### DISTRICT SCHOOL BOARD OF GULF COUNTY

### STATEMENT OF REVENUES, EXPENDITURES AND

Select District:

for the Fiscal Year Ended June 30, 2016	Account	Fund 10
REVENUES	Number	
ederal Direct:	3121	
Federal Impact, Current Operations Reserve Officers Training Corps (ROTC)	3191	61,555,21
Miscellaneous Federal Direct	3199	01,333.2
Total Federal Direct	3100	61,555.21
ederal Through State and Local:		
Medicaid	3202	89,180.4
National Forest Funds	3255 3280	
Federal Through Local Miscellaneous Federal Through State	3280	1,176,30
Total Federal Through State and Local	3200	90,356.7
ate:		
Florida Education Finance Program (FEFP)	3310	3,419,497.00
Workforce Development	3315	155,209.00
Workforce Development Capitalization Incentive Grant	3316 3317	
Workforce Education Performance Incentive Adults with Disabilities	3317	
CO&DS Withheld for Administrative Expenditure	3323	1,615.10
Diagnostic and Learning Resources Centers	3335	1,013.11
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	230,000.0
State Forest Funds	3342	
State License Tax	3343	3,817.9
District Discretionary Lottery Funds	3344	
Categorical Programs:  Class Size Reduction Operating Funds	3355	2,017,746.00
Florida School Recognition Funds	3361	141,292.00
Voluntary Prekindergarten Program	3371	108,588.14
Preschool Projects	3372	
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378 3380	
State Through Local Other Miscellaneous State Revenues	3380	57,669.86
Total State	3300	6,135,435.07
ocal:		
District School Taxes	3411	9,885,633.70
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422 3423	
Excess Fees Tuition	3423 3424	
Rent	3425	36,510.69
Interest on Investments	3431	10,804.35
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Fees:		
Adult General Education Course Fees	3461	2,370.00
Postsec Career Cert-Appl Tech Diploma Course Fees Continuing Workforce Education Course Fees	3462 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:	2471	10.240.00
Preschool Program Fees  Preschool Program Fees  Preschool Program Fees  Preschool Program Fees	3471 3472	10,340.00
Prekindergarten Early Intervention Fees School-Age Child Care Fees	3473	24,497.2
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	21,080.2
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	602.0
Receipt of Federal Indirect Cost Rate	3494	35,542.8
Other Miscellaneous Local Sources	3495	303,920.3
Impact Fees Refunds of Prior Year's Expenditures	3496 3497	11.3
Retunds of Prior Year's Expenditures  Collections for Lost, Damaged and Sold Textbooks	3497 3498	11.3
Receipt of Food Service Indirect Costs	3498	
	3400	10,331,312.7
Total Local		

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DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVEXUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued) For the Fiscal Year Ended June 30, 2016

Exhibit K-1 FDOE Page 2

l Year Ended June 30, 2016									Fund 100
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Account		Employee	Purchased	Energy	Materials	Capital		Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	

Current:									
Instruction	5000	6,254,345.31	1,672,748.72	395,295.13		303,409.12	173,352.71	157,873.26	8,957,024.25
Student Support Services	6100	531,611.75	151,796.27	40,000.00		721.22		9,021.37	733,150.61
Instructional Media Services	6200	197,579.91	51,461.22			7,030.98	7,657.95		263,730.06
Instruction and Curriculum Development Services	6300	116,104.67	30,128.46	177.20		43.05			146,453.38
Instructional Staff Training Services	6400	184,196.74	50,729.16	28,428.70		2,148.35			265,502.95
Instruction-Related Technology	6500	31,968.33	8,479.00						40,447.33
Board	7100	127,195.00	68,375.19	14,029.10					209,599.29
General Administration	7200	286,337.75	107,439.79	297,758.50		10,923.06		21,913.19	724,372.29
School Administration	7300	604,452.22	149,430.42	128,202.65		3,393.71		679.00	886,158.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	242,856.99	78,147.37	9,421.41		5,720.00			336,145.77
Food Services	7600								0.00
Central Services	7700	125,112.64	32,366.26	35,432.34					192,911.24
Student Transportation Services	7800	403,499.54	177,305.02	46,934.67	79,784.94	171,717.39		11,024.38	890,265.94
Operation of Plant	7900			699,013.90	662,240.33	12,458.20			1,373,712.43
Maintenance of Plant	8100	589,925.12	127,653.40	73,131.30		297,770.76	144,540.50		1,233,021.08
Administrative Technology Services	8200	50,954.69	13,153.18	2,373.60					66,481.47
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay  Debt Service: (Function 9200)	9300						242,256.77		242,256.77
Redemption of Principal	710								0.00
Interest	720							7.420.49	7.420.49
Total Expenditures	720	9,746,140,66	2.719.213.46	1,770,198,50	742.025.27	815,335,84	567.807.93	207.931.69	16,568,653,35
		9,746,140.66	2,/19,213.46	1,//0,198.50	142,025.21	815,335.84	567,807.93	207,931.69	16,568,653.35
Excess (Deficiency) of Revenues Over Expenditures	ļ								50,006.43

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

Exhibit K-1 FDOE Page 3

For the Fiscal Year Ended June 30, 2016	Fund 100	
OTHER FINANCING SOURCES (USES)	Account	
and CHANGES IN FUND BALANCES	Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	441,776.05
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	441,776.05
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	(100,000.00)
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(100,000.00)
Total Other Financing Sources (Uses)		341,776.05
Total Other Financing Dources (Caes)		541,770.05
Net Change In Fund Balance		391,782.48
Fund Balance, July 1, 2015	2800	1,275,014.64
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	20,715.51
Restricted Fund Balance	2720	112,979.40
Committed Fund Balance	2730	
Assigned Fund Balance	2740	865,674.30
Unassigned Fund Balance	2750	667,427.91
Total Fund Balances, June 30, 2016	2700	1,666,797.12

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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, 2016

Exhibit K-2 FDOE Page 4 Fund 410

Fiscal Year Ended June 30, 2016 Fund 41

REVENUES Account Number

Federal Through State and Local:	1 1	İ
School Lunch Reimbursement	3261	426,611.25
School Breakfast Reimbursement	3262	129,633.70
Afterschool Snack Reimbursement	3263	13,054.44
Child Care Food Program	3264	
USDA-Donated Commodities	3265	17,707.17
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	587,006.56
State:		
School Breakfast Supplement	3337	4,522.00
School Lunch Supplement	3338	5,058.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	422.76
Total State	3300	10,002.76
Local:		
Interest on Investments	3431	147.52
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	103,925.20
Student Breakfasts	3452	40,130.70
Adult Breakfasts/Lunches	3453	15,404.55
Student and Adult á la Carte Fees	3454	116,655.94
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	6.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	276,269.91
Total Revenues	3000	873,279.23

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

Exhibit K-2 FDOE Page 5

For the Fiscal Year Ended June 30, 2016		Fund 41
EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	288,733.87
Employee Benefits	200	143,112.71
Purchased Services	300	975.00
Energy Services	400	
Materials and Supplies	500	519,817.56
Capital Outlay	600	
Other	700	7,402.00
Other Capital Outlay (Function 9300)	600	
Total Expenditures		960,041.14
Excess (Deficiency) of Revenues Over Expenditures		(86,761.91
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	100,000.00
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	100,000.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	

9300 DO NOT MAKE CHANGES TO THIS CODE

To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		100,000.00
Net Change in Fund Balance		13,238.09
Fund Balance, July 1, 2015	2800	44,480.79
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	26,492.54
Restricted Fund Balance	2720	31,226.34
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	2700	57,718.88

### DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS OF THE BEFER AL PROCEAMS

Exhibit K-3

FUNDS - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2016  REVENUES	Account	FDOE Page 6 Fund 420
REVENUES	Account	
	Number	
Federal Direct:	Number	
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	60,115.99
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	428,803.29
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	54,778.89
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs  NCLB - Elementary and Secondary Education Act:	3224	
Elementary and Secondary Education Act - Title I	3240	418,110.04
Teacher and Principal Training and Recruiting - Title II, Part A	3225	123,432.43
Math and Science Partnerships - Title II, Part B	3226	123,432.43
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	209,784.31
Federal Through Local	3242	209,784.31
•		
Emergency Immigrant Education Program	3293	20.215.45
Miscellaneous Federal Through State	3299	38,317.47
Total Federal Through State and Local State:	3200	1,333,342.42
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:	3300	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	
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	1,333,342.42

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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)

Exhibit K-3 FDOE Page 7 Fund 420

STATEMENT OF REVENUES, EAT ENDITORES AND CHANGE IN FUND BALANCE IS ECHAE REVENUE FUNDS - OTHER FEDERAL PROGRAMS (COMMING)									I DOL I age /
For the Fiscal Year Ended June 30, 2016									Fund 420
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000	480,167.21	142,762.99	3,005.86		44,969.46	27,725.47	7,867.27	706,498.26
Student Support Services	6100	133,996.21	34,627.85	1,107.80		6,160.78			175,892.64
Instructional Media Services	6200								0.00

Instruction and Curriculum Development Services	6300	156,979.52	51,175.14	7,500.00		126.71		215,781.37
Instructional Staff Training Services	6400	96,842.92	27,633.57	19,438.20			1,504.00	145,418.69
Instruction-Related Technology	6500							0.00
Board	7100							0.00
General Administration	7200			12,800.00			39,742.74	52,542.74
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	16,358.50	5,850.22		15,000.00			37,208.72

Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		884,344.36
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	Account	
and CHANGES IN FUND BALANCES	Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
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, 2015	2800	-
Adjustments to Fund Balance Ending Fund Balance:	2891	-
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2710	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
· ·	2700	0.00
Total Fund Balances, June 30, 2016	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 For the Fiscal Year Ended June 30, 2016

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: Federal Through State and Local:	3100	0.00	0.00	0.00	0.00
Career and Technical Education	3201				0.00
Race to the Top	3214				0.00
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	0.00	0.00
State:					
State Through Local	3380				0.00
Other Miscellaneous State Revenues	3399				0.00
Total State  Local:	3300	0.00	0.00	0.00	0.00
Interest on Investments	3431				0.00
Gain on Sala of Investments	3/132				0.00

262,049.77

43,851.86

15,000.00

51,256.95

49,114.01

1,333,342.42

		•	•	•	
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	0.00	0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES For the Fiscal Year Ended June 30, 2016	AND CHANGES IN FUND B	ALANCE - SPECIAL REVE	NUE FUNDS - TARGETED ARR	A STIMULUS FUNDS (Continu	ued)				Exhibit K-4 FDOE Page 9 <b>Fund 432</b>
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
	rumber	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000								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	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		0.00
Excess (Deficiency) of Revenues over Expenditures		
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	1
Loss Recoveries	3740	1
Loss Recoveries Transfers In:	3140	
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, 2015	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, 2016	2700	0.00

p10 DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)

Exhibit K-4 FDOE Page 10

		100	200	300	400	500	600	700	
EXPENDITURES	Account Number	Number	Employee Benefits		Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
urrent:		Salaties	Belletits	Services	Services	and Supplies	Outlay	Olliei	
Instruction	5000								0.
Student Support Services	6100								0.
Instructional Media Services	6200								0.
Instruction and Curriculum Development Services	6300								0.
Instructional Staff Training Services	6400								0.
Instruction-Related Technology	6500								0.
Board	7100								0.
General Administration	7200								0.
School Administration	7300								0.0
Facilities Acquisition and Construction	7410								0.0
Fiscal Services	7500								0.0
Food Services	7600								0.0
Control Sorrison	7700								0.0

Student Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		0.00
Excess (Deficiency) of Revenues over Expenditures		
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries Transfers In:	3740	
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)	3000	0.00
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, 2015	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, 2016	2700	0.00

pl1 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)

Exhibit K-4 FDOE Page 11

For the Fiscal Year Ended June 30, 2016									Fund 434
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
	ivuilibei	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
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

		<u>_</u>
Student Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		0.00
Excess (Deficiency) of Revenues over Expenditures		
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	+
Loss Recoveries Transfers In:	3740	
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)	010	
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, 2015	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, 2016	2700	0.00

p12 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, 2016

REVENUES Federal Through State and Local:

Federal Through Local Total Federal Through State and Local 3200 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

Total Revenues	3000	0.00							
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
	rumber	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000								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

Exhibit K-5 FDOE Page 12 Fund 490

0.00

0.00 0.00

Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Central Services	7700				0.00

Student Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		0.00
Excess (Deficiency) of Revenues over Expenditures		
OTHER FINANCING SOURCES (USES)	Account Number	
and CHANGES IN FUND BALANCES	3740	i e
Loss Recoveries Transfers In:	3740	+
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)	3000	0.00
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, 2015	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, 2016	2700	0.00

### pl3 DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS

Exhibit K-6 FDOE Page 13

0.00

For the Fiscal Year Ended June 30, 2016										
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	96,126.34							96,126.34	
SBE/COBI Bond Interest	3326	18.29							18.29	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00	
Other Miscellaneous State Revenues	3399								0.00	
Total State Sources	3300	96.144.63	0.00	0.00	0.00	0.00	0.00	0.00	96,144.63	
Local:		7.032					****		7.4,1.1.00	
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										
Gifts, Grants and Bequests	3433								0.00	
*	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	96,144.63	0.00	0.00	0.00	0.00	0.00	0.00	96,144.63
EXPENDITURES	3000	70,144.03	0.00	0.00	0.00	0.00	0.00	0.00	90,144.03
Debt Service (Function 9200)									
Redemption of Principal	710	84,000.00							84,000.00
Interest	720	15,387.72							15,387.72
Dues and Fees	730	29.84							29.84
Miscellaneous	790								0.00
Total Expenditures		99,417.56	0.00	0.00	0.00	0.00	0.00	0.00	99,417.56
Excess (Deficiency) of Revenues Over Expenditures		(3,272.93)	0.00	0.00	0.00		0.00		(3,272.93)
OTHER FINANCING SOURCES (USES)	Account	SBE/COBI Bonds	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds	Other Debt Service	ARRA Economic Stimulus Debt Service	Totals
and CHANGES IN FUND BALANCE	Number	210	220	230	240	250	290	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			<u></u>					0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	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 Interfund	940							-	0.00
	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
Total Other Financing Sources (Uses)	1	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Net Change in Fund Balances	<b>!</b>	(3,272.93)	0.00	0.00	0.00	0.00	0.00	0.00	(3,272.93)
Fund Balance, July 1, 2015	2800	8,333.63						1	8,333.63
Adjustments to Fund Balances  Ending Fund Balance:	2891							<del> </del>	0.00
Ending Fund Balance:  Nonspendable Fund Balance	2710								0.00
		5,060.70							5,060.70
Restricted Fund Balance Committed Fund Balance	2720 2730	5,060.70							5,060.70
	2730 2740								0.00
Assigned Fund Balance									
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2016	2700	5,060.70	0.00	0.00	0.00	0.00	0.00	0.00	5,060.70

### p14 DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES EXPENDITURES AND CHANGES IN FUND RALANCES. CAPITAL PROJECTS FUNDS

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, 2016												
REVENUES	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Public Education Capital Outlay (PECO) 340	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects	Totals
Federal:		310	320	330	340	330	300	370	300	390	399	
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						6,128.33					6,128.33
Interest on Undistributed CO&DS	3325						301.20					301.20
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				75,881.00							75,881.00

Classrooms First Program	3392											0.0
SMART Schools Small County Assistance Program	3395											0.0
Class Size Reduction Capital Outlay	3396											0.0
Charter School Capital Outlay Funding	3397											0.0
Other Miscellaneous State Revenues	3399											0.0
Total State Sources	3300	0.00	0.00	0.00	75,881.00	0.00	6,429.53	0.00	0.00	0.00	0.00	82,310.
Local:												
District Local Capital Improvement Tax	3413							820,563.39				820,563.
County Local Sales Tax	3418											0.
School District Local Sales Tax	3419											0.
Tax Redemptions	3421											0.
Payment in Lieu of Taxes	3422											0.
Excess Fees	3423											0.
Interest on Investments	3431					4.15	3.83	15.46				23.
Gain on Sale of Investments	3432											0.
Net Increase (Decrease) in Fair Value of Investments	3433											0.
Gifts, Grants and Bequests	3440											0.
Other Miscellaneous Local Sources	3495							1,201.00				1,201.
Impact Fees	3496											0.
Refunds of Prior Year's Expenditures	3497											0.
Total Local Sources	3400	0.00	0.00	0.00	0.00	4.15	3.83	821,779.85	0.00	0.00	0.00	821,787.
Total Revenues	3000	0.00	0.00	0.00	75,881.00	4.15	6,433.36	821,779.85	0.00	0.00	0.00	904,098.
EXPENDITURES  Capital Outlay: (Function 7400)												
Library Books	610											0.0
Audiovisual Materials	620											0.
Buildings and Fixed Equipment	630											0.
Furniture, Fixtures and Equipment	640							77,007.38				77,007.
Motor Vehicles (Including Buses)	650							77,007.38				77,007.
Land	660											0.0
Improvements Other Than Buildings	670											0.0
	680						19,000.00	277.825.40				296.825.
Remodeling and Renovations	690						19,000.00	277,825.40				296,825.
Computer Software  Debt Service: (Function 9200)	690											0.
Redemption of Principal	710											0.
Interest	720											0.
Dues and Fees	730						77.67					77.
Miscellaneous	790						77.07					0.
Total Expenditures	170	0.00	0.00	0.00	0.00	0.00	19.077.67	354.832.78	0.00	0.00	0.00	373.910.
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	75.881.00		(12.644.31)	466.947.07	0.00			530.187.

### pl5 DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

Exhibit K-7 FDOE Page 15

For the Fiscal Year Ended June 30, 2016				1	ı		T		1	ı	1	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 <b>390</b>	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												1
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)												1
To General Fund	910				(75,881.00)			(365,895.05	)			(441,776.05)
To Debt Service Funds	920											0.00
To Special Revenue Funds	940								<b> </b>			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	(75,881.00)	0.00	0.00	(365,895.05)	0.00	0.00	0.00	(441,776.05)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(75,881.00)	0.00	0.00	(365,895.05)	0.00	0.00	0.00	(441,776.05)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	4.15	(12,644.31)	101,052.02	0.00	0.00	0.00	88,411.86
Fund Balance, July 1, 2015	2800				0.50	999.20	39,410.90	60,229.77				100,640.37
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				0.50	1,003.35	26,766.59	161,281.79				189,052.23
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2016	2700	0.00	0.00	0.00	0.50	1,003.35	26,766.59	161,281.79	0.00	0.00	0.00	189,052.23

DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2016

Exhibit K-8
FDOE Page 16
Fund 000

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	
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)	Account	
and CHANGES IN FUND BALANCES	Number	+
Sale of Capital Assets	3730	+
Loss Recoveries Transfers In:	3740	
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, 2015	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, 2016	2700	0.00

### pl7 DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS

Exhibit K-9 FDOE Page 17

For the Fiscal Year Ended June 30, 2016	S IN FUND NET I	OSITION - ENTERPRISE FUNI	DS .						FUOE Page 17 Funds 900
INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	Totals
· ·	Number	911	912	913	914	915	921	922	
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

z	TRANSFERS and CHANGES IN NET POSITION									
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 Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
z	Net Position, July 1, 2015	2880								0.00
z	Adjustments to Net Position	2896								0.00
z	Net Position, June 30, 2016	2780								0.00

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

Exhibit K-10 FDOE Page 18

Account Number 3481 3482 3484 3489 100 200 300	Self-Insurance 711 0.00	Self-Insurance 712 0.00	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals 0.
3481 3482 3484 3489 100 200	711	712	713					
3482 3484 3489 100 200				7.74	713	731	771	
3482 3484 3489 100 200	0.00	0.00					l	
3482 3484 3489 100 200	0.00	0.00			İ			
3484 3489 100 200	0.00	0.00		t				
3489 100 200	0.00	0.00						
100	0.00	0.00						(
200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
200			0.00	0.00	0.00	0.00	0.00	
200								(
400								(
								(
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## p19 DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS

Exhibit K-11 FDOE Page 19

June 30, 2016										
ASSETS	Account Number	Beginning Balance July 1, 2015	Additions	Deductions	Ending Balance June 30, 2016					
Cash	1110	215,447.05	923,361.94	887,428.71	251,380.28					
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		215,447.05	923,361.94	887,428.71	251,380.28					
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	215,447.05	923,361.94	887,428.71	251,380.28					
Due to Budgetary Funds	2161				0.00					
Total Liabilities		215,447.05	923,361.94	887,428.71	251,380.28					

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# DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF LONG-TERM LIABILITIES June 30, 2016

Exhibit K-12 FDOE Page 20 Fund 601

June 30, 2016	Account Number	Governmental Activities Total Balance [1] June 30, 2016	Business-Type Activities Total Balance [1] June 30, 2016	Total	Governmental Activities - Debt Principal Payments 2015-16	Governmental Activities - Principal Due Within One Year 2016-17	Governmental Activities - Debt Interest Payments 2015-16	Governmental Activities - Interest Due Within One Year 2016-17
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable	2313			0.00				
SBE/COBI Bonds Payable	2321	208,000.00		208,000.00	84,000.00	90,000.00	15,387.72	10,040.00
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	208,000.00	0.00	208,000.00	84,000.00	90,000.00	15,387.72	10,040.00
Liability for Compensated Absences	2330	1,621,219.69		1,621,219.69				
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	1,041,276.00		1,041,276.00				
Net Pension Liability	2365	7,075,715.00	·	7,075,715.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380		·	0.00				
Derivative Instrument	2390		·	0.00				
Total Long-term Liabilities		9,946,210.69	0.00	9,946,210.69	84,000.00	90,000.00	15,387.72	10,040.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2016, including discounts and premiums.

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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, 2016							FDOE Page 21
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues [1]	Expenditures	Flexibility [2]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2015	To FDOE	2015-16	2015-16	2015-16	June 30, 2016
Class Size Reduction Operating Funds (3355)	94740			2,017,746.00	2,017,746.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250			278,501.00	262,998.91		15,502.09
Florida School Recognition Funds (3361)	92040	6,372.52		141,292.00	137,621.08		10,043.44
Instructional Materials (FEFP Earmark) [3]	90880	72,562.66		152,275.00	141,628.77		83,208.89
Library Media (FEFP Earmark) [3]	90881	528.23		8,599.00	7,657.95		1,469.28
Preschool Projects (3372)	97950		·				0.00

Public School Technology	90320				0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	9,365.03	192,095.00	198,704.33	2,755.70
Safe Schools (FEFP Earmark) [5]	90803		96,475.00	96,475.00	0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030				0.00
Student Transportation (FEFP Earmark)	90830		375,873.00	375,873.00	0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280		375,583.00	375,583.00	0.00
Teacher Training	91290				0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580		29,461.00	29,461.00	0.00
Voluntary Prekindergarten - School Year Program (3371)	96440		95,212.04	95,212.04	0.00
Voluntary Prekindergarten - Summer Program (3371)	96441		13,376.10	13,376.10	0.00

- | 11 | Include both state and local revenue sources. | 22 | Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction. | 33 | Report the Library Media portion of the Instructional Materials allocation on the line "Library Media." | 44 | Expenditures for designated low-performing elementary schools should be included in expenditures. | 53 | Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

p22 DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2016

Exhibit K-14 FDOE Page 22

For the riscar real Ended Julie 30, 2010						FDOE Fage 22
			Special Revenue	Special Revenue Other Federal	Special Revenue Federal	
		General Fund	Food Services	Programs	Economic Stimulus Programs	
	Subobject	100	410	420	430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	21,202.09				21,202.09
Bottled Gas	421					0.00
Electricity	430	641,038.04				641,038.04
Heating Oil	440					0.00
Total		662,240.13	0.00	0.00	0.00	662,240.13
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	22,380.63				22,380.63
Diesel Fuel	460	57,404.31		15,000.00		72,404.31
Oil and Grease	540	4,132.80				4,132.80
Total		83 917 74		15,000,00	0.00	98 917 74

	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					0.00

	Subobiect	General Fund	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

		Special Revenue Food Services
	Subobject	410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	33,105.24
Food	570	463,323.62
Donated Foods	580	23,388.70

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### p23 DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-14 FDOF Page 23

For the Fiscal Year Ended June 30, 2016					FDOE Page 23
			Special Revenue Other Federal	Special Revenue Federal	
		General Fund	Programs	Economic Stimulus Programs	
	Subobject	100	420	430	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	4,344,359.41	317,537.24		4,661,896.65
Basic Programs 101, 102 and 103 (Function 5100)	140	139,179.05	14,403.58		153,582.63
Basic Programs 101, 102 and 103 (Function 5100)	750	128,057.74			128,057.74
Total Basic Program Salaries		4,611,596.20	331,940.82	0.00	4,943,537.02
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

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Total Other Program Salaries		0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	585,893.31	85,810.97		671,704.28
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	315,570.37	773.42		316,343.79
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	19,930.48			19,930.48
Total ESE Program Salaries		921,394.16	86,584.39	0.00	1,007,978.55
Career Program 300 (Function 5300)	120	197,980.48			197,980.48
Career Program 300 (Function 5300)	140	5,586.50	28,385.80		33,972.30
Career Program 300 (Function 5300)	750	978.01			978.01
Total Career Program Salaries		204,544.99	28,385.80	0.00	232,930.79
Total		5,737,535.35	446,911.01	0.00	6,184,446.36

Special Revenue Other Federal Special Revenue Federal General Fund Economic Stimulus Programs Programs TEXTBOOKS (used for classroom instruction) 430 Textbooks (Function 5000)

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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, 2016

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Exhibit K-14

For the Fiscal Year Ended June 30, 2016								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:	rumoci	(00(00:373)	Administration	or charter Schools	
General Fund	100				0.00
Food Service Special Revenue Fund	410				0.00
Other Federal Programs Special Revenue Fund	420				0.00
Federal Economic Stimulus Special Revenue Funds	430				0.00
Capital Projects Funds	3XX				0.00
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	
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
Total	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2015	Earnings 2015-16	Expenditures 2015-16
Earnings, Expenditures and Carryforward Amounts:		89,180.41	89,180.41
Expenditure Program or Activity:			
Exceptional Student Education			89,180.41
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			
Student Services			
Consultants	·		
Other			
Total Expenditures	·		89,180.41

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount		
Balance Sheet Amount, June 30, 2016:				
Total Assets and Deferred Outflows of Resources	100	1,851,564.64		
Total Liabilities and Deferred Inflows of Resources	100	1,851,564.64		

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p25 DISTRICT SCHOOL BOARD OF GULF COUNTY VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM

ne Fiscal Year Ended June 30, 2016  Supplemental Sci								pplemental Schedule - Fund 100	
VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES		100	200	300	400	500	600	700	
	Account Number		Employee	Purchased	Energy	Materials	Capital		
		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	Totals

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600 DO NOT MAKE CHANGES TO THIS CODE

900 DO NOT MAKE CHANGES TO THIS CODE

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700 DO NOT MAKE CHANGES TO THIS CODE

800 DO NOT MAKE CHANGES TO THIS CODE

Exhibit K-15 FDOE Page 25

Current:									
Prekindergarten	5500	164,779.11	58,615.52			17,053.13		3,297.13	243,744.89
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			437.17					437.17
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  Debt Service: (Function 9200)	9300								0.00
Redemption of Principal	710								0.00
	710								0.00
Interest	/20	144 770 11	50 615 50	407.17	0.00	15.050.10	0.00	2 207 12	
Total Expenditures		164,779.11	58,615.52	437.17	0.00	17,053.13	0.00	3,297.13	244,182.06

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