	91050						0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250			264,514.00	264,514.00		0.00
Florida School Recognition Funds (3361)	92040	1,597.85		34,566.00	29,791.33		6,372.52
Instructional Materials (FEFP Earmark) [3]	90880	112,221.87		138,778.00	178,437.21		72,562.66
Library Media (FEFP Earmark) [3]	90881			7,897.00	7,368.77		528.23
Preschool Projects (3372)	97950						0.00
Public School Technology	90320						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	965.09		190,743.00	182,343.06		9,365.03
Safe Schools (FEFP Earmark) [5]	90803			101,346.00	101,346.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			352,312.00	352,312.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280			381,212.00	381,212.00		0.00
Teacher Training	91290						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			30,030.00	30,030.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			100,129.58	100,129.58		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441			11,958.19	11,958.19		0.00

[1] Include both state and local revenue sources.
[2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
[3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
[4] Expenditures for designated low-performing elementary schools, based on the statewide standardized English Language Arts assessment, should be included in expenditures.
[5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

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DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2015

Exhibit K-14
FDOE Page 22

	Subobject	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	27,775.12				27,775.12
Bottled Gas	421					0.00
Electricity	430	674,127.17				674,127.17
Heating Oil	440					0.00
Total		701,902.29	0.00	0.00	0.00	701,902.29
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	29,120.98			732.50	29,853.48
Diesel Fuel	460	100,804.11				100,804.11
Oil and Grease	540	2,913.75				2,913.75
Total		132,838.84		0.00	732.50	133,571.34

	Subobject	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				292,959.00	292,959.00
EXPENDITURES FOR CAPITALIZED AV MATERIALS:						
Capitalized Audiovisual Materials	621					0.00

	Subobject	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:						
Professional and Technical Services:						
Subawards Under Subagreements - First $25,000	311					0.00
Subawards Under Subagreements - In Excess of $25,000	312					0.00
Other Purchased Services:						
Subawards Under Subagreements - First $25,000	391					0.00
Subawards Under Subagreements - In Excess of $25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	32,335.86
Food	570	498,100.75
Donated Foods	580	24,668.95

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DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2015

Exhibit K-14
FDOE Page 23

	Subobject	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	4,263,178.15	63,331.70		4,326,509.85	100 **DO NOT MAKE CHANGES TO THIS CODE**
Basic Programs 101, 102 and 103 (Function 5100)	140	101,819.91			101,819.91	100 **DO NOT MAKE CHANGES TO THIS CODE**
Basic Programs 101, 102 and 103 (Function 5100)	750	145,946.74			145,946.74	100 **DO NOT MAKE CHANGES TO THIS CODE**
Total Basic Program Salaries		4,510,944.80	63,331.70	0.00	4,574,276.50	
Other Programs 130 (ESOL) (Function 5100)	120				0.00	400 **DO NOT MAKE CHANGES TO THIS CODE**
Other Programs 130 (ESOL) (Function 5100)	140				0.00	400 **DO NOT MAKE CHANGES TO THIS CODE**
Other Programs 130 (ESOL) (Function 5100)	750				0.00	400 **DO NOT MAKE CHANGES TO THIS CODE**
Total Other Program Salaries		0.00	0.00	0.00	0.00	
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	333,407.35			333,407.35	200 **DO NOT MAKE CHANGES TO THIS CODE**
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	135,103.65	94,075.85		229,179.50	200 **DO NOT MAKE CHANGES TO THIS CODE**
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	11,327.13	1,050.00		12,377.13	200 **DO NOT MAKE CHANGES TO THIS CODE**
Total ESE Program Salaries		479,838.13	95,125.85	0.00	574,963.98	
Career Program 300 (Function 5300)	120	194,300.00		34,008.34	228,308.34	300 **DO NOT MAKE CHANGES TO THIS CODE**
Career Program 300 (Function 5300)	140	3,241.39	28,954.30		32,195.69	300 **DO NOT MAKE CHANGES TO THIS CODE**
Career Program 300 (Function 5300)	750	1,964.01		1,680.86	3,644.87	300 **DO NOT MAKE CHANGES TO THIS CODE**
Total Career Program Salaries		199,505.40	28,954.30	35,689.20	264,148.90	
Total		5,190,288.33	187,411.85	35,689.20	5,413,389.38	

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Textbooks (Function 5000)	520	178,798.21			178,798.21

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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, 2015

Exhibit K-14
FDOE Page 24

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
Instruction:								
Basic	5100							0.00
Exceptional	5200							0.00
Career Education	5300							0.00
Adult General	5400							0.00

Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount		
Expenditures:							
General Fund	100				0.00	300	**DO NOT MAKE CHANGES TO THIS CODE**
Food Service Special Revenue Fund	410				0.00	400	**DO NOT MAKE CHANGES TO THIS CODE**
Other Federal Programs Special Revenue Fund	420				0.00	500	**DO NOT MAKE CHANGES TO THIS CODE**
Federal Economic Stimulus Special Revenue Funds	430				0.00	600	**DO NOT MAKE CHANGES TO THIS CODE**
Total Charter School Distributions		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		100	**DO NOT MAKE CHANGES TO THIS CODE**
Other Federal Programs Special Revenue Fund	5900		150	**DO NOT MAKE CHANGES TO THIS CODE**
Federal Economic Stimulus Special Revenue Funds	5900		175	**DO NOT MAKE CHANGES TO THIS CODE**
Total:	5900	0.00		

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2014	Earnings 2014-15	Expenditures 2014-15	Unexpended June 30, 2015		
Earnings, Expenditures and Carryforward Amounts:		94,592.55	94,592.55		200	**DO NOT MAKE CHANGES TO THIS CODE**
Expenditure Program or Activity:						
Exceptional Student Education			94,592.55		10	**DO NOT MAKE CHANGES TO THIS CODE**
School Nurses and Health Care Services					15	**DO NOT MAKE CHANGES TO THIS CODE**
Occupational Therapy, Physical Therapy and Other Therapy Services					20	**DO NOT MAKE CHANGES TO THIS CODE**
ESE Professional and Technical Services					25	**DO NOT MAKE CHANGES TO THIS CODE**
Gifted Student Education					30	**DO NOT MAKE CHANGES TO THIS CODE**
Staff Training and Curriculum Development					35	**DO NOT MAKE CHANGES TO THIS CODE**
Medicaid Administration and Billing Services					40	**DO NOT MAKE CHANGES TO THIS CODE**
Student Services					45	**DO NOT MAKE CHANGES TO THIS CODE**
Consultants					50	**DO NOT MAKE CHANGES TO THIS CODE**
Other					55	**DO NOT MAKE CHANGES TO THIS CODE**
Total Expenditures			94,592.55			

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount		
Balance Sheet Amount:				
Total Assets and Deferred Outflows of Resources	100	1,429,416.93	700	**DO NOT MAKE CHANGES TO THIS CODE**
Total Liabilities and Deferred Inflows of Resources	100	154,402.29	800	**DO NOT MAKE CHANGES TO THIS CODE**

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DISTRICT SCHOOL BOARD OF GULF COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2015

Exhibit K-15
FDOE Page 25
Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Prekindergarten	5500	157,285.86	47,546.55			8,895.24		2,483.36	216,211.01
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900			656.67					656.67
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		157,285.86	47,546.55	656.67	0.00	8,895.24	0.00	2,483.36	216,867.68