

**FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF GILCHRIST COUNTY
For the Fiscal Year Ended June 30, 2019**

Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400
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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2019, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 18, 2018.

Signature of District School Superintendent
ESE 348

09/18/2019

Signature Date

DISTRICT SCHOOL BOARD OF GILCHRIST COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2019

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	57,246.29
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	57,246.29
<i>Federal Through State and Local:</i>		
Medicaid	3202	125,498.36
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	38,087.55
Total Federal Through State and Local	3200	163,585.91
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	14,627,273.00
Workforce Development	3315	
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	1,572.78
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	202,247.50
State Forest Funds	3342	
State License Tax	3343	18,410.54
District Discretionary Lottery Funds	3344	8,808.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	2,819,763.00
Florida School Recognition Funds	3361	197,703.00
Voluntary Prekindergarten Program	3371	248,928.98
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	575,280.76
Total State	3300	18,699,987.56
<i>Local:</i>		
District School Taxes	3411	3,770,120.01
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	6,828.87
Excess Fees	3423	
Tuition	3424	
Rent	3425	20,150.00
Interest on Investments	3431	69,281.25
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	224,815.96
School-Age Child Care Fees	3473	14,117.00
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	41,029.49
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	6,004.55
Receipt of Federal Indirect Cost Rate	3494	110,748.97
Other Miscellaneous Local Sources	3495	127,788.32
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	11,137.17
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	57,408.57
Total Local	3400	4,459,430.16
Total Revenues	3000	23,380,249.92

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

EXPENDITURES	Account Number	100										700		Totals				
		Salaries		Employee Benefits		Purchased Services		Energy Services		Materials and Supplies		Capital Outlay			Other			
<i>Current:</i>																		
Instruction	5000	9,479,154.92	2,403,567.31	1,039,290.79											403,037.12			14,244,839.37
Student Support Services	6100	999,348.92	268,447.31	121,128.61											2,073.75			1,404,042.73
Instructional Media Services	6200	121,146.41	41,899.02	94.60											3,506.08			176,817.47
Instruction and Curriculum Development Services	6300	337,266.03	115,240.70	12,592.71														465,811.05
Instructional Staff Training Services	6400	16,907.88	2,101.53	12,517.62														32,880.79
Instruction-Related Technology	6500	231,167.87	69,169.82	46,565.13														363,864.01
Board	7100	133,875.00	54,641.84	154,452.28														356,881.93
General Administration	7200	159,523.49	88,467.55	28,704.69														301,196.49
School Administration	7300	1,149,184.47	333,312.49	4,572.84														1,499,834.33
Facilities Acquisition and Construction	7410																	96,667.13
Fiscal Services	7500	242,228.19	71,170.20	68,319.60														384,103.31
Food Services	7600	3,656.70	278.22															3,934.92
Central Services	7700	160,993.59	56,913.38	24,561.67														256,989.96
Student Transportation Services	7800	577,827.89	199,615.06	93,458.48														1,192,373.90
Operation of Plant	7900	112,382.58	46,516.16	748,409.56														1,919,233.49
Maintenance of Plant	8100	278,699.42	78,948.35	665,400.41														1,248,025.01
Administrative Technology Services	8200			62,216.84														77,886.30
Community Services	9100	17,891.25	3,120.28															27,881.53
<i>Capital Outlay:</i>																		
Facilities Acquisition and Construction	7420																	7,900.00
Other Capital Outlay	9100																	11,559.97
<i>Debt Service: (Function #200)</i>																		
Redemption of Principal	710																	0.00
Interest	720																	0.00
Total Expenditures		14,021,234.61	3,833,411.22	3,082,315.83														24,069,493.69
Excess (Deficiency) of Revenue Over Expenditures																		(689,243.77)

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

Exhibit K-1
FDOE Page 3
Fund 100

For the Fiscal Year Ended June 30, 2019

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	139,043.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	867,587.92
From Special Revenue Funds	3640	29,374.30
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	896,962.22
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		1,036,005.22
Net Change In Fund Balance		346,761.45
Fund Balance, July 1, 2018	2800	872,905.17
Adjustments to Fund Balance	2891	(36,450.00)
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	114,315.28
Committed Fund Balance	2730	
Assigned Fund Balance	2740	199,999.08
Unassigned Fund Balance	2750	868,902.26
Total Fund Balances, June 30, 2019	2700	1,183,216.62

**DISTRICT SCHOOL BOARD OF GILCHRIST COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES**

Exhibit K-2
FDOE Page 4
Fund 410

For the Fiscal Year Ended June 30, 2019

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	1,319,557.50
School Breakfast Reimbursement	3262	609,827.24
Afterschool Snack Reimbursement	3263	34,869.38
Child Care Food Program	3264	
USDA-Donated Commodities	3265	188,668.40
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	45,699.50
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,198,622.02
<i>State:</i>		
School Breakfast Supplement	3337	14,976.00
School Lunch Supplement	3338	15,551.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	939.45
Total State	3300	31,466.45
<i>Local:</i>		
Interest on Investments	3431	10,139.26
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	13,700.00
Student Breakfasts	3452	7,216.80
Adult Breakfasts/Lunches	3453	31,659.94
Student and Adult á la Carte Fees	3454	66,837.25
Student Snacks	3455	
Other Food Sales	3456	1,447.30
Other Miscellaneous Local Sources	3495	5,299.06
Refunds of Prior Year's Expenditures	3497	28,948.05
Total Local	3400	165,247.66
Total Revenues	3000	2,395,336.13

DISTRICT SCHOOL BOARD OF GILCHRIST COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2019

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	674,781.98
Employee Benefits	200	281,416.75
Purchased Services	300	10,802.87
Energy Services	400	0.00
Materials and Supplies	500	933,505.66
Capital Outlay	600	8,762.42
Other	700	63,674.18
Other Capital Outlay (Function 9300)	600	18,665.22
Total Expenditures		1,991,609.08
Excess (Deficiency) of Revenues Over Expenditures		403,727.05
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	(29,374.30)
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(29,374.30)
Total Other Financing Sources (Uses)		(29,374.30)
Net Change in Fund Balance		374,352.75
Fund Balance, July 1, 2018	2800	248,981.67
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	564,607.14
Committed Fund Balance	2730	58,727.28
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2019	2700	623,334.42

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

Exhibit K-3
FDOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2019

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	438,445.06
Total Federal Direct	3100	438,445.06
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	58,134.55
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	728,500.63
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	702,373.35
Teacher and Principal Training and Recruiting - Title II, Part A	3225	98,645.40
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	461,880.16
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	93,582.58
Total Federal Through State and Local	3200	2,143,116.67
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	2,581,561.73

**DISTRICT SCHOOL BOARD OF GILCHRIST COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)**

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000	1,094,329.96	317,312.07	20,385.43		20,431.22	6,962.57	58,482.42	1,517,903.67
Student Support Services	6100	149,687.57	37,655.65	3,439.16		195.80		242.17	191,220.35
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	122,807.45	32,826.40	460.14		1,156.11	716.27		157,966.47
Instructional Staff Training Services	6400	85,187.79	19,238.65	43,758.46				14,813.47	162,998.37
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200			438,445.06				110,748.97	549,194.03
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	1,476.01	240.33					562.50	2,278.84
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									0.00
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300	1,453,488.88	407,273.10	506,488.25	0.00	21,783.13	7,678.84	184,849.53	2,581,561.73
Total Expenditures									0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									0.00
and CHANGES IN FUND BALANCES									0.00
Loans	Account Number								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							0.00
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2018	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonassignable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2019	2700	0.00							0.00

DISTRICT SCHOOL BOARD OF GILCHRIST COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
 For the Fiscal Year Ended June 30, 2019

	REVENUES		EXPENDITURES						Totals	
	Account Number		Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies		600 Capital Outlay
<i>Federal Through State and Local:</i>										
Federal Through Local	3280									
Total Federal Through State and Local	3200	0.00								
<i>Local:</i>										
Interest on Investments	3431									
Gain on Sale of Investments	3432									
Net Increase (Decrease) in Fair Value of Investments	3433									
Gifts, Grants and Bequests	3440									
Other Miscellaneous Local Sources	3495									
Total Local	3400	0.00								
Total Revenues	3000	0.00								
<i>Current:</i>										
Instruction	5000									0.00
Student Support Services	6100									0.00
Instructional Media Services	6200									0.00
Instruction and Curriculum Development Services	6300									0.00
Instructional Staff Training Services	6400									0.00
Instruction-Related Technology	6500									0.00
Board	7100									0.00
General Administration	7200									0.00
School Administration	7300									0.00
Facilities Acquisition and Construction	7410									0.00
Fiscal Services	7500									0.00
Central Services	7700									0.00
Student Transportation Services	7800									0.00
Operation of Plant	7900									0.00
Maintenance of Plant	8100									0.00
Administrative Technology Services	8200									0.00
Community Services	9100									0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction	7420									0.00
Other Capital Outlay	9300									0.00
Total Expenditures		0.00								0.00
Excess (Deficiency) of Revenues over Expenditures										
OTHER FINANCING SOURCES (USES)										
and CHANGES IN FUND BALANCES										
Less: Reverses										
Transfers In:	Account Number									
From General Fund	3610									
From Debt Service Funds	3620									
From Capital Projects Funds	3630									
Interfund	3650									
From Permanent Funds	3660									
From Internal Service Funds	3670									
From Enterprise Funds	3690									
Total Transfers In	3600	0.00								
Transfers Out: (Function 9700)										
To General Fund	910									
To Debt Service Funds	920									
To Capital Projects Funds	930									
Interfund	950									
To Permanent Funds	960									
To Internal Service Funds	970									
To Enterprise Funds	990									
Total Transfers Out	9700	0.00								
Total Other Financing Sources (Uses)		0.00								
Net Change in Fund Balance		0.00								
Fund Balance: July 1, 2018	2800									
Adjustments to Fund Balance	2891									
During Fund Balance:										
Nonassignable Fund Balance	2710									
Restricted Fund Balance	2720									
Committed Fund Balance	2730									
Assigned Fund Balance	2740									
Unassigned Fund Balance	2750									
Total Fund Balances: June 30, 2019	2700	0.00								

DISTRICT SCHOOL BOARD OF GILCHRIST COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
 For the Fiscal Year Ending June 30, 2019

Account Number	Account Description	REVENUES	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds	Other Debt Service	ABRA Economic Stimulus Debt Service	Totals
3199	Miscellaneous Federal Direct	210							210
3227	Miscellaneous Federal Through State								
3232	COBES Withheld for SBECOBIBonds	1,974.45							1,974.45
3236	SBECOBIBond Interest	4.72							4.72
3241	Sales Tax Distribution (S. 112.20(6)(b)4., F.S.)								
3309	Other Miscellaneous State Revenue								
3309	Total State Sources	1,979.17	0.00	0.00	0.00	0.00	0.00	0.00	1,979.17
3417	District Debt Service Taxes								0.00
3418	County Local Sales Tax								0.00
3419	School District Local Sales Tax								0.00
3421	Tax Redemptions								0.00
3422	Payment in Lieu of Taxes								0.00
3423	Excess Fees								0.00
3431	Interest on Investments								0.00
3432	Gains on Sale of Investments								0.00
3433	Net Increase (Decrease) in Fair Value of Investments								0.00
3440	Gifts, Grants and Bequests								0.00
3495	Other Miscellaneous Local Sources								0.00
3496	Impact Fees								0.00
3497	Refunds of Prior Year's Expenditures								0.00
3499	Total Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000	Total Revenues	1,979.17	0.00	0.00	0.00	0.00	0.00	0.00	1,979.17
EXPENDITURES									
710	Debt Service (Function 2200)								2,000.00
720	Redemption of Principal	2,000.00							2,000.00
730	Interest	140.00							140.00
740	Debt and Fees	0.90							0.90
790	Miscellaneous								0.00
790	Total Expenditures	2,140.90							2,140.90
OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCE									
Account Number	Account Description	SBECOBIBonds	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds	Other Debt Service	ABRA Economic Stimulus Debt	Totals
3210	Issuance of Bonds	162.20							162.20
3210	Premium on Sale of Bonds								0.00
3210	Discount on Sale of Bonds (Function 9299)								0.00
3210	Proceeds of Lease-Purchase Agreements								0.00
3210	Premium on Lease-Purchase Agreements								0.00
3210	Discount on Lease-Purchase Agreements (Function 9299)								0.00
3210	Loans								0.00
3210	Proceeds of Forward Supply Contract								0.00
3210	Face Value of Refunding Bonds								0.00
3210	Premium on Refunding Bonds								0.00
3210	Discount on Refunding Bonds (Function 9299)								0.00
3210	Payments to Refunded Bonds Escrow Agent (Function 9299)								0.00
3210	Refunding Lease-Purchase Agreements								0.00
3210	Premium on Refunding Lease-Purchase Agreements								0.00
3210	Discount on Refunding Lease-Purchase Agreements (Function 9299)								0.00
3210	Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)								0.00
3210	From General Fund								0.00
3210	From Capital Projects Funds								0.00
3210	From Special Revenue Funds								0.00
3210	Interfund								0.00
3210	From Permanent Funds								0.00
3210	From Internal Service Funds								0.00
3210	From Enterprise Funds								0.00
3210	Total Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3210	Transfer Out: (Function 9299)								0.00
3210	Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)								0.00
3210	From General Fund								0.00
3210	To Capital Projects Funds								0.00
3210	To Special Revenue Funds								0.00
3210	Interfund								0.00
3210	To Permanent Funds								0.00
3210	To Internal Service Funds								0.00
3210	To Enterprise Funds								0.00
3210	Total Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3210	Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3210	Fund Balance, July 1, 2018	162.20							162.20
3210	Adjustments to Fund Balance								186.72
3210	Balance Fund Balance:								0.00
3210	Nonspendable Fund Balance								0.00
3210	Restricted Fund Balance								24.52
3210	Committed Fund Balance								0.00
3210	Unassigned Fund Balance								0.00
3210	Total Fund Balances, June 30, 2019	162.20	0.00	0.00	0.00	0.00	0.00	0.00	24.52

DISTRICT SCHOOL BOARD OF GILCHRIST COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ending June 30, 2019

Account Number	REVENUES	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (COARDS)	Nonvoted Capital Improvement Section 1011.7(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
3199	Miscellaneous Federal Direct											0.00
3299	Miscellaneous Federal Through State											0.00
3321	COARDS Distributed						101,358.77					101,358.77
3325	Interest on Undistributed COARDS						1,943.27					1,943.27
3341	Sales Tax Distribution (s. 312.20(6)(b)6, F.S.)											0.00
3380	State Through Local											0.00
3391	Public Education Capital Outlay (PECO)				2,083,631.00							2,083,631.00
3392	Classrooms First Program											0.00
3395	SMART School Small County Assistance Program											0.00
3396	Class Size Reduction Capital Outlay											0.00
3397	Charter School Capital Outlay Funding											0.00
3399	Other Miscellaneous State Revenues											0.00
3300	Total State Sources	0.00	0.00	0.00	2,083,631.00	0.00	103,248.04	0.00	0.00	0.00	0.00	2,186,879.04
3413	District Local Capital Improvement Tax							1,173,134.96				1,173,134.96
3418	County Local Sales Tax											0.00
3419	School District Local Sales Tax											0.00
3421	Tax Redemptions											0.00
3422	Payment in Lieu of Taxes											0.00
3423	Excess Fees							5,123.17				5,123.17
3431	Interest on Investments						3,900.76	15,983.02				19,883.78
3432	Gain on Sale of Investments											0.00
3433	Net Increase (Decrease) in Fair Value of Investments											0.00
3440	Gifts, Grants and Bequests											0.00
3449	Other Miscellaneous Local Sources											0.00
3498	Interest Fees											0.00
3497	Refund of Prior Year's Expenditures						3,900.76	1,191,283.13	0.00	0.00	0.00	1,201,484.65
3400	Total Local Sources	0.00	0.00	0.00	6,289.74	0.00	107,149.80	1,191,283.13	0.00	0.00	0.00	1,314,722.67
3000	Total Revenues	0.00	0.00	0.00	2,089,920.74	0.00	107,149.80	1,191,283.13	0.00	0.00	0.00	3,389,253.67
EXPENDITURES												
Capital Outlay - (Function 7400)												
610	Library Books											0.00
620	Audiovisual Materials											0.00
630	Buildings and Fixed Equipment				300,142.50							300,142.50
640	Furniture, Fixtures and Equipment						8,661.08	8,447.16				17,108.24
650	Motor Vehicle (including buses)							219,032.00				219,032.00
660	Land											0.00
670	Improvements Other Than Building				6,500.00							6,500.00
680	Remodeling and Renovations				15,644.98			27,610.81				43,255.79
690	Computer Software							13,929.00				13,929.00
793	Charter School Local Capital Improvement											0.00
710	Debt Service - (Function 9300)											0.00
720	Redemption of Principal											0.00
730	Interest											0.00
740	Debt and Fees											0.00
750	Miscellaneous						100.59					100.59
799	Total Expenditures	0.00	0.00	0.00	326,307.48	0.00	8,761.67	271,068.97	0.00	0.00	0.00	606,138.12
Excess (Deficiency) of Revenues Over Expenditures												0.00

Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 and 1011.15, P.S., Loan	Public Education Capital Outlay (PECO)	Direct Bonds	Capital Outlay and Debt Service Program (COUDS)	Nonvoted Capital Improvement Section 1011.12(1), P.S.	Voted Capital Improvement Fund	Other Capital Projects	ASBA Economic Stimulus Capital Projects	Totals
	310	320	330	340	350	360	370	380	390	399	
Insurance of Bonds	3710										0.00
Premium on Sale of Bonds	3721										0.00
Discount on Sale of Bonds (Function 9299)	891										0.00
Proceeds of Lease-Purchase Agreements	3750										0.00
Premium on Lease-Purchase Agreements (Function 9299)	3733										0.00
Discount on Lease-Purchase Agreements (Function 9299)	893										0.00
Loans	3720										0.00
Sale of Capital Assets	3740										0.00
Loan Recoveries	3740										0.00
Proceeds of Forward Supply Contract	3760										0.00
Proceeds from Special Facilities Construction Account	3770										0.00
Transfers In:											
From General Fund	2610										0.00
From Debt Service Funds	3620										0.00
From Special Revenue Funds	3640										0.00
Interfund	3650										0.00
From Permanent Funds	3660										0.00
From Internal Service Funds	3670										0.00
From Enterprise Funds	3690										0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)											
To General Fund	910			(83,631.00)							(83,631.00)
To Debt Service Funds	920										0.00
To Special Revenue Funds	940										0.00
Interfund	950										0.00
To Permanent Funds	960										0.00
To Internal Service Funds	970										0.00
To Enterprise Funds	990										0.00
Total Transfers Out	9700	0.00	0.00	(83,631.00)	0.00	0.00	(793,956.92)	0.00	0.00	0.00	(878,587.92)
Total Other Financing Sources (Uses)		0.00	0.00	(83,631.00)	0.00	0.00	(793,956.92)	0.00	0.00	0.00	(878,587.92)
Net Change in Fund Balances		0.00	0.00	1,679,952.26	0.00	98,388.13	136,217.26	0.00	0.00	0.00	1,914,557.65
Fund Balance, July 1, 2018	2800					1,701,144.95	508,742.53				678,887.48
Adjustments to Fund Balances (Other Fund Balances)	2910										0.00
Nonspendable Fund Balance	2710			1,857,546.66		268,533.08	618,151.84				2,744,231.58
Restricted Fund Balance	2720										0.00
Committed Fund Balance	2730										0.00
Assigned Fund Balance	2740			95,405.60			26,807.93				119,213.53
Unassigned Fund Balance	2750										0.00
Total Fund Balance, June 30, 2019	2700	0.00	0.00	1,679,952.26	0.00	268,533.08	644,959.79	0.00	0.00	0.00	2,593,445.13

DISTRICT SCHOOL BOARD OF GILCHRIST COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2019

	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
INCOME OR (LOSS)									
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sites	3482								0.00
Premium Revenue	3484								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 (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780	0.00	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)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Reserves	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	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, 2018	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2019	2780								0.00

DISTRICT SCHOOL BOARD OF GILCHRIST COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2019

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
INCOME OR (LOSS)									
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sites	3482								0.00
Premium Revenue	3484								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 (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	1431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Miscellaneous (Function 9900)	720								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position	2880								0.00
Net Position, July 1, 2018	2896								0.00
Adjustments to Net Position									0.00
Net Position, June 30, 2019	2780								0.00

DISTRICT SCHOOL BOARD OF GILCHRIST COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 SCHOOL INTERNAL FUNDS
 June 30, 2019

ASSETS	Account Number	Beginning Balance July 1, 2018	Additions	Deductions	Ending Balance June 30, 2019
Cash	1110	253,306.25	958,951.62	940,254.41	272,003.46
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		253,306.25	958,951.62	940,254.41	272,003.46
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290	253,306.25	958,951.62	940,254.41	272,003.46
Due to Budgetary Funds	2161				0.00
Total Liabilities		253,306.25	958,951.62	940,254.41	272,003.46

DISTRICT SCHOOL BOARD OF GILCHRIST COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2019

	Account Number	Governmental Activities Total Balance (1) June 30, 2019	Business-Type Activities Total Balance (1) June 30, 2019	Total	Governmental Activities - Debt Principal Payments 2018-19	Governmental Activities - Debt Interest Payments 2018-19	Governmental Activities - Principal Due Within One Year 2019-20	Governmental Activities - Interest Due Within One Year 2019-20
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
SBE/COB1 Bonds Payable	2321	2,000.00		2,000.00	2,000.00		2,000.00	40.00
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	2,000.00	0.00	2,000.00	2,000.00		2,000.00	40.00
Liability for Compensated Absences	2330	1,045,448.99		1,045,448.99				
Lease-Purchase Agreements Payable								
Certificates of Participation (COFS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00		0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	1,267,508.00		1,267,508.00				
Net Pension Liability	2365	16,717,204.00		16,717,204.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		19,032,160.99	0.00	19,032,160.99	2,000.00	140.00	2,000.00	40.00

(1) Report carrying amount of total liability due within one year and due after one year on June 30, 2019, including discounts and premiums.

DISTRICT SCHOOL BOARD OF GILCHRIST COUNTY
 SCHEDULE OF CATEGORICAL PROGRAMS
 REPORT OF EXPENDITURES AND AVAILABLE FUNDS
 For the Fiscal Year Ended June 30, 2019

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2018	Returned To FDOE	Revenues [1] 2018-19	Expenditures 2018-19	Flexibility [2] 2018-19	Unexpended June 30, 2019
Class Size Reduction Operating Funds (3355)	94740			2,819,763.00	2,819,763.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250			533,362.00	503,902.42		29,459.58
Florida School Recognition Funds (3361)	92040	6,881.52		197,703.00	201,221.67		3,362.85
Instructional Materials (FEFP Earmark) [3]	90880			232,475.00	232,475.00		0.00
Library Media (FEFP Earmark) [3]	90881			13,192.00	13,192.00		0.00
Mental Health Assistance (FEFP Earmark)	90280			158,748.00	94,302.23		64,445.77
Preschool Projects (3372)	97950			0.00			0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800			223,653.00	223,653.00		0.00
Safe Schools (FEFP Earmark) [5]	90803			349,126.00	349,126.00		0.00
Student Transportation (FEFP Earmark)	90830			465,649.00	465,649.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280			589,860.00	589,860.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			49,626.00	49,626.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			233,348.18	233,348.18		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441			15,580.80	15,580.80		0.00

[1] Include both state and local revenue sources.

[2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and school safety.

[3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[4] Expenditures for designated low-performing elementary schools should be included in expenditures.

[5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF GILCHRIST COUNTY
 SCHEDULE OF SELECTED SUBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2019

Exhibit K-13
 FDOE Page 18

	Subsubject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	380	84,531.09			84,531.09
Public Utility Services Other than Energy - Functions 7900 & 8100	380	84,531.09			84,531.09
Natural Gas - All Functions	411	0.00			0.00
Natural Gas - Functions 7900 & 8100	411	0.00			0.00
Bottled Gas - All Functions	421	10,104.40			10,104.40
Bottled Gas - Functions 7900 & 8100	421	10,104.40			10,104.40
Electricity - All Functions	430	942,407.93			942,407.93
Electricity - Functions 7900 & 8100	430	942,407.93			942,407.93
Heating Oil - All Functions	440	0.00			0.00
Heating Oil - Functions 7900 & 8100	440	0.00			0.00
Gasoline - All Functions	450	13,494.21			13,494.21
Gasoline - Functions 7900 & 8100	450	13,494.21			13,494.21
Diesel Fuel - All Functions	460	124,959.71			124,959.71
Diesel Fuel - Functions 7900 & 8100	460	15.00			15.00
Other Energy Services - All Functions	490	0.00			0.00
Other Energy Services - Functions 7900 & 8100	490	0.00			0.00
Subtotal - Functions 7900 & 8100		1,050,552.63	0.00	0.00	1,050,552.63
Total - All Functions		1,175,497.34	0.00	0.00	1,175,497.34
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412	0.00			0.00
Liquefied Petroleum Gas	422	0.00			0.00
Gasoline	450	0.00			0.00
Diesel Fuel	460	124,944.71			124,944.71
Oil and Grease	540	6,328.02			6,328.02
Total		131,272.73		0.00	131,272.73

	General Fund 100	Special Revenue Other Federal Programs 420	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:				
Buses	651	0.00	204,532.00	204,532.00
Total		0.00	204,532.00	204,532.00

**DISTRICT SCHOOL BOARD OF GILCHRIST COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2019**

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>					
Technology-Related Professional and Technical Services	319	21,050.47	-		21,050.47
Technology-Related Repairs and Maintenance	359	8,051.56	-		8,051.56
Technology-Related Rentals	369	52,377.86	-		52,377.86
Telephone and Other Data Communication Services	379	-	-		0.00
Other Technology-Related Purchased Services	399	27,210.08	-		27,210.08
Technology-Related Materials and Supplies	5X9	11,401.49	-		11,401.49
Technology-Related Library Books	619	-	-		0.00
Noncapitalized Computer Hardware	644	82,738.53	3,735.99		86,474.52
Technology-Related Noncapitalized Fixtures and Equipment	649	-	-		0.00
Noncapitalized Software	692	8,625.00	9,901.48		18,526.48
Miscellaneous Technology-Related	799	-	-		0.00
Total		211,454.99	13,637.47	0.00	225,092.46

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>					
Capitalized Computer Hardware and Technology-Related Infrastructure	643	4,675.00	0.00	0.00	4,675.00
Technology-Related Capitalized Fixtures and Equipment	648	0.00	0.00	0.00	0.00
Capitalized Software	691	0.00	0.00	0.00	0.00
Total		4,675.00	0.00	0.00	4,675.00

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

DISTRICT SCHOOL BOARD OF GILCHRIST COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2019

Exhibit K-13
 FDOE Page 20

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
SUBAWARDS FOR INDIRECT COST RATE:					
<i>Professional and Technical Services:</i>					
Subawards Under Subagreements - First \$25,000	311	137,500.00	0.00	37,500.00	175,000.00
Subawards Under Subagreements - In Excess of \$25,000	312	371,299.94	0.00	400,945.06	772,245.00
<i>Other Purchased Services:</i>					
Subawards Under Subagreements - First \$25,000	391	350,000.00	0.00	0.00	350,000.00
Subawards Under Subagreements - In Excess of \$25,000	392	1,110,634.73	340.00	4,507.50	1,115,482.23

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	18,799.66
Food	570	762,891.30
Donated Foods	580	151,814.70

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120	5,041,228.00	404,338.00	5,445,566.00
Basic Programs 101, 102 and 103 (Function 5100)	140	0.00	0.00	0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	109,708.00	16,309.00	126,017.00
Total Basic Program Salaries		5,150,936.00	420,647.00	5,571,583.00
Other Programs 130 (ESOL) (Function 5100)	120	131,605.00	22,311.00	153,916.00
Other Programs 130 (ESOL) (Function 5100)	140	0.00	0.00	0.00
Other Programs 130 (ESOL) (Function 5100)	750	2,666.00	603.00	3,269.00
Total Other Program Salaries		134,271.00	22,914.00	157,185.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	2,706,424.00	310,747.00	3,017,171.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	60,056.00	9,890.00	69,946.00
Total ESE Program Salaries		2,766,480.00	320,637.00	3,087,117.00
Career Program 300 (Function 5300)	120	343,340.00	9,862.00	353,202.00
Career Program 300 (Function 5300)	140	0.00	0.00	0.00
Career Program 300 (Function 5300)	750	20,768.00	11,876.00	32,644.00
Total Career Program Salaries		364,108.00	21,738.00	385,846.00
TOTAL		8,415,795.00	785,936.00	9,201,731.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (used for classroom instruction)				
Textbooks (Function 5000)	520	478,982.95		478,982.95

DISTRICT SCHOOL BOARD OF GILCHRIST COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION

Exhibit K-13
 FDOE Page 21

Account Number	Student Transportation	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
<i>I. Instruction:</i>					
Basic	5100				0.00
Exceptional	5200				0.00
Career Education	5300				0.00
Adult General	5400				0.00
Prekindergarten	5500				0.00
Other Instruction	5900				0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00
<i>II. School Safety:</i>					
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00

Fund Number	Direct Payment (FEFP) (Subject 393)	Direct Payment (Non-FEFP) (Subjects 394 & 794)	Direct Payment (Non-FEFP) (Subject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)						
<i>Expenditures:</i>						
General Fund	100					0.00
Special Revenue Funds - Food Service	410					0.00
Special Revenue Funds - Other Federal Programs	420					0.00
Capital Projects Funds	3-XX					0.00
Total Charter School Distributions		0.00	0.00	0.00	0.00	0.00

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

Account Number	Unexpended June 30, 2018	Earnings 2018-19	Expenditures 2018-19	Unexpended June 30, 2019
MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)				
Earnings, Expenditures and Carryforward Amounts:	0.00	125,498.36	125,498.36	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			125,498.36	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			125,498.36	

Fund Number	Amount
General Fund Balance Sheet Information (This information is used in state reporting)	
<i>Balance Sheet Amount, June 30, 2019</i>	
Total Assets and Deferred Outflows of Resources	46,072,161.09
Total Liabilities and Deferred Inflows of Resources	21,549,195.80

DISTRICT SCHOOL BOARD OF GILCHRIST COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2017

		Supplemental Schedule - Fund 100						
Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:								
Prekindergarten								
Student Support Services	448,469.41	141,451.45	806.56	0.00	12,617.54	397.34	72,683.63	676,425.93
Instructional Media Services	6100							0.00
Instructional and Curriculum Development Services	6200							0.00
Instructional Staff Training Services	6300							0.00
Instruction-Related Technology	6400							0.00
Board	6500							0.00
General Administration	7100							0.00
School Administration	7200							0.00
Facilities Acquisition and Construction	7300							0.00
Fiscal Services	7410							0.00
Food Services	7500							0.00
Central Services	7600							0.00
Student Transportation Services	7700							0.00
Operation of Plant	7800							0.00
Maintenance of Plant	7900							0.00
Administrative Technology Services	8100							0.00
Community Services	8200							0.00
Capital Outlay:								
Facilities Acquisition and Construction	9100							0.00
Other Capital Outlay	9200							0.00
<i>Debt Service: (Function 9200)</i>								0.00
Redemption of Principal	710							0.00
Interest	720							0.00
Total Expenditures	448,469.41	141,451.45	806.56	0.00	12,617.54	397.34	72,683.63	676,425.93

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

FUND - 1

SCHOOL - 0000 Gilchrist County School Board

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 BASIC	101	1683147	421338	97483	184948	41081	1358	2429358	1395900	3825259	405068	4230327
4-8 BASIC	102	2432507	608924	124023	213430	87205	26777	3492868	1703456	5196325	508575	5704900
9-12 BASIC	103	1421005	355717	113893	97000	59303	22704	2069625	1149227	3218853	291898	3510751
K-3 BASIC W/ESE	111	887877	222926	342823	78237	18537	720	1551122	616992	2168114	164697	2332812
4-8 BASIC W/ESE	112	986038	247253	168397	89912	37916	13078	1542595	669769	2212364	185043	2397408
9-12 BASIC W/ES	113	636834	159601	45982	46291	29508	11343	929562	465878	1395440	116520	1511961
BASIC EDUCATION		8047411	2015762	892603	709820	273552	75983	12015133	6001224	18016358	1671803	19688161
ESOL	130	144539	36182	7847	14449	4558	1009	208586	178543	387129	32920	420050
AT RISK		144539	36182	7847	14449	4558	1009	208586	178543	387129	32920	420050
ESE LEVEL 4	254	309824	77704	57813	21359	10445	2956	480104	173100	653205	51503	704709
ESE LEVEL 5	255	151827	38068	18124	9732	6284	1972	226009	87525	313535	25828	339364
EXCEPTIONAL STUDENT		461652	115772	75937	31091	16730	4929	706114	260625	966740	77332	1044073
CAREER/TECH	300	377082	94394	62094	62940	35511	6549	638572	288662	927235	70209	997444
9-12 CAREER/TECHNIC		377082	94394	62094	62940	35511	6549	638572	288662	927235	70209	997444
TOTAL FOR FEFP		9030684	2262111	1038483	818302	330353	88471	13568407	6729056	20297463	1852265	22149729

FOOD SERVICE
TRANSPORTATION

3914
1106551 85821

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

6100 PUPIL PERSONNEL	7100 BOARD OF EDUCATION	356882	7700 CENTRAL SERVICES	256990
6200 INSTRUCTIONAL MEDIA	7200 GENERAL ADMINISTRATIO	301196	7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT	465511 7400 FACILITIES ACQ-CONSTR	1761	8100 MAINTENANCE OF PLANT	85821
6400 INSTR STAFF TRAINING	7500 FISCAL SERVICES	384103	8200 ADMIN. TECH. SERVICES	
			6500 INSTR. TECH. SERVICES	

----- RECONCILIATION TO ANNUAL FINANCIAL REPORT -----										
OTHER INSTRUCT	PRE-K	NON-PGM CAPITAL	COMMUNITY SERVICE	DEBT SERVICE	FEDERAL INDIRECT	CHARTER SCHOOLS	TOTAL REPORTED	AFR TOTAL	ROUNDING / DIFFERENCE	
	676425	19459	27581				24069484	24069493	-9	

FUND - 1
SCHOOL - 0021 TRENTON HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
4-8 BASIC	102	867571	217177	42246	61090	39229	13559	1240875	661896	1902771	181969	2084741
9-12 BASIC	103	654122	163745	31260	45203	29028	10032	933392	548197	1481589	136056	1617646
4-8 BASIC W/ESE	112	375899	94178	28819	27094	17160	8127	551280	286377	837658	73543	911201
9-12 BASIC W/ES	113	220809	55320	16343	15365	9731	4609	322179	183232	505411	42208	547620
BASIC EDUCATION		2118403	530421	118669	148753	95150	36329	3047727	1679704	4727431	433778	5161209
ESOL	130	16764	4196	780	1162	725	250	23880	28985	52866	3353	56220
AT RISK		16764	4196	780	1162	725	250	23880	28985	52866	3353	56220
ESE LEVEL 4	254	47029	11781	3235	3041	1926	912	67926	25976	93903	8107	102010
EXCEPTIONAL STUDENT		47029	11781	3235	3041	1926	912	67926	25976	93903	8107	102010
CAREER/TECH	300	175083	43828	46269	28398	14657	2743	310981	156842	467824	34311	502135
9-12 CAREER/TECHNIC		175083	43828	46269	28398	14657	2743	310981	156842	467824	34311	502135
TOTAL FOR FEFP		2357281	590228	168955	181355	112459	40235	3450516	1891508	5342025	479551	5821576
FOOD SERVICE									1603			
TRANSPORTATION									274737		21307	

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	330325	6400 INSTR STAFF TRAINING	6360	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA	33914	7300 SCHOOL ADMINISTRATION	394673	7900 OPERATION OF PLANT	536889
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR	34667	8100 MAINTENANCE OF PLANT	440094
				8200 ADMIN. TECH. SERVICES	19254
				6500 INSTR. TECH. SERVICES	95327

FUND - 1
SCHOOL - 0031 BELL HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
4-8 BASIC	102	732585	183386	33822	44770	30175	12631	1037371	450473	1487845	140622	1628468
9-12 BASIC	103	766619	191906	33931	44914	30272	12671	1080315	597579	1677895	145765	1823660
4-8 BASIC W/ESE	112	278149	69725	15477	17146	13749	4682	398930	165971	564902	48938	613840
9-12 BASIC W/ES	113	415958	104264	22261	24662	19776	6734	593657	281777	875434	71775	947210
BASIC EDUCATION		2193312	549282	105492	131493	93973	36719	3110274	1495803	4606077	407101	5013179
ESOL	130	43286	10835	1835	2506	1638	685	60788	41221	102010	7589	109600
AT RISK		43286	10835	1835	2506	1638	685	60788	41221	102010	7589	109600
ESE LEVEL 4	254	120916	30308	6400	7090	5685	1936	172338	61205	233543	19998	253542
ESE LEVEL 5	255	114648	28739	6445	7140	5726	1949	164650	68402	233053	20357	253411
EXCEPTIONAL STUDENT		235564	59048	12846	14231	11412	3886	336989	129607	466596	40356	506953
CAREER/TECH	300	201996	50565	15495	34541	20853	3806	327259	131799	459059	35838	494897
9-12 CAREER/TECHNIC		201996	50565	15495	34541	20853	3806	327259	131799	459059	35838	494897
TOTAL FOR FEFP		2674160	669732	135670	182773	127877	45097	3835311	1798432	5633744	490886	6124630
FOOD SERVICE									611			
TRANSPORTATION									254852		19765	

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	399770	6400 INSTR STAFF TRAINING	5692	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA	34464	7300 SCHOOL ADMINISTRATION	424277	7900 OPERATION OF PLANT	519386
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR	29150	8100 MAINTENANCE OF PLANT	265903
				8200 ADMIN. TECH. SERVICES	22592
				6500 INSTR. TECH. SERVICES	97195

FUND - 1
SCHOOL - 0032 BELL ELEMENTARY SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 BASIC	101	671103	167996	43804	78197	24922	764	986789	655762	1642552	165825	1808377
4-8 BASIC	102	313754	78541	19190	34258	10918	334	456998	266495	723493	72097	795591
K-3 BASIC W/ESE	111	359458	90303	130952	33414	10554	383	625066	282799	907866	68379	976246
4-8 BASIC W/ESE	112	155491	39064	57232	14603	4612	167	271172	115207	386380	29663	416043
BASIC EDUCATION		1499808	375905	251180	160474	51009	1650	2340027	1320265	3660293	335966	3996259
ESOL	130	33475	8379	2204	4089	1254	38	49441	48014	97455	8263	105718
AT RISK		33475	8379	2204	4089	1254	38	49441	48014	97455	8263	105718
ESE LEVEL 4	254	77607	19485	23723	6053	1912	69	128852	49594	178447	12344	190791
ESE LEVEL 5	255	9274	2328	2767	706	223	8	15308	5627	20936	1436	22372
EXCEPTIONAL STUDENT		86882	21814	26491	6759	2135	77	144161	55221	199383	13780	213163
TOTAL FOR FEFP		1620166	406099	279876	171323	54398	1766	2533630	1423501	3957131	358010	4315142

FOOD SERVICE
TRANSPORTATION

251460 19502

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	333644	6400 INSTR STAFF TRAINING	9625	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA	75261	7300 SCHOOL ADMINISTRATION	293886	7900 OPERATION OF PLANT	436947
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR	13969	8100 MAINTENANCE OF PLANT	175957
				8200 ADMIN. TECH. SERVICES	14443
				6500 INSTR. TECH. SERVICES	69764

FUND - 1
SCHOOL - 0041 TRENTON ELEMENTARY SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 BASIC	101	1011944	253318	51961	106724	16157	594	1440699	738844	2179544	235467	2415012
4-8 BASIC	102	518240	129730	22115	45424	6876	252	722639	319964	1042604	100374	1142978
K-3 BASIC W/ESE	111	528419	132622	211870	44822	7982	337	926055	334192	1260248	96317	1356565
4-8 BASIC W/ESE	112	176391	44259	63479	13429	2391	101	300053	100835	400888	28878	429766
BASIC EDUCATION		2234995	559929	349428	210400	33408	1285	3389448	1493836	4883285	461038	5344323
ESOL	130	51012	12769	3026	6691	941	34	74475	60321	134797	13714	148511
AT RISK		51012	12769	3026	6691	941	34	74475	60321	134797	13714	148511
ESE LEVEL 4	254	64271	16128	24453	5173	921	38	110987	36324	147311	11053	158364
ESE LEVEL 5	255	27904	6999	8910	1885	335	14	46050	13495	59545	4034	63580
EXCEPTIONAL STUDENT		92175	23128	33364	7058	1257	53	157037	49819	206857	15088	221945
TOTAL FOR FEFP		2378184	595828	385819	224150	35606	1373	3620961	1603977	5224939	489840	5714780
FOOD SERVICE									1700			
TRANSPORTATION									325501		25245	

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	336835	6400 INSTR STAFF TRAINING	10486	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA	32576	7300 SCHOOL ADMINISTRATION	386395	7900 OPERATION OF PLANT	426299
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR	17117	8100 MAINTENANCE OF PLANT	280248
				8200 ADMIN. TECH. SERVICES	19858
				6500 INSTR. TECH. SERVICES	94160

FUND - 1
SCHOOL - 7004 FLORIDA VIRTUAL SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
4-8 BASIC	102	15	3	3203	4			3226	197	3423	575	3999
9-12 BASIC	103	229	57	48699	61	2		49051	2998	52049	8756	60806
4-8 BASIC W/ESE	112	15	3	3381	4			3406	208	3614	608	4222
9-12 BASIC W/ES	113	34	8	7374	9			7428	454	7882	1326	9208
BASIC EDUCATION		295	74	62659	79	3		63111	3858	66970	11266	78236
CAREER/TECH	300	1		329				331	20	352	59	411
9-12 CAREER/TECHNIC		1		329				331	20	352	59	411
TOTAL FOR FEFP		297	74	62988	79	3		63443	3878	67322	11325	78648

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	1155	6400 INSTR STAFF TRAINING	38	7700 CENTRAL SERVICES	
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT	
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT	
				8200 ADMIN. TECH. SERVICES	479
				6500 INSTR. TECH. SERVICES	2205

FUND - 1
SCHOOL - 7006 FOCUS

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
4-8 BASIC	102	141	35	10	27830	1		28019	1843	29863	5384	35247
9-12 BASIC	103	34	8	2	6820			6866	451	7318	1319	8638
4-8 BASIC W/ESE	112	89	22	6	17633	1		17753	1168	18921	3411	22333
9-12 BASIC W/ES	113	31	7	2	6255			6297	414	6711	1210	7922
BASIC EDUCATION		297	74	21	58539	3		58936	3878	62815	11325	74141
TOTAL FOR FEFP		297	74	21	58539	3		58936	3878	62815	11325	74141

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	1155	6400 INSTR STAFF TRAINING	38	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES
				479
				2205

FUND - 1

SCHOOL - 7023 K12/FUEL ED

----- DIRECT -----													
----- PROGRAM -----		PURCHASED					OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL	
K-3 BASIC	101	99	24	1717	26	1		1868	1292	3161	3775	6936	
4-8 BASIC	102	198	49	3434	53	2		3737	2585	6323	7550	13874	
BASIC EDUCATION		297	74	5151	79	3		5606	3878	9485	11325	20811	
TOTAL FOR FEFP		297	74	5151	79	3		5606	3878	9485	11325	20811	

FOOD SERVICE
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	1155	6400 INSTR STAFF TRAINING	38	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES
				479
				2205

FUND - 4
SCHOOL - 0000 Gilchrist County School Board

----- DIRECT -----														
----- PROGRAM -----		PURCHASED						OTHER		CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT
CATEGORY	NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL		
K-3 BASIC	101	438789	118199	1410	2082	16850	917	578249	110274	688523	147587	836111		
4-8 BASIC	102	146939	33299	601	3610	7587	390	192428	57323	249752	148372	398125		
9-12 BASIC	103	6406	1047		2682	220		10357	8196	18554	72581	91136		
K-3 BASIC W/ESE	111	212096	64920	930	1011	6957	564	286482	61936	348419	66055	414474		
4-8 BASIC W/ESE	112	132282	44927	970	1422	4301	975	184879	55166	240046	65623	305670		
9-12 BASIC W/ES	113	52969	22624	582	1435	1657	751	80022	28507	108529	38566	147096		
BASIC EDUCATION		989484	285018	4495	12246	37575	3599	1332420	321406	1653826	538787	2192614		
ESOL	130	32673	9255	81	260	912	53	43236	6366	49603	11073	60676		
AT RISK		32673	9255	81	260	912	53	43236	6366	49603	11073	60676		
ESE LEVEL 4	254	42987	14946	282	540	1490	272	60520	16691	77211	19231	96443		
ESE LEVEL 5	255	14741	5811	136	429	547	167	21835	6889	28725	9236	37961		
EXCEPTIONAL STUDENT		57728	20758	419	970	2038	440	82355	23581	105937	28467	134404		
CAREER/TECH	300	14442	2279	15389	6954	17955	2869	59890	2864	62754	18082	80837		
9-12 CAREER/TECHNIC		14442	2279	15389	6954	17955	2869	59890	2864	62754	18082	80837		
TOTAL FOR FEFP		1094329	317311	20385	20431	58482	6962	1517902	354218	1872121	596411	2468533		
FOOD SERVICE									1807697		107838			
TRANSPORTATION									2278					

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

6100 PUPIL PERSONNEL	7100 BOARD OF EDUCATION	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7200 GENERAL ADMINISTRATIO	438445 7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	157966 7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
6400 INSTR STAFF TRAINING	7500 FISCAL SERVICES	8200 ADMIN. TECH. SERVICES
		6500 INSTR. TECH. SERVICES

----- RECONCILIATION TO ANNUAL FINANCIAL REPORT -----									
OTHER	NON-PGM	COMMUNITY	DEBT	FEDERAL	CHARTER	TOTAL	AFR	ROUNDING /	
INSTRUCT	PRE-K	CAPITAL	SERVICE	SERVICE	INDIRECT	SCHOOLS	REPORTED	TOTAL	DIFFERENCE
		18665			168157		4573170	4573170	

FUND - 4
SCHOOL - 0021 TRENTON HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
4-8 BASIC	102	24725	4043		180	298		29247	6264	35512	47810	83323
9-12 BASIC	103	5620	919		133	220		6894	4635	11530	35377	46907
4-8 BASIC W/ESE	112	41215	13666	380	138	874	424	56700	19629	76330	25192	101523
9-12 BASIC W/ES	113	16045	6552	215	78	496	240	23628	11132	34761	14286	49047
BASIC EDUCATION		87608	25180	596	531	1890	665	116472	41662	158134	122667	280802
ESOL	130	140	22		3	5		172	115	288	883	1171
AT RISK		140	22		3	5		172	115	288	883	1171
ESE LEVEL 4	254	3176	1296	42	15	98	47	4677	2203	6880	2828	9709
EXCEPTIONAL STUDENT		3176	1296	42	15	98	47	4677	2203	6880	2828	9709
CAREER/TECH	300	6832	1082	7500	1940	9788	2869	30013	1974	31987	8792	40780
9-12 CAREER/TECHNIC		6832	1082	7500	1940	9788	2869	30013	1974	31987	8792	40780
TOTAL FOR FEFP		97756	27582	8139	2491	11782	3581	151334	45956	197291	135171	332463
FOOD SERVICE									447746		26710	
TRANSPORTATION									564			

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	26228	6400 INSTR STAFF TRAINING	19728	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

FUND - 4
SCHOOL - 0031 BELL HIGH SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
4-8 BASIC	102	783	128		2540			3452	3549	7002	37085	44087
9-12 BASIC	103	785	128		2548			3463	3561	7024	37204	44228
4-8 BASIC W/ESE	112	25672	11174	255	943	807	355	39207	12080	51288	16881	68169
9-12 BASIC W/ES	113	36924	16072	366	1357	1161	511	56393	17375	73768	24280	98048
BASIC EDUCATION		64165	27503	622	7390	1969	866	102516	36566	139083	115450	254534
ESOL	130	42	6		137			187	192	380	2013	2393
AT RISK		42	6		137			187	192	380	2013	2393
ESE LEVEL 4	254	10616	4620	105	390	333	146	16213	4995	21209	6980	28190
ESE LEVEL 5	255	10691	4653	106	392	336	148	16328	5030	21359	7030	28389
EXCEPTIONAL STUDENT		21307	9274	211	783	670	294	32542	10026	42569	14011	56580
CAREER/TECH	300	7610	1197	7889	5013	8166		29877	889	30766	9290	40056
9-12 CAREER/TECHNIC		7610	1197	7889	5013	8166		29877	889	30766	9290	40056
TOTAL FOR FEFP		93126	37981	8723	13324	10806	1161	165123	47675	212799	140765	353564
FOOD SERVICE									416663		24856	
TRANSPORTATION									525			

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	32983	6400 INSTR STAFF TRAINING	14692	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

FUND - 4
SCHOOL - 0032 BELL ELEMENTARY SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 BASIC	101	172286	41256	119	274	9348		223285	46013	269298	52969	322267
4-8 BASIC	102	69439	16132	52	120	4095		89839	20158	109998	23205	133203
K-3 BASIC W/ESE	111	117253	38002	403	272	3888	189	160010	35650	195660	27352	223012
4-8 BASIC W/ESE	112	50423	16344	176	119	1699	82	68846	15580	84427	11954	96381
BASIC EDUCATION		409403	111736	751	786	19031	272	541981	117402	659384	115481	774865
ESOL	130	9796	2438	6	13	470		12724	2315	15040	2665	17706
AT RISK		9796	2438	6	13	470		12724	2315	15040	2665	17706
ESE LEVEL 4	254	18000	5842	73	49	704	34	24704	6458	31163	4955	36118
ESE LEVEL 5	255	1948	632	8	5	82	4	2681	753	3435	578	4013
EXCEPTIONAL STUDENT		19949	6475	81	55	786	38	27386	7212	34598	5533	40132
TOTAL FOR FEFP		439148	120650	839	854	20288	310	582092	126930	709023	123680	832704
FOOD SERVICE									411117		24525	
TRANSPORTATION									518			

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	27350	6400 INSTR STAFF TRAINING	99579	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

FUND - 4
SCHOOL - 0041 TRENTON ELEMENTARY SCHOOL

----- PROGRAM -----		----- DIRECT -----										
CATEGORY	NBR	SALARIES	BENEFITS	PURCHASED SERVICES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 BASIC	101	266502	76942	1290	1807	7502	917	354964	64261	419225	94617	513843
4-8 BASIC	102	51991	12995	549	769	3193	390	69888	27351	97240	40271	137511
K-3 BASIC W/ESE	111	94843	26917	527	739	3068	375	126472	26285	152758	38703	191461
4-8 BASIC W/ESE	112	14970	3742	158	221	919	112	20124	7875	28000	11596	39596
BASIC EDUCATION		428307	120597	2525	3538	14684	1795	571450	125774	697224	185188	882412
ESOL	130	22694	6787	75	105	436	53	30152	3742	33895	5510	39405
AT RISK		22694	6787	75	105	436	53	30152	3742	33895	5510	39405
ESE LEVEL 4	254	11194	3186	60	85	354	43	14924	3033	17958	4467	22425
ESE LEVEL 5	255	2101	525	22	31	129	15	2824	1105	3930	1627	5557
EXCEPTIONAL STUDENT		13295	3711	83	116	483	59	17748	4139	21888	6094	27982
TOTAL FOR FEPP		464297	131096	2683	3760	15604	1908	619351	133656	753007	196793	949801
FOOD SERVICE									532169		31746	
TRANSPORTATION									670			

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL	104657	6400 INSTR STAFF TRAINING	28998	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA		7300 SCHOOL ADMINISTRATION		7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT		7400 FACILITIES ACQ-CONSTR		8100 MAINTENANCE OF PLANT
				8200 ADMIN. TECH. SERVICES
				6500 INSTR. TECH. SERVICES

***** End of report *****

SCHEDULE 5
 SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL
 ASSISTANCE PROGRAM EXPENDITURES
 For the Fiscal Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Amount of Expenditures (1)
Clustered			
Child Nutrition Cluster:			
United States Department of Agriculture:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	19002	\$ 609,827.24
National School Lunch Program	10.555	19001, 19003	1,354,426.88
Summer Food Service Program for Children	10.559	18006, 18007, 19006, 19007	45,699.50
Total Child Nutrition Cluster			2,009,953.62
Special Education Cluster:			
United States Department of Education:			
Special Education - Grants to States	84.027		
Florida Department of Education		263	692,620.83
Marion County District School Board		None	4,914.07
Total Special Education - Grants to States	84.027		697,534.90
Special Education - Preschool Grants			
Florida Department of Education	84.173	267	36,228.00
Total Special Education Cluster			733,762.90
Not Clustered			
United States Department of Defense:			
Army Junior Reserve Officers Training Corps	12.UNK	N/A	57,246.29
United States Department of Education:			
Teacher Incentive Fund	84.374	N/A	438,445.06
Florida Department of Education:			
Title I Grants to Local Educational Agencies	84.010	212	702,373.35
Career and Technical Education - Basic Grants to States	84.048	161	58,134.55
Twenty-First Century Community Learning Centers	84.287	244	461,880.16
Rural Education	84.358	110	55,621.51
Supporting Effective Instruction State Grants	84.367	224	98,301.78
Student Support and Academic Enrichment Programs	84.424	241	37,961.07
Total United States Department of Education			1,414,272.42
Total Expenditures of Federal Awards			\$ 4,215,235.23

The accompanying notes are an integral part of this Schedule.

(1) Basis of Presentation - The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Gilchrist County School District under programs of the Federal Government for the fiscal year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.

(2) Summary of Significant Accounting Policies Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in Office of Management and Budget Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations* of the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.

(4) Noncash Assistance - National School Lunch Program Includes \$149,941.10 of donated food used during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.