DISTRICT SCHOOL BOARD OF GULF COUNTY

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

Exhibit K-1 FDOE Page 1

Select District: Select Year Ended June 30

	Account	REVENUES
	Number	Federal Direct:
	3121	Federal Impact, Current Operations
59,079.72	3191	Reserve Officers Training Corps (ROTC)
	3199	Miscellaneous Federal Direct
59,079.72	3100	Total Federal Direct
		ederal Through State and Local:
107,020.0	3202	Medicaid
	3255	National Forest Funds
	3280 3299	Federal Through Local Missellaneous Federal Through State
107,020.0	3299	Miscellaneous Federal Through State Total Federal Through State and Local
4,127,276.00	3310	Florida Education Finance Program (FEFP)
98,605.00	3315	Workforce Development
70,002.00	3316	Workforce Development Capitalization Incentive Grant
	3317	Workforce Education Performance Incentive
35,000.00	3318	Adults with Disabilities
1,649.18	3323	CO&DS Withheld for Administrative Expenditure
	3335	Diagnostic and Learning Resources Centers
230,000.00	3341	Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)
	3342	State Forest Funds
4,713.88	3343	State License Tax
3,247.00	3344	District Discretionary Lottery Funds
2,036,419.00	3355	Class Size Reduction Operating Funds
2,036,419.00	3355	Class Size Reduction Operating Funds Florida School Recognition Funds
108,864.33	3371	Voluntary Prekindergarten Program
100,004.3.	3372	Preschool Projects
	3312	Other State:
	3373	Reading Programs
	3378	Full-Service Schools Program
	3380	State Through Local
263,607.70	3399	Other Miscellaneous State Revenues
6,943,841.1	3300	Total State
10.252.220.0	2411	ocal:
10,262,220.00	3411 3421	District School Taxes Tax Redemptions
	3422	Payment in Lieu of Taxes
	3423	Excess Fees
	3424	Tuition
38,830.80	3425	Rent
30,658.3	3431	Interest on Investments
	3432	Gain on Sale of Investments
	3433	Net Increase (Decrease) in Fair Value of Investments
13,983.55	3440	Gifts, Grants and Bequests
		Student Fees:
1,380.0	3461	Adult General Education Course Fees
	3462	Postsec Career Cert-Appl Tech Diploma Course Fees
	3463	Continuing Workforce Education Course Fees
	3464	Capital Improvement Fees
	3465 3466	Postsecondary Lab Fees
	3467	Lifelong Learning Fees GED® Testing Fees
	3468	Financial Aid Fees
	3469	Other Student Fees
	5107	Other Fees:
1,540.0	3471	Preschool Program Fees
36,036.6	3472	Prekindergarten Early Intervention Fees
	3473	School-Age Child Care Fees
	3479	Other Schools, Courses and Classes Fees
		Miscellaneous Local:
12.20	3491	Bus Fees
18,785.8	3492	Transportation Services Rendered for School Activities
59,027.9	3493 3494	Sale of Junk Require of Endown Indirect Cost Rate
		Receipt of Federal Indirect Cost Rate
238,675.3	3495 3496	Other Miscellaneous Local Sources Impact Fees
	3496	Refunds of Prior Year's Expenditures
1 600 10		retunds of FIOL Teal's Expenditures
1,609.10		Collections for Lost Damaged and Sold Textbooks
1,609.10	3498	Collections for Lost, Damaged and Sold Textbooks Receipt of Food Service Indirect Costs
1,609.10		Collections for Lost, Damaged and Sold Textbooks Receipt of Food Service Indirect Costs Total Local

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DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVEAUES, EXPEXDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued) For the Fiscal Year Ended June 30, 2018 Exhibit K-1

URES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)							FDOE Page 2 Fund 100		
	Account	100	200	300	400	500	600	700	Tuna 100

EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000	6,710,588.98	1,964,482.74	468,071.67		324,521.84	408,958.70	186,352.05	10,062,975.98
Student Support Services	6100	745,007.51	202,688.84	40,144.80		303.01			988,144.16
Instructional Media Services	6200	201,856.85	59,104.73			4,238.88	9,975.47		275,175.93
Instruction and Curriculum Development Services	6300	135,309.55	38,438.47	271.12		14.79			174,033.93
Instructional Staff Training Services	6400	287,626.89	68,960.06	35,618.49		750.41			392,955.85
Instruction-Related Technology	6500	34,623.00	9,236.53						43,859.53
Board	7100	132,685.00	72,319.38	10,461.28					215,465.66
General Administration	7200	397,011.66	124,552.27	266,092.54		11,103.10		29,228.68	827,988.25
School Administration	7300	645,882.02	163,774.25	159,130.77		2,291.00			971,078.04
Facilities Acquisition and Construction	7410						235,950.36		235,950.36
Fiscal Services	7500	364,564.08	82,381.99	967.30		4,942.46			452,855.83
Food Services	7600								0.00
Central Services	7700	181,640.04	35,089.45	80,332.78					297,062.27
Student Transportation Services	7800	458,410.58	182,359.98	83,175.21	116,558.16	102,266.75		9,042.45	951,813.13
Operation of Plant	7900			712,114.97	686,742.84	15,039.46			1,413,897.27
Maintenance of Plant	8100	510,781.63	147,782.56	220,590.37		212,918.36	191,577.52		1,283,650.44
Administrative Technology Services	8200	55,091.27	14,307.21	2,159.40					71,557.88
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						150,183.98		150,183.98
Debt Service: (Function 9200)									
Redemption of Principal	710							59,008.90	59,008.90
Interest	720							17,367.38	17,367.38
Total Expenditures		10,861,079.06	3,165,478.46	2,079,130.70	803,301.00	678,390.06	996,646.03	300,999.46	18,885,024.77
Excess (Deficiency) of Revenues Over Expenditures									(1,072,336.37)

p3 DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND

Exhibit K-1

CHANGES IN FUND BALANCE - GENERAL FUND (Continued) For the Fiscal Year Ended June 30, 2018	FDOE Page 3 Fund 100	
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	rana 100
Loans	3720	221,966.81
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	512,873.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	512,873.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	(165,000.00)
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(165,000.00)
Total Other Financing Sources (Uses)		569,839.81
Net Change In Fund Balance		(502,496.56)
Fund Balance, July 1, 2017	2800	2,506,872.22
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	8,128.87
Restricted Fund Balance	2720	298,823.40
Committed Fund Balance	2730	
Assigned Fund Balance	2740	1,008,339.01
Unassigned Fund Balance	2750	689,084.38
Total Fund Balances, June 30, 2018	2700	2,004,375.66

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CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES

Exhibit K-2 FDOE Page 4

For the Fiscal Year Ended June 30, 2018 Fund 410 Account Number REVENUES Miscellaneous Federal Direct Federal Through State and Local: School Lunch Reimbursement 3262 127.861.95 School Breakfast Reimbursement 3263 12,178.32 Afterschool Snack Reimbursement 3264 USDA-Donated Commodities 3265 38,533,86 3266 Cash in Lieu of Donated Foods Summer Food Service Program 3267 3268 Fresh Fruit and Vegetable Program 3269 3280 3299 Miscellaneous Federal Through State Total Federal Through State and Local 3200 605,534.43 School Breakfast Supplement School Lunch Supplement 3338 State Through Local 3380 Other Miscellaneous State Revenues 3399 3300 Total State 9,548.00 Interest on Investments Gain on Sale of Investments 3432 Net Increase (Decrease) in Fair Value of Investments 3433 Gifts, Grants and Bequests 3440 Student Lunches 3451 Student Breakfasts 3452 Adult Breakfasts/Lunches 3453 Student and Adult á la Carte Fees 3454 19,065.44 Student Snacks 3455 Other Food Sales 3456 Other Miscellaneous Local Sources 3495 31.00 Refunds of Prior Year's Expenditures 3497 Total Local 3400 231,575.38 3000 Total Revenues 846,657.81

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5 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, 2018		Fund 410
EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	297,873.81
Employee Benefits	200	157,396.40
Purchased Services	300	880.00
Energy Services	400	
Materials and Supplies	500	534,071.15
Capital Outlay	600	
Other	700	9,398.48
Other Capital Outlay (Function 9300)	600	
Total Expenditures		999,619.84
Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		(152,962.03)
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries Transfers In:	3740	
From General Fund	3610	165,000.00
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	165,000.00

9300 DO NOT MAKE CHANGES TO THIS CODE

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)		165,000.00
Net Change in Fund Balance		12,037.97
Fund Balance, July 1, 2017	2800	37,247.89
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	44,340.22
Restricted Fund Balance	2720	4,945.64
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2018	2700	49,285.86

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

Exhibit K-3 FDOE Page 6

For the Fiscal Year Ended June 30, 2018	Account	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	58,256.93
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA) Workforce Innovation and Opportunity Act:	3230	463,595.75
Adult General Education	3221	21,540.41
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	460,929.17
Teacher and Principal Training and Recruiting - Title II, Part A	3225	64,711.64
Math and Science Partnerships - Title II, Part B	3226	12,012.87
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	181,996.63
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	27,075.68
Total Federal Through State and Local	3200	1,290,119.08
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State 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	1,290,119.08

DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
For the Fixed Year Ended June 30, 2018 Exhibit K-3 FDOE Page 7 Fund 420

or the Fiscal Year Ended June 30, 2018		100	200	300	400	500	600	700	
EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:						i.	-		
Instruction	5000	512,255.66	156,297.42	1,151.05		73,776.59	21,523.79	9,618.05	774,622.56
Student Support Services	6100	132,322.97	35,839.02			1,144.02			169,306.01
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	88,531.22	29,835.18	4,154.20					122,520.60
Instructional Staff Training Services	6400	50,412.64	15,367.67	9,416.60					75,196.91
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	17,103.97	5,832.72	12,900.00				59,027.96	94,864.65
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	1
Student Transportation Services	7800	16,245.50
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:	9100	
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		816,871.96
Excess (Deficiency) of Revenues over Expenditures		
OTHER FINANCING SOURCES (USES)	Account	
and CHANGES IN FUND BALANCES Loans	Number 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	
	3600	0.00
Total Transfers In 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, 2017	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, 2018

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, 2018

2700

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 Paranuas	2000	0.00

Total Revenues	3000	0.00							
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
	rumoci	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

2,469.88

245,641.89

28,329.57

10,912.25

74,920.61

Exhibit K-4 FDOE Page 8 Fund 490

29,627.63 707.72 0.00 0.00 0.00

23,273.00

1,290,119.08

23,273.00

44,796.79

68,646.01

	1	1
Board	7100	
General Administration	7200	+
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	+
Student Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:	7420	
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	2.22
Total Expenditures		0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	Account	
and CHANGES IN FUND BALANCES	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, 2017	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, 2018	2700	0.00

Exhibit K-5 FDOE Page 9 Funds 200

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

0.00

0.00

0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS For the Fiscal Year Ended June 30, 2018

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 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	98,162.63							98,162.63
SBE/COBI Bond Interest	3326	588.29							588.29
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	98,750.92	0.00	0.00	0.00	0.00	0.00	0.00	98,750.92
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	1				1			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	98,750.92	0.00	0.00	0.00	0.00		0.00	98,750.92
EXPENDITURES	5000	70,730.72	0.00	0.00	0.00	0.00	0.00	0.00	70,730.72
Debt Service (Function 9200)									
Redemption of Principal	710	95,000.00							95,000.00
Interest	720	5,540.00							5,540.00
Dues and Fees	730	70.81							70.81
Miscellaneous	790								0.00
Total Expenditures	 	100,610.81	0.00	0.00	0.00	0.00	0.00	0.00	100,610.81
Excess (Deficiency) of Revenues Over Expenditures	+	(1,859.89) SBE/COBI	0.00 Special Act	0.00 Sections 1011.14 and	0.00 Motor Vehicle	0.00 District	0.00 Other Debt	0.00 ARRA Economic Stimulus Debt	(1,859.89)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	Bonds 250	Service 290	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								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									
From Capital Projects Funds	3610								0.00
From Special Revenue Funds	3630								0.00
Interfund	3640 3650								0.00
From Permanent Funds									
From Internal Service Funds	3660 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)	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970					-	-		0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		(1,859.89)	0.00	0.00	0.00	0.00	0.00	0.00	(1,859.89)
Fund Balance, July 1, 2017	2800	2,810.20							2,810.20
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710 2720	950.31							0.00 950.31
Restricted Fund Balance		950.31							
Committed Fund Balance	2730					1			0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2018	2700	950.31	0.00	0.00	0.00	0.00	0.00	0.00	950.31

DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CL For the Fiscal Year Ended June 30, 2018	HANGES IN FUND I	ALANCES - CAPITAL PROJECTS	S FUNDS									Exhibit K-6 FDOE Page 10 Funds 300
REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 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 Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals

Martin M	Federal:												
No.	Miscellaneous Federal Direct	3199											0.00
Marie Anthonist Marie 1970		3299											0.00
Manufacture 1975	State:												
Section Sect													10,133.19
Second S								1,343.09					1,343.09
Main Section 1975													0.00
Section Sect	*												0.00
Section Sect						82,103.00							82,103.00
Control Cont	•												0.00
Common 1965 1965 1966													0.00
Control Section													0.00
Part													0.00
Seed and Cycle degreement in 1611 1													0.00
Control Solution 1910 19	Total State Sources	3300	0.00	0.00	0.00	82,103.00	0.00	11,476.28	0.00	0.00	0.00	0.00	93,579.28
Seed From 1969 1979 19	District Local Capital Improvement Tax	3413							1,191,321.68				1,191,321.68
Section Sect	County Local Sales Tax	3418											0.00
Second	School District Local Sales Tax	3419											0.00
Economic 1,500 1													0.00
Section Sect	Payment in Lieu of Taxes	3422											0.00
General Registry 1942 19	Excess Fees	3423											0.00
Net benest Normals in his Valued Reviews 1 340 1	Interest on Investments	3431					16.25	1.51	34.83				52.59
Che Microfinent Learner 1400 14	Gain on Sale of Investments	3432											0.00
Other Microbine Lord Sources 385 186	Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Specific No. 1966 1975	Gifts, Grants and Bequests	3440											0.00
Refuse for Year's Expenditures \$100	Other Miscellaneous Local Sources	3495											0.00
Treal Local Sources 3400 0.00 0.00 0.00 0.00 0.00 0.00 1.625 1.51 1.193.5551 0.00 0.00 0.00 1.193.57 Add Revenue Company Company	Impact Fees	3496											0.00
Marker 100 100 100 100 100 100 12450 11477, 191,865 100 100 100 12450 12	Refunds of Prior Year's Expenditures	3497											0.00
Exercision 1400 Francision	Total Local Sources	3400	0.00	0.00	0.00	0.00	16.25	1.51	1,191,356.51	0.00	0.00	0.00	1,191,374.27
Process Proc	Total Revenues	3000	0.00	0.00	0.00	82,103.00	16.25	11,477.79	1,191,356.51	0.00	0.00	0.00	1,284,953.55
Library Books													
Audiovisual Materials		610											0.00
Buildings and Fixed Equipment 630													0.00
Furniture, Fixtures and Equinment 640 650 650 650 650 650 650 650 650 650 65													0.00
Motor Vehicles (Including Bases) 650									20 (04.01				
Land 660 Improvements Other Than Buildings 670 Improvements Other Than Buildings 670 Improvements Other Than Buildings 670 Improvements Other Than Buildings 19,600,00 391,045,99 Improvements Other Software 410,64 Computer Software 690 Improvements Other Software 690 Improvements Other Software Improvem													39,604.91 106,546.00
Improvements Other Than Buildings									100,340.00				0.00
Remodeling and Renovations 680 19,600 391,045.99 19,600													0.00
Computer Software 600 600 600 600 600 600 600 600 600 60								10.600.00	201.045.00				410.645.99
Charter School Local Capital Improvement 793								19,000.00	391,045.99				410,645.99
Redemption of Principal 710 71													0.00
Redemption of Principal 710 Interest 720 Interest 720 Interest 90.28 Inter	Debt Service: (Function 9200)	173											0.00
Dues and Fees 730 90.28 9 Miscellaneous 790 9	Redemption of Principal	710											0.00
Miscellaneous 790	Interest	720											0.00
Miscellaneous 790	Dues and Fees	730						90.28					90.28
tal Expenditures 0.00 0.00 0.00 0.00 0.00 19,690.28 537,196.90 0.00 0.00 0.00 556,88		790											0.00
	Total Expenditures		0.00	0.00	0.00	0.00	0.00	19,690.28	537,196.90	0.00	0.00	0.00	556,887.18
cess (Denciency) of Kevenues Over Expenditures 0.00 0.00 0.00 0.00 22,103.00 16.25 (8,212.49) 654,159.61 0.00 0.00 0.00 0.00 728,06	Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	82,103.00	16.25	(8,212.49)	654,159.61	0.00	0.00	0.00	728,066.37

pl1 DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

Exhibit K-6 FDOE Page 11 Funds 300

For the Fiscal Year Ended June 30, 2018		Capital Outlay Bond Issues		Sections 1011.14 and	Public Education	District	Capital Outlay and	Nonvoted Capital Improvement	1	Other Capital	ARRA Economic Stimulus Capital	Funds 30
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	(COBI)	Special Act Bonds	1011.15, F.S., Loans	Capital Outlay (PECO)	Bonds	Debt Service Program (CO&DS)		Voted Capital Improvement Fund	Projects	Projects	Totals
and children in the brightness	rumber	310	320	330	340	350	360	370	380	390	399	
Issuance of Bonds	3710											0.0
Premium on Sale of Bonds	3791											0.0
Discount on Sale of Bonds (Function 9299)	891											0.0
Proceeds of Lease-Purchase Agreements	3750											0.0
Premium on Lease-Purchase Agreements	3793											0.0
Discount on Lease-Purchase Agreements (Function 9299)	893											0.0
Loans	3720											0.0
Sale of Capital Assets	3730											0.0
Loss Recoveries	3740											0.0
Proceeds of Forward Supply Contract	3760											0.0
Proceeds from Special Facility Construction Account	3770											0.0
Transfers In:												
From General Fund	3610											0.0
From Debt Service Funds	3620											0.00

From Special Revenue Funds	3640	1	ĺ					ĺ			ĺ	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				(82,103.00)			(430,770.00)				(512,873.00)
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	(82,103.00)	0.00	0.00	(430,770.00)	0.00	0.00	0.00	(512,873.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(82,103.00)	0.00	0.00	(430,770.00)	0.00	0.00	0.00	(512,873.00)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	16.25	(8,212.49)	223,389.61	0.00	0.00	0.00	215,193.37
Fund Balance, July 1, 2017	2800				0.50	1,012.60	19,562.33	84,818.29				105,393.72
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				0.50	1,028.85	11,349.84	308,207.90				320,587.09
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2018	2700	0.00	0.00	0.00	0.50	1,028.85	11,349.84	308,207.90	0.00	0.00	0.00	320,587.09

Federal Direct

Sale of Capital Assets

Transfers In: From General Fund

p12 DISTRICT SCHOOL BOARD OF GULF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS

Number

3100

3730

3740

or the Fiscal Year Ended June 30, 2018

Federal Through State and Local 3200 3300 State Sources 3400 Local Sources **Total Revenues** 3000 Account EXPENDITURES Employee Benefits Purchased Energy Materials Capital Outlay Number Salaries Services and Supplies Current: Instruction 5000 Student Support Services 6100 Instructional Media Services 6200 6300 Instruction and Curriculum Development Services 6400 Instructional Staff Training Services Instruction-Related Technology 6500 7100 Board General Administration 7200 School Administration 7300 7410 Facilities Acquisition and Construction Fiscal Services 7500 Central Services 7700 7800 Student Transportation Services 7900 Operation of Plant Maintenance of Plant 8100 Administrative Technology Services 8200 9100 Community Services
Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay

Debt Service: (Function 9200) 9300 Redemption of Principal Interest 720 Total Expenditures 0.00 0.00 Excess (Deficiency) of Revenues Over Expenditures
OTHER FINANCING SOURCES (USES) Account and CHANGES IN FUND BALANCES Number

Exhibit K-7 FDOE Page 12 Fund 000

0.00

0.00

0.00

0.00

0.00

0.00

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0.00

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0.00

0.00

0.00

0.00

0.00

Totals

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, 2017	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, 2018	2700	0.00

p13 DISTRICT SCHOOL BOARD OF GULF COUNTY z COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS

Exhibit K-8 FDOE Page 13

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								
Charges for Sales	3482								
remium Revenue	3484								
Other Operating Revenues	3489								
Otal Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
OPERATING EXPENSES (Function 9900)									
alaries	100								
Employee Benefits	200								
turchased Services	300								
inergy Services	400								
Anterials and Supplies	500								
Capital Outlay	600								
Other	700								
Depreciation and Amortization Expense	780								
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
NONOPERATING REVENUES (EXPENSES)									
nterest on Investments	3431								
Gain on Sale of Investments	3432								
let Increase (Decrease) in Fair Value of Investments	3433								
Sifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
oss Recoveries	3740								
Gain on Disposition of Assets	3780								
nterest (Function 9900)	720								
Aiscellaneous (Function 9900)	790								
oss on Disposition of Assets (Function 9900)	810								
Total Nonoperating Revenues (Expenses)		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	
TRANSFERS and CHANGES IN NET POSITION									
ransfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
ransfers Out: (Function 9700)	1				[
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								

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, 2017	2880								0.00
	Adjustments to Net Position	2896								0.00
z	Net Position, June 30, 2018	2780								0.00

pl4 DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS

Exhibit K-9 FDOE Page 14

INCOME OR (LOSS)	Account Number	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Totals
	rumoci	711	712	713	714	715	731	791	
OPERATING REVENUES									
Charges for Services Charges for Sales	3481 3482								
Charges for Sales Premium Revenue	3482 3484		+					+	
	3484 3489		+					+	
Other Operating Revenues Total Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
OPERATING EXPENSES (Function 9900)	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Salaries	100								
Employee Benefits	200							1	
Purchased Services	300								
Energy Services	400								•
Materials and Supplies	500								•
Capital Outlay	600								•
Other	700								•
Depreciation and Amortization Expense	780								
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
NONOPERATING REVENUES (EXPENSES)									
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								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Interest (Function 9900)	720								
Miscellaneous (Function 9900)	790								
Loss on Disposition of Assets (Function 9900)	810								
Total Nonoperating Revenues (Expenses)		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	
TRANSFERS and									
CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620 3630		-						
From Capital Projects Funds			+		+				
From Special Revenue Funds	3640 3650	+						+	
Interfund	3650 3660	+						+	
From Permanent Funds From Enterprise Funds	3660 3690								
From Enterprise Funds Total Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Transfers In Transfers Out: (Function 9700)	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
To General Fund	910								
To Debt Service Funds	920								-
To Capital Projects Funds	930								-
To Special Revenue Funds	940								-
Interfund	950								-
To Permanent Funds	960	+		+				t	
To Enterprise Funds	990	+							-
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
Change in Net Position	3700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Position, July 1, 2017	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Position, July 1, 2017 Adjustments to Net Position	2880 2896	+						+	
AUJUSTINEIRS TO INCL POSITION	2890								

ESE 348

DISTRICT SCHOOL BOARD OF GULF COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS

Exhibit K-10 FDOE Page 15 Fund 891 Ending Balance June 30, 2018 June 30, 2018 Beginning Balance July 1, 2017 Additions Deductions 1110 876,488.35 240,444.69 Investments 1131

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		236,462.07	876,488.35	872,505.73	240,444.69
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	236,462.07	876,488.35	872,505.73	240,444.69
Due to Budgetary Funds	2161				0.00
Total Liabilities		236,462.07	876,488.35	872,505.73	240,444.69

Exhibit K-11 FDOE Page 16 Fund 601

DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF LONG-TERM LIABILITIES June 30, 2018

	Account Number	Governmental Activities Total Balance [1] June 30, 2018	Business-Type Activities Total Balance [1] June 30, 2018	Total	Governmental Activities - Debt Principal Payments 2017-18	Governmental Activities - Principal Due Within One Year 2018-19	Governmental Activities - Debt Interest Payments 2017-18	Governmental Activities - Interest Due Within One Year 2018-19
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	23,000.00		23,000.00	95,000.00	11,000.00	5,540.00	790.00
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	23,000.00	0.00	23,000.00	95,000.00	11,000.00	5,540.00	790.00
Liability for Compensated Absences	2330	1,507,985.43		1,507,985.43				
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	162,957.91		162,957.91	59,008.90	73,457.90	6,532.80	5,192.14
Total Lease-Purchase Agreements Payable	2340	162,957.91	0.00	162,957.91	59,008.90	73,457.90	6,532.80	5,192.14
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	1,548,131.00		1,548,131.00				
Net Pension Liability	2365	12,022,607.00		12,022,607.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		15,264,681.34	0.00	15,264,681.34	154,008.90	84,457.90	12,072.80	5,982.14

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2018, including discounts and premiums.

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

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2017	Returned To FDOE	Revenues [1] 2017-18	Expenditures 2017-18	Flexibility [2] 2017-18	Unexpended June 30, 2018
Class Size Reduction Operating Funds (3355)	94740			2,036,419.00	2,036,419.00		0.00
excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	163,836.11		529,942.00	515,029.28		178,748.83
Florida School Recognition Funds (3361)	92040	10,961.14		34,459.00	34,475.88		10,944.26
nstructional Materials (FEFP Earmark) [3]	90880	102,575.12		150,862.00	173,812.11		79,625.01
.ibrary Media (FEFP Earmark) [3]	90881	927.02		8,524.00	8,595.90		855.12
Preschool Projects (3372)	97950						0.00
desearch-Based Reading Instruction (FEFP Earmark) [4]	90800	24,870.69		192,189.00	188,409.51		28,650.18
afe Schools (FEFP Earmark) [5]	90803			95,887.00	95,887.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			362,370.00	362,370.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280			388,394.00	388,394.00		0.00
eachers Classroom Supply Assistance (FEFP Earmark)	97580			31,122.00	31,122.00		0.00
oluntary Prekindergarten - School Year Program (3371)	96440			89,102.44	89,102.44		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441			19,761.89	19,761.89		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."

p18 DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-13

SCHEDULE OF SELECTED SUBGRIECT EXPENDITURES For the Fiscal Year Ended June 30, 2018 For the Fiscal Year Ended June 30, 2018							
ror me riscai i ear Ended June 30, 2016	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	FDOE Page 18 Total		
UTILITIES AND ENERGY SERVICES EXPENDITURES:							
Public Utility Services Other than Energy - All Functions	380	111,326.04			111,326.04		
Public Utility Services Other than Energy - Functions 7900 & 8100	380	111,326.04			111,326.04		
Natural Gas - All Functions	411	22,533.15			22,533.15		
Natural Gas - Functions 7900 & 8100	411	22,533.15			22,533.15		
Bottled Gas - All Functions	421				0.00		
Bottled Gas - Functions 7900 & 8100	421				0.00		
Electricity - All Functions	430	664,209.69			664,209.69		
Electricity - Functions 7900 & 8100	430	664,209.69			664,209.69		
Heating Oil - All Functions	440				0.00		
Heating Oil - Functions 7900 & 8100	440				0.00		
Gasoline - All Functions	450				0.00		
Gasoline - Functions 7900 & 8100	450				0.00		
Diesel Fuel - All Functions	460				0.00		
Diesel Fuel - Functions 7900 & 8100	460				0.00		
Other Energy Services - All Functions	490				0.00		
Other Energy Services - Functions 7900 & 8100	490				0.00		
Subtotal - Functions 7900 & 8100		798,068.88	0.00	0.00	798,068.88		
Total - All Functions		798,068.88	0.00	0.00	798,068.88		
ENERGY EXPENDITURES FOR STUDENT							
TRANSPORTATION: (Function 7800 only)							
Compressed Natural Gas	412				0.00		
Liquefied Petroleum Gas	422				0.00		
Gasoline	450	37,978.53			37,978.53		
Diesel Fuel	460	78,579.63		10,912.25	89,491.88		
Oil and Grease	540	1,028.30			1,028.30		
Total		117,586.46		10.912.25	128,498.71		

		General Fund	Special Revenue Other Federal Programs	Capital Projects Funds	
	Subobject	100	420	3XX	Total
EXPENDITURES FOR SCHOOL BUSES					
AND SCHOOL BUS REPLACEMENTS:					
Buses	651			106,546.00	106,546.00

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p19 DISTRICT SCHOOL BOARD OF _____COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-13 FDOE Page 19

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures:					
Technology-Related Professional and Technical Services	319				0.00
Technology-Related Repairs and Maintenance	359				0.00
Technology-Related Rentals	369				0.00
Telephone and Other Data Communication Services	379	152,054.05	707.72		152,761.77
Other Technology-Related Purchased Services	399				0.00
Technology-Related Materials and Supplies	5X9				0.00
Noncapitalized Computer Hardware	644	299,143.36	12,178.60		311,321.96
Technology-Related Noncapitalized Fixtures and Equipment	649				0.00
Noncapitalized Software	692	45,309.00	7,687.33		52,996.33
Miscellaneous Technology-Related	799				0.00
Total		496,506.41	20,573.65	0.00	517,080.06

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
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Capitalized Expenditures: Capitalized Computer Hardware and Technology-Related					
Infrastructure	643	112,933.70		20,132.36	133,066.06
Technology-Related Capitalized Fixtures and Equipment	648				0.00
Capitalized Software	691	2,825.00			2,825.00
Total		115,758.70	0.00	20,132.36	135,891.06

^{*} Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

p20 DISTRICT SCHOOL BOARD OF GULF COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-13 FDOE Page 20

For the Fiscal Teal Elided Julie 30, 2018					FDOE rage 20
			Special Revenue	Special Revenue	
	Subobject	General Fund	Food Services	Other Federal Programs	
		100	410	420	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	34,444.51
Food	570	488,626.99
Donated Foods	580	10,998.65

		General Fund	Special Revenue Other Federal Programs	
	Subobject	100	420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120	4,893,688.11	360,239.97	5,253,928.08
Basic Programs 101, 102 and 103 (Function 5100)	140	157,227.51	9,643.00	166,870.51
Basic Programs 101, 102 and 103 (Function 5100)	750	153,426.10	391.61	153,817.71
Total Basic Program Salaries		5,204,341.72	370,274.58	5,574,616.30
Other Programs 130 (ESOL) (Function 5100)	120	8,200.11		8,200.11
Other Programs 130 (ESOL) (Function 5100)	140	15,400.23		15,400.23
Other Programs 130 (ESOL) (Function 5100)	750	125.00		125.00
Total Other Program Salaries		23,725.34	0.00	23,725.34
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	782,657.12	6,442.38	789,099.50
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	313,487.75	98,426.00	411,913.75
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	24,859.88	216.00	25,075.88
Total ESE Program Salaries		1,121,004.75	105,084.38	1,226,089.13
Career Program 300 (Function 5300)	120	194,463.20		194,463.20
Career Program 300 (Function 5300)	140	38,476.97	22,429.40	60,906.37
Career Program 300 (Function 5300)	750	1,381.21		1,381.21
Total Career Program Salaries		234,321.38	22,429.40	256,750.78
TOTAL		6,583,393.19	497,788.36	7,081,181.55

		General Fund	Other Federal Programs	
Textbooks (used for classroom instruction)	Subobject	100	420	Total
Textbooks (Function 5000)	520	171,482.11	932.45	172,414.56

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DISTRICT SCHOOL BOARD OF GULF COUNTY

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Exhibit K-13

For the Fiscal Year Ended June 30, 2018	COLLECTION							FDOE Page 21
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

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DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Subobjects 393 and 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:		(00000)			
General Fund	100				0.00
Special Revenue Funds - Food Service	410				0.00
Special Revenue Funds - Other Federal Programs	420				0.00
Capital Projects Funds	3XX				0.00
Total Charter School Distributions		0.00	0.00	0.00	0.00

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

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2017	Earnings 2017-18	Expenditures 2017-18	Unexpended June 30, 2018
Earnings, Expenditures and Carryforward Amounts:	0.00	107,020.01	107,020.01	
Expenditure Program or Activity:				
Exceptional Student Education			107,020.01	
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			107,020.01	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount	
Balance Sheet Amount, June 30, 2018			
Total Assets and Deferred Outflows of Resources	100	2,185,116.63	
Total Liabilities and Deferred Inflows of Resources	100	2,185,116.63	

Account Number

9300

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

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES

OLUNIARY PREKINDERGARIEN (VI

Student Support Services 6100 0.00 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 7100 0.00 General Administration 7200 0.00 School Administration 7300 0.00 0.00 Facilities Acquisition and Construction 7410 0.00 Fiscal Services 7500 0.00 Food Services 7600 Central Services 7700 0.00 0.00 Student Transportation Services 7800 Operation of Plant 7900 38.83 Maintenance of Plant 8100 0.00 Administrative Technology Services 8200 0.00 9100 0.00 Community Services

Purchased

Energy

Materials

and Supplies

Capital

Employee Benefits

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

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0.00

FDOE Page 22 Supplemental Schedule - Fund 100

Capital Outlay:

Interest
Total Expenditures

Other Capital Outlay

Debt Service: (Function 9200)

Redemption of Principal

Facilities Acquisition and Construction