DISTRICT SCHOOL BOARD OF GULF COUNTY
ENTRY FORM
GOVERNMENTAL BALANCE SHEETS
June 30, 2023

	Account Number	General 100	Special Revenue Funds: Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490	**Total Nonmajor Special Revenue Funds**	**Total Special Revenue Funds**
		Major Fund M	Nonmajor Fund N	Nonmajor Fund N	Major Fund M	Nonmajor Fund N		
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								
ASSETS								
Cash and Cash Equivalents	1110	4,617,137.78	75,970.90	502.25			76,473.15	76,473.15
Investments	1160						0.00	0.00
Taxes Receivable, Net	1120						0.00	0.00
Accounts Receivable, Net	1131	26,237.44					0.00	0.00
Interest Receivable on Investments	1170						0.00	0.00
Due From Other Agencies	1220	124,325.84		22,089.97	24,470.90		22,089.97	46,560.87
Due From Budgetary Funds	1141	2.25					0.00	0.00
Due From Insurer	1180						0.00	0.00
Deposits Receivable	1210						0.00	0.00
Due From Internal Funds	1142						0.00	0.00
Cash with Fiscal/Service Agents	1114						0.00	0.00
Inventory	1150		38,475.42				38,475.42	38,475.42
Prepaid Items	1230						0.00	0.00
Long-Term Investments	1460						0.00	0.00
Total Assets		4,767,703.31	114,446.32	22,592.22	24,470.90	0.00	137,038.54	161,509.44
DEFERRED OUTFLOWS OF RESOURCES								
Accumulated Decrease in Fair Value of Hedging Derivatives	1910						0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		4,767,703.31	114,446.32	22,592.22	24,470.90	0.00	137,038.54	161,509.44
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
LIABILITIES								
Cash Overdraft	2125						0.00	0.00
Accrued Salaries and Benefits	2110	126,200.00					0.00	0.00
Payroll Deductions and Withholdings	2170	91,964.11					0.00	0.00
Accounts Payable	2120	1,763.33					0.00	0.00
Sales Tax Payable	2260						0.00	0.00
Current Notes Payable	2250						0.00	0.00
Accrued Interest Payable	2210						0.00	0.00
Deposits Payable	2220						0.00	0.00
Due to Other Agencies	2230			22,589.97	24,470.90		22,589.97	47,060.87
Due to Budgetary Funds	2161			2.25			2.25	2.25
Due to Internal Funds	2162						0.00	0.00
Due to Fiscal Agent	2240						0.00	0.00
Pension Liability	2115						0.00	0.00
Other Postemployment Benefits Liability	2116						0.00	0.00
Judgments Payable	2130						0.00	0.00
Construction Contracts Payable	2140						0.00	0.00
Construction Contracts Payable - Retained Percentage	2150						0.00	0.00
Matured Bonds Payable	2180						0.00	0.00
Matured Interest Payable	2190						0.00	0.00
Unearned Revenues	2410						0.00	0.00
Unavailable Revenues	2410						0.00	0.00
Total Liabilities		219,927.44	0.00	22,592.22	24,470.90	0.00	22,592.22	47,063.12
DEFERRED INFLOWS OF RESOURCES								
Accumulated Increase in Fair Value of Hedging Derivatives	2610						0.00	0.00
Deferred Revenue	2630						0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES								
Nonspendable:								
Inventory	2711		38,475.42				38,475.42	38,475.42
Prepaid Amounts	2712						0.00	0.00
Permanent Fund Principal	2713						0.00	0.00
Other Not in Spendable Form	2719						0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	38,475.42	0.00	0.00	0.00	38,475.42	38,475.42
Restricted for:								
Economic Stabilization	2721						0.00	0.00
Federal Required Carryover Programs	2722	138,425.80					0.00	0.00
State Required Carryover Programs	2723						0.00	0.00
Local Sales Tax and Other Tax Levy	2724						0.00	0.00
Debt Service	2725						0.00	0.00
Capital Projects	2726						0.00	0.00
Restricted for School Food Service	2729		75,970.90				75,970.90	75,970.90
Restricted for	2729						0.00	0.00
Total Restricted Fund Balances	2720	138,425.80	75,970.90	0.00	0.00	0.00	75,970.90	75,970.90
Committed to:								
Economic Stabilization	2731						0.00	0.00
Contractual Agreements	2732						0.00	0.00
Committed for	2739						0.00	0.00
Committed for	2739						0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:								
Special Revenue	2741						0.00	0.00
Debt Service	2742						0.00	0.00
Capital Projects	2743						0.00	0.00
Permanent Fund	2744						0.00	0.00
Assigned for Hurricane Michael	2749	1,292,186.70					0.00	0.00
Assigned for Budget Shortfall	2749	1,871,313.86					0.00	0.00
Total Assigned Fund Balances	2740	3,163,500.56	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	1,245,849.51					0.00	0.00
Total Fund Balances	2700	4,547,775.87	114,446.32	0.00	0.00	0.00	114,446.32	114,446.32
Total Liabilities, Deferred Inflows of Resources and Fund Balances		4,767,703.31	114,446.32	22,592.22	24,470.90	0.00	137,038.54	161,509.44

	Debt Service Funds: 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	**Total Nonmajor Debt Service Funds**	**Total Debt Service Funds**
	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N		
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES									
ASSETS									
Cash and Cash Equivalents								0.00	0.00
Investments								0.00	0.00
Taxes Receivable, Net								0.00	0.00
Accounts Receivable, Net								0.00	0.00
Interest Receivable on Investments								0.00	0.00
Due From Other Agencies								0.00	0.00
Due From Budgetary Funds								0.00	0.00
Due From Insurer								0.00	0.00
Deposits Receivable								0.00	0.00
Due From Internal Funds								0.00	0.00
Cash with Fiscal/Service Agents								0.00	0.00
Inventory								0.00	0.00
Prepaid Items								0.00	0.00
Long-Term Investments								0.00	0.00
Total Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives								0.00	0.00
Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
LIABILITIES									
Cash Overdraft								0.00	0.00
Accrued Salaries and Benefits								0.00	0.00
Payroll Deductions and Withholdings								0.00	0.00
Accounts Payable								0.00	0.00
Sales Tax Payable								0.00	0.00
Current Notes Payable								0.00	0.00
Accrued Interest Payable								0.00	0.00
Deposits Payable								0.00	0.00
Due to Other Agencies								0.00	0.00
Due to Budgetary Funds								0.00	0.00
Due to Internal Funds								0.00	0.00
Due to Fiscal Agent								0.00	0.00
Pension Liability								0.00	0.00
Other Postemployment Benefits Liability								0.00	0.00
Judgments Payable								0.00	0.00
Construction Contracts Payable								0.00	0.00
Construction Contracts Payable - Retained Percentage								0.00	0.00
Matured Bonds Payable								0.00	0.00
Matured Interest Payable								0.00	0.00
Unearned Revenues								0.00	0.00
Unavailable Revenues								0.00	0.00
Total Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES									
Accumulated Increase in Fair Value of Hedging Derivatives								0.00	0.00
Deferred Revenue								0.00	0.00
Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES									
Nonspendable:									
Inventory								0.00	0.00
Prepaid Amounts								0.00	0.00
Permanent Fund Principal								0.00	0.00
Other Not in Spendable Form								0.00	0.00
Total Nonspendable Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:									
Economic Stabilization								0.00	0.00
Federal Required Carryover Programs								0.00	0.00
State Required Carryover Programs								0.00	0.00
Local Sales Tax and Other Tax Levy								0.00	0.00
Debt Service								0.00	0.00
Capital Projects								0.00	0.00
Restricted for School Food Service								0.00	0.00
Restricted for								0.00	0.00
Total Restricted Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed to:									
Economic Stabilization								0.00	0.00
Contractual Agreements								0.00	0.00
Committed for								0.00	0.00
Committed for								0.00	0.00
Total Committed Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:									
Special Revenue								0.00	0.00
Debt Service								0.00	0.00
Capital Projects								0.00	0.00
Permanent Fund								0.00	0.00
Assigned for Hurricane Michael								0.00	0.00
Assigned for Budget Shortfall								0.00	0.00
Total Assigned Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances								0.00	0.00
Total Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Capital Projects Funds: 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 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	**Total Nonmajor Capital Projects**	**Total Capital Projects Funds**	Permanent Funds: Permanent Fund 000	**Total Nonmajor Permanent Fund**	**Total Permanent Fund**	**Total Nonmajor Governmental Funds**	**Total Governmental Funds**
	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Major Fund M	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N			Nonmajor Fund N				
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES																	
ASSETS																	
Cash and Cash Equivalents				3,133.76		219,439.65	1,049,917.28				222,573.41	1,272,490.69		0.00	0.00	299,046.56	5,966,101.62
Investments											0.00	0.00		0.00	0.00	0.00	0.00
Taxes Receivable, Net											0.00	0.00		0.00	0.00	0.00	0.00
Accounts Receivable, Net											0.00	0.00		0.00	0.00	0.00	26,237.44
Interest Receivable on Investments											0.00	0.00		0.00	0.00	0.00	0.00
Due From Other Agencies							8,099.79				0.00	8,099.79		0.00	0.00	22,089.97	178,986.50
Due From Budgetary Funds											0.00	0.00		0.00	0.00	0.00	2.25
Due From Insurer											0.00	0.00		0.00	0.00	0.00	0.00
Deposits Receivable											0.00	0.00		0.00	0.00	0.00	0.00
Due From Internal Funds											0.00	0.00		0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents											0.00	0.00		0.00	0.00	0.00	0.00
Inventory											0.00	0.00		0.00	0.00	38,475.42	38,475.42
Prepaid Items											0.00	0.00		0.00	0.00	0.00	0.00
Long-Term Investments											0.00	0.00		0.00	0.00	0.00	0.00
Total Assets	0.00	0.00	0.00	3,133.76	0.00	219,439.65	1,058,017.07	0.00	0.00	0.00	222,573.41	1,280,590.48	0.00	0.00	0.00	359,611.95	6,209,803.23
DEFERRED OUTFLOWS OF RESOURCES																	
Accumulated Decrease in Fair Value of Hedging Derivatives											0.00	0.00		0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources	0.00	0.00	0.00	3,133.76	0.00	219,439.65	1,058,017.07	0.00	0.00	0.00	222,573.41	1,280,590.48	0.00	0.00	0.00	359,611.95	6,209,803.23
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES																	
LIABILITIES																	
Cash Overdraft											0.00	0.00		0.00	0.00	0.00	0.00
Accrued Salaries and Benefits											0.00	0.00		0.00	0.00	0.00	126,200.00
Payroll Deductions and Withholdings											0.00	0.00		0.00	0.00	0.00	91,964.11
Accounts Payable							1,296.11				0.00	1,296.11		0.00	0.00	0.00	3,059.44
Sales Tax Payable											0.00	0.00		0.00	0.00	0.00	0.00
Current Notes Payable											0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable											0.00	0.00		0.00	0.00	0.00	0.00
Deposits Payable											0.00	0.00		0.00	0.00	0.00	0.00
Due to Other Agencies											0.00	0.00		0.00	0.00	22,589.97	47,060.87
Due to Budgetary Funds											0.00	0.00		0.00	0.00	2.25	2.25
Due to Internal Funds											0.00	0.00		0.00	0.00	0.00	0.00
Due to Fiscal Agent											0.00	0.00		0.00	0.00	0.00	0.00
Pension Liability											0.00	0.00		0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability											0.00	0.00		0.00	0.00	0.00	0.00
Judgments Payable											0.00	0.00		0.00	0.00	0.00	0.00
Construction Contracts Payable											0.00	0.00		0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage											0.00	0.00		0.00	0.00	0.00	0.00
Matured Bonds Payable											0.00	0.00		0.00	0.00	0.00	0.00
Matured Interest Payable											0.00	0.00		0.00	0.00	0.00	0.00
Unearned Revenues											0.00	0.00		0.00	0.00	0.00	0.00
Unavailable Revenues											0.00	0.00		0.00	0.00	0.00	0.00
Total Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	1,296.11	0.00	0.00	0.00	0.00	1,296.11	0.00	0.00	0.00	22,592.22	268,286.67
DEFERRED INFLOWS OF RESOURCES																	
Accumulated Increase in Fair Value of Hedging Derivatives											0.00	0.00		0.00	0.00	0.00	0.00
Deferred Revenue											0.00	0.00		0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES																	
Nonspendable:																	
Inventory											0.00	0.00		0.00	0.00	38,475.42	38,475.42
Prepaid Amounts											0.00	0.00		0.00	0.00	0.00	0.00
Permanent Fund Principal											0.00	0.00		0.00	0.00	0.00	0.00
Other Not in Spendable Form											0.00	0.00		0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,475.42	38,475.42
Restricted for:																	
Economic Stabilization											0.00	0.00		0.00	0.00	0.00	0.00
Federal Required Carryover Programs											0.00	0.00		0.00	0.00	0.00	138,425.80
State Required Carryover Programs											0.00	0.00		0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy											0.00	0.00		0.00	0.00	0.00	0.00
Debt Service											0.00	0.00		0.00	0.00	0.00	0.00
Capital Projects				3,133.76		219,439.65	1,056,720.96				222,573.41	1,279,294.37		0.00	0.00	222,573.41	1,279,294.37
Restricted for School Food Service											0.00	0.00		0.00	0.00	75,970.90	75,970.90
Restricted for											0.00	0.00		0.00	0.00	0.00	0.00
Total Restricted Fund Balances	0.00	0.00	0.00	3,133.76	0.00	219,439.65	1,056,720.96	0.00	0.00	0.00	222,573.41	1,279,294.37	0.00	0.00	0.00	298,544.31	1,493,691.07
Committed to:																	
Economic Stabilization											0.00	0.00		0.00	0.00	0.00	0.00
Contractual Agreements											0.00	0.00		0.00	0.00	0.00	0.00
Committed for											0.00	0.00		0.00	0.00	0.00	0.00
Committed for											0.00	0.00		0.00	0.00	0.00	0.00
Total Committed Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:																	
Special Revenue											0.00	0.00		0.00	0.00	0.00	0.00
Debt Service											0.00	0.00		0.00	0.00	0.00	0.00
Capital Projects											0.00	0.00		0.00	0.00	0.00	0.00
Permanent Fund											0.00	0.00		0.00	0.00	0.00	0.00
Assigned for Hurricane Michael											0.00	0.00		0.00	0.00	0.00	1,292,186.70
Assigned for Budget Shortfall											0.00	0.00		0.00	0.00	0.00	1,871,313.86
Total Assigned Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,163,500.56
Total Unassigned Fund Balances											0.00	0.00		0.00	0.00	0.00	1,245,849.51
Total Fund Balances	0.00	0.00	0.00	3,133.76	0.00	219,439.65	1,056,720.96	0.00	0.00	0.00	222,573.41	1,279,294.37	0.00	0.00	0.00	337,019.73	5,941,516.56
Total Liabilities, Deferred Inflows of Resources and Fund Balances	0.00	0.00	0.00	3,133.76	0.00	219,439.65	1,058,017.07	0.00	0.00	0.00	222,573.41	1,280,590.48	0.00	0.00	0.00	359,611.95	6,209,803.23

DISTRICT SCHOOL BOARD OF GULF COUNTY
ENTRY FORM
GOVERNMENTAL STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2023

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds	Total Special Revenue Funds
		Major Fund M	Nonmajor Fund N	Nonmajor Fund N	Major Fund M	Nonmajor Fund N		
			Special Revenue Funds					
REVENUES								
Federal Direct	3100	36,229.55	0.00	0.00	0.00		0.00	0.00
Federal Through State and Local	3200	129,623.15	1,070,736.10	1,606,322.41	2,058,945.78	0.00	2,677,058.51	4,736,004.29
State Sources	3300	4,727,077.95	8,126.00	0.00		0.00	8,126.00	8,126.00
Local Sources:								
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	15,501,077.11					0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423						0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423						0.00	0.00
Local Sales Taxes	3418-3419						0.00	0.00
Charges for Service - Food Service	345X		254,992.84				254,992.84	254,992.84
Impact Fees	3496						0.00	0.00
Other Local Revenue		612,507.23	3,959.65	0.00	0.00	0.00	3,959.65	3,959.65
Total Local Sources	3400	16,113,584.34	258,952.49	0.00	0.00	0.00	258,952.49	258,952.49
Total Revenues		21,006,514.99	1,337,814.59	1,606,322.41	2,058,945.78	0.00	2,944,137.00	5,003,082.78
EXPENDITURES								
Current:								
Instruction	5000	11,322,633.67		744,869.30	1,435,198.25	0.00	744,869.30	2,180,067.55
Student Support Services	6100	1,072,335.37		364,839.82	59,079.81	0.00	364,839.82	423,919.63
Instructional Media Services	6200	285,445.42		0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	158,215.12		219,008.96	0.00	0.00	219,008.96	219,008.96
Instructional Staff Training Services	6400	592,040.64		86,469.64	149,419.85	0.00	86,469.64	235,889.49
Instruction-Related Technology	6500	54,832.22		61,377.00	0.00	0.00	61,377.00	61,377.00
Board	7100	253,434.55		0.00	0.00	0.00	0.00	0.00
General Administration	7200	1,019,131.89		68,723.25	60,883.76	0.00	68,723.25	129,607.01
School Administration	7300	1,054,570.39		0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00		0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	348,611.33		0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	1,416,850.16	0.00	13,828.06	0.00	1,416,850.16	1,430,678.22
Central Services	7700	178,411.04		0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	1,052,313.75		14,496.03	21,489.99	0.00	14,496.03	35,986.02
Operation of Plant	7900	1,990,186.97		0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	1,990,971.98		0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	94,144.77		0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00		0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)								
Redemption of Principal	710	0.00					0.00	0.00
Interest	720	33,431.80					0.00	0.00
Dues and Fees	730						0.00	0.00
Other Debt Service	791						0.00	0.00
Capital Outlay:								
Facilities Acquisition and Construction	7420	15,425.00		0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430						0.00	0.00
Charter School Capital Outlay Sales Tax	7440						0.00	0.00
Other Capital Outlay	9300	293,902.47	0.00	46,538.41	319,046.06	0.00	46,538.41	365,584.47
Total Expenditures		21,810,038.38	1,416,850.16	1,606,322.41	2,058,945.78	0.00	3,023,172.57	5,082,118.35
Excess (Deficiency) of Revenues Over (Under) Expenditures		(803,523.39)	(79,035.57)	0.00	0.00	0.00	(79,035.57)	(79,035.57)
OTHER FINANCING SOURCES (USES)								
Issuance of Bonds	3710						0.00	0.00
Premium on Sale of Bonds	3791						0.00	0.00
Discount on Sale of Bonds	891						0.00	0.00
Proceeds of Lease-Purchase Agreements	3750						0.00	0.00
Premium on Lease-Purchase Agreements	3793						0.00	0.00
Discount on Lease-Purchase Agreements	893						0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00		0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00		0.00	0.00
Loss Recoveries	3740	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760						0.00	0.00
Proceeds from Special Facility Construction Account	3770						0.00	0.00
Face Value of Refunding Bonds	3715						0.00	0.00
Premium on Refunding Bonds	3792						0.00	0.00
Discount on Refunding Bonds	892						0.00	0.00
Refunding Lease-Purchase Agreements	3755						0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794						0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894						0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760						0.00	0.00
Transfers In	3600	1,447,100.75	100,000.00	0.00	0.00	0.00	100,000.00	100,000.00
Transfers Out	9700	(100,000.00)	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		1,348,600.75	100,000.00	0.00	0.00	0.00	100,000.00	100,000.00
SPECIAL ITEMS							0.00	0.00
EXTRAORDINARY ITEMS							0.00	0.00
Net Change in Fund Balances		545,077.36	20,964.43	0.00	0.00	0.00	20,964.43	20,964.43
Fund Balances, July 1, 2022	2800	4,897,306.80	93,481.89	0.00	0.00	0.00	93,481.89	93,481.89
Adjustments to Fund Balances	2891	(894,608.29)	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2023	2700	4,547,775.87	114,446.32	0.00	0.00	0.00	114,446.32	114,446.32

	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	Total Nonmajor Debt Service Funds	Total Debt Service Funds
	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N		
	Debt Service Funds								
REVENUES									
Federal Direct	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sources:									
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes								0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects								0.00	0.00
Local Sales Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service								0.00	0.00
Impact Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES									
Current:									
Instruction								0.00	0.00
Student Support Services								0.00	0.00
Instructional Media Services								0.00	0.00
Instruction and Curriculum Development Services								0.00	0.00
Instructional Staff Training Services								0.00	0.00
Instruction-Related Technology								0.00	0.00
Board								0.00	0.00
General Administration								0.00	0.00
School Administration								0.00	0.00
Facilities Acquisition and Construction								0.00	0.00
Fiscal Services								0.00	0.00
Food Services								0.00	0.00
Central Services								0.00	0.00
Student Transportation Services								0.00	0.00
Operation of Plant								0.00	0.00
Maintenance of Plant								0.00	0.00
Administrative Technology Services								0.00	0.00
Community Services								0.00	0.00
Debt Service: (Function 9200)									
Redemption of Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction								0.00	0.00
Charter School Local Capital Improvement								0.00	0.00
Charter School Capital Outlay Sales Tax								0.00	0.00
Other Capital Outlay								0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)									
Issuance of Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets								0.00	0.00
Loss Recoveries								0.00	0.00
Proceeds of Forward Supply Contract	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account								0.00	0.00
Face Value of Refunding Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	0.00	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	0.00
SPECIAL ITEMS								0.00	0.00
EXTRAORDINARY ITEMS								0.00	0.00
Net Change in Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	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 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Total Nonmajor Capital Projects Funds	Total Capital Projects Funds
	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Major Fund M	Nonmajor Fund N	Nonmajor Fund N	Major Fund N		
	Capital Projects Funds											
REVENUES												
Federal Direct	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	0.00	0.00	0.00	42,000.00	0.00	76,050.18	0.00	0.00	0.00	0.00	118,050.18	118,050.18
Local Sources:												
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes											0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service											0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	2,438,402.59	0.00	0.00	0.00	0.00	2,438,402.59
Local Sales Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service											0.00	0.00
Impact Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	0.00	0.00	0.00	2.36	0.00	18.30	12,123.76	0.00	0.00	0.00	20.66	12,144.42
Total Local Sources	0.00	0.00	0.00	2.36	0.00	18.30	2,450,526.35	0.00	0.00	0.00	20.66	2,450,547.01
Total Revenues	0.00	0.00	0.00	42,002.36	0.00	76,068.48	2,450,526.35	0.00	0.00	0.00	118,070.84	2,568,597.19
EXPENDITURES												
Current:												
Instruction											0.00	0.00
Student Support Services											0.00	0.00
Instructional Media Services											0.00	0.00
Instruction and Curriculum Development Services											0.00	0.00
Instructional Staff Training Services											0.00	0.00
Instruction-Related Technology											0.00	0.00
Board											0.00	0.00
General Administration											0.00	0.00
School Administration											0.00	0.00
Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services											0.00	0.00
Food Services											0.00	0.00
Central Services											0.00	0.00
Student Transportation Services											0.00	0.00
Operation of Plant											0.00	0.00
Maintenance of Plant											0.00	0.00
Administrative Technology Services											0.00	0.00
Community Services											0.00	0.00
Debt Service: (Function 9200)												
Redemption of Principal	0.00	0.00	0.00	0.00	0.00	0.00	988,363.04	0.00	0.00	0.00	0.00	988,363.04
Interest	0.00	0.00	0.00	0.00	0.00	0.00	383,194.32	0.00	0.00	0.00	0.00	383,194.32
Dues and Fees	0.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	25.00
Other Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:												
Facilities Acquisition and Construction	0.00	0.00	0.00	52,115.10	0.00	150,000.00	578,040.45	0.00	0.00	0.00	202,115.10	780,155.55
Charter School Local Capital Improvement							0.00				0.00	0.00
Charter School Capital Outlay Sales Tax									0.00		0.00	0.00
Other Capital Outlay											0.00	0.00
Total Expenditures	0.00	0.00	0.00	52,115.10	0.00	150,000.00	1,949,622.81	0.00	0.00	0.00	202,115.10	2,151,737.91
Excess (Deficiency) of Revenues Over (Under) Expenditures	0.00	0.00	0.00	(10,112.74)	0.00	(73,931.52)	500,903.54	0.00	0.00	0.00	(84,044.26)	416,859.28
OTHER FINANCING SOURCES (USES)												
Issuance of Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	230,747.00	0.00	0.00	0.00	0.00	230,747.00
Proceeds of Forward Supply Contract	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds											0.00	0.00
Premium on Refunding Bonds											0.00	0.00
Discount on Refunding Bonds											0.00	0.00
Refunding Lease-Purchase Agreements											0.00	0.00
Premium on Refunding Lease-Purchase Agreements											0.00	0.00
Discount on Refunding Lease-Purchase Agreements											0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)											0.00	0.00
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	(1,447,100.75)	0.00	0.00	0.00	0.00	(1,447,100.75)
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00	0.00	(1,216,353.75)	0.00	0.00	0.00	0.00	(1,216,353.75)
SPECIAL ITEMS											0.00	0.00
EXTRAORDINARY ITEMS											0.00	0.00
Net Change in Fund Balances	0.00	0.00	0.00	(10,112.74)	0.00	(73,931.52)	(715,450.21)	0.00	0.00	0.00	(84,044.26)	(799,494.47)
Fund Balances, July 1, 2022	0.00	0.00	0.00	13,246.50	0.00	293,371.17	877,562.88	0.00	0.00	0.00	306,617.67	1,184,180.55
Adjustments to Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00	894,608.29	0.00	0.00	0.00	0.00	894,608.29
Fund Balances, June 30, 2023	0.00	0.00	0.00	3,133.76	0.00	219,439.65	1,056,720.96	0.00	0.00	0.00	222,573.41	1,279,294.37

	Permanent Fund 000	Total Nonmajor Permanent Fund	Total Permanent Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
	Nonmajor Fund N				
	Permanent Funds				
REVENUES					
Federal Direct	0.00	0.00	0.00	0.00	36,229.55
Federal Through State and Local	0.00	0.00	0.00	2,677,058.51	4,865,627.44
State Sources	0.00	0.00	0.00	126,176.18	4,853,254.13
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes		0.00	0.00	0.00	15,501,077.11
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service		0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects		0.00	0.00	0.00	2,438,402.59
Local Sales Taxes		0.00	0.00	0.00	0.00
Charges for Service - Food Service		0.00	0.00	254,992.84	254,992.84
Impact Fees		0.00	0.00	0.00	0.00
Other Local Revenue	0.00	0.00	0.00	3,980.31	628,611.30
Total Local Sources	0.00	0.00	0.00	258,973.15	18,823,083.84
Total Revenues	0.00	0.00	0.00	3,062,207.84	28,578,194.96
EXPENDITURES					
Current:					
Instruction	0.00	0.00	0.00	744,869.30	13,502,701.22
Student Support Services	0.00	0.00	0.00	364,839.82	1,496,255.00
Instructional Media Services	0.00	0.00	0.00	0.00	285,445.42
Instruction and Curriculum Development Services	0.00	0.00	0.00	219,008.96	377,224.08
Instructional Staff Training Services	0.00	0.00	0.00	86,469.64	827,930.13
Instruction-Related Technology	0.00	0.00	0.00	61,377.00	116,209.22
Board	0.00	0.00	0.00	0.00	253,434.55
General Administration	0.00	0.00	0.00	68,723.25	1,148,738.90
School Administration	0.00	0.00	0.00	0.00	1,054,570.39
Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00
Fiscal Services	0.00	0.00	0.00	0.00	348,611.33
Food Services		0.00	0.00	1,416,850.16	1,430,678.22
Central Services	0.00	0.00	0.00	0.00	178,411.04
Student Transportation Services	0.00	0.00	0.00	14,496.03	1,088,299.77
Operation of Plant	0.00	0.00	0.00	0.00	1,990,186.97
Maintenance of Plant	0.00	0.00	0.00	0.00	1,990,971.98
Administrative Technology Services	0.00	0.00	0.00	0.00	94,144.77
Community Services	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	0.00	0.00	0.00	0.00	988,363.04
Interest	0.00	0.00	0.00	0.00	416,626.12
Dues and Fees		0.00	0.00	0.00	25.00
Other Debt Service		0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	0.00	0.00	0.00	202,115.10	795,580.55
Charter School Local Capital Improvement		0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax		0.00	0.00	0.00	0.00
Other Capital Outlay	0.00	0.00	0.00	46,538.41	659,486.94
Total Expenditures	0.00	0.00	0.00	3,225,287.67	29,043,894.64
Excess (Deficiency) of Revenues Over (Under) Expenditures	0.00	0.00	0.00	(163,079.83)	(465,699.68)
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds		0.00	0.00	0.00	0.00
Premium on Sale of Bonds		0.00	0.00	0.00	0.00
Discount on Sale of Bonds		0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements		0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements		0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements		0.00	0.00	0.00	0.00
Loans		0.00	0.00	0.00	0.00
Sale of Capital Assets	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	0.00	0.00	0.00	0.00	232,247.00
Proceeds of Forward Supply Contract		0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account		0.00	0.00	0.00	0.00
Face Value of Refunding Bonds		0.00	0.00	0.00	0.00
Premium on Refunding Bonds		0.00	0.00	0.00	0.00
Discount on Refunding Bonds		0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements		0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements		0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements		0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)		0.00	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00	100,000.00	1,547,100.75
Transfers Out	0.00	0.00	0.00	0.00	(1,547,100.75)
Total Other Financing Sources (Uses)	0.00	0.00	0.00	100,000.00	232,247.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00
Net Change in Fund Balances	0.00	0.00	0.00	(63,079.83)	(233,452.68)
Fund Balances, July 1, 2022	0.00	0.00	0.00	400,099.56	6,174,969.24
Adjustments to Fund Balances	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2023	0.00	0.00	0.00	337,019.73	5,941,516.56

DISTRICT SCHOOL BOARD OF GULF COUNTY
ENTRY FORM
PROPRIETARY STATEMENTS OF NET POSITION
June 30, 2023

	Nonmajor Fund	Nonmajor Fund	Nonmajor Fund	Nonmajor Fund	Nonmajor Fund	Nonmajor Fund	Nonmajor Fund
	N	N	N	N	N	N	N

	Account Number	Enterprise Funds									Internal Service Funds								Total Proprietary Funds
		Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	**Total Nonmajor Enterprise Funds**	**Total Enterprise Funds**	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	**Total Internal Service Funds**	
ASSETS																			
Current assets:																			
Cash and Cash Equivalents	1110								0.00	0.00								0.00	0.00
Investments	1160								0.00	0.00								0.00	0.00
Accounts Receivable, Net	1131								0.00	0.00								0.00	0.00
Interest Receivable on Investments	1170								0.00	0.00								0.00	0.00
Due From Other Agencies	1220								0.00	0.00								0.00	0.00
Due From Insurer	1180								0.00	0.00								0.00	0.00
Due From Budgetary Funds	1141								0.00	0.00								0.00	0.00
Deposits Receivable	1210								0.00	0.00								0.00	0.00
Cash with Fiscal/Service Agents	1114								0.00	0.00								0.00	0.00
Inventory	1150								0.00	0.00								0.00	0.00
Prepaid Items	1230								0.00	0.00								0.00	0.00
Total current assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent assets:																			
Section 1011.13, F.S., Loan Proceeds	1420								0.00	0.00								0.00	0.00
Leases Receivable	1425								0.00	0.00								0.00	0.00
Long-Term Investments	1460								0.00	0.00								0.00	0.00
Prepaid Insurance Costs	1430								0.00	0.00								0.00	0.00
Other Postemployment Benefits Asset	1410								0.00	0.00								0.00	0.00
Pension Asset	1415								0.00	0.00								0.00	0.00
Capital Assets:																			
Land	1310								0.00	0.00								0.00	0.00
Land Improvements - Nondepreciable	1315								0.00	0.00								0.00	0.00
Construction in Progress	1360								0.00	0.00								0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320								0.00	0.00								0.00	0.00
Accumulated Depreciation	1329								0.00	0.00								0.00	0.00
Buildings and Fixed Equipment	1330								0.00	0.00								0.00	0.00
Accumulated Depreciation	1339								0.00	0.00								0.00	0.00
Furniture, Fixtures and Equipment	1340								0.00	0.00								0.00	0.00
Accumulated Depreciation	1349								0.00	0.00								0.00	0.00
Motor Vehicles	1350								0.00	0.00								0.00	0.00
Accumulated Depreciation	1359								0.00	0.00								0.00	0.00
Property Under Leases and SBITA	1370								0.00	0.00								0.00	0.00
Accumulated Amortization	1379								0.00	0.00								0.00	0.00
Computer Software	1382								0.00	0.00								0.00	0.00
Accumulated Amortization	1389								0.00	0.00								0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total noncurrent assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES																			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910								0.00	0.00								0.00	0.00
Net Carrying Amount of Debt Refunding	1920								0.00	0.00								0.00	0.00
Pension	1940								0.00	0.00								0.00	0.00
Other Postemployment Benefits	1950								0.00	0.00								0.00	0.00
Asset Retirement Obligation	1960								0.00	0.00								0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES																			
Current liabilities:																			
Cash Overdraft	2125								0.00	0.00								0.00	0.00
Accrued Salaries and Benefits	2110								0.00	0.00								0.00	0.00
Payroll Deductions and Withholdings	2170								0.00	0.00								0.00	0.00
Accounts Payable	2120								0.00	0.00								0.00	0.00
Sales Tax Payable	2260								0.00	0.00								0.00	0.00
Accrued Interest Payable	2210								0.00	0.00								0.00	0.00
Deposits Payable	2220								0.00	0.00								0.00	0.00
Due to Other Agencies	2230								0.00	0.00								0.00	0.00
Due to Budgetary Funds	2161								0.00	0.00								0.00	0.00
Pension Liability	2115								0.00	0.00								0.00	0.00
Other Postemployment Benefits Liability	2116								0.00	0.00								0.00	0.00
Judgments Payable	2130								0.00	0.00								0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271								0.00	0.00								0.00	0.00
Estimated Liability for Claims Adjustment	2272								0.00	0.00								0.00	0.00
Total current liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term liabilities:																			
Unearned Revenues	2410								0.00	0.00								0.00	0.00
Obligations Under Leases and SBITA	2315								0.00	0.00								0.00	0.00
Liability for Compensated Absences	2330								0.00	0.00								0.00	0.00
Estimated Liability for Long-Term Claims	2350								0.00	0.00								0.00	0.00
Net Other Postemployment Benefits Obligation	2360								0.00	0.00								0.00	0.00
Net Pension Liability	2365								0.00	0.00								0.00	0.00
Other Long-Term Liabilities	2380								0.00	0.00								0.00	0.00
Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES																			
Accumulated Increase in Fair Value of Hedging Derivatives	2610								0.00	0.00								0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620								0.00	0.00								0.00	0.00
Deferred Revenue	2630								0.00	0.00								0.00	0.00
Pension	2640								0.00	0.00								0.00	0.00
Other Postemployment Benefits	2650								0.00	0.00								0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION																			
Net Investment in Capital Assets	2770								0.00	0.00								0.00	0.00
Restricted for	2780								0.00	0.00								0.00	0.00
Unrestricted	2790								0.00	0.00								0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY
ENTRY FORM
PROPRIETARY STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
For the Fiscal Year Ended June 30, 2023

		Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N											
		Enterprise Funds									Internal Service Funds								
	Account Number	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	**Total Nonmajor Enterprise Funds**	**Total Enterprise Funds**	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	**Total Internal Service Funds**	**Total Proprietary Funds**
OPERATING REVENUES																			
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES																			
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	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	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)																			
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS									0.00	0.00								0.00	0.00
EXTRAORDINARY ITEMS									0.00	0.00								0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2022	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2023	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY
ENTRY FORM
PROPRIETARY STATEMENTS OF CASH FLOWS
For the Fiscal Year Ended June 30, 2023

	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N	Nonmajor Fund N											
	Enterprise Funds									Internal Service Funds								Total
	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	**Total Nonmajor Enterprise Funds**	**Total Enterprise Funds**	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	**Total Internal Service Funds**	**Total Proprietary Funds**
CASH FLOWS FROM OPERATING ACTIVITIES																		
Receipts from customers and users								0.00	0.00								0.00	0.00
Receipts from interfund services provided								0.00	0.00								0.00	0.00
Payments to suppliers								0.00	0.00								0.00	0.00
Payments to employees								0.00	0.00								0.00	0.00
Payments for interfund services used								0.00	0.00								0.00	0.00
Other receipts (payments)								0.00	0.00								0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES																		
Subsidies from operating grants								0.00	0.00								0.00	0.00
Transfers from other funds								0.00	0.00								0.00	0.00
Transfers to other funds								0.00	0.00								0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES																		
Proceeds from capital debt								0.00	0.00								0.00	0.00
Capital contributions								0.00	0.00								0.00	0.00
Proceeds from disposition of capital assets								0.00	0.00								0.00	0.00
Acquisition and construction of capital assets								0.00	0.00								0.00	0.00
Principal paid on capital debt								0.00	0.00								0.00	0.00
Interest paid on capital debt								0.00	0.00								0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES																		
Proceeds from sales and maturities of investments								0.00	0.00								0.00	0.00
Interest and dividends received								0.00	0.00								0.00	0.00
Purchase of investments								0.00	0.00								0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2022								0.00	0.00								0.00	0.00
Cash and cash equivalents - June 30, 2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:																		
Operating income (loss)								0.00	0.00								0.00	0.00
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:																		
Depreciation/Amortization expense								0.00	0.00								0.00	0.00
Commodities used from USDA program								0.00	0.00								0.00	0.00
Change in assets and liabilities:																		
(Increase) decrease in accounts receivable								0.00	0.00								0.00	0.00
(Increase) decrease in interest receivable								0.00	0.00								0.00	0.00
(Increase) decrease in due from insurer								0.00	0.00								0.00	0.00
(Increase) decrease in deposits receivable								0.00	0.00								0.00	0.00
(Increase) decrease in due from other funds								0.00	0.00								0.00	0.00
(Increase) decrease in due from other agencies								0.00	0.00								0.00	0.00
(Increase) decrease in inventory								0.00	0.00								0.00	0.00
(Increase) decrease in prepaid items								0.00	0.00								0.00	0.00
(Increase) decrease in pension								0.00	0.00								0.00	0.00
Increase (decrease) in salaries and benefits payable								0.00	0.00								0.00	0.00
Increase (decrease) in payroll tax liabilities								0.00	0.00								0.00	0.00
Increase (decrease) in accounts payable								0.00	0.00								0.00	0.00
Increase (decrease) in cash overdraft								0.00	0.00								0.00	0.00
Increase (decrease) in judgments payable								0.00	0.00								0.00	0.00
Increase (decrease) in sales tax payable								0.00	0.00								0.00	0.00
Increase (decrease) in accrued interest payable								0.00	0.00								0.00	0.00
Increase (decrease) in deposits payable								0.00	0.00								0.00	0.00
Increase (decrease) in due to other funds								0.00	0.00								0.00	0.00
Increase (decrease) in due to other agencies								0.00	0.00								0.00	0.00
Increase (decrease) in unearned revenues								0.00	0.00								0.00	0.00
Increase (decrease) in pension								0.00	0.00								0.00	0.00
Increase (decrease) in other postemployment benefits								0.00	0.00								0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program								0.00	0.00								0.00	0.00
Increase (decrease) in estimated liability for claims adjustment								0.00	0.00								0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash investing, capital and financing activities:																		
Borrowing under capital lease								0.00	0.00								0.00	0.00
Contributions of capital assets								0.00	0.00								0.00	0.00
Purchase of equipment on account								0.00	0.00								0.00	0.00
Capital asset trade-ins								0.00	0.00								0.00	0.00
Net Increase/(Decrease) in the fair value of investments								0.00	0.00								0.00	0.00
Commodities received through USDA program								0.00	0.00								0.00	0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY
ENTRY FORM
STATEMENTS OF FIDUCIARY NET POSITION
June 30, 2023

		Investment Trust Funds				Private-Purpose Trust Funds				Pension Trust Funds				Custodial Funds				
	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	**Total Investment Trust Funds**	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	**Total Private-Purpose Trust Funds**	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	**Total Pension Trust Funds**	School Internal Funds 891	Custodial Fund Name 89X	Custodial Fund Name 89X	**Total Custodial Funds**	**Total Fiduciary Funds**
ASSETS																		
Cash and Cash Equivalents	1110				0.00	99,160.91			99,160.91				0.00	422,087.76			422,087.76	521,248.67
Investments	1160				0.00				0.00				0.00	0.00			0.00	0.00
Accounts Receivable, Net	1131				0.00				0.00				0.00	0.00			0.00	0.00
Pension Contributions Receivable	1132												0.00					0.00
Interest Receivable on Investments	1170				0.00				0.00				0.00	0.00			0.00	0.00
Due from Budgetary Funds	1141				0.00				0.00				0.00	0.00			0.00	0.00
Due from Other Agencies	1220				0.00				0.00				0.00	0.00			0.00	0.00
Inventory	1150													0.00			0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	99,160.91	0.00	0.00	99,160.91	0.00	0.00	0.00	0.00	422,087.76	0.00	0.00	422,087.76	521,248.67
DEFERRED OUTFLOWS OF RESOURCES																		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				0.00				0.00				0.00					0.00
Pension	1940												0.00					0.00
Other Postemployment Benefits	1950				0.00				0.00				0.00					0.00
Total Deferred Outflows of Resources		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
LIABILITIES																		
Cash Overdraft	2125				0.00				0.00				0.00	0.00			0.00	0.00
Accrued Salaries and Benefits	2110				0.00				0.00				0.00	0.00			0.00	0.00
Payroll Deductions and Withholdings	2170				0.00				0.00				0.00	0.00			0.00	0.00
Accounts Payable	2120				0.00				0.00				0.00	0.00			0.00	0.00
Internal Accounts Payable	2290				0.00				0.00				0.00	422,087.76			422,087.76	422,087.76
Due to Other Agencies	2230				0.00				0.00				0.00					0.00
Due to Budgetary Funds	2161				0.00				0.00				0.00	0.00			0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	422,087.76	0.00	0.00	422,087.76	422,087.76
DEFERRED INFLOWS OF RESOURCES																		
Accumulated Increase in Fair Value of Hedging Derivatives	2610				0.00				0.00				0.00					0.00
Pension	2640												0.00					0.00
Other Postemployment Benefits	2650				0.00				0.00				0.00					0.00
Total Deferred Inflows of Resources		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
NET POSITION																		
Restricted for:																		
Pensions	2785				0.00				0.00				0.00				0.00	0.00
Postemployment benefits other than pensions	2785				0.00				0.00				0.00				0.00	0.00
Other purposes	2785				0.00				0.00				0.00	0.00			0.00	0.00
Individuals, organizations and other governments	2785				0.00				0.00				0.00	0.00			0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY
ENTRY FORM
COMBINING STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION
For the Fiscal Year Ended June 30, 2023

		Investment Trust Funds				Private-Purpose Trust Funds				Pension Trust Funds				
	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	**Total Investment Funds**	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	**Total Private-Purpose Trust Funds**	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	**Total Pension Trust Funds**	**Total Investment Trust, Private-Purpose Trust and Pension Trust Funds**
ADDITIONS														
Contributions:														
Employer					0.00				0.00				0.00	0.00
Plan Members					0.00				0.00				0.00	0.00
Gifts, Grants and Bequests	3440				0.00	4,992.00			4,992.00				0.00	4,992.00
Total Contributions		0.00	0.00	0.00	0.00	4,992.00	0.00	0.00	4,992.00	0.00	0.00	0.00	0.00	4,992.00
Investment Income:														
Interest on Investments	3431				0.00	213.87			213.87				0.00	213.87
Gain on Sale of Investments	3432				0.00				0.00				0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433				0.00				0.00				0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00	213.87	0.00	0.00	213.87	0.00	0.00	0.00	0.00	213.87
Less Investment Expense					0.00				0.00				0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00	213.87	0.00	0.00	213.87	0.00	0.00	0.00	0.00	213.87
Total Additions		0.00	0.00	0.00	0.00	5,205.87	0.00	0.00	5,205.87	0.00	0.00	0.00	0.00	5,205.87
DEDUCTIONS														
Salaries	100				0.00				0.00				0.00	0.00
Employee Benefits	200				0.00				0.00				0.00	0.00
Purchased Services	300				0.00				0.00				0.00	0.00
Other	700				0.00	7,000.00			7,000.00				0.00	7,000.00
Refunds of Contributions					0.00				0.00				0.00	0.00
Administrative Expenses					0.00				0.00				0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00	7,000.00	0.00	0.00	7,000.00	0.00	0.00	0.00	0.00	7,000.00
Change in Net Position		0.00	0.00	0.00	0.00	(1,794.13)	0.00	0.00	(1,794.13)	0.00	0.00	0.00	0.00	(1,794.13)
Net position-beginning	2885				0.00	100,973.50			100,973.50				0.00	100,973.50
Adjustments to net position	2896				0.00				0.00				0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00	99,179.37	0.00	0.00	99,179.37	0.00	0.00	0.00	0.00	99,179.37

DISTRICT SCHOOL BOARD OF GULF COUNTY
ENTRY FORM
COMBINING STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUNDS
For the Fiscal Year Ended June 30, 2023

	Account Number	School Internal Funds	Custodial Fund Name	Custodial Fund Name	Total Custodial Funds
ADDITIONS					
Miscellaneous	3495				0.00
Contributions:					
Employer					0.00
Plan Members					0.00
Gifts, Grants and Bequests	3440				0.00
Total Contributions		0.00	0.00	0.00	0.00
Investment Earnings:					
Interest on Investments	3431				0.00
Gain on Sale of Investments	3432				0.00
Net Increase (Decrease) in the Fair Value of Investments	3433				0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Costs					0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100				0.00
Employee Benefits	200				0.00
Purchased Services	300				0.00
Other	700				0.00
Refunds of Contributions					0.00
Administrative Expense					0.00
Total Deductions		0.00	0.00	0.00	0.00
Net increase (decrease) in fiduciary net position		0.00	0.00	0.00	0.00
Net position-beginning	2885				0.00
Adjustments to net position	2896				0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

DECEMBER 31 ACTIVITY RELATED TO CAPITAL
ENTRY NUMBER
**COMMENCEMENT DATE: 0 0 0

DISTRICT SCHOOL BOARD OF GULF COUNTY
ENTRY FORM
COMPONENT UNITS STATEMENTS OF NET POSITION
June 30, 2023

	Account Number	Nonmajor Component Units				Major Component Units			Total Component Units
		Nonmajor Component Unit Name	Nonmajor Component Unit Name	Nonmajor Component Unit Name	**Total Nonmajor Component Units**	Major Component Unit Name	Major Component Unit Name	**Total Major Component Units**	
ASSETS									
Cash and Cash Equivalents	1110				0.00			0.00	0.00
Investments	1160				0.00			0.00	0.00
Taxes Receivable, Net	1120				0.00			0.00	0.00
Accounts Receivable, Net	1131				0.00			0.00	0.00
Interest Receivable on Investments	1170				0.00			0.00	0.00
Due from Other Agencies	1220				0.00			0.00	0.00
Due from Insurer	1180				0.00			0.00	0.00
Deposits Receivable	1210				0.00			0.00	0.00
Internal Balances					0.00			0.00	0.00
Cash with Fiscal/Service Agents	1114				0.00			0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420				0.00			0.00	0.00
Leases Receivable	1425				0.00			0.00	0.00
Inventory	1150				0.00			0.00	0.00
Prepaid Items	1230				0.00			0.00	0.00
Long-Term Investments	1460				0.00			0.00	0.00
Prepaid Insurance Costs	1430				0.00			0.00	0.00
Other Postemployment Benefits Asset	1410				0.00			0.00	0.00
Pension Asset	1415				0.00			0.00	0.00
Capital assets:									
Land	1310				0.00			0.00	0.00
Land Improvements - Nondepreciable	1315				0.00			0.00	0.00
Construction in Progress	1360				0.00			0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320				0.00			0.00	0.00
Less Accumulated Depreciation	1329				0.00			0.00	0.00
Buildings and Fixed Equipment	1330				0.00			0.00	0.00
Less Accumulated Depreciation	1339				0.00			0.00	0.00
Furniture, Fixtures and Equipment	1340				0.00			0.00	0.00
Less Accumulated Depreciation	1349				0.00			0.00	0.00
Motor Vehicles	1350				0.00			0.00	0.00
Less Accumulated Depreciation	1359				0.00			0.00	0.00
Property Under Leases and SBITA	1370				0.00			0.00	0.00
Less Accumulated Amortization	1379				0.00			0.00	0.00
Audiovisual Materials	1381				0.00			0.00	0.00
Less Accumulated Depreciation	1388				0.00			0.00	0.00
Computer Software	1382				0.00			0.00	0.00
Less Accumulated Amortization	1389				0.00			0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				0.00			0.00	0.00
Net Carrying Amount of Debt Refunding	1920				0.00			0.00	0.00
Pension	1940				0.00			0.00	0.00
Other Postemployment Benefits	1950				0.00			0.00	0.00
Asset Retirement Obligation	1960				0.00			0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES									
Cash Overdraft	2125				0.00			0.00	0.00
Accrued Salaries and Benefits	2110				0.00			0.00	0.00
Payroll Deductions and Withholdings	2170				0.00			0.00	0.00
Accounts Payable	2120				0.00			0.00	0.00
Sales Tax Payable	2260				0.00			0.00	0.00
Current Notes Payable	2250				0.00			0.00	0.00
Accrued Interest Payable	2210				0.00			0.00	0.00
Deposits Payable	2220				0.00			0.00	0.00
Due to Other Agencies	2230				0.00			0.00	0.00
Due to Fiscal Agent	2240				0.00			0.00	0.00
Pension Liability	2115				0.00			0.00	0.00
Other Postemployment Benefits Liability	2116				0.00			0.00	0.00
Judgments Payable	2130				0.00			0.00	0.00
Construction Contracts Payable	2140				0.00			0.00	0.00
Construction Contracts Payable - Retained Percentage	2150				0.00			0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271				0.00			0.00	0.00
Estimated Liability for Claims Adjustment	2272				0.00			0.00	0.00
Estimated Liability for Arbitrage Rebate	2280				0.00			0.00	0.00
Unearned Revenues	2410				0.00			0.00	0.00
Long-Term Liabilities									
Portion Due Within One Year:									
Notes Payable	2310				0.00			0.00	0.00
Obligations Under Leases and SBITA	2315				0.00			0.00	0.00
Bonds Payable	2320				0.00			0.00	0.00
Liability for Compensated Absences	2330				0.00			0.00	0.00
Lease-Purchase Agreements Payable	2340				0.00			0.00	0.00
Estimated Liability for Long-Term Claims	2350				0.00			0.00	0.00
Net Other Postemployment Benefits Obligation	2360				0.00			0.00	0.00
Net Pension Liability	2365				0.00			0.00	0.00
Estimated PECO Advance Payable	2370				0.00			0.00	0.00
Other Long-Term Liabilities	2380				0.00			0.00	0.00
Derivative Instrument	2390				0.00			0.00	0.00
Estimated Liability for Arbitrage Rebate	2280				0.00			0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Portion Due After One Year:									
Notes Payable	2310				0.00			0.00	0.00
Obligations Under Capital Leases/SBITA	2315				0.00			0.00	0.00
Bonds Payable	2320				0.00			0.00	0.00
Liability for Compensated Absences	2330				0.00			0.00	0.00
Lease-Purchase Agreements Payable	2340				0.00			0.00	0.00
Estimated Liability for Long-Term Claims	2350				0.00			0.00	0.00
Net Other Postemployment Benefits Obligation	2360				0.00			0.00	0.00
Net Pension Liability	2365				0.00			0.00	0.00
Estimated PECO Advance Payable	2370				0.00			0.00	0.00
Other Long-Term Liabilities	2380				0.00			0.00	0.00
Derivative Instrument	2390				0.00			0.00	0.00
Estimated Liability for Arbitrage Rebate	2280				0.00			0.00	0.00
Due in More than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES									
Accumulated Increase in Fair Value of Hedging Derivatives	2610				0.00			0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620				0.00			0.00	0.00
Deferred Revenue	2630				0.00			0.00	0.00
Pension	2640				0.00			0.00	0.00
Other Postemployment Benefits	2650				0.00			0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION									
Net Investment in Capital Assets	2770				0.00			0.00	0.00
Restricted For:									
Categorical Carryover Programs	2780				0.00			0.00	0.00
Food Service	2780				0.00			0.00	0.00
Debt Service	2780				0.00			0.00	0.00
Capital Projects	2780				0.00			0.00	0.00
Other Purposes	2780				0.00			0.00	0.00
Unrestricted	2790				0.00			0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00