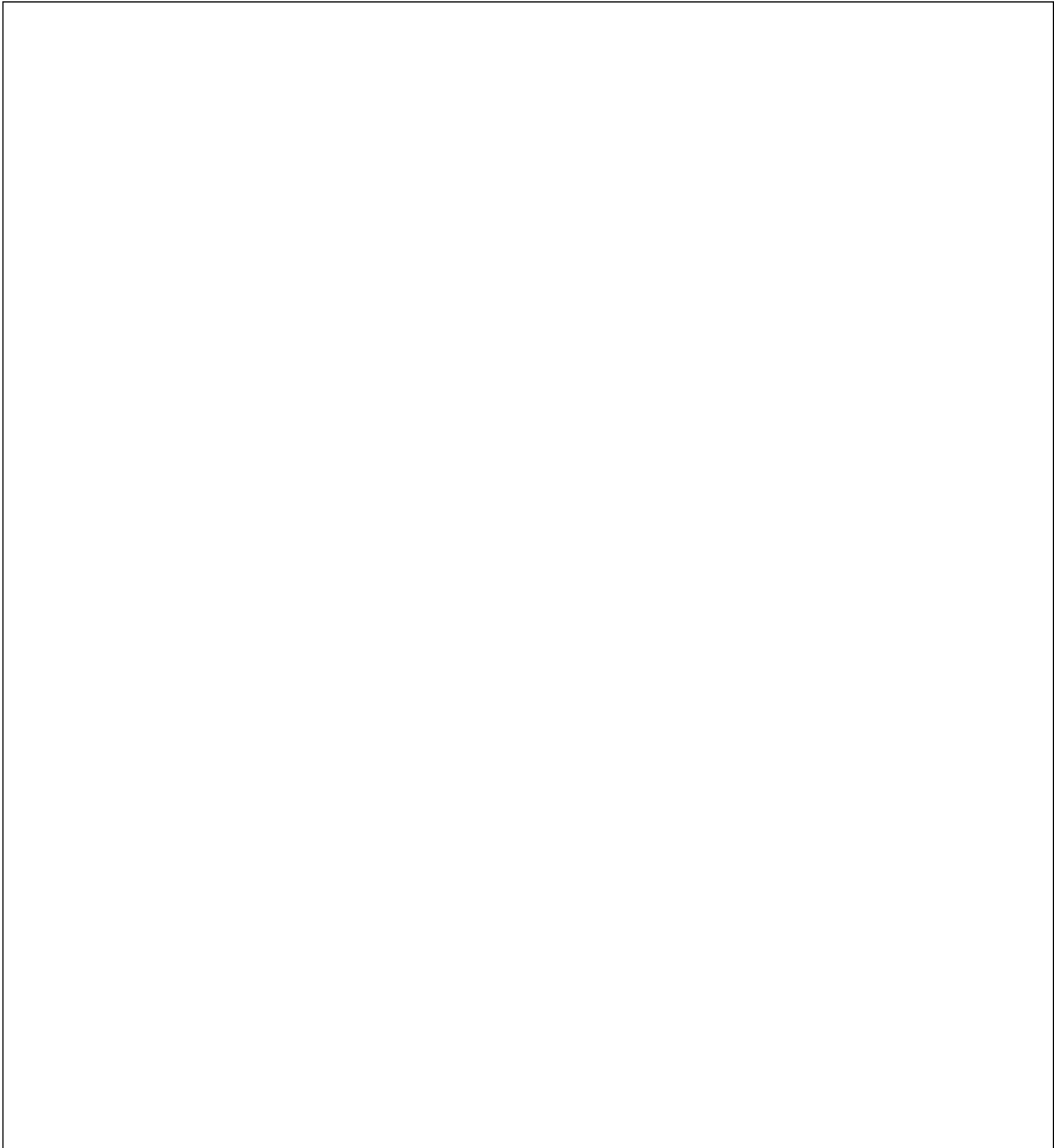


**DISTRICT SCHOOL BOARD OF GULF COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2015**



DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF NET POSITION
June 30, 2015

	Account Number	Primary Government			Component Units		
		Governmental Activities	Business-Type Activities	Total	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units
ASSETS							
Cash and Cash Equivalents	1110			0.00	0.00	0.00	0.00
Investments	1160			0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120			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
Deposits Receivable	1210			0.00	0.00	0.00	0.00
Internal Balances				0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114			0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420			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
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
<i>Capital Assets</i>							
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
Improvements Other Than Buildings	1320			0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1329			0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330			0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339			0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340			0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1349			0.00	0.00	0.00	0.00
Motor Vehicles	1350			0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1359			0.00	0.00	0.00	0.00
Property Under Capital Leases	1370			0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379			0.00	0.00	0.00	0.00
Audiovisual Materials	1381			0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388			0.00	0.00	0.00	0.00
Computer Software	1382			0.00	0.00	0.00	0.00
Less 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
Total Capital Assets		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
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
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
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
Current Notes Payable	2250			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 Fiscal Agent	2240			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
Construction Contracts Payable	2140			0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150			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
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Unearned Revenues	2410			0.00	0.00	0.00	0.00
<i>Noncurrent Liabilities</i>							
<i>Portion Due Within One Year:</i>							
Notes Payable	2310			0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315			0.00	0.00	0.00	0.00
Bonds Payable	2320			0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330			0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340			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
Estimated PECO Advance Payable	2370			0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380			0.00	0.00	0.00	0.00
Derivative Instrument	2390			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00	0.00	0.00
<i>Portion Due After One Year:</i>							
Notes Payable	2310			0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315			0.00	0.00	0.00	0.00
Bonds Payable	2320			0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330			0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340			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
Estimated PECO Advance Payable	2370			0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380			0.00	0.00	0.00	0.00
Derivative Instrument	2390			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Due in More than One Year		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
Total Liabilities		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 Revenues	2630			0.00	0.00	0.00	0.00
Pension	2640			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
NET POSITION							
Net Investment in Capital Assets	2770			0.00	0.00	0.00	0.00
<i>Restricted For:</i>							
Categorical Carryover Programs	2780			0.00	0.00	0.00	0.00
Food Service	2780			0.00	0.00	0.00	0.00
Debt Service	2780			0.00	0.00	0.00	0.00
Capital Projects	2780			0.00	0.00	0.00	0.00
Other Purposes	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

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF GULF COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2015

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	1,368,201.52	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Investments	1160	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Taxes Receivable, Net	1120	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accounts Receivable, Net	1131	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Interest Receivable on Investments	1170	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Other Agencies	1220	31,878.98	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Budgetary Funds	1141	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Insurer	1180	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deposits Receivable	1210	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Internal Funds	1142	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Cash with Fiscal/Service Agents	1114	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Inventory	1150	29,336.43	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Prepaid Items	1230	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Long-Term Investments	1460	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assets		1,429,416.93	#VALUE!	#VALUE!	#VALUE!	#VALUE!
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Deferred Outflows of Resources		0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assets and Deferred Outflows of Resources		1,429,416.93	#VALUE!	#VALUE!	#VALUE!	#VALUE!
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accrued Salaries and Benefits	2110	80,396.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Payroll Deductions and Withholdings	2170	65,597.92	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accounts Payable	2120	8,408.37	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Sales Tax Payable	2260	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Current Notes Payable	2250	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accrued Interest Payable	2210	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deposits Payable	2220	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Other Agencies	2230	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Budgetary Funds	2161	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Internal Funds	2162	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Fiscal Agent	2240	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Pension Liability	2115	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Postemployment Benefits Liability	2116	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Judgments Payable	2130	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Construction Contracts Payable	2140	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Construction Contracts Payable - Retained Percentage	2150	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Matured Bonds Payable	2180	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Matured Interest Payable	2190	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Unearned Revenue	2410	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Unavailable Revenue	2410	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Liabilities		154,402.29	#VALUE!	#VALUE!	#VALUE!	#VALUE!
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deferred Revenues	2630	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Deferred Inflows of Resources		0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	29,336.43	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Prepaid Amounts	2712	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Permanent Fund Principal	2713	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Not in Spendable Form	2719	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Nonspendable Fund Balances	2710	29,336.43	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Restricted for:</i>						
Economic Stabilization	2721	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Federal Required Carryover Programs	2722	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
State Required Carryover Programs	2723	88,828.44	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sales Tax and Other Tax Levy	2724	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service	2725	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Projects	2726	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Restricted for	2729	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Restricted for	2729	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Restricted Fund Balances	2720	88,828.44	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Contractual Agreements	2732	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Committed for	2739	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Committed for	2739	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Committed Fund Balances	2730	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Assigned to:</i>						
Special Revenue	2741	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service	2742	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Projects	2743	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Permanent Fund	2744	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Assigned for	2749	593,306.37	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Assigned for	2749	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assigned Fund Balances	2740	593,306.37	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Unassigned Fund Balances	2750	563,543.40	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Fund Balances	2700	1,275,014.64	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Liabilities, Deferred Inflows of Resources and Fund Balances		1,429,416.93	#VALUE!	#VALUE!	#VALUE!	#VALUE!

The notes to financial statements are an integral part of this statement.ESE 145
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DISTRICT SCHOOL BOARD OF GULF COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2015

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Investments	1160	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Taxes Receivable, Net	1120	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accounts Receivable, Net	1131	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Interest Receivable on Investments	1170	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Other Agencies	1220	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Budgetary Funds	1141	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Insurer	1180	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deposits Receivable	1210	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Internal Funds	1142	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Cash with Fiscal/Service Agents	1114	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Inventory	1150	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Prepaid Items	1230	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Long-Term Investments	1460	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assets		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Deferred Outflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assets and Deferred Outflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accrued Salaries and Benefits	2110	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Payroll Deductions and Withholdings	2170	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accounts Payable	2120	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Sales Tax Payable	2260	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Current Notes Payable	2250	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accrued Interest Payable	2210	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deposits Payable	2220	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Other Agencies	2230	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Budgetary Funds	2161	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Internal Funds	2162	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Fiscal Agent	2240	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Pension Liability	2115	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Postemployment Benefits Liability	2116	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Judgments Payable	2130	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Construction Contracts Payable	2140	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Construction Contracts Payable - Retained Percentage	2150	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Matured Bonds Payable	2180	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Matured Interest Payable	2190	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Unearned Revenue	2410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Unavailable Revenue	2410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Liabilities		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deferred Revenues	2630	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Deferred Inflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
FUND BALANCES						
Nonspendable:						
Inventory	2711	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Prepaid Amounts	2712	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Permanent Fund Principal	2713	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Not in Spendable Form	2719	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Nonspendable Fund Balances	2710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Restricted for:						
Economic Stabilization	2721	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Federal Required Carryover Programs	2722	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
State Required Carryover Programs	2723	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sales Tax and Other Tax Levy	2724	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service	2725	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Projects	2726	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Restricted for	2729	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Restricted for	2729	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Restricted Fund Balances	2720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Committed to:						
Economic Stabilization	2731	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Contractual Agreements	2732	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Committed for	2739	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Committed for	2739	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Committed Fund Balances	2730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Assigned to:						
Special Revenue	2741	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service	2742	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Projects	2743	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Permanent Fund	2744	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Assigned for	2749	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Assigned for	2749	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assigned Fund Balances	2740	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Unassigned Fund Balances	2750	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Fund Balances	2700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Liabilities, Deferred Inflows of Resources and Fund Balances		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

DISTRICT SCHOOL BOARD OF GULF COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2015

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Investments	1160	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Taxes Receivable, Net	1120	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accounts Receivable, Net	1131	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Interest Receivable on Investments	1170	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Other Agencies	1220	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Budgetary Funds	1141	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Insurer	1180	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deposits Receivable	1210	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Internal Funds	1142	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Cash with Fiscal/Service Agents	1114	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Inventory	1150	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Prepaid Items	1230	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Long-Term Investments	1460	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assets		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Deferred Outflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assets and Deferred Outflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accrued Salaries and Benefits	2110	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Payroll Deductions and Withholdings	2170	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accounts Payable	2120	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Sales Tax Payable	2260	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Current Notes Payable	2250	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accrued Interest Payable	2210	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deposits Payable	2220	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Other Agencies	2230	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Budgetary Funds	2161	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Internal Funds	2162	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Fiscal Agent	2240	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Pension Liability	2115	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Postemployment Benefits Liability	2116	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Judgments Payable	2130	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Construction Contracts Payable	2140	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Construction Contracts Payable - Retained Percentage	2150	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Matured Bonds Payable	2180	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Matured Interest Payable	2190	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Unearned Revenue	2410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Unavailable Revenue	2410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Liabilities		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deferred Revenues	2630	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Deferred Inflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Prepaid Amounts	2712	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Permanent Fund Principal	2713	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Not in Spendable Form	2719	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Nonspendable Fund Balances	2710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Restricted for:</i>						
Economic Stabilization	2721	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Federal Required Carryover Programs	2722	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
State Required Carryover Programs	2723	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sales Tax and Other Tax Levy	2724	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service	2725	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Projects	2726	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Restricted for	2729	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Restricted for	2729	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Restricted Fund Balances	2720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Committed to:</i>						
Economic Stabilization	2731	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Contractual Agreements	2732	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Committed for	2739	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Committed for	2739	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Committed Fund Balances	2730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Assigned to:</i>						
Special Revenue	2741	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service	2742	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Projects	2743	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Permanent Fund	2744	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Assigned for	2749	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Assigned for	2749	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assigned Fund Balances	2740	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Unassigned Fund Balances	2750	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Fund Balances	2700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Liabilities, Deferred Inflows of Resources and Fund Balances		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

The notes to financial statements are an integral part of this statement.ESE 145
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DISTRICT SCHOOL BOARD OF GULF COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2015

	Account Number	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
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Investments	1160	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Taxes Receivable, Net	1120	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accounts Receivable, Net	1131	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Interest Receivable on Investments	1170	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Other Agencies	1220	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Budgetary Funds	1141	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Insurer	1180	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deposits Receivable	1210	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Internal Funds	1142	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Cash with Fiscal/Service Agents	1114	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Inventory	1150	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Prepaid Items	1230	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Long-Term Investments	1460	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assets		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Deferred Outflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assets and Deferred Outflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accrued Salaries and Benefits	2110	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Payroll Deductions and Withholdings	2170	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accounts Payable	2120	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Sales Tax Payable	2260	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Current Notes Payable	2250	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accrued Interest Payable	2210	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deposits Payable	2220	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Other Agencies	2230	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Budgetary Funds	2161	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Internal Funds	2162	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Fiscal Agent	2240	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Pension Liability	2115	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Postemployment Benefits Liability	2116	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Judgments Payable	2130	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Construction Contracts Payable	2140	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Construction Contracts Payable - Retained Percentage	2150	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Matured Bonds Payable	2180	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Matured Interest Payable	2190	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Unearned Revenue	2410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Unavailable Revenue	2410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Liabilities		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deferred Revenues	2630	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Deferred Inflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Prepaid Amounts	2712	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Permanent Fund Principal	2713	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Not in Spendable Form	2719	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Nonspendable Fund Balances	2710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Restricted for:</i>						
Economic Stabilization	2721	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Federal Required Carryover Programs	2722	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
State Required Carryover Programs	2723	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sales Tax and Other Tax Levy	2724	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service	2725	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Projects	2726	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Restricted for	2729	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Restricted for	2729	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Restricted Fund Balances	2720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Committed to:</i>						
Economic Stabilization	2731	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Contractual Agreements	2732	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Committed for	2739	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Committed for	2739	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Committed Fund Balances	2730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Assigned to:</i>						
Special Revenue	2741	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service	2742	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Projects	2743	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Permanent Fund	2744	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Assigned for	2749	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Assigned for	2749	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assigned Fund Balances	2740	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Unassigned Fund Balances	2750	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Fund Balances	2700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Liabilities, Deferred Inflows of Resources and Fund Balances		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

The notes to financial statements are an integral part of this statement.ESE 145
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DISTRICT SCHOOL BOARD OF GULF COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2015

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	#VALUE!	#VALUE!	#VALUE!	95,048.20	#VALUE!
Investments	1160	#VALUE!	#VALUE!	#VALUE!	8,333.63	#VALUE!
Taxes Receivable, Net	1120	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Accounts Receivable, Net	1131	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Interest Receivable on Investments	1170	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Due From Other Agencies	1220	#VALUE!	#VALUE!	#VALUE!	18,965.10	#VALUE!
Due From Budgetary Funds	1141	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Due From Insurer	1180	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Deposits Receivable	1210	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Due From Internal Funds	1142	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Cash with Fiscal/Service Agents	1114	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Inventory	1150	#VALUE!	#VALUE!	#VALUE!	32,114.36	#VALUE!
Prepaid Items	1230	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Long-Term Investments	1460	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Total Assets		#VALUE!	#VALUE!	#VALUE!	154,461.29	#VALUE!
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Total Deferred Outflows of Resources		#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Total Assets and Deferred Outflows of Resources		#VALUE!	#VALUE!	#VALUE!	154,461.29	#VALUE!
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Accrued Salaries and Benefits	2110	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Payroll Deductions and Withholdings	2170	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Accounts Payable	2120	#VALUE!	#VALUE!	#VALUE!	6.50	#VALUE!
Sales Tax Payable	2260	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Current Notes Payable	2250	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Accrued Interest Payable	2210	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Deposits Payable	2220	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Due to Other Agencies	2230	#VALUE!	#VALUE!	#VALUE!	1,000.00	#VALUE!
Due to Budgetary Funds	2161	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Due to Internal Funds	2162	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Due to Fiscal Agent	2240	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Pension Liability	2115	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Other Postemployment Benefits Liability	2116	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Judgments Payable	2130	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Construction Contracts Payable	2140	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Construction Contracts Payable - Retained Percentage	2150	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Matured Bonds Payable	2180	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Matured Interest Payable	2190	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Unearned Revenue	2410	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Unavailable Revenue	2410	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Total Liabilities		#VALUE!	#VALUE!	#VALUE!	1,006.50	#VALUE!
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Deferred Revenues	2630	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Total Deferred Inflows of Resources		#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	#VALUE!	#VALUE!	#VALUE!	32,114.36	#VALUE!
Prepaid Amounts	2712	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Permanent Fund Principal	2713	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Other Not in Spendable Form	2719	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Total Nonspendable Fund Balances	2710	#VALUE!	#VALUE!	#VALUE!	32,114.36	#VALUE!
<i>Restricted for:</i>						
Economic Stabilization	2721	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Federal Required Carryover Programs	2722	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
State Required Carryover Programs	2723	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Local Sales Tax and Other Tax Levy	2724	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Debt Service	2725	#VALUE!	#VALUE!	#VALUE!	8,333.63	#VALUE!
Capital Projects	2726	#VALUE!	#VALUE!	#VALUE!	100,640.37	#VALUE!
Restricted for	2729	#VALUE!	#VALUE!	#VALUE!	12,366.43	#VALUE!
Restricted for	2729	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Total Restricted Fund Balances	2720	#VALUE!	#VALUE!	#VALUE!	121,340.43	#VALUE!
<i>Committed to:</i>						
Economic Stabilization	2731	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Contractual Agreements	2732	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Committed for	2739	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Committed for	2739	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Total Committed Fund Balances	2730	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
<i>Assigned to:</i>						
Special Revenue	2741	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Debt Service	2742	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Capital Projects	2743	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Permanent Fund	2744	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Assigned for	2749	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Assigned for	2749	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Total Assigned Fund Balances	2740	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Total Unassigned Fund Balances	2750	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Total Fund Balances	2700	#VALUE!	#VALUE!	#VALUE!	153,454.79	#VALUE!
Total Liabilities, Deferred Inflows of Resources and Fund Balances		#VALUE!	#VALUE!	#VALUE!	154,461.29	#VALUE!

DISTRICT SCHOOL BOARD OF GULF COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
For the Fiscal Year Ended June 30, 2015

Total Fund Balances - Governmental Funds \$ XXXXXXX

Amounts reported for *governmental activities* in the statement of net position are different because:

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. XXXXXXX

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds. XXXXXXX

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. XXXXXXX

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. XXXXXXX

Total Net Position - Governmental Activities \$ XXXXXXX

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2015

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490
REVENUES						
Federal Direct	3100	60,118.18	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Federal Through State and Local	3200	98,178.98	#VALUE!	#VALUE!	#VALUE!	#VALUE!
State Sources	3300	6,235,354.83	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	8,865,221.94	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sales Taxes	3418, 3419	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Charges for Service - Food Service	345X	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Impact Fees	3496	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Local Revenue		275,056.58	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Local Sources	3400	9,140,278.52	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Revenues		15,533,930.51	#VALUE!	#VALUE!	#VALUE!	#VALUE!
EXPENDITURES						
Current:						
Instruction	5000	8,552,693.67	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Student Support Services	6100	675,516.13	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instructional Media Services	6200	258,536.95	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instruction and Curriculum Development Services	6300	162,807.77	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instructional Staff Training Services	6400	370,181.42	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instruction-Related Technology	6500	39,359.81	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Board	7100	203,036.72	#VALUE!	#VALUE!	#VALUE!	#VALUE!
General Administration	7200	645,515.55	#VALUE!	#VALUE!	#VALUE!	#VALUE!
School Administration	7300	815,221.54	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Facilities Acquisition and Construction	7410	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fiscal Services	7500	318,098.57	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Food Services	7600	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Central Services	7700	122,840.62	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Student Transportation Services	7800	890,139.97	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operation of Plant	7900	1,388,363.29	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Maintenance of Plant	8100	943,328.18	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Administrative Technology Services	8200	65,016.75	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Community Services	9100	500.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Interest	720	8,869.64	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Dues and Fees	730	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Miscellaneous	790	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Capital Outlay	9300	126,461.18	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Expenditures		15,586,487.76	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Excess (Deficiency) of Revenues Over (Under) Expenditures		(52,557.25)	#VALUE!	#VALUE!	#VALUE!	#VALUE!
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Sale of Bonds	3791	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Sale of Bonds	891	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Proceeds of Lease-Purchase Agreements	3750	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Lease-Purchase Agreements	3793	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Lease-Purchase Agreements	893	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Loans	3720	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Sale of Capital Assets	3730	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Loss Recoveries	3740	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Proceeds of Forward Supply Contract	3760	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Face Value of Refunding Bonds	3715	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Refunding Bonds	3792	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Refunding Bonds	892	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Refunding Lease-Purchase Agreements	3755	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Refunding Lease-Purchase Agreements	3794	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Refunding Lease-Purchase Agreements	894	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers In	3600	261,226.93	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers Out	9700	(110,000.00)	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Other Financing Sources (Uses)		151,226.93	#VALUE!	#VALUE!	#VALUE!	#VALUE!
SPECIAL ITEMS		0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
EXTRAORDINARY ITEMS		0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Net Change in Fund Balances		98,669.68	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fund Balances, July 1, 2014	2800	1,176,344.96	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Adjustments to Fund Balances	2891	0.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fund Balances, June 30, 2015	2700	1,275,014.64	#VALUE!	#VALUE!	#VALUE!	#VALUE!

The notes to financial statements are an integral part of this statement.
ESE 145

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

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
REVENUES						
Federal Direct	3100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Federal Through State and Local	3200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
State Sources	3300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sales Taxes	3418, 3419	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Charges for Service - Food Service	345X	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Impact Fees	3496	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Local Revenue		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Local Sources	3400	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Revenues		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
EXPENDITURES						
Current:						
Instruction	5000	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Student Support Services	6100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instructional Media Services	6200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instruction and Curriculum Development Services	6300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instructional Staff Training Services	6400	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instruction-Related Technology	6500	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Board	7100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
General Administration	7200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
School Administration	7300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Facilities Acquisition and Construction	7410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fiscal Services	7500	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Food Services	7600	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Central Services	7700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Student Transportation Services	7800	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operation of Plant	7900	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Maintenance of Plant	8100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Administrative Technology Services	8200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Community Services	9100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service: (Function 9200)						
Redemption of Principal	710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Interest	720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Dues and Fees	730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Miscellaneous	790	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Outlay:						
Facilities Acquisition and Construction	7420	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Capital Outlay	9300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Expenditures		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Excess (Deficiency) of Revenues Over (Under) Expenditures		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Sale of Bonds	3791	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Sale of Bonds	891	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Proceeds of Lease-Purchase Agreements	3750	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Lease-Purchase Agreements	3793	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Lease-Purchase Agreements	893	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Loans	3720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Sale of Capital Assets	3730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Loss Recoveries	3740	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Proceeds of Forward Supply Contract	3760	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Face Value of Refunding Bonds	3715	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Refunding Bonds	3792	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Refunding Bonds	892	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Refunding Lease-Purchase Agreements	3755	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Refunding Lease-Purchase Agreements	3794	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Refunding Lease-Purchase Agreements	894	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Payments to Refunding Escrow Agent (Function 9299)	760	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers In	3600	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers Out	9700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Other Financing Sources (Uses)		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
SPECIAL ITEMS						
EXTRAORDINARY ITEMS						
		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Net Change in Fund Balances		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fund Balances, July 1, 2014	2800	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Adjustments to Fund Balances	2891	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fund Balances, June 30, 2015	2700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

The notes to financial statements are an integral part of this statement.
ESE 145

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

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330
REVENUES						
Federal Direct	3100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Federal Through State and Local	3200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
State Sources	3300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sales Taxes	3418, 3419	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Charges for Service - Food Service	345X	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Impact Fees	3496	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Local Revenue		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Local Sources	3400	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Revenues		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
EXPENDITURES						
Current:						
Instruction	5000	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Student Support Services	6100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instructional Media Services	6200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instruction and Curriculum Development Services	6300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instructional Staff Training Services	6400	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instruction-Related Technology	6500	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Board	7100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
General Administration	7200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
School Administration	7300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Facilities Acquisition and Construction	7410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fiscal Services	7500	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Food Services	7600	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Central Services	7700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Student Transportation Services	7800	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operation of Plant	7900	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Maintenance of Plant	8100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Administrative Technology Services	8200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Community Services	9100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service: (Function 9200)						
Redemption of Principal	710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Interest	720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Dues and Fees	730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Miscellaneous	790	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Outlay:						
Facilities Acquisition and Construction	7420	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Capital Outlay	9300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Expenditures		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Excess (Deficiency) of Revenues Over (Under) Expenditures		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Sale of Bonds	3791	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Sale of Bonds	891	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Proceeds of Lease-Purchase Agreements	3750	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Lease-Purchase Agreements	3793	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Lease-Purchase Agreements	893	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Loans	3720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Sale of Capital Assets	3730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Loss Recoveries	3740	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Proceeds of Forward Supply Contract	3760	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Face Value of Refunding Bonds	3715	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Refunding Bonds	3792	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Refunding Bonds	892	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Refunding Lease-Purchase Agreements	3755	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Refunding Lease-Purchase Agreements	3794	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Refunding Lease-Purchase Agreements	894	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Payments to Refunding Escrow Agent (Function 9299)	760	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers In	3600	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers Out	9700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Other Financing Sources (Uses)		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
SPECIAL ITEMS						
EXTRAORDINARY ITEMS						
		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Net Change in Fund Balances		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fund Balances, July 1, 2014	2800	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Adjustments to Fund Balances	2891	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fund Balances, June 30, 2015	2700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

The notes to financial statements are an integral part of this statement.
ESE 145

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

	Account Number	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
REVENUES						
Federal Direct	3100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Federal Through State and Local	3200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
State Sources	3300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sales Taxes	3418, 3419	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Charges for Service - Food Service	345X	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Impact Fees	3496	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Local Revenue		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Local Sources	3400	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Revenues		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
EXPENDITURES						
Current:						
Instruction	5000	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Student Support Services	6100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instructional Media Services	6200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instruction and Curriculum Development Services	6300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instructional Staff Training Services	6400	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instruction-Related Technology	6500	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Board	7100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
General Administration	7200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
School Administration	7300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Facilities Acquisition and Construction	7410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fiscal Services	7500	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Food Services	7600	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Central Services	7700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Student Transportation Services	7800	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operation of Plant	7900	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Maintenance of Plant	8100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Administrative Technology Services	8200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Community Services	9100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service: (Function 9200)						
Redemption of Principal	710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Interest	720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Dues and Fees	730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Miscellaneous	790	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Outlay:						
Facilities Acquisition and Construction	7420	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Capital Outlay	9300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Expenditures		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Excess (Deficiency) of Revenues Over (Under) Expenditures		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Sale of Bonds	3791	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Sale of Bonds	891	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Proceeds of Lease-Purchase Agreements	3750	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Lease-Purchase Agreements	3793	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Lease-Purchase Agreements	893	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Loans	3720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Sale of Capital Assets	3730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Loss Recoveries	3740	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Proceeds of Forward Supply Contract	3760	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Face Value of Refunding Bonds	3715	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Refunding Bonds	3792	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Refunding Bonds	892	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Refunding Lease-Purchase Agreements	3755	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Refunding Lease-Purchase Agreements	3794	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Refunding Lease-Purchase Agreements	894	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Payments to Refunding Escrow Agent (Function 9299)	760	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers In	3600	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers Out	9700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Other Financing Sources (Uses)		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
SPECIAL ITEMS						
EXTRAORDINARY ITEMS						
		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Net Change in Fund Balances		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fund Balances, July 1, 2014	2800	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Adjustments to Fund Balances	2891	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fund Balances, June 30, 2015	2700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

The notes to financial statements are an integral part of this statement.
ESE 145

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

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Funds 000	Other Governmental Funds	Total Governmental Funds
REVENUES						
Federal Direct	3100	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Federal Through State and Local	3200	#VALUE!	#VALUE!	#VALUE!	2,069,779.30	#VALUE!
State Sources	3300	#VALUE!	#VALUE!	#VALUE!	135,535.12	#VALUE!
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	802,566.93	#VALUE!
Local Sales Taxes	3418, 3419	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Charges for Service - Food Service	345X	#VALUE!	#VALUE!	#VALUE!	291,864.99	#VALUE!
Impact Fees	3496	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Other Local Revenue		#VALUE!	#VALUE!	#VALUE!	14,979.43	#VALUE!
Total Local Sources	3400	#VALUE!	#VALUE!	#VALUE!	1,109,411.35	#VALUE!
Total Revenues		#VALUE!	#VALUE!	#VALUE!	3,314,725.77	#VALUE!
EXPENDITURES						
Current:						
Instruction	5000	#VALUE!	#VALUE!	#VALUE!	521,468.40	#VALUE!
Student Support Services	6100	#VALUE!	#VALUE!	#VALUE!	223,481.48	#VALUE!
Instructional Media Services	6200	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Instruction and Curriculum Development Services	6300	#VALUE!	#VALUE!	#VALUE!	248,426.39	#VALUE!
Instructional Staff Training Services	6400	#VALUE!	#VALUE!	#VALUE!	216,648.86	#VALUE!
Instruction-Related Technology	6500	#VALUE!	#VALUE!	#VALUE!	174,616.70	#VALUE!
Board	7100	#VALUE!	#VALUE!	#VALUE!	4,148.12	#VALUE!
General Administration	7200	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
School Administration	7300	#VALUE!	#VALUE!	#VALUE!	15,855.09	#VALUE!
Facilities Acquisition and Construction	7410	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Fiscal Services	7500	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Food Services	7600	#VALUE!	#VALUE!	#VALUE!	966,654.76	#VALUE!
Central Services	7700	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Student Transportation Services	7800	#VALUE!	#VALUE!	#VALUE!	11,776.55	#VALUE!
Operation of Plant	7900	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Maintenance of Plant	8100	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Administrative Technology Services	8200	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Community Services	9100	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Debt Service: (Function 9200)						
Redemption of Principal	710	#VALUE!	#VALUE!	#VALUE!	55,000.00	#VALUE!
Interest	720	#VALUE!	#VALUE!	#VALUE!	10,625.00	#VALUE!
Dues and Fees	730	#VALUE!	#VALUE!	#VALUE!	532.95	#VALUE!
Miscellaneous	790	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Capital Outlay:						
Facilities Acquisition and Construction	7420	#VALUE!	#VALUE!	#VALUE!	670,047.56	#VALUE!
Other Capital Outlay	9300	#VALUE!	#VALUE!	#VALUE!	79,146.11	#VALUE!
Total Expenditures		#VALUE!	#VALUE!	#VALUE!	3,198,427.97	#VALUE!
Excess (Deficiency) of Revenues Over (Under) Expenditures		#VALUE!	#VALUE!	#VALUE!	116,297.80	#VALUE!
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Premium on Sale of Bonds	3791	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Discount on Sale of Bonds	891	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Proceeds of Lease-Purchase Agreements	3750	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Premium on Lease-Purchase Agreements	3793	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Discount on Lease-Purchase Agreements	893	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Loans	3720	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Sale of Capital Assets	3730	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Loss Recoveries	3740	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Proceeds of Forward Supply Contract	3760	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Face Value of Refunding Bonds	3715	#VALUE!	#VALUE!	#VALUE!	292,000.00	#VALUE!
Premium on Refunding Bonds	3792	#VALUE!	#VALUE!	#VALUE!	27,706.41	#VALUE!
Discount on Refunding Bonds	892	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Refunding Lease-Purchase Agreements	3755	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Premium on Refunding Lease-Purchase Agreements	3794	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Discount on Refunding Lease-Purchase Agreements	894	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Payments to Refunding Escrow Agent (Function 9299)	760	#VALUE!	#VALUE!	#VALUE!	(325,767.83)	#VALUE!
Transfers In	3600	#VALUE!	#VALUE!	#VALUE!	110,000.00	#VALUE!
Transfers Out	9700	#VALUE!	#VALUE!	#VALUE!	(261,226.93)	#VALUE!
Total Other Financing Sources (Uses)		#VALUE!	#VALUE!	#VALUE!	(157,288.35)	#VALUE!
SPECIAL ITEMS						
		#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
EXTRAORDINARY ITEMS						
		#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Net Change in Fund Balances		#VALUE!	#VALUE!	#VALUE!	(40,990.55)	#VALUE!
Fund Balances, July 1, 2014	2800	#VALUE!	#VALUE!	#VALUE!	194,445.34	#VALUE!
Adjustments to Fund Balances	2891	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!
Fund Balances, June 30, 2015	2700	#VALUE!	#VALUE!	#VALUE!	153,454.79	#VALUE!

The notes to financial statements are an integral part of this statement.
 ESE 145

DISTRICT SCHOOL BOARD OF GULF COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2015

Net Change in Fund Balances - Governmental Funds \$ XXXXXX

Amounts reported for *governmental activities* in the statement of activities are different because:

Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as a depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current period. (XXXXXX)

The statement of activities reflects only the gain/loss on the sale of assets, whereas the governmental funds include all proceeds from these sales. Thus, the change in net position differs from the change in fund balances by the cost of assets sold. (XXXXXX)

Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. XXXXXX

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded repayments in the current period. (XXXXXX)

Expenses in the statement of activities that do not require the use of current financial resources are not reported in the governmental funds. (XXXXXX)

Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The net revenue of internal service funds is reported with governmental activities. (XXXXXX)

Change in Net Position of Governmental Activities \$(XXXXXX)

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2015

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

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

	Account Number	Business-Type Activities - Enterprise Funds								Governmental Activities - Internal Service Funds	
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds		Totals
OPERATING REVENUES											
Charges for Services	3481	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Charges for Sales	3482	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Premium Revenue	3484	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Other Operating Revenues	3489	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Total Operating Revenues		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
OPERATING EXPENSES											
Salaries	100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Employee Benefits	200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Purchased Services	300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Energy Services	400	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Materials and Supplies	500	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Capital Outlay	600	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Other	700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Depreciation and Amortization Expense	780	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Total Operating Expenses		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Operating Income (Loss)		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
NONOPERATING REVENUES (EXPENSES)											
Investment Income	3430	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Gifts, Grants and Bequests	3440	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Other Miscellaneous Local Sources	3495	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Loss Recoveries	3740	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Gain on Disposition of Assets	3780	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Interest	720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Miscellaneous	790	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Loss on Disposition of Assets	810	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Total Nonoperating Revenues (Expenses)		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Income (Loss) Before Operating Transfers		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Transfers In	3600	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Transfers Out	9700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
SPECIAL ITEMS											
		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
EXTRAORDINARY ITEMS											
		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Change In Net Position											
Net Position, July 1, 2014	2880	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Adjustments to Net Position	2896	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Net Position, June 30, 2015	2780	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2015

	Business-Type Activities - Enterprise Funds								Governmental Activities - Internal Service Funds	
	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds		Totals
CASH FLOWS FROM OPERATING ACTIVITIES										
Receipts from customers and users	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Receipts from interfund services provided	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Payments to suppliers	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Payments to employees	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Payments for interfund services used	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Other receipts (payments)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Net cash provided (used) by operating activities	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES										
Subsidies from operating grants	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Transfers from other funds	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Transfers to other funds	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Net cash provided (used) by noncapital financing activities	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES										
Proceeds from capital debt	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Capital contributions	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Proceeds from disposition of capital assets	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Acquisition and construction of capital assets	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Principal paid on capital debt	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Interest paid on capital debt	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Net cash provided (used) by capital and related financing activities	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
CASH FLOWS FROM INVESTING ACTIVITIES										
Proceeds from sales and maturities of investments	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Interest and dividends received	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Purchase of investments	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Net cash provided (used) by investing activities	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Net increase (decrease) in cash and cash equivalents	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Cash and cash equivalents - July 1, 2014	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Cash and cash equivalents - June 30, 2015	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:										
Operating income (loss)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>										
Depreciation/Amortization expense	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Commodities used from USDA program	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
<i>Change in assets and liabilities:</i>										
(Increase) decrease in accounts receivable	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
(Increase) decrease in interest receivable	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
(Increase) decrease in due from insurer	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
(Increase) decrease in deposits receivable	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
(Increase) decrease in due from other funds	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
(Increase) decrease in due from other agencies	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
(Increase) decrease in inventory	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
(Increase) decrease in prepaid items	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
(Increase) decrease in pension	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Increase (decrease) in salaries and benefits payable	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Increase (decrease) in payroll tax liabilities	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Increase (decrease) in accounts payable	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Increase (decrease) in cash overdraft	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Increase (decrease) in judgments payable	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Increase (decrease) in sales tax payable	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Increase (decrease) in accrued interest payable	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Increase (decrease) in deposits payable	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Increase (decrease) in due to other funds	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Increase (decrease) in due to other agencies	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Increase (decrease) in advanced/deferred revenue	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Increase (decrease) in pension	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Increase (decrease) in estimated liability for claims adjustment	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Total adjustments	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Net cash provided (used) by operating activities	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Noncash investing, capital and financing activities:										
Borrowing under capital lease	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Contributions of capital assets	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Purchase of equipment on account	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Capital asset trade-ins	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Net Increase/(Decrease) in the fair value of investments	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00
Commodities received through USDA program	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	0.00	#VALUE!	0.00

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2015

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Agency Funds 89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	88,505.20	0.00	215,447.05
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132			0.00	
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				0.00
Total Assets		0.00	88,505.20	0.00	215,447.05
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Pension	1940			0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
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
Internal Accounts Payable	2290	0.00	0.00	0.00	215,447.05
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	215,447.05
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Pension	2640			0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	
Held in Trust for Other Purposes	2785	0.00	88,505.20	0.00	
Total Net Position		0.00	88,505.20	0.00	

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF GULF COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 2015

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X
ADDITIONS				
<i>Contributions:</i>				
Employer		0.00	0.00	0.00
Plan Members		0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	1,100.00	0.00
<i>Investment Income:</i>				
Interest on Investments	3431	0.00	178.78	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00
Total Investment Income		0.00	178.78	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Income		0.00	178.78	0.00
Total Additions		0.00	1,278.78	0.00
DEDUCTIONS				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00
Other	700	0.00	4,000.00	0.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
Total Deductions		0.00	4,000.00	0.00
Change In Net Position		0.00	(2,721.22)	0.00
Net Position Held In Trust, July 1, 2014	2885	0.00	91,223.42	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits and Other Purposes, June 30, 2015	2785	0.00	88,502.20	0.00

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF NET POSITION
MAJOR AND NONMAJOR COMPONENT UNITS
June 30, 2015

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	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
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Internal Balances		0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	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
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
<i>Capital Assets:</i>					
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
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1329	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1349	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1359	0.00	0.00	0.00	0.00
Property Under Capital Leases	1370	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.00
Audiovisual Materials	1381	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00
Total Assets		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
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
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
Current Notes Payable	2250	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 Fiscal Agent	2240	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
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	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
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00
<i>Noncurrent Liabilities</i>					
<i>Portion Due Within One Year:</i>					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	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
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00
<i>Portion Due After One Year:</i>					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	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
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due in More than One Year		0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00
Total Liabilities		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 Revenues	2630	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00
<i>Restricted For:</i>					
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	0.00	0.00
Other Purposes	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

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF ACTIVITIES
MAJOR AND NONMAJOR COMPONENT UNITS
Major Component Unit Name
For the Fiscal Year Ended June 30, 2015

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position, July 1, 2014
Adjustments to Net Position
Net Position, June 30, 2015

0.00
0.00
0.00
0.00
0.00
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DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
MAJOR AND NONMAJOR COMPONENT UNITS

Major Component Unit Name

For the Fiscal Year Ended June 30, 2015

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position, July 1, 2014

Adjustments to Net Position

Net Position, June 30, 2015

0.00
0.00
0.00
0.00
0.00
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0.00
0.00
0.00
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0.00
0.00
0.00
0.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF ACTIVITIES
MAJOR AND NONMAJOR COMPONENT UNITS
TOTAL COMPONENT UNITS
For the Fiscal Year Ended June 30, 2015

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position, July 1, 2014

Adjustments to Net Position

Net Position, June 30, 2015

0.00
0.00
0.00
0.00
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0.00
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0.00

The notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF GULF COUNTY
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2015

The requirements related to the notes to financial statements are codified in Section 2300 of the Codification of Governmental Accounting and Financial Reporting Standards published by the Governmental Accounting Standards Board. The district is encouraged to use the notes to financial statements from the prior fiscal year audit as a guide for the current year's notes for consistency in financial statement presentation.

DISTRICT SCHOOL BOARD OF GULF COUNTY
REQUIRED SUPPLEMENTARY INFORMATION -
SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFITS PLAN
June 30, 2015

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll [(b-a)/c]
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DISTRICT SCHOOL BOARD OF GULF COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2015

- 1. BUDGETARY BASIS OF ACCOUNTING**
- 2. SCHEDULE OF FUNDING PROGRESS - OTHER POSTEMPLOYMENT BENEFITS**

DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Fiscal Year Ended June 30, 2015

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	60,000.00	65,000.00	60,118.18	(4,881.82)
Federal Through State and Local	3200	50,000.00	30,000.00	98,178.98	68,178.98
State Sources	3300	6,277,705.00	6,259,484.00	6,235,354.83	(24,129.17)
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	8,798,453.00	8,798,453.00	8,865,221.94	66,768.94
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			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue		226,000.00	222,367.52	275,056.58	52,689.06
Total Local Sources	3400	9,024,453.00	9,020,820.52	9,140,278.52	119,458.00
Total Revenues		15,412,158.00	15,375,304.52	15,533,930.51	158,625.99
EXPENDITURES					
Current:					
Instruction	5000	8,956,600.46	8,862,207.46	8,552,693.67	309,513.79
Student Support Services	6100	660,840.00	687,307.00	675,516.13	11,790.87
Instructional Media Services	6200	262,291.00	262,149.00	258,536.95	3,612.05
Instruction and Curriculum Development Services	6300	166,763.78	167,911.78	162,807.77	5,104.01
Instructional Staff Training Services	6400	348,589.00	382,210.09	370,181.42	12,028.67
Instruction-Related Technology	6500	40,254.00	40,134.00	39,359.81	774.19
Board	7100	198,447.00	204,407.00	203,036.72	1,370.28
General Administration	7200	663,023.00	659,942.00	645,515.55	14,426.45
School Administration	7300	830,667.00	832,699.00	815,221.54	17,477.46
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500	313,471.00	320,171.00	318,098.57	2,072.43
Food Services	7600			0.00	0.00
Central Services	7700	128,185.00	124,190.00	122,840.62	1,349.38
Student Transportation Services	7800	982,091.00	933,875.43	890,139.97	43,735.46
Operation of Plant	7900	1,512,352.00	1,501,330.00	1,388,363.29	112,966.71
Maintenance of Plant	8100	960,792.18	970,992.18	943,328.18	27,664.00
Administrative Technology Services	8200	82,716.00	82,617.00	65,016.75	17,600.25
Community Services	9100		500.00	500.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710			0.00	0.00
Interest	720	6,500.00	9,086.00	8,869.64	216.36
Due and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300	126,461.18	126,461.18	126,461.18	0.00
Total Expenditures		16,240,043.60	16,168,190.12	15,586,487.76	581,702.36
Excess (Deficiency) of Revenues Over (Under) Expenditures		(827,885.60)	(792,885.60)	(52,557.25)	740,328.35
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
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			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	265,203.10	265,203.10	261,226.93	(3,976.17)
Transfers Out	9700	(75,000.00)	(110,000.00)	(110,000.00)	0.00
Total Other Financing Sources (Uses)		190,203.10	155,203.10	151,226.93	(3,976.17)
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		(637,682.50)	(637,682.50)	98,669.68	736,352.18
Fund Balances, July 1, 2014	2800	1,176,344.96	1,176,344.96	1,176,344.96	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2015	2700	538,662.46	538,662.46	1,275,014.64	736,352.18

DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESERVED FOR SPECIAL REVENUE FUNDS - FOOD SERVICES, IF MAJOR
For the Fiscal Year Ended June 30, 2015

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			#VALUE!	#VALUE!
Federal Through State and Local	3200			#VALUE!	#VALUE!
State Sources	3300			#VALUE!	#VALUE!
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			#VALUE!	#VALUE!
Local Sales Taxes	3418, 3419			#VALUE!	#VALUE!
Charges for Service - Food Service	345X			#VALUE!	#VALUE!
Impact Fees	3496			#VALUE!	#VALUE!
Other Local Revenue				#VALUE!	#VALUE!
Total Local Sources	3400	0.00	0.00	#VALUE!	#VALUE!
Total Revenues		0.00	0.00	#VALUE!	#VALUE!
EXPENDITURES					
<i>Current:</i>					
Instruction	5000			#VALUE!	#VALUE!
Student Support Services	6100			#VALUE!	#VALUE!
Instructional Media Services	6200			#VALUE!	#VALUE!
Instruction and Curriculum Development Services	6300			#VALUE!	#VALUE!
Instructional Staff Training Services	6400			#VALUE!	#VALUE!
Instruction-Related Technology	6500			#VALUE!	#VALUE!
Board	7100			#VALUE!	#VALUE!
General Administration	7200			#VALUE!	#VALUE!
School Administration	7300			#VALUE!	#VALUE!
Facilities Acquisition and Construction	7410			#VALUE!	#VALUE!
Fiscal Services	7500			#VALUE!	#VALUE!
Food Services	7600			#VALUE!	#VALUE!
Central Services	7700			#VALUE!	#VALUE!
Student Transportation Services	7800			#VALUE!	#VALUE!
Operation of Plant	7900			#VALUE!	#VALUE!
Maintenance of Plant	8100			#VALUE!	#VALUE!
Administrative Technology Services	8200			#VALUE!	#VALUE!
Community Services	9100			#VALUE!	#VALUE!
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			#VALUE!	#VALUE!
Interest	720			#VALUE!	#VALUE!
Dues and Fees	730			#VALUE!	#VALUE!
Miscellaneous	790			#VALUE!	#VALUE!
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			#VALUE!	#VALUE!
Other Capital Outlay	9300			#VALUE!	#VALUE!
Total Expenditures		0.00	0.00	#VALUE!	#VALUE!
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	#VALUE!	#VALUE!
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			#VALUE!	#VALUE!
Premium on Sale of Bonds	3791			#VALUE!	#VALUE!
Discount on Sale of Bonds	891			#VALUE!	#VALUE!
Proceeds of Lease-Purchase Agreements	3750			#VALUE!	#VALUE!
Premium on Lease-Purchase Agreements	3793			#VALUE!	#VALUE!
Discount on Lease-Purchase Agreements	893			#VALUE!	#VALUE!
Loans	3720			#VALUE!	#VALUE!
Sale of Capital Assets	3730			#VALUE!	#VALUE!
Loss Recoveries	3740			#VALUE!	#VALUE!
Proceeds of Forward Supply Contract	3760			#VALUE!	#VALUE!
Face Value of Refunding Bonds	3715			#VALUE!	#VALUE!
Premium on Refunding Bonds	3792			#VALUE!	#VALUE!
Discount on Refunding Bonds	892			#VALUE!	#VALUE!
Refunding Lease-Purchase Agreements	3755			#VALUE!	#VALUE!
Premium on Refunding Lease-Purchase Agreements	3794			#VALUE!	#VALUE!
Discount on Refunding Lease-Purchase Agreements	894			#VALUE!	#VALUE!
Payments to Refunding Escrow Agent (Function 9299)	760			#VALUE!	#VALUE!
Transfers In	3600			#VALUE!	#VALUE!
Transfers Out	9700			#VALUE!	#VALUE!
Total Other Financing Sources (Uses)		0.00	0.00	#VALUE!	#VALUE!
SPECIAL ITEMS				#VALUE!	#VALUE!
EXTRAORDINARY ITEMS				#VALUE!	#VALUE!
Net Change in Fund Balances		0.00	0.00	#VALUE!	#VALUE!
Fund Balances, July 1, 2014	2800			#VALUE!	#VALUE!
Adjustments to Fund Balances	2891			#VALUE!	#VALUE!
Fund Balances, June 30, 2015	2700	0.00	0.00	#VALUE!	#VALUE!

DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESERVED FOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS, IF MAJOR
For the Fiscal Year Ended June 30, 2015

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			#VALUE!	#VALUE!
Federal Through State and Local	3200			#VALUE!	#VALUE!
State Sources	3300			#VALUE!	#VALUE!
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			#VALUE!	#VALUE!
Local Sales Taxes	3418, 3419			#VALUE!	#VALUE!
Charges for Service - Food Service	345X			#VALUE!	#VALUE!
Impact Fees	3496			#VALUE!	#VALUE!
Other Local Revenue				#VALUE!	#VALUE!
Total Local Sources	3400	0.00	0.00	#VALUE!	#VALUE!
Total Revenues		0.00	0.00	#VALUE!	#VALUE!
EXPENDITURES					
<i>Current:</i>					
Instruction	5000			#VALUE!	#VALUE!
Student Support Services	6100			#VALUE!	#VALUE!
Instructional Media Services	6200			#VALUE!	#VALUE!
Instruction and Curriculum Development Services	6300			#VALUE!	#VALUE!
Instructional Staff Training Services	6400			#VALUE!	#VALUE!
Instruction-Related Technology	6500			#VALUE!	#VALUE!
Board	7100			#VALUE!	#VALUE!
General Administration	7200			#VALUE!	#VALUE!
School Administration	7300			#VALUE!	#VALUE!
Facilities Acquisition and Construction	7410			#VALUE!	#VALUE!
Fiscal Services	7500			#VALUE!	#VALUE!
Food Services	7600			#VALUE!	#VALUE!
Central Services	7700			#VALUE!	#VALUE!
Student Transportation Services	7800			#VALUE!	#VALUE!
Operation of Plant	7900			#VALUE!	#VALUE!
Maintenance of Plant	8100			#VALUE!	#VALUE!
Administrative Technology Services	8200			#VALUE!	#VALUE!
Community Services	9100			#VALUE!	#VALUE!
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			#VALUE!	#VALUE!
Interest	720			#VALUE!	#VALUE!
Dues and Fees	730			#VALUE!	#VALUE!
Miscellaneous	790			#VALUE!	#VALUE!
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			#VALUE!	#VALUE!
Other Capital Outlay	9300			#VALUE!	#VALUE!
Total Expenditures		0.00	0.00	#VALUE!	#VALUE!
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	#VALUE!	#VALUE!
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			#VALUE!	#VALUE!
Premium on Sale of Bonds	3791			#VALUE!	#VALUE!
Discount on Sale of Bonds	891			#VALUE!	#VALUE!
Proceeds of Lease-Purchase Agreements	3750			#VALUE!	#VALUE!
Premium on Lease-Purchase Agreements	3793			#VALUE!	#VALUE!
Discount on Lease-Purchase Agreements	893			#VALUE!	#VALUE!
Loans	3720			#VALUE!	#VALUE!
Sale of Capital Assets	3730			#VALUE!	#VALUE!
Loss Recoveries	3740			#VALUE!	#VALUE!
Proceeds of Forward Supply Contract	3760			#VALUE!	#VALUE!
Face Value of Refunding Bonds	3715			#VALUE!	#VALUE!
Premium on Refunding Bonds	3792			#VALUE!	#VALUE!
Discount on Refunding Bonds	892			#VALUE!	#VALUE!
Refunding Lease-Purchase Agreements	3755			#VALUE!	#VALUE!
Premium on Refunding Lease-Purchase Agreements	3794			#VALUE!	#VALUE!
Discount on Refunding Lease-Purchase Agreements	894			#VALUE!	#VALUE!
Payments to Refunding Escrow Agent (Function 9299)	760			#VALUE!	#VALUE!
Transfers In	3600			#VALUE!	#VALUE!
Transfers Out	9700			#VALUE!	#VALUE!
Total Other Financing Sources (Uses)		0.00	0.00	#VALUE!	#VALUE!
SPECIAL ITEMS				#VALUE!	#VALUE!
EXTRAORDINARY ITEMS				#VALUE!	#VALUE!
Net Change in Fund Balances		0.00	0.00	#VALUE!	#VALUE!
Fund Balances, July 1, 2014	2800			#VALUE!	#VALUE!
Adjustments to Fund Balances	2891			#VALUE!	#VALUE!
Fund Balances, June 30, 2015	2700	0.00	0.00	#VALUE!	#VALUE!

DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESERVED FOR SPECIAL REVENUE FUNDS - FEDERAL ECONOMIC STIMULUS PROGRAMS, IF MAJOR
For the Fiscal Year Ended June 30, 2015

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			#VALUE!	#VALUE!
Federal Through State and Local	3200			#VALUE!	#VALUE!
State Sources	3300			#VALUE!	#VALUE!
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			#VALUE!	#VALUE!
Local Sales Taxes	3418, 3419			#VALUE!	#VALUE!
Charges for Service - Food Service	345X			#VALUE!	#VALUE!
Impact Fees	3496			#VALUE!	#VALUE!
Other Local Revenue				#VALUE!	#VALUE!
Total Local Sources	3400	0.00	0.00	#VALUE!	#VALUE!
Total Revenues		0.00	0.00	#VALUE!	#VALUE!
EXPENDITURES					
<i>Current:</i>					
Instruction	5000			#VALUE!	#VALUE!
Student Support Services	6100			#VALUE!	#VALUE!
Instructional Media Services	6200			#VALUE!	#VALUE!
Instruction and Curriculum Development Services	6300			#VALUE!	#VALUE!
Instructional Staff Training Services	6400			#VALUE!	#VALUE!
Instruction-Related Technology	6500			#VALUE!	#VALUE!
Board	7100			#VALUE!	#VALUE!
General Administration	7200			#VALUE!	#VALUE!
School Administration	7300			#VALUE!	#VALUE!
Facilities Acquisition and Construction	7410			#VALUE!	#VALUE!
Fiscal Services	7500			#VALUE!	#VALUE!
Food Services	7600			#VALUE!	#VALUE!
Central Services	7700			#VALUE!	#VALUE!
Student Transportation Services	7800			#VALUE!	#VALUE!
Operation of Plant	7900			#VALUE!	#VALUE!
Maintenance of Plant	8100			#VALUE!	#VALUE!
Administrative Technology Services	8200			#VALUE!	#VALUE!
Community Services	9100			#VALUE!	#VALUE!
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			#VALUE!	#VALUE!
Interest	720			#VALUE!	#VALUE!
Dues and Fees	730			#VALUE!	#VALUE!
Miscellaneous	790			#VALUE!	#VALUE!
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			#VALUE!	#VALUE!
Other Capital Outlay	9300			#VALUE!	#VALUE!
Total Expenditures		0.00	0.00	#VALUE!	#VALUE!
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	#VALUE!	#VALUE!
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			#VALUE!	#VALUE!
Premium on Sale of Bonds	3791			#VALUE!	#VALUE!
Discount on Sale of Bonds	891			#VALUE!	#VALUE!
Proceeds of Lease-Purchase Agreements	3750			#VALUE!	#VALUE!
Premium on Lease-Purchase Agreements	3793			#VALUE!	#VALUE!
Discount on Lease-Purchase Agreements	893			#VALUE!	#VALUE!
Loans	3720			#VALUE!	#VALUE!
Sale of Capital Assets	3730			#VALUE!	#VALUE!
Loss Recoveries	3740			#VALUE!	#VALUE!
Proceeds of Forward Supply Contract	3760			#VALUE!	#VALUE!
Face Value of Refunding Bonds	3715			#VALUE!	#VALUE!
Premium on Refunding Bonds	3792			#VALUE!	#VALUE!
Discount on Refunding Bonds	892			#VALUE!	#VALUE!
Refunding Lease-Purchase Agreements	3755			#VALUE!	#VALUE!
Premium on Refunding Lease-Purchase Agreements	3794			#VALUE!	#VALUE!
Discount on Refunding Lease-Purchase Agreements	894			#VALUE!	#VALUE!
Payments to Refunding Escrow Agent (Function 9299)	760			#VALUE!	#VALUE!
Transfers In	3600			#VALUE!	#VALUE!
Transfers Out	9700			#VALUE!	#VALUE!
Total Other Financing Sources (Uses)		0.00	0.00	#VALUE!	#VALUE!
SPECIAL ITEMS				#VALUE!	#VALUE!
EXTRAORDINARY ITEMS				#VALUE!	#VALUE!
Net Change in Fund Balances		0.00	0.00	#VALUE!	#VALUE!
Fund Balances, July 1, 2014	2800			#VALUE!	#VALUE!
Adjustments to Fund Balances	2891			#VALUE!	#VALUE!
Fund Balances, June 30, 2015	2700	0.00	0.00	#VALUE!	#VALUE!

DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESERVED FOR SPECIAL REVENUE FUNDS - MISCELLANEOUS, IF MAJOR
For the Fiscal Year Ended June 30, 2015

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			#VALUE!	#VALUE!
Federal Through State and Local	3200			#VALUE!	#VALUE!
State Sources	3300			#VALUE!	#VALUE!
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			#VALUE!	#VALUE!
Local Sales Taxes	3418, 3419			#VALUE!	#VALUE!
Charges for Service - Food Service	345X			#VALUE!	#VALUE!
Impact Fees	3496			#VALUE!	#VALUE!
Other Local Revenue				#VALUE!	#VALUE!
Total Local Sources	3400	0.00	0.00	#VALUE!	#VALUE!
Total Revenues		0.00	0.00	#VALUE!	#VALUE!
EXPENDITURES					
<i>Current:</i>					
Instruction	5000			#VALUE!	#VALUE!
Student Support Services	6100			#VALUE!	#VALUE!
Instructional Media Services	6200			#VALUE!	#VALUE!
Instruction and Curriculum Development Services	6300			#VALUE!	#VALUE!
Instructional Staff Training Services	6400			#VALUE!	#VALUE!
Instruction-Related Technology	6500			#VALUE!	#VALUE!
Board	7100			#VALUE!	#VALUE!
General Administration	7200			#VALUE!	#VALUE!
School Administration	7300			#VALUE!	#VALUE!
Facilities Acquisition and Construction	7410			#VALUE!	#VALUE!
Fiscal Services	7500			#VALUE!	#VALUE!
Food Services	7600			#VALUE!	#VALUE!
Central Services	7700			#VALUE!	#VALUE!
Student Transportation Services	7800			#VALUE!	#VALUE!
Operation of Plant	7900			#VALUE!	#VALUE!
Maintenance of Plant	8100			#VALUE!	#VALUE!
Administrative Technology Services	8200			#VALUE!	#VALUE!
Community Services	9100			#VALUE!	#VALUE!
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			#VALUE!	#VALUE!
Interest	720			#VALUE!	#VALUE!
Dues and Fees	730			#VALUE!	#VALUE!
Miscellaneous	790			#VALUE!	#VALUE!
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			#VALUE!	#VALUE!
Other Capital Outlay	9300			#VALUE!	#VALUE!
Total Expenditures		0.00	0.00	#VALUE!	#VALUE!
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	#VALUE!	#VALUE!
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			#VALUE!	#VALUE!
Premium on Sale of Bonds	3791			#VALUE!	#VALUE!
Discount on Sale of Bonds	891			#VALUE!	#VALUE!
Proceeds of Lease-Purchase Agreements	3750			#VALUE!	#VALUE!
Premium on Lease-Purchase Agreements	3793			#VALUE!	#VALUE!
Discount on Lease-Purchase Agreements	893			#VALUE!	#VALUE!
Loans	3720			#VALUE!	#VALUE!
Sale of Capital Assets	3730			#VALUE!	#VALUE!
Loss Recoveries	3740			#VALUE!	#VALUE!
Proceeds of Forward Supply Contract	3760			#VALUE!	#VALUE!
Face Value of Refunding Bonds	3715			#VALUE!	#VALUE!
Premium on Refunding Bonds	3792			#VALUE!	#VALUE!
Discount on Refunding Bonds	892			#VALUE!	#VALUE!
Refunding Lease-Purchase Agreements	3755			#VALUE!	#VALUE!
Premium on Refunding Lease-Purchase Agreements	3794			#VALUE!	#VALUE!
Discount on Refunding Lease-Purchase Agreements	894			#VALUE!	#VALUE!
Payments to Refunding Escrow Agent (Function 9299)	760			#VALUE!	#VALUE!
Transfers In	3600			#VALUE!	#VALUE!
Transfers Out	9700			#VALUE!	#VALUE!
Total Other Financing Sources (Uses)		0.00	0.00	#VALUE!	#VALUE!
SPECIAL ITEMS				#VALUE!	#VALUE!
EXTRAORDINARY ITEMS				#VALUE!	#VALUE!
Net Change in Fund Balances		0.00	0.00	#VALUE!	#VALUE!
Fund Balances, July 1, 2014	2800			#VALUE!	#VALUE!
Adjustments to Fund Balances	2891			#VALUE!	#VALUE!
Fund Balances, June 30, 2015	2700	0.00	0.00	#VALUE!	#VALUE!

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2015

		Special Revenue Funds				
	Account Number	Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Investments	1160	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Taxes Receivable, Net	1120	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accounts Receivable, Net	1131	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Interest Receivable on Investments	1170	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Other Agencies	1220	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Budgetary Funds	1141	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Insurer	1180	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deposits Receivable	1210	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Internal Funds	1142	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Cash with Fiscal/Service Agents	1114	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Inventory	1150	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Prepaid Items	1230	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Long-Term Investments	1460	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assets		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Deferred Outflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assets and Deferred Outflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accrued Salaries and Benefits	2110	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Payroll Deductions and Withholdings	2170	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accounts Payable	2120	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Sales Tax Payable	2260	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Current Notes Payable	2250	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accrued Interest Payable	2210	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deposits Payable	2220	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Other Agencies	2230	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Budgetary Funds	2161	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Internal Funds	2162	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Fiscal Agent	2240	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Pension Liability	2115	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Postemployment Benefits Liability	2116	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Judgments Payable	2130	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Construction Contracts Payable	2140	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Construction Contracts Payable - Retained Percentage	2150	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Matured Bonds Payable	2180	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Matured Interest Payable	2190	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Unearned Revenues	2410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Unavailable Revenues	2410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Liabilities		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deferred Revenues	2630	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Deferred Inflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
FUND BALANCES						
Nonspendable:						
Inventory	2711	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Prepaid Amounts	2712	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Permanent Fund Principal	2713	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Not in Spendable Form	2719	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Nonspendable Fund Balances	2710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Restricted for:						
Economic Stabilization	2721	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Federal Required Carryover Programs	2722	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
State Required Carryover Programs	2723	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sales Tax and Other Tax Levy	2724	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service	2725	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Projects	2726	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Restricted for	2729	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Restricted for	2729	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Restricted Fund Balances	2720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Committed to:						
Economic Stabilization	2731	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Contractual Agreements	2732	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Committed for	2739	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Committed for	2739	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Committed Fund Balances	2730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Assigned to:						
Special Revenue	2741	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service	2742	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Projects	2743	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Permanent Fund	2744	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Assigned for	2749	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Assigned for	2749	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assigned Fund Balances	2740	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Unassigned Fund Balances	2750	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Fund Balances	2700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Liabilities, Deferred Inflows of Resources and Fund Balances		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2015

	Account Number	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
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Investments	1160	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Taxes Receivable, Net	1120	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accounts Receivable, Net	1131	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Interest Receivable on Investments	1170	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Other Agencies	1220	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Budgetary Funds	1141	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Insurer	1180	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deposits Receivable	1210	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Internal Funds	1142	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Cash with Fiscal/Service Agents	1114	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Inventory	1150	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Prepaid Items	1230	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Long-Term Investments	1460	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assets		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Deferred Outflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assets and Deferred Outflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accrued Salaries and Benefits	2110	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Payroll Deductions and Withholdings	2170	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accounts Payable	2120	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Sales Tax Payable	2260	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Current Notes Payable	2250	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accrued Interest Payable	2210	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deposits Payable	2220	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Other Agencies	2230	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Budgetary Funds	2161	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Internal Funds	2162	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Fiscal Agent	2240	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Pension Liability	2115	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Postemployment Benefits Liability	2116	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Judgments Payable	2130	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Construction Contracts Payable	2140	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Construction Contracts Payable - Retained Percentage	2150	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Matured Bonds Payable	2180	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Matured Interest Payable	2190	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Unearned Revenues	2410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Unavailable Revenues	2410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Liabilities		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deferred Revenues	2630	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Deferred Inflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Prepaid Amounts	2712	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Permanent Fund Principal	2713	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Not in Spendable Form	2719	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Total Nonspendable Fund Balances</i>	2710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Restricted for:</i>						
Economic Stabilization	2721	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Federal Required Carryover Programs	2722	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
State Required Carryover Programs	2723	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sales Tax and Other Tax Levy	2724	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service	2725	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Projects	2726	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Restricted for _____	2729	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Restricted for _____	2729	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Total Restricted Fund Balances</i>	2720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Committed to:</i>						
Economic Stabilization	2731	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Contractual Agreements	2732	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Committed for _____	2739	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Committed for _____	2739	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Total Committed Fund Balances</i>	2730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Assigned to:</i>						
Special Revenue	2741	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service	2742	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Projects	2743	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Permanent Fund	2744	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Assigned for _____	2749	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Assigned for _____	2749	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Total Assigned Fund Balances</i>	2740	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Total Unassigned Fund Balances</i>	2750	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Fund Balances	2700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Liabilities, Deferred Inflows of Resources and Fund Balances		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2015

	Account Number	Other Debt Service 290	ARRA Debt Service 299	Total Nonmajor Debt Service Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and Cash Equivalents	1110	#VALUE!	#VALUE!	#VALUE!
Investments	1160	#VALUE!	#VALUE!	#VALUE!
Taxes Receivable, Net	1120	#VALUE!	#VALUE!	#VALUE!
Accounts Receivable, Net	1131	#VALUE!	#VALUE!	#VALUE!
Interest Receivable on Investments	1170	#VALUE!	#VALUE!	#VALUE!
Due From Other Agencies	1220	#VALUE!	#VALUE!	#VALUE!
Due From Budgetary Funds	1141	#VALUE!	#VALUE!	#VALUE!
Due From Insurer	1180	#VALUE!	#VALUE!	#VALUE!
Deposits Receivable	1210	#VALUE!	#VALUE!	#VALUE!
Due From Internal Funds	1142	#VALUE!	#VALUE!	#VALUE!
Cash with Fiscal/Service Agents	1114	#VALUE!	#VALUE!	#VALUE!
Inventory	1150	#VALUE!	#VALUE!	#VALUE!
Prepaid Items	1230	#VALUE!	#VALUE!	#VALUE!
Long-Term Investments	1460	#VALUE!	#VALUE!	#VALUE!
Total Assets		#VALUE!	#VALUE!	#VALUE!
DEFERRED OUTFLOWS OF RESOURCES				
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	#VALUE!	#VALUE!	#VALUE!
Total Deferred Outflows of Resources		#VALUE!	#VALUE!	#VALUE!
Total Assets and Deferred Outflows of Resources		#VALUE!	#VALUE!	#VALUE!
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Cash Overdraft	2125	#VALUE!	#VALUE!	#VALUE!
Accrued Salaries and Benefits	2110	#VALUE!	#VALUE!	#VALUE!
Payroll Deductions and Withholdings	2170	#VALUE!	#VALUE!	#VALUE!
Accounts Payable	2120	#VALUE!	#VALUE!	#VALUE!
Sales Tax Payable	2260	#VALUE!	#VALUE!	#VALUE!
Current Notes Payable	2250	#VALUE!	#VALUE!	#VALUE!
Accrued Interest Payable	2210	#VALUE!	#VALUE!	#VALUE!
Deposits Payable	2220	#VALUE!	#VALUE!	#VALUE!
Due to Other Agencies	2230	#VALUE!	#VALUE!	#VALUE!
Due to Budgetary Funds	2161	#VALUE!	#VALUE!	#VALUE!
Due to Internal Funds	2162	#VALUE!	#VALUE!	#VALUE!
Due to Fiscal Agent	2240	#VALUE!	#VALUE!	#VALUE!
Pension Liability	2115	#VALUE!	#VALUE!	#VALUE!
Other Postemployment Benefits Liability	2116	#VALUE!	#VALUE!	#VALUE!
Judgments Payable	2130	#VALUE!	#VALUE!	#VALUE!
Construction Contracts Payable	2140	#VALUE!	#VALUE!	#VALUE!
Construction Contracts Payable - Retained Percentage	2150	#VALUE!	#VALUE!	#VALUE!
Matured Bonds Payable	2180	#VALUE!	#VALUE!	#VALUE!
Matured Interest Payable	2190	#VALUE!	#VALUE!	#VALUE!
Unearned Revenues	2410	#VALUE!	#VALUE!	#VALUE!
Unavailable Revenues	2410	#VALUE!	#VALUE!	#VALUE!
Total Liabilities		#VALUE!	#VALUE!	#VALUE!
DEFERRED INFLOWS OF RESOURCES				
Accumulated Increase in Fair Value of Hedging Derivatives	2610	#VALUE!	#VALUE!	#VALUE!
Deferred Revenues	2630	#VALUE!	#VALUE!	#VALUE!
Total Deferred Inflows of Resources		#VALUE!	#VALUE!	#VALUE!
FUND BALANCES				
<i>Nonspendable:</i>				
Inventory	2711	#VALUE!	#VALUE!	#VALUE!
Prepaid Amounts	2712	#VALUE!	#VALUE!	#VALUE!
Permanent Fund Principal	2713	#VALUE!	#VALUE!	#VALUE!
Other Not in Spendable Form	2719	#VALUE!	#VALUE!	#VALUE!
Total Nonspendable Fund Balances	2710	#VALUE!	#VALUE!	#VALUE!
<i>Restricted for:</i>				
Economic Stabilization	2721	#VALUE!	#VALUE!	#VALUE!
Federal Required Carryover Programs	2722	#VALUE!	#VALUE!	#VALUE!
State Required Carryover Programs	2723	#VALUE!	#VALUE!	#VALUE!
Local Sales Tax and Other Tax Levv	2724	#VALUE!	#VALUE!	#VALUE!
Debt Service	2725	#VALUE!	#VALUE!	#VALUE!
Capital Projects	2726	#VALUE!	#VALUE!	#VALUE!
Restricted for _____	2729	#VALUE!	#VALUE!	#VALUE!
Restricted for _____	2729	#VALUE!	#VALUE!	#VALUE!
Total Restricted Fund Balances	2720	#VALUE!	#VALUE!	#VALUE!
<i>Committed to:</i>				
Economic Stabilization	2731	#VALUE!	#VALUE!	#VALUE!
Contractual Agreements	2732	#VALUE!	#VALUE!	#VALUE!
Committed for _____	2739	#VALUE!	#VALUE!	#VALUE!
Committed for _____	2739	#VALUE!	#VALUE!	#VALUE!
Total Committed Fund Balances	2730	#VALUE!	#VALUE!	#VALUE!
<i>Assigned to:</i>				
Special Revenue	2741	#VALUE!	#VALUE!	#VALUE!
Debt Service	2742	#VALUE!	#VALUE!	#VALUE!
Capital Projects	2743	#VALUE!	#VALUE!	#VALUE!
Permanent Fund	2744	#VALUE!	#VALUE!	#VALUE!
Assigned for _____	2749	#VALUE!	#VALUE!	#VALUE!
Assigned for _____	2749	#VALUE!	#VALUE!	#VALUE!
Total Assigned Fund Balances	2740	#VALUE!	#VALUE!	#VALUE!
Total Unassigned Fund Balances	2750	#VALUE!	#VALUE!	#VALUE!
Total Fund Balances	2700	#VALUE!	#VALUE!	#VALUE!
Total Liabilities, Deferred Inflows of Resources and Fund Balances		#VALUE!	#VALUE!	#VALUE!

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2015

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Investments	1160	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Taxes Receivable, Net	1120	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accounts Receivable, Net	1131	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Interest Receivable on Investments	1170	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Other Agencies	1220	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Budgetary Funds	1141	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Insurer	1180	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deposits Receivable	1210	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Internal Funds	1142	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Cash with Fiscal/Service Agents	1114	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Inventory	1150	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Prepaid Items	1230	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Long-Term Investments	1460	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assets		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Deferred Outflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assets and Deferred Outflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accrued Salaries and Benefits	2110	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Payroll Deductions and Withholdings	2170	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accounts Payable	2120	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Sales Tax Payable	2260	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Current Notes Payable	2250	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accrued Interest Payable	2210	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deposits Payable	2220	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Other Agencies	2230	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Budgetary Funds	2161	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Internal Funds	2162	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Fiscal Agent	2240	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Pension Liability	2115	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Postemployment Benefits Liability	2116	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Judgments Payable	2130	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Construction Contracts Payable	2140	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Construction Contracts Payable - Retained Percentage	2150	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Matured Bonds Payable	2180	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Matured Interest Payable	2190	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Unearned Revenues	2410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Unavailable Revenues	2410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Liabilities		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deferred Revenues	2630	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Deferred Inflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Prepaid Amounts	2712	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Permanent Fund Principal	2713	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Not in Spendable Form	2719	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Nonspendable Fund Balances	2710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Restricted for:</i>						
Economic Stabilization	2721	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Federal Required Carryover Programs	2722	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
State Required Carryover Programs	2723	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sales Tax and Other Tax Levy	2724	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service	2725	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Projects	2726	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Restricted for	2729	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Restricted for	2729	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Restricted Fund Balances	2720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Committed to:</i>						
Economic Stabilization	2731	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Contractual Agreements	2732	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Committed for	2739	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Committed for	2739	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Committed Fund Balances	2730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Assigned to:</i>						
Special Revenue	2741	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service	2742	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Projects	2743	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Permanent Fund	2744	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Assigned for	2749	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Assigned for	2749	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assigned Fund Balances	2740	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Unassigned Fund Balances	2750	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Fund Balances	2700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Liabilities, Deferred Inflows of Resources and Fund Balances		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2015

	Account Number	Capital Projects Funds				
		Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Capital Projects 399
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Investments	1160	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Taxes Receivable, Net	1120	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accounts Receivable, Net	1131	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Interest Receivable on Investments	1170	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Other Agencies	1220	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Budgetary Funds	1141	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Insurer	1180	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deposits Receivable	1210	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due From Internal Funds	1142	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Cash with Fiscal/Service Agents	1114	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Inventory	1150	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Prepaid Items	1230	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Long-Term Investments	1460	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assets		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Deferred Outflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Assets and Deferred Outflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accrued Salaries and Benefits	2110	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Payroll Deductions and Withholdings	2170	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accounts Payable	2120	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Sales Tax Payable	2260	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Current Notes Payable	2250	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Accrued Interest Payable	2210	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deposits Payable	2220	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Other Agencies	2230	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Budgetary Funds	2161	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Internal Funds	2162	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Due to Fiscal Agent	2240	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Pension Liability	2115	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Postemployment Benefits Liability	2116	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Judgments Payable	2130	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Construction Contracts Payable	2140	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Construction Contracts Payable - Retained Percentage	2150	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Matured Bonds Payable	2180	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Matured Interest Payable	2190	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Unearned Revenues	2410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Unavailable Revenues	2410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Liabilities		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deferred Revenues	2630	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Deferred Inflows of Resources		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Prepaid Amounts	2712	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Permanent Fund Principal	2713	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Not in Spendable Form	2719	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Total Nonspendable Fund Balances</i>	2710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Restricted for:</i>						
Economic Stabilization	2721	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Federal Required Carryover Programs	2722	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
State Required Carryover Programs	2723	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sales Tax and Other Tax Levy	2724	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service	2725	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Projects	2726	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Restricted for _____	2729	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Restricted for _____	2729	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Total Restricted Fund Balances</i>	2720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Committed to:</i>						
Economic Stabilization	2731	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Contractual Agreements	2732	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Committed for _____	2739	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Committed for _____	2739	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Total Committed Fund Balances</i>	2730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Assigned to:</i>						
Special Revenue	2741	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service	2742	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Projects	2743	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Permanent Fund	2744	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Assigned for _____	2749	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Assigned for _____	2749	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Total Assigned Fund Balances</i>	2740	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Total Unassigned Fund Balances</i>	2750	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Fund Balances	2700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Liabilities, Deferred Inflows of Resources and Fund Balances		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2015

	Account Number	Total Nonmajor Capital Projects Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
ASSETS		
Cash and Cash Equivalents	1110	#VALUE!
Investments	1160	#VALUE!
Taxes Receivable, Net	1120	#VALUE!
Accounts Receivable, Net	1131	#VALUE!
Interest Receivable on Investments	1170	#VALUE!
Due From Other Agencies	1220	#VALUE!
Due From Budgetary Funds	1141	#VALUE!
Due From Insurer	1180	#VALUE!
Deposits Receivable	1210	#VALUE!
Due From Internal Funds	1142	#VALUE!
Cash with Fiscal/Service Agents	1114	#VALUE!
Inventory	1150	#VALUE!
Prepaid Items	1230	#VALUE!
Long-Term Investments	1460	#VALUE!
Total Assets		#VALUE!
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	#VALUE!
Total Deferred Outflows of Resources		#VALUE!
Total Assets and Deferred Outflows of Resources		#VALUE!
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
LIABILITIES		
Cash Overdraft	2125	#VALUE!
Accrued Salaries and Benefits	2110	#VALUE!
Payroll Deductions and Withholdings	2170	#VALUE!
Accounts Payable	2120	#VALUE!
Sales Tax Payable	2260	#VALUE!
Current Notes Payable	2250	#VALUE!
Accrued Interest Payable	2210	#VALUE!
Deposits Payable	2220	#VALUE!
Due to Other Agencies	2230	#VALUE!
Due to Budgetary Funds	2161	#VALUE!
Due to Internal Funds	2162	#VALUE!
Due to Fiscal Agent	2240	#VALUE!
Pension Liability	2115	#VALUE!
Other Postemployment Benefits Liability	2116	#VALUE!
Judgments Payable	2130	#VALUE!
Construction Contracts Payable	2140	#VALUE!
Construction Contracts Payable - Retained Percentage	2150	#VALUE!
Matured Bonds Payable	2180	#VALUE!
Matured Interest Payable	2190	#VALUE!
Unearned Revenues	2410	#VALUE!
Unavailable Revenues	2410	#VALUE!
Total Liabilities		#VALUE!
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	#VALUE!
Deferred Revenues	2630	#VALUE!
Total Deferred Inflows of Resources		#VALUE!
FUND BALANCES		
<i>Nonspendable:</i>		
Inventory	2711	#VALUE!
Prepaid Amounts	2712	#VALUE!
Permanent Fund Principal	2713	#VALUE!
Other Not in Spendable Form	2719	#VALUE!
Total Nonspendable Fund Balances	2710	#VALUE!
<i>Restricted for:</i>		
Economic Stabilization	2721	#VALUE!
Federal Required Carryover Programs	2722	#VALUE!
State Required Carryover Programs	2723	#VALUE!
Local Sales Tax and Other Tax Levy	2724	#VALUE!
Debt Service	2725	#VALUE!
Capital Projects	2726	#VALUE!
Restricted for _____	2729	#VALUE!
Restricted for _____	2729	#VALUE!
Total Restricted Fund Balances	2720	#VALUE!
<i>Committed to:</i>		
Economic Stabilization	2731	#VALUE!
Contractual Agreements	2732	#VALUE!
Committed for _____	2739	#VALUE!
Committed for _____	2739	#VALUE!
Total Committed Fund Balances	2730	#VALUE!
<i>Assigned to:</i>		
Special Revenue	2741	#VALUE!
Debt Service	2742	#VALUE!
Capital Projects	2743	#VALUE!
Permanent Fund	2744	#VALUE!
Assigned for _____	2749	#VALUE!
Assigned for _____	2749	#VALUE!
Total Assigned Fund Balances	2740	#VALUE!
Total Unassigned Fund Balances	2750	#VALUE!
Total Fund Balances	2700	#VALUE!
Total Liabilities, Deferred Inflows of Resources and Fund Balances		#VALUE!

**DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2015**

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and Cash Equivalents	1110	#VALUE!	#VALUE!
Investments	1160	#VALUE!	#VALUE!
Taxes Receivable, Net	1120	#VALUE!	#VALUE!
Accounts Receivable, Net	1131	#VALUE!	#VALUE!
Interest Receivable on Investments	1170	#VALUE!	#VALUE!
Due From Other Agencies	1220	#VALUE!	#VALUE!
Due From Budgetary Funds	1141	#VALUE!	#VALUE!
Due From Insurer	1180	#VALUE!	#VALUE!
Deposits Receivable	1210	#VALUE!	#VALUE!
Due From Internal Funds	1142	#VALUE!	#VALUE!
Cash with Fiscal/Service Agents	1114	#VALUE!	#VALUE!
Inventory	1150	#VALUE!	#VALUE!
Prepaid Items	1230	#VALUE!	#VALUE!
Long-Term Investments	1460	#VALUE!	#VALUE!
Total Assets		#VALUE!	#VALUE!
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	#VALUE!	#VALUE!
Total Deferred Outflows of Resources		#VALUE!	#VALUE!
Total Assets and Deferred Outflows of Resources		#VALUE!	#VALUE!
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Cash Overdraft	2125	#VALUE!	#VALUE!
Accrued Salaries and Benefits	2110	#VALUE!	#VALUE!
Payroll Deductions and Withholdings	2170	#VALUE!	#VALUE!
Accounts Payable	2120	#VALUE!	#VALUE!
Sales Tax Payable	2260	#VALUE!	#VALUE!
Current Notes Payable	2250	#VALUE!	#VALUE!
Accrued Interest Payable	2210	#VALUE!	#VALUE!
Deposits Payable	2220	#VALUE!	#VALUE!
Due to Other Agencies	2230	#VALUE!	#VALUE!
Due to Budgetary Funds	2161	#VALUE!	#VALUE!
Due to Internal Funds	2162	#VALUE!	#VALUE!
Due to Fiscal Agent	2240	#VALUE!	#VALUE!
Pension Liability	2115	#VALUE!	#VALUE!
Other Postemployment Benefits Liability	2116	#VALUE!	#VALUE!
Judgments Payable	2130	#VALUE!	#VALUE!
Construction Contracts Payable	2140	#VALUE!	#VALUE!
Construction Contracts Payable - Retained Percentage	2150	#VALUE!	#VALUE!
Matured Bonds Payable	2180	#VALUE!	#VALUE!
Matured Interest Payable	2190	#VALUE!	#VALUE!
Unearned Revenues	2410	#VALUE!	#VALUE!
Unavailable Revenues	2410	#VALUE!	#VALUE!
Total Liabilities		#VALUE!	#VALUE!
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	#VALUE!	#VALUE!
Deferred Revenues	2630	#VALUE!	#VALUE!
Total Deferred Inflows of Resources		#VALUE!	#VALUE!
FUND BALANCES			
<i>Nonspendable:</i>			
Inventory	2711	#VALUE!	#VALUE!
Prepaid Amounts	2712	#VALUE!	#VALUE!
Permanent Fund Principal	2713	#VALUE!	#VALUE!
Other Not in Spendable Form	2719	#VALUE!	#VALUE!
Total Nonspendable Fund Balances	2710	#VALUE!	#VALUE!
<i>Restricted for:</i>			
Economic Stabilization	2721	#VALUE!	#VALUE!
Federal Required Carryover Programs	2722	#VALUE!	#VALUE!
State Required Carryover Programs	2723	#VALUE!	#VALUE!
Local Sales Tax and Other Tax Levy	2724	#VALUE!	#VALUE!
Debt Service	2725	#VALUE!	#VALUE!
Capital Projects	2726	#VALUE!	#VALUE!
Restricted for _____	2729	#VALUE!	#VALUE!
Restricted for _____	2729	#VALUE!	#VALUE!
Total Restricted Fund Balances	2720	#VALUE!	#VALUE!
<i>Committed to:</i>			
Economic Stabilization	2731	#VALUE!	#VALUE!
Contractual Agreements	2732	#VALUE!	#VALUE!
Committed for _____	2739	#VALUE!	#VALUE!
Committed for _____	2739	#VALUE!	#VALUE!
Total Committed Fund Balances	2730	#VALUE!	#VALUE!
<i>Assigned to:</i>			
Special Revenue	2741	#VALUE!	#VALUE!
Debt Service	2742	#VALUE!	#VALUE!
Capital Projects	2743	#VALUE!	#VALUE!
Permanent Fund	2744	#VALUE!	#VALUE!
Assigned for _____	2749	#VALUE!	#VALUE!
Assigned for _____	2749	#VALUE!	#VALUE!
Total Assigned Fund Balances	2740	#VALUE!	#VALUE!
Total Unassigned Fund Balances	2750	#VALUE!	#VALUE!
Total Fund Balances	2700	#VALUE!	#VALUE!
Total Liabilities, Deferred Inflows of Resources and Fund Balances		#VALUE!	#VALUE!

The notes to financial statements are an integral part of this statement.
ESE 145

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

	Account Number	Special Revenue Funds				
		Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
REVENUES						
Federal Direct	3100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Federal Through State and Local	3200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
State Sources	3300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sales Taxes	3418, 3419	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Charges for Service - Food Service	345X	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Impact Fees	3496	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Local Revenue		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Local Sources	3400	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Revenues		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
EXPENDITURES						
Current:						
Instruction	5000	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Student Support Services	6100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instructional Media Services	6200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instruction and Curriculum Development Services	6300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instructional Staff Training Services	6400	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instruction-Related Technology	6500	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Board	7100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
General Administration	7200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
School Administration	7300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Facilities Acquisition and Construction	7410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fiscal Services	7500	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Food Services	7600	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Central Services	7700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Student Transportation Services	7800	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operation of Plant	7900	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Maintenance of Plant	8100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Administrative Technology Services	8200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Community Services	9100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service: (Function 9200)						
Redemption of Principal	710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Interest	720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Dues and Fees	730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Miscellaneous	790	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Outlay:						
Facilities Acquisition and Construction	7420	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Capital Outlay	9300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Expenditures		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Excess (Deficiency) of Revenues Over (Under) Expenditures		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Sale of Bonds	3791	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Sale of Bonds	891	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Proceeds of Lease-Purchase Agreements	3750	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Lease-Purchase Agreements	3793	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Lease-Purchase Agreements	893	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Loans	3720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Sale of Capital Assets	3730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Loss Recoveries	3740	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Proceeds of Forward Supply Contract	3760	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Face Value of Refunding Bonds	3715	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Refunding Bonds	3792	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Refunding Bonds	892	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Refunding Lease-Purchase Agreements	3755	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Refunding Lease-Purchase Agreements	3794	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Refunding Lease-Purchase Agreements	894	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Payments to Refunding Escrow Agent (Function 9299)	760	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers In	3600	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers Out	9700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Other Financing Sources (Uses)		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
SPECIAL ITEMS						
		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
EXTRAORDINARY ITEMS						
		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Net Change in Fund Balances		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fund Balances, July 1, 2014	2800	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Adjustments to Fund Balances	2891	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fund Balances, June 30, 2015	2700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2015

	Account Number	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
REVENUES						
Federal Direct	3100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Federal Through State and Local	3200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
State Sources	3300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sales Taxes	3418, 3419	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Charges for Service - Food Service	345X	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Impact Fees	3496	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Local Revenue		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Local Sources	3400	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Revenues		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
EXPENDITURES						
Current:						
Instruction	5000	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Student Support Services	6100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instructional Media Services	6200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instruction and Curriculum Development Services	6300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instructional Staff Training Services	6400	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instruction-Related Technology	6500	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Board	7100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
General Administration	7200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
School Administration	7300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Facilities Acquisition and Construction	7410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fiscal Services	7500	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Food Services	7600	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Central Services	7700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Student Transportation Services	7800	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operation of Plant	7900	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Maintenance of Plant	8100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Administrative Technology Services	8200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Community Services	9100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service: (Function 9200)						
Redemption of Principal	710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Interest	720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Dues and Fees	730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Miscellaneous	790	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Outlay:						
Facilities Acquisition and Construction	7420	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Capital Outlay	9300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Expenditures		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Excess (Deficiency) of Revenues Over (Under) Expenditures		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Sale of Bonds	3791	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Sale of Bonds	891	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Proceeds of Lease-Purchase Agreements	3750	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Lease-Purchase Agreements	3793	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Lease-Purchase Agreements	893	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Loans	3720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Sale of Capital Assets	3730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Loss Recoveries	3740	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Proceeds of Forward Supply Contract	3760	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Face Value of Refunding Bonds	3715	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Refunding Bonds	3792	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Refunding Bonds	892	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Refunding Lease-Purchase Agreements	3755	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Refunding Lease-Purchase Agreements	3794	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Refunding Lease-Purchase Agreements	894	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Payments to Refunding Escrow Agent (Function 9299)	760	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers In	3600	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers Out	9700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Other Financing Sources (Uses)		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
SPECIAL ITEMS						
		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
EXTRAORDINARY ITEMS						
		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Net Change in Fund Balances		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fund Balances, July 1, 2014	2800	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Adjustments to Fund Balances	2891	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fund Balances, June 30, 2015	2700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2015

	Account Number	Other Debt Service 290	ARRA Debt Service 299	Total Nonmajor Debt Service Funds
REVENUES				
Federal Direct	3100	#VALUE!	#VALUE!	#VALUE!
Federal Through State and Local	3200	#VALUE!	#VALUE!	#VALUE!
State Sources	3300	#VALUE!	#VALUE!	#VALUE!
Local Sources:				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	#VALUE!	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	#VALUE!	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	#VALUE!	#VALUE!	#VALUE!
Local Sales Taxes	3418, 3419	#VALUE!	#VALUE!	#VALUE!
Charges for Service - Food Service	345X	#VALUE!	#VALUE!	#VALUE!
Impact Fees	3496	#VALUE!	#VALUE!	#VALUE!
Other Local Revenue		#VALUE!	#VALUE!	#VALUE!
Total Local Sources	3400	#VALUE!	#VALUE!	#VALUE!
Total Revenues		#VALUE!	#VALUE!	#VALUE!
EXPENDITURES				
Current:				
Instruction	5000	#VALUE!	#VALUE!	#VALUE!
Student Support Services	6100	#VALUE!	#VALUE!	#VALUE!
Instructional Media Services	6200	#VALUE!	#VALUE!	#VALUE!
Instruction and Curriculum Development Services	6300	#VALUE!	#VALUE!	#VALUE!
Instructional Staff Training Services	6400	#VALUE!	#VALUE!	#VALUE!
Instruction-Related Technology	6500	#VALUE!	#VALUE!	#VALUE!
Board	7100	#VALUE!	#VALUE!	#VALUE!
General Administration	7200	#VALUE!	#VALUE!	#VALUE!
School Administration	7300	#VALUE!	#VALUE!	#VALUE!
Facilities Acquisition and Construction	7410	#VALUE!	#VALUE!	#VALUE!
Fiscal Services	7500	#VALUE!	#VALUE!	#VALUE!
Food Services	7600	#VALUE!	#VALUE!	#VALUE!
Central Services	7700	#VALUE!	#VALUE!	#VALUE!
Student Transportation Services	7800	#VALUE!	#VALUE!	#VALUE!
Operation of Plant	7900	#VALUE!	#VALUE!	#VALUE!
Maintenance of Plant	8100	#VALUE!	#VALUE!	#VALUE!
Administrative Technology Services	8200	#VALUE!	#VALUE!	#VALUE!
Community Services	9100	#VALUE!	#VALUE!	#VALUE!
Debt Service: (Function 9200)				
Redemption of Principal	710	#VALUE!	#VALUE!	#VALUE!
Interest	720	#VALUE!	#VALUE!	#VALUE!
Dues and Fees	730	#VALUE!	#VALUE!	#VALUE!
Miscellaneous	790	#VALUE!	#VALUE!	#VALUE!
Capital Outlay:				
Facilities Acquisition and Construction	7420	#VALUE!	#VALUE!	#VALUE!
Other Capital Outlay	9300	#VALUE!	#VALUE!	#VALUE!
Total Expenditures		#VALUE!	#VALUE!	#VALUE!
Excess (Deficiency) of Revenues Over (Under) Expenditures		#VALUE!	#VALUE!	#VALUE!
OTHER FINANCING SOURCES (USES)				
Issuance of Bonds	3710	#VALUE!	#VALUE!	#VALUE!
Premium on Sale of Bonds	3791	#VALUE!	#VALUE!	#VALUE!
Discount on Sale of Bonds	891	#VALUE!	#VALUE!	#VALUE!
Proceeds of Lease-Purchase Agreements	3750	#VALUE!	#VALUE!	#VALUE!
Premium on Lease-Purchase Agreements	3793	#VALUE!	#VALUE!	#VALUE!
Discount on Lease-Purchase Agreements	893	#VALUE!	#VALUE!	#VALUE!
Loans	3720	#VALUE!	#VALUE!	#VALUE!
Sale of Capital Assets	3730	#VALUE!	#VALUE!	#VALUE!
Loss Recoveries	3740	#VALUE!	#VALUE!	#VALUE!
Proceeds of Forward Supply Contract	3760	#VALUE!	#VALUE!	#VALUE!
Face Value of Refunding Bonds	3715	#VALUE!	#VALUE!	#VALUE!
Premium on Refunding Bonds	3792	#VALUE!	#VALUE!	#VALUE!
Discount on Refunding Bonds	892	#VALUE!	#VALUE!	#VALUE!
Refunding Lease-Purchase Agreements	3755	#VALUE!	#VALUE!	#VALUE!
Premium on Refunding Lease-Purchase Agreements	3794	#VALUE!	#VALUE!	#VALUE!
Discount on Refunding Lease-Purchase Agreements	894	#VALUE!	#VALUE!	#VALUE!
Payments to Refunding Escrow Agent (Function 9299)	760	#VALUE!	#VALUE!	#VALUE!
Transfers In	3600	#VALUE!	#VALUE!	#VALUE!
Transfers Out	9700	#VALUE!	#VALUE!	#VALUE!
Total Other Financing Sources (Uses)		#VALUE!	#VALUE!	#VALUE!
SPECIAL ITEMS				
		#VALUE!	#VALUE!	#VALUE!
EXTRAORDINARY ITEMS				
		#VALUE!	#VALUE!	#VALUE!
Net Change in Fund Balances		#VALUE!	#VALUE!	#VALUE!
Fund Balances, July 1, 2014	2800	#VALUE!	#VALUE!	#VALUE!
Adjustments to Fund Balances	2891	#VALUE!	#VALUE!	#VALUE!
Fund Balances, June 30, 2015	2700	#VALUE!	#VALUE!	#VALUE!

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2015

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350
REVENUES						
Federal Direct	3100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Federal Through State and Local	3200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
State Sources	3300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sales Taxes	3418, 3419	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Charges for Service - Food Service	345X	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Impact Fees	3496	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Local Revenue		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Local Sources	3400	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Revenues		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Student Support Services	6100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instructional Media Services	6200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instruction and Curriculum Development Services	6300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instructional Staff Training Services	6400	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instruction-Related Technology	6500	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Board	7100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
General Administration	7200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
School Administration	7300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Facilities Acquisition and Construction	7410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fiscal Services	7500	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Food Services	7600	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Central Services	7700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Student Transportation Services	7800	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operation of Plant	7900	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Maintenance of Plant	8100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Administrative Technology Services	8200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Community Services	9100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Interest	720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Dues and Fees	730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Miscellaneous	790	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Capital Outlay	9300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Expenditures		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Excess (Deficiency) of Revenues Over (Under) Expenditures		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Sale of Bonds	3791	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Sale of Bonds	891	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Proceeds of Lease-Purchase Agreements	3750	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Lease-Purchase Agreements	3793	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Lease-Purchase Agreements	893	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Loans	3720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Sale of Capital Assets	3730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Loss Recoveries	3740	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Proceeds of Forward Supply Contract	3760	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Face Value of Refunding Bonds	3715	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Refunding Bonds	3792	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Refunding Bonds	892	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Refunding Lease-Purchase Agreements	3755	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Refunding Lease-Purchase Agreements	3794	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Refunding Lease-Purchase Agreements	894	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Payments to Refunding Escrow Agent (Function 9299)	760	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers In	3600	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers Out	9700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Other Financing Sources (Uses)		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
SPECIAL ITEMS						
		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
EXTRAORDINARY ITEMS						
		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Net Change in Fund Balances		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fund Balances, July 1, 2014	2800	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Adjustments to Fund Balances	2891	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fund Balances, June 30, 2015	2700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2015

	Account Number	Capital Projects Funds				
		Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Capital Projects 399
REVENUES						
Federal Direct	3100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Federal Through State and Local	3200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
State Sources	3300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Local Sales Taxes	3418, 3419	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Charges for Service - Food Service	345X	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Impact Fees	3496	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Local Revenue		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Local Sources	3400	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Revenues		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
EXPENDITURES						
Current:						
Instruction	5000	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Student Support Services	6100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instructional Media Services	6200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instruction and Curriculum Development Services	6300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instructional Staff Training Services	6400	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Instruction-Related Technology	6500	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Board	7100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
General Administration	7200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
School Administration	7300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Facilities Acquisition and Construction	7410	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fiscal Services	7500	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Food Services	7600	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Central Services	7700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Student Transportation Services	7800	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operation of Plant	7900	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Maintenance of Plant	8100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Administrative Technology Services	8200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Community Services	9100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Debt Service: (Function 9200)						
Redemption of Principal	710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Interest	720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Dues and Fees	730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Miscellaneous	790	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Outlay:						
Facilities Acquisition and Construction	7420	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Capital Outlay	9300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Expenditures		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Excess (Deficiency) of Revenues Over (Under) Expenditures		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Sale of Bonds	3791	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Sale of Bonds	891	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Proceeds of Lease-Purchase Agreements	3750	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Lease-Purchase Agreements	3793	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Lease-Purchase Agreements	893	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Loans	3720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Sale of Capital Assets	3730	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Loss Recoveries	3740	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Proceeds of Forward Supply Contract	3760	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Face Value of Refunding Bonds	3715	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Refunding Bonds	3792	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Refunding Bonds	892	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Refunding Lease-Purchase Agreements	3755	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium on Refunding Lease-Purchase Agreements	3794	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Discount on Refunding Lease-Purchase Agreements	894	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Payments to Refunding Escrow Agent (Function 9299)	760	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers In	3600	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers Out	9700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Other Financing Sources (Uses)		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
SPECIAL ITEMS						
		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
EXTRAORDINARY ITEMS						
		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Net Change in Fund Balances		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fund Balances, July 1, 2014	2800	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Adjustments to Fund Balances	2891	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Fund Balances, June 30, 2015	2700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2015

	Account Number	Total Nonmajor Capital Projects Funds
REVENUES		
Federal Direct	3100	#VALUE!
Federal Through State and Local	3200	#VALUE!
State Sources	3300	#VALUE!
Local Sources:		
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	#VALUE!
Local Sales Taxes	3418, 3419	#VALUE!
Charges for Service - Food Service	345X	#VALUE!
Impact Fees	3496	#VALUE!
Other Local Revenue		#VALUE!
Total Local Sources	3400	#VALUE!
Total Revenues		#VALUE!
EXPENDITURES		
Current:		
Instruction	5000	#VALUE!
Student Support Services	6100	#VALUE!
Instructional Media Services	6200	#VALUE!
Instruction and Curriculum Development Services	6300	#VALUE!
Instructional Staff Training Services	6400	#VALUE!
Instruction-Related Technology	6500	#VALUE!
Board	7100	#VALUE!
General Administration	7200	#VALUE!
School Administration	7300	#VALUE!
Facilities Acquisition and Construction	7410	#VALUE!
Fiscal Services	7500	#VALUE!
Food Services	7600	#VALUE!
Central Services	7700	#VALUE!
Student Transportation Services	7800	#VALUE!
Operation of Plant	7900	#VALUE!
Maintenance of Plant	8100	#VALUE!
Administrative Technology Services	8200	#VALUE!
Community Services	9100	#VALUE!
Debt Service: (Function 9200)		
Redemption of Principal	710	#VALUE!
Interest	720	#VALUE!
Dues and Fees	730	#VALUE!
Miscellaneous	790	#VALUE!
Capital Outlay:		
Facilities Acquisition and Construction	7420	#VALUE!
Other Capital Outlay	9300	#VALUE!
Total Expenditures		#VALUE!
Excess (Deficiency) of Revenues Over (Under) Expenditures		#VALUE!
OTHER FINANCING SOURCES (USES)		
Issuance of Bonds	3710	#VALUE!
Premium on Sale of Bonds	3791	#VALUE!
Discount on Sale of Bonds	891	#VALUE!
Proceeds of Lease-Purchase Agreements	3750	#VALUE!
Premium on Lease-Purchase Agreements	3793	#VALUE!
Discount on Lease-Purchase Agreements	893	#VALUE!
Loans	3720	#VALUE!
Sale of Capital Assets	3730	#VALUE!
Loss Recoveries	3740	#VALUE!
Proceeds of Forward Supply Contract	3760	#VALUE!
Face Value of Refunding Bonds	3715	#VALUE!
Premium on Refunding Bonds	3792	#VALUE!
Discount on Refunding Bonds	892	#VALUE!
Refunding Lease-Purchase Agreements	3755	#VALUE!
Premium on Refunding Lease-Purchase Agreements	3794	#VALUE!
Discount on Refunding Lease-Purchase Agreements	894	#VALUE!
Payments to Refunding Escrow Agent (Function 9299)	760	#VALUE!
Transfers In	3600	#VALUE!
Transfers Out	9700	#VALUE!
Total Other Financing Sources (Uses)		#VALUE!
SPECIAL ITEMS		#VALUE!
EXTRAORDINARY ITEMS		#VALUE!
Net Change in Fund Balances		#VALUE!
Fund Balances, July 1, 2014	2800	#VALUE!
Adjustments to Fund Balances	2891	#VALUE!
Fund Balances, June 30, 2015	2700	#VALUE!

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2015

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
REVENUES			
Federal Direct	3100	#VALUE!	#VALUE!
Federal Through State and Local	3200	#VALUE!	#VALUE!
State Sources	3300	#VALUE!	#VALUE!
Local Sources:			
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	#VALUE!	#VALUE!
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	#VALUE!	#VALUE!
Local Sales Taxes	3418, 3419	#VALUE!	#VALUE!
Charges for Service - Food Service	345X	#VALUE!	#VALUE!
Impact Fees	3496	#VALUE!	#VALUE!
Other Local Revenue		#VALUE!	#VALUE!
Total Local Sources	3400	#VALUE!	#VALUE!
Total Revenues		#VALUE!	#VALUE!
EXPENDITURES			
Current:			
Instruction	5000	#VALUE!	#VALUE!
Student Support Services	6100	#VALUE!	#VALUE!
Instructional Media Services	6200	#VALUE!	#VALUE!
Instruction and Curriculum Development Services	6300	#VALUE!	#VALUE!
Instructional Staff Training Services	6400	#VALUE!	#VALUE!
Instruction-Related Technology	6500	#VALUE!	#VALUE!
Board	7100	#VALUE!	#VALUE!
General Administration	7200	#VALUE!	#VALUE!
School Administration	7300	#VALUE!	#VALUE!
Facilities Acquisition and Construction	7410	#VALUE!	#VALUE!
Fiscal Services	7500	#VALUE!	#VALUE!
Food Services	7600	#VALUE!	#VALUE!
Central Services	7700	#VALUE!	#VALUE!
Student Transportation Services	7800	#VALUE!	#VALUE!
Operation of Plant	7900	#VALUE!	#VALUE!
Maintenance of Plant	8100	#VALUE!	#VALUE!
Administrative Technology Services	8200	#VALUE!	#VALUE!
Community Services	9100	#VALUE!	#VALUE!
Debt Service: (Function 9200)			
Redemption of Principal	710	#VALUE!	#VALUE!
Interest	720	#VALUE!	#VALUE!
Dues and Fees	730	#VALUE!	#VALUE!
Miscellaneous	790	#VALUE!	#VALUE!
Capital Outlay:			
Facilities Acquisition and Construction	7420	#VALUE!	#VALUE!
Other Capital Outlay	9300	#VALUE!	#VALUE!
Total Expenditures		#VALUE!	#VALUE!
Excess (Deficiency) of Revenues Over (Under) Expenditures		#VALUE!	#VALUE!
OTHER FINANCING SOURCES (USES)			
Issuance of Bonds	3710	#VALUE!	#VALUE!
Premium on Sale of Bonds	3791	#VALUE!	#VALUE!
Discount on Sale of Bonds	891	#VALUE!	#VALUE!
Proceeds of Lease-Purchase Agreements	3750	#VALUE!	#VALUE!
Premium on Lease-Purchase Agreements	3793	#VALUE!	#VALUE!
Discount on Lease-Purchase Agreements	893	#VALUE!	#VALUE!
Loans	3720	#VALUE!	#VALUE!
Sale of Capital Assets	3730	#VALUE!	#VALUE!
Loss Recoveries	3740	#VALUE!	#VALUE!
Proceeds of Forward Supply Contract	3760	#VALUE!	#VALUE!
Face Value of Refunding Bonds	3715	#VALUE!	#VALUE!
Premium on Refunding Bonds	3792	#VALUE!	#VALUE!
Discount on Refunding Bonds	892	#VALUE!	#VALUE!
Refunding Lease-Purchase Agreements	3755	#VALUE!	#VALUE!
Premium on Refunding Lease-Purchase Agreements	3794	#VALUE!	#VALUE!
Discount on Refunding Lease-Purchase Agreements	894	#VALUE!	#VALUE!
Payments to Refunding Escrow Agent (Function 9299)	760	#VALUE!	#VALUE!
Transfers In	3600	#VALUE!	#VALUE!
Transfers Out	9700	#VALUE!	#VALUE!
Total Other Financing Sources (Uses)		#VALUE!	#VALUE!
SPECIAL ITEMS			
		#VALUE!	#VALUE!
EXTRAORDINARY ITEMS			
		#VALUE!	#VALUE!
Net Change in Fund Balances		#VALUE!	#VALUE!
Fund Balances, July 1, 2014	2800	#VALUE!	#VALUE!
Adjustments to Fund Balances	2891	#VALUE!	#VALUE!
Fund Balances, June 30, 2015	2700	#VALUE!	#VALUE!

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND
For the Fiscal Year Ended June 30, 2015

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014	2800				0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2015	2700	0.00	0.00	0.00	0.00

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

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014	2800				0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2015	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND
For the Fiscal Year Ended June 30, 2015

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014	2800				0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2015	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2015

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014	2800				0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2015	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
June 30, 2015

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

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

	Account Number	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
OPERATING REVENUES									
Charges for Services	3481	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Charges for Sales	3482	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Premium Revenue	3484	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Operating Revenues	3489	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Operating Revenues		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
OPERATING EXPENSES									
Salaries	100	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Employee Benefits	200	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Purchased Services	300	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Energy Services	400	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Materials and Supplies	500	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Outlay	600	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other	700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Depreciation and Amortization Expense	780	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Operating Expenses		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operating Income (Loss)		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Gifts, Grants and Bequests	3440	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other Miscellaneous Local Sources	3495	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Loss Recoveries	3740	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Gain on Disposition of Assets	3780	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Interest	720	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Miscellaneous	790	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Loss on Disposition of Assets	810	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total Nonoperating Revenues (Expenses)		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Income (Loss) Before Operating Transfers		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers In	3600	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers Out	9700	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
SPECIAL ITEMS									
		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
EXTRAORDINARY ITEMS									
		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Change In Net Position		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Net Position, July 1, 2014	2880	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Adjustments to Net Position	2896	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Net Position, June 30, 2015	2780	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2015

	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Receipts from interfund services provided	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Payments to suppliers	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Payments to employees	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Payments for interfund services used	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Other receipts (payments)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Net cash provided (used) by operating activities	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers from other funds	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Transfers to other funds	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Net cash provided (used) by noncapital financing activities	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from capital debt	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital contributions	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Proceeds from disposition of capital assets	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Acquisition and construction of capital assets	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Principal paid on capital debt	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Interest paid on capital debt	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Net cash provided (used) by capital and related financing activities	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Interest and dividends received	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Purchase of investments	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Net cash provided (used) by investing activities	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Net increase (decrease) in cash and cash equivalents	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Cash and cash equivalents - July 1, 2014	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Cash and cash equivalents - June 30, 2015	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>								
Depreciation/Amortization expense	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Commodities used from USDA program	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
<i>Change in assets and liabilities:</i>								
(Increase) decrease in accounts receivable	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
(Increase) decrease in interest receivable	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
(Increase) decrease in due from insurer	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
(Increase) decrease in deposits receivable	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
(Increase) decrease in due from other funds	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
(Increase) decrease in due from other agencies	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
(Increase) decrease in inventory	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
(Increase) decrease in prepaid items	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
(Increase) decrease in pension	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Increase (decrease) in salaries and benefits payable	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Increase (decrease) in payroll tax liabilities	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Increase (decrease) in accounts payable	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Increase (decrease) in cash overdraft	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Increase (decrease) in judgments payable	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Increase (decrease) in sales tax payable	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Increase (decrease) in accrued interest payable	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Increase (decrease) in deposits payable	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Increase (decrease) in due to other funds	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Increase (decrease) in due to other agencies	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Increase (decrease) in advanced/deferred revenue	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Increase (decrease) in pension	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Increase (decrease) in estimated liability for claims adjustment	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total adjustments	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Net cash provided (used) by operating activities	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Noncash investing, capital and financing activities:								
Borrowing under capital lease	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Contributions of capital assets	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Purchase of equipment on account	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital asset trade-ins	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Net Increase/(Decrease) in the fair value of investments	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Commodities received through USDA program	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2015

	Account Number	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									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	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	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	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	0.00	0.00
Due From Insurer	1180	0.00	0.00	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	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:									
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	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
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Leases	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	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
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	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	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
LIABILITIES									
Cash Overdraft	2125	0.00	0.00	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	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	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	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	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	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Liabilities:									
<i>Portion Due Within One Year:</i>									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	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
<i>Portion Due After One Year:</i>									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	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
NET POSITION									
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	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

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2015

	Account Number	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
OPERATING REVENUES									
Charges for Services	3481	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
Premium Revenue	3484	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
Total Operating Revenues		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
Employee Benefits	200	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
Energy Services	400	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
Capital Outlay	600	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
Depreciation/Amortization Expense	780	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
Operating Income (Loss)		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
Gifts, Grants and Bequests	3440	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
Loss Recoveries	3740	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
Interest	720	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
Loss on Disposition of Assets	810	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
Income (Loss) Before Operating Transfers		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
Transfers Out	9700	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	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2014	2880	0.00	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
Net Position, June 30, 2015	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2015

	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
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	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
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	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
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	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
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	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
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2015	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	0.00	0.00	0.00	0.00
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Change in assets and liabilities:</i>								
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from insurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in pension	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	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
Net cash provided (used) by operating activities	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	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
Commodities received through USDA program	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 FIDUCIARY NET POSITION
INVESTMENT TRUST FUNDS
June 30, 2015

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
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
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
Total Assets		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
Pension	1940				
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
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
Internal Accounts Payable	2290	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
Total Liabilities		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
Pension	2640				
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF CHANGES IN NET POSITION
INVESTMENT TRUST FUNDS
For the Fiscal Year Ended June 30, 2015

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
ADDITIONS					
<i>Contributions:</i>					
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	0.00	0.00	0.00
<i>Investment Income:</i>					
Interest on Investments	3431	0.00	0.00	0.00	0.00
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
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
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
Change In Net Position		0.00	0.00	0.00	0.00
Net Position Held In Trust, July 1, 2014	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits and Other Purposes, June 30, 2015	2785	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
June 30, 2015

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	88,505.20	0.00	0.00	88,505.20
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
Total Assets		88,505.20	0.00	0.00	88,505.20
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940				
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
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
Internal Accounts Payable	2290	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
Total Liabilities		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
Pension	2640				
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	88,505.20	0.00	0.00	88,505.20
Total Net Position		88,505.20	0.00	0.00	88,505.20

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF CHANGES IN NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
For the Fiscal Year Ended June 30, 2015

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
ADDITIONS					
<i>Contributions:</i>					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	1,100.00	0.00	0.00	1,100.00
<i>Investment Income:</i>					
Interest on Investments	3431	178.78	0.00	0.00	178.78
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		178.78	0.00	0.00	178.78
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		178.78	0.00	0.00	178.78
Total Additions		1,278.78	0.00	0.00	1,278.78
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	4,000.00	0.00	0.00	4,000.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		4,000.00	0.00	0.00	4,000.00
Change In Net Position		(2,721.22)	0.00	0.00	(2,721.22)
Net Position Held In Trust, July 1, 2014	2885	91,223.42	0.00	0.00	91,223.42
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits and Other Purposes, June 30, 2015	2785	88,502.20	0.00	0.00	88,502.20

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS
June 30, 2015

	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
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
Pension Contributions Receivable	1132	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
Total Assets		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
Pension	1940	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
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
Internal Accounts Payable	2290	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
Total Liabilities		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
Pension	2640	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF CHANGES IN NET POSITION
PENSION TRUST FUNDS
For the Fiscal Year Ended June 30, 2015

	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
ADDITIONS					
<i>Contributions:</i>					
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	0.00	0.00	0.00
<i>Investment Income:</i>					
Interest on Investments	3431	0.00	0.00	0.00	0.00
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
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
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
Change In Net Position		0.00	0.00	0.00	0.00
Net Position Held In Trust, July 1, 2014	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits and Other Purposes, June 30, 2015	2785	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
June 30, 2015

	Account Number	School Internal Funds 891	Agency Fund Name 89X	Agency Fund Name 89X	Total Agency Funds
ASSETS					
Cash and Cash Equivalents	1110	215,447.05	0.00	0.00	215,447.05
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		215,447.05	0.00	0.00	215,447.05
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Total Deferred Outflows of Resources					
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
Internal Accounts Payable	2290	215,447.05	0.00	0.00	215,447.05
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		215,447.05	0.00	0.00	215,447.05
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Total Deferred Inflows of Resources					

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS 891
June 30, 2015

	Account Number	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
ASSETS					
Cash and Cash Equivalents	1110	203,153.18	841,236.48	828,942.61	215,447.05
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		203,153.18	841,236.48	828,942.61	215,447.05
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Total Deferred Outflows of Resources					
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
Internal Accounts Payable	2290	203,153.18	841,236.48	828,942.61	215,447.05
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		203,153.18	841,236.48	828,942.61	215,447.05
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Total Deferred Inflows of Resources					

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
Agency Fund Name
June 30, 2015

	Account Number	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
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
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Total Deferred Outflows of Resources					
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
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Total Deferred Inflows of Resources					

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
Agency Fund Name
June 30, 2015

	Account Number	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
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
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Total Deferred Outflows of Resources					
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
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Total Deferred Inflows of Resources					

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
TOTAL AGENCY FUNDS
June 30, 2015

	Account Number	Total Agency Funds Balances July 1, 2014	Total Agency Funds Additions	Total Agency Funds Deductions	Total Agency Funds Balances June 30, 2015
ASSETS					
Cash and Cash Equivalents	1110	203,153.18	841,236.48	828,942.61	215,447.05
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		203,153.18	841,236.48	828,942.61	215,447.05
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Total Deferred Outflows of Resources					
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
Internal Accounts Payable	2290	203,153.18	841,236.48	828,942.61	215,447.05
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		203,153.18	841,236.48	828,942.61	215,447.05
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Total Deferred Inflows of Resources					

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF GULF COUNTY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
June 30, 2015

	Account Number	Nonmajor Component Unit Name	Nonmajor Component Unit Name	Nonmajor Component Unit Name	Total Nonmajor Component Units
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, net	1120	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
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Internal Balances		0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds	1420	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
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
<i>Capital Assets:</i>					
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
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1329	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1349	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1359	0.00	0.00	0.00	0.00
Property Under Capital Leases	1370	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.00
Audiovisual Materials	1381	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00
Total Assets		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
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
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
Current Notes Payable	2250	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 Fiscal Agent	2240	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
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	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
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00
<i>Noncurrent Liabilities:</i>					
<i>Portion Due Within One Year:</i>					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	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
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00
<i>Portion Due After One Year:</i>					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	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
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due in More than One Year		0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00
Total Liabilities		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 Revenues	2630	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00
<i>Restricted For:</i>					
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	0.00	0.00
Other Purposes	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

The notes to financial statements are an integral part of this statement.
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