

<i>Current:</i>									
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
Instructional 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
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						242,256.77		242,256.77
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720							7,420.49	7,420.49
Total Expenditures		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
Excess (Deficiency) of Revenues Over Expenditures									50,006.43

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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, 2016

Exhibit K-1
FDOE Page 3
Fund 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
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
<i>Transfers Out: (Function 9700)</i>		
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
Net Change in Fund Balance		391,782.48
Fund Balance, July 1, 2015	2800	1,275,014.64
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
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

REVENUES	Account Number	

<i>Federal Through State and Local:</i>		
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
<i>State:</i>		
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
<i>Local:</i>		
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 à 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

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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, 2016**

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	288,733.87
Employee Benefits	200	143,112.71
Purchased Services	300	978.00
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	
<i>Transfers In:</i>		
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
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	

9300 DO NOT MAKE CHANGES TO THIS CODE

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								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		884,344.36	262,049.77	43,851.86	15,000.00	51,256.95	27,725.47	49,114.01	1,333,342.42
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, 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							

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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, 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
<i>Federal Direct:</i>					
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
<i>Federal Through State and Local:</i>					
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
<i>State:</i>					
State Through Local	3380				0.00
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	0.00	0.00	0.00	0.00
<i>Local:</i>					
Interest on Investments	3431				0.00
Gain on Sale of Investments	3432				0.00

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

z	Net Position, June 30, 2016	2780							0.00
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p19 DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
June 30, 2016

Exhibit K-11
FDOE Page 19
Fund 891

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	Account Number				
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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p20 DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2016

Exhibit K-12
FDOE Page 20
Fund 601

	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								
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 (OZAB) 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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p21 DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2016

Exhibit K-13
FDOE Page 21

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2015	Returned To FDOE	Revenues [1] 2015-16	Expenditures 2015-16	Flexibility [2] 2015-16	Unexpended 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

- [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 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 SUBJECT EXPENDITURES**
For the Fiscal Year Ended June 30, 2016

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	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

	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:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
<i>Other Purchased Services:</i>						
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 SUBJECT		
Supplies	510	33,105.24
Food	570	463,323.62
Donated Foods	580	23,388.70

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

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	4,344,359.41	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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<i>Current:</i>									
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
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		164,779.11	58,615.52	437.17	0.00	17,053.13	0.00	3,297.13	244,182.06

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

ESE 348

end