

**FLORIDA DEPARTMENT OF EDUCATION  
REPORT OF FINANCIAL DATA TO THE  
COMMISSIONER OF EDUCATION (ESE 348)  
DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
For the Fiscal Year Ended June 30, 2017**

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2017, 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 8, 2017.

**APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD**

*Malcolm Thomas*

Signature of District School Superintendent

September 8, 2017  
Signature Date

**SEP 08 2017**

**MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY**

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - GENERAL FUND  
 For the Fiscal Year Ended June 30, 2017

Exhibit K-1  
 FDOE Page 1  
**Fund 100**

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	407,487.25
Reserve Officers Training Corps (ROTC)	3191	471,063.16
Miscellaneous Federal Direct	3199	67.62
<b>Total Federal Direct</b>	<b>3100</b>	<b>878,618.03</b>
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,519,269.41
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,123,868.30
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>2,643,137.71</b>
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	147,813,119.00
Workforce Development	3315	4,382,422.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	143,563.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	24,217.14
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6 a., F.S.)	3341	446,500.00
State Forest Funds	3342	
State License Tax	3343	55,357.51
District Discretionary Lottery Funds	3344	657,935.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	42,989,016.00
Florida School Recognition Funds	3361	610,667.00
Voluntary Prekindergarten Program	3371	1,275,135.86
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,284,279.91
<b>Total State</b>	<b>3300</b>	<b>199,682,212.42</b>
<i>Local:</i>		
District School Taxes	3411	88,907,015.08
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	241,184.70
Interest on Investments	3431	348,603.76
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	311,500.29
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	12,930.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	770,276.67
Continuing Workforce Education Course Fees	3463	74,815.09
Capital Improvement Fees	3464	37,259.21
Postsecondary Lab Fees	3465	165,504.14
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	9,196.25
Financial Aid Fees	3468	74,611.08
Other Student Fees	3469	55,230.79
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	475,397.93
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	254,942.25
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	114,278.36
Receipt of Federal Indirect Cost Rate	3494	1,196,409.95
Other Miscellaneous Local Sources	3495	790,274.20
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	6,887.32
Collections for Lost, Damaged and Sold Textbooks	3498	27,535.24
Receipt of Food Service Indirect Costs	3499	492,789.62
<b>Total Local</b>	<b>3400</b>	<b>94,366,641.93</b>
<b>Total Revenues</b>	<b>3000</b>	<b>297,570,610.09</b>



DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)  
For the Fiscal Year Ended June 30, 2017

EXPENDITURES	Account Number	100							400		500		600		700		Totals	
		Salaries							Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other				
<i>Current:</i>																		
Institution	5000	128,809,205.25	36,970,123.67	13,671,228.41	4,008.97	4,255,655.84	1,673,253.00											189,483,222.09
Student Support Services	6100	10,679,227.01	3,016,080.91	1,976,920.01	2,379.07	70,332.83	19,931.18											15,786,529.58
Institutional Media Services	6200	3,269,069.26	973,792.86	39,525.44														4,517,591.57
Instruction and Curriculum Development Services	6300	5,225,525.57	1,418,708.47	89,039.06														6,709,966.10
Institutional Staff Training Services	6400	1,367,500.58	328,821.29	810,022.61														2,687,829.67
Institution-Related Technology	6500	1,735,150.32	489,371.63	250,989.74														2,933,065.78
Board	7100	707,623.83	330,229.69	209,929.57	347.91	1,999.58	1,147.51											1,259,017.67
General Administration	7200	547,168.44	126,528.08	43,898.46														826,819.13
School Administration	7300	12,648,474.26	3,431,548.52	139,466.08														16,310,327.10
Facilities Acquisition and Construction	7410	166,462.68	36,562.47	29,153.11	19,637.25	14,380.43	390,917.74											658,675.43
Fiscal Services	7500	1,634,214.40	447,002.07	144,590.34														2,258,101.66
Food Services	7600	78,292.16	2,225.05															80,517.21
Cernal Services	7700	3,847,526.11	991,185.78	572,848.80	17,102.79	144,925.89	11,669.71											5,691,324.59
Student Transportation Services	7800	8,106,578.27	3,550,463.91	642,162.49	1,447,805.03	1,332,870.10	125,916.13											17,046,026.63
Operation of Plant	7900	5,717,098.76	2,498,682.94	6,157,842.57	9,988,909.05	700,981.63	68,895.41											25,580,033.69
Maintenance of Plant	8100	4,570,741.50	1,718,723.62	2,469,265.13	300,838.91	1,930,053.05	63,053.49											10,953,447.27
Administrative Technology Services	8200	2,447,950.99	635,127.19	4,345.50	2,631.32	21,003.00	16,660.09											3,132,096.07
Community Services	9100	214,807.90	92,909.49	4,601.49														580,610.97
<i>Capital Outlay:</i>																		
Facilities Acquisition and Construction	7420																	72,826.95
Other Capital Outlay	9300																	791,173.42
<i>Debt Service: (Function 9200)</i>																		
Redemption of Principal	710																	0.00
Interest	720																	0.00
<b>Total Expenditures</b>		191,772,614.29	57,060,087.64	27,255,728.81	11,683,660.30	8,768,507.66	3,483,565.62	6,965,048.26										306,989,212.58
<b>Excess (Deficiency) of Revenues Over Expenditures</b>																		(9,418,602.49)

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - GENERAL FUND (Continued)  
 For the Fiscal Year Ended June 30, 2017

Exhibit K-1  
 FDOE Page 3  
**Fund 100**

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	1,865,543.91
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	8,447,461.85
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	8,447,461.85
<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
<b>Total Other Financing Sources (Uses)</b>		10,313,005.76
<b>Net Change In Fund Balance</b>		894,403.27
Fund Balance, July 1, 2016	2800	48,543,839.04
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,399,577.99
Restricted Fund Balance	2720	14,472,495.32
Committed Fund Balance	2730	
Assigned Fund Balance	2740	25,167,612.29
Unassigned Fund Balance	2750	8,398,556.71
Total Fund Balances, June 30, 2017	2700	49,438,242.31



DISTRICT SCHOOL BOARD OF ESCAMBIA 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, 2017

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	11,789,043.34
School Breakfast Reimbursement	3262	4,141,360.90
Afterschool Snack Reimbursement	3263	40,384.74
Child Care Food Program	3264	21,036.12
USDA-Donated Commodities	3265	801,652.52
Cash in Lieu of Donated Foods	3266	1,531.11
Summer Food Service Program	3267	128,845.80
Fresh Fruit and Vegetable Program	3268	43,711.78
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	16,967,566.31
<i>State:</i>		
School Breakfast Supplement	3337	131,042.00
School Lunch Supplement	3338	146,598.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	277,640.00
<i>Local:</i>		
Interest on Investments	3431	5,829.82
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	901,225.94
Student Breakfasts	3452	83,294.47
Adult Breakfasts/Lunches	3453	126,703.00
Student and Adult à la Carte Fees	3454	1,731,262.17
Student Snacks	3455	
Other Food Sales	3456	117,943.21
Other Miscellaneous Local Sources	3495	61,040.49
Refunds of Prior Year's Expenditures	3497	3,894.99
Total Local	3400	3,031,194.09
<b>Total Revenues</b>	<b>3000</b>	<b>20,276,400.40</b>

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - SPECIAL REVENUE  
FUNDS - FOOD SERVICES (Continued)  
For the Fiscal Year Ended June 30, 2017

Exhibit K-2  
FDOE Page 5  
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	4,942,222.52
Employee Benefits	200	2,421,012.61
Purchased Services	300	564,691.02
Energy Services	400	236,682.50
Materials and Supplies	500	11,088,494.49
Capital Outlay	600	190,250.81
Other	700	1,225,119.82
Other Capital Outlay (Function 9300)	600	319,102.33
<b>Total Expenditures</b>		20,987,576.10
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(711,175.70)
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		
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	
<b>Total Transfers In</b>	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
<b>Total Transfers Out</b>	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>Net Change in Fund Balance</b>		(711,175.70)
Fund Balance, July 1, 2016	2800	6,826,147.03
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,916,224.50
Restricted Fund Balance	2720	4,198,746.83
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
<b>Total Fund Balances, June 30, 2017</b>	2700	6,114,971.33

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - SPECIAL REVENUE  
 FUNDS - OTHER FEDERAL PROGRAMS  
 For the Fiscal Year Ended June 30, 2017

Exhibit K-3  
 FDOE Page 6  
**Fund 420**

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	2,082,840.60
<b>Total Federal Direct</b>	<b>3100</b>	<b>2,082,840.60</b>
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	561,788.22
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	10,862,600.06
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	185,932.08
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	187,734.30
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	13,770,104.79
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	2,578,324.82
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>28,146,484.27</b>
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
<b>Total State</b>	<b>3300</b>	<b>0.00</b>
<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	
<b>Total Local</b>	<b>3400</b>	<b>0.00</b>
<b>Total Revenues</b>	<b>3000</b>	<b>30,229,324.87</b>





DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS  
 ARRA RACE TO THE TOP

Exhibit K-4  
 FDOE Page 8  
**Fund 434**

For the Fiscal Year Ended June 30, 2017

REVENUES	Account Number	ARRA Race to the Top 434
<i>Federal Through State and Local:</i>		
Race to the Top	3214	
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act - Title I	3240	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
<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	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>

ESE 348

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS-ARRA RACE TO THE TOP (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									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
Cental 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
Capital Outlay										0.00
Facilities Acquisition and Construction	7420									0.00
Other Capital Outlay	9300									0.00
<b>Total Expenditures</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures and CHANGES IN FUND BALANCES</b>										
<b>OTHER FINANCING SOURCES (USES)</b>										
Loans	Account Number									
Sale of Capital Assets	3720									0.00
Loss Reserves	3730									0.00
Loss Reserves	3740									0.00
Transfers In										0.00
From General Fund	3610									0.00
From Debt Service Funds	3620									0.00
From Capital Projects Funds	3630									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
Transfers Out: (Function 9700)										0.00
To the General Fund	910									0.00
To Debt Service Funds	920									0.00
To Capital Projects Funds	930									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
<b>Total Other Financing Sources (Uses)</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balance</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance: July 1, 2016	2800									0.00
Adjustments to Fund Balance	2801									0.00
<i>Ending Fund Balance:</i>										0.00
Nonspendable Fund Balance	2710									0.00
Restricted Fund Balance	2720									0.00
Committed Fund Balance	2730									0.00
Assigned Fund Balance	2740									0.00
Unassigned Fund Balance	2750									0.00
Total Fund Balances: June 30, 2017	2700		0.00							0.00





DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS  
 For the Fiscal Year Ended June 30, 2017

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number	
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	
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
<b>Total Other Financing Sources (Uses)</b>			<b>0.00</b>
<b>Net Change in Fund Balance</b>			<b>0.00</b>
Fund Balance, July 1, 2016		2800	
Adjustments to Fund Balance		2801	
<i>Ending Fund Balance:</i>			
Nonspendable Fund Balance		2710	
Restricted Fund Balance		2720	
Committed Fund Balance		2730	
Assigned Fund Balance		2740	
Unassigned Fund Balance		2750	
Total Fund Balances, June 30, 2017		2700	0.00

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS  
For the Fiscal Year Ended June 30, 2017

	Account Number	SB/COB Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15 F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<b>REVENUES</b>									
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
COARDS Withheld for SB/COB Bonds	3322	371,842.88							371,842.88
SB/COB Bond Interest	3326	101.47							101.47
Sales Tax Distribution (s. 212.20(6)(d)6, a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	371,944.35	0.00	0.00	0.00	0.00	0.00	0.00	371,944.35
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431								58.88
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Grants, Gifts and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	58.88	0.00	58.88
<b>Total Revenues</b>	3000	371,944.35	0.00	0.00	0.00	0.00	58.88	0.00	372,003.23
<b>EXPENDITURES</b>									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	285,000.00							6,391,722.52
Interest	720	93,972.50							3,447,186.13
Dues and Fees	730	4,523.67							18,953.83
Miscellaneous	790								0.00
<b>Total Expenditures</b>		383,496.17	0.00	0.00	0.00	0.00	0.00	0.00	9,574,862.48
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(11,551.82)	0.00	0.00	0.00	0.00	(9,574,803.60)	0.00	(9,586,355.42)



DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS  
For the Fiscal Year Ended June 30, 2017

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/CORB Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S. - Loans 230	Motor Vehicle Revenue Bonds 240	Direct Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds (Function 9299)	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715	812,000.00							812,000.00
Premium on Refunding Bonds	3792	123,845.84							123,845.84
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agments (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						10,849,478.00		10,849,478.00
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	10,849,478.00	0.00	10,849,478.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		935,845.84	0.00	0.00	0.00	0.00	10,849,478.00	0.00	11,785,323.84
Net Change in Fund Balances		924,294.02	0.00	0.00	0.00	0.00	1,274,674.40	0.00	2,198,968.42
Fund Balance, July 1, 2016	2800	47,249.52					8,612,309.71		8,659,559.23
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	971,543.54					9,886,984.11		10,858,527.65
Restricted Fund Balance	2720								0.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2017	2700	971,543.54	0.00	0.00	0.00	0.00	9,886,984.11	0.00	10,858,527.65

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS  
 For the Fiscal Year Ended June 30, 2017

Account Number	REVENUES	Capital Bonds (Bond Issues) (CMBI)	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 (COADSP)	Newsworld Capital Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ABRA 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
3325	CMBI Distribution						1,218,415.98					1,218,415.98
3341	Interest on Undistributed CMBIS						26,442.71					26,442.71
3387	State Tax Distribution (G-212-2006) (F.S.)				1,388,480.00							1,388,480.00
3391	Public Education Capital Outlay (PECO)											0.00
3392	Charter School Program											0.00
3395	SMART Schools/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
3400	Total State Sources	0.00	0.00	0.00	1,388,480.00	0.00	1,244,858.69	0.00	0.00	217,862.00	0.00	2,851,300.69
3413	District Local Capital Improvement Tax							24,005,884.76				24,005,884.76
3418	County Local Sales Tax											0.00
3419	School District Local Sales Tax									24,000,892.28		24,000,892.28
3421	Tax Redemption											0.00
3423	Process Fees											0.00
3431	Interest on Investments							79,226.04				79,226.04
3432	Gain on Sale of Investments											0.00
3433	Net Increase (Decrease) in Fair Value of Investments											0.00
3440	Gifts, Grants and Requests							(3,190.90)		(378,487.51)		(381,678.41)
3495	Other Miscellaneous Local Sources											0.00
3496	Interest Fees											0.00
3497	Refunds of Other Year's Expenditures											0.00
3499	Total Local Sources	0.00	0.00	0.00	1,388,480.00	0.00	1,244,858.69	24,005,884.76	0.00	25,720,541.40	0.00	49,852,165.30
3500	Total Revenues	0.00	0.00	0.00	1,388,480.00	0.00	1,244,858.69	24,005,884.76	0.00	26,008,405.40	0.00	52,723,663.99
<b>EXPENDITURES</b>												
610	Library Books											0.00
620	Advertisement Materials											0.00
630	Building and Fixed Equipment									30,634,094.18		30,634,094.18
640	Furniture, Fixtures and Equipment									6,415,461.55		6,415,461.55
650	Motor Vehicle (Including Buses)									1,840,617.53		1,840,617.53
660	Land									260,588.25		260,588.25
670	Improvements Other Than Building									161,433.72		161,433.72
680	Remodeling and Renovations									461,473.42		461,473.42
690	Computer Software									6,226,658.54		6,226,658.54
710	Redemption of Principal									274,288.00		274,288.00
720	Interest											0.00
730	Debt and Fees											0.00
790	Miscellaneous											0.00
	Total Expenditures	0.00	0.00	0.00	489,922.08	0.00	100,171.08	11,043,010.99	0.00	37,691,935.16	0.00	49,324,029.31
	Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	898,557.92	0.00	1,144,787.61	11,918,808.91	0.00	(11,483,189.76)	0.00	3,109,604.68

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)  
For the Fiscal Year Ended June 30, 2017

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Securities 1011.14 and 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Programs (CO&DS)	Nonvested Capital Improvement Section 1011.71(2), F.S.	Voided Capital Improvement Fund	Other Capital Projects	AMGA Incentives, Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
Balance of Bonds	3710											0.00
Premium on Sale of Bonds	3720											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)	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 Facility Construction Account Transfers To:	3770											0.00
From General Fund	3610											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 Interest Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3690	0.00	0.00	0.00								0.00
Transfers Out: (Function 9790)	910				(703,475.34)					(737,862.00)		(8,447,461.85)
To General Fund	920							(5,860,278.00)		(5,789,205.00)		(10,849,478.00)
To Debt Service Funds	940											0.00
Interfund	950											0.00
To Permanent Fund	960											0.00
To Interest Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	(703,475.34)			(12,566,407.51)		(6,027,667.00)		(19,296,039.85)
Total Other Financing Sources (Use)		0.00	0.00	0.00	1,144,787.61		1,144,787.61	472,406.40		(17,210,251.76)		(15,807,071.17)
Net Change in Fund Balances		0.00	0.00	0.00	71,146.62		1,384,887.86	10,452,712.85		134,070,048.16		146,570,805.40
Fund Balances, July 1, 2016	2800											0.00
Adjustments to Fund Balances	2891											0.00
Fund Balances, June 30, 2017	2710				268,539.20		2,729,675.47	11,315,119.25		116,159,296.40		130,672,830.32
Nonspendable Fund Balance	2720											0.00
Restricted Fund Balance	2730											0.00
Committed Fund Balance	2740											0.00
Assigned Fund Balance	2750											0.00
Unassigned Fund Balance	2760											0.00
Total Fund Balances, June 30, 2017	2700	0.00	0.00	0.00	268,539.20	0.00	2,729,675.47	11,315,119.25	0.00	116,159,296.40	0.00	130,672,830.32





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

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number
Sale of Capital Assets		
Loss Recoveries		
<i>Transfers In</i>		
From General Fund	3740	
From Debt Service Funds	3610	
From Capital Projects Funds	3620	
From Special Revenue Funds	3630	
From Internal Service Funds	3640	
From Enterprise Funds	3670	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>0.00</b>
Fund Balance, July 1, 2016	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2017	2760	0.00

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

For the Fiscal Year Ended June 30, 2017

	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
<b>INCOME OR (LOSS)</b>									
<b>OPERATING REVENUES</b>									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489				0.00		0.00		0.00
<b>Total Operating Revenues</b>			0.00					0.00	0.00
<b>OPERATING EXPENSES (Function 9900)</b>									
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
<b>Total Operating Expenses</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
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 Recoveries	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
<b>Total Nonoperating Revenues (Expenses)</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Income (Loss) Before Operating Transfers</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS IN NET POSITION</b>									
<b>CHANGES IN NET POSITION</b>									
<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
<b>Total Transfers In</b>	3680		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
<b>Total Transfers Out</b>	9700		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2016	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2017	2780								0.00

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS  
For the Fiscal Year Ended June 30, 2017

ACCOUNT NUMBER	711	712	713	714	715	731	791	Totals
<b>INCOME OR (LOSS)</b>								
<b>OPERATING REVENUES</b>								
Charges for Services								0.00
3481								0.00
Charges for Sales								0.00
3482								0.00
Premium Revenue	3,839,653.07	41,205,267.37						45,044,920.44
3484								531,272.25
Other Operating Revenues		531,272.25						
3489								0.00
<b>Total Operating Revenues</b>	<b>3,839,653.07</b>	<b>41,736,539.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,576,192.69</b>
<b>OPERATING EXPENSES (Function 9900)</b>								
Salaries		142,200.00						389,952.53
100								3,150,796.92
Employee Benefits	247,752.53							5,977,690.42
200								13,260.56
Purchased Services	3,108,065.78	42,731.14						1,777.86
300								35,693,718.30
Energy Services	565,195.18	4,932,495.24						0.00
400								0.00
Energy Services	4,365.86	8,894.60						0.00
500								0.00
Materials and Supplies	2,091.19	10,407.74						0.00
600								0.00
Capital Outlay	1,777.86							0.00
700								0.00
Other	391.35							0.00
780								0.00
Depreciation and Amortization Expense	3,929,639.85	40,830,655.67	0.00	0.00	0.00	0.00	0.00	816,497.17
<b>Total Operating Expenses</b>	<b>(89,986.78)</b>	<b>906,483.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Operating Income (Loss)</b>								
<b>NON-OPERATING REVENUES (EXPENSES)</b>								
Interest on Investments								0.00
3431								0.00
Gain on Sale of Investments								0.00
3432								0.00
Net Increase (Decrease) in Fair Value of Investments								0.00
3433								0.00
Gifts, Grants and Requests								0.00
3440								0.00
Other Miscellaneous Local Sources								0.00
3495								0.00
Loss Recoveries								0.00
3740								0.00
Gain on Disposition of Assets								0.00
3780								0.00
Interest (Function 9900)								0.00
720								0.00
Miscellaneous (Function 9900)								0.00
790								0.00
Loss on Disposition of Assets (Function 9900)								0.00
810								0.00
<b>Total Nonoperating Revenues (Expenses)</b>	<b>89,986.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>906,483.95</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>0.00</b>	<b>906,483.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>906,483.95</b>
<b>TRANSFERS and CHANGES IN NET POSITION</b>								
<b>Transfers In:</b>								
From General Fund								0.00
3610								0.00
From Debt Service Funds								0.00
3620								0.00
From Capital Projects Funds								0.00
3630								0.00
From Special Revenue Funds								0.00
3640								0.00
Interfund								0.00
3650								0.00
From Permanent Funds								0.00
3660								0.00
From Enterprise Funds								0.00
3690								0.00
<b>Total Transfers In</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Transfers Out: (Function 9700)</b>								
To General Fund								0.00
910								0.00
To Debt Service Funds								0.00
920								0.00
To Capital Projects Funds								0.00
930								0.00
To Special Revenue Funds								0.00
940								0.00
Interfund								0.00
950								0.00
To Permanent Funds								0.00
960								0.00
To Enterprise Funds								0.00
990								0.00
<b>Total Transfers Out</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Change in Net Position</b>	<b>0.00</b>	<b>906,483.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>906,483.95</b>
Net Position, July 1, 2016		6,674,416.57						6,674,416.57
2880								7,580,900.52
Adjustments to Net Position								0.00
2896								0.00
Net Position, June 30, 2017		7,580,900.52						7,580,900.52
2780								0.00

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

June 30, 2017

Exhibit K-11  
FDOE Page 17

**Fund 891**

ASSETS	Account Number	Beginning Balance July 1, 2016	Additions	Deductions	Ending Balance June 30, 2017
Cash	1110	3,137,896.32	7,602,966.16	7,508,793.98	3,232,068.50
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
<b>Total Assets</b>		3,137,896.32	7,602,966.16	7,508,793.98	3,232,068.50
<b>LIABILITIES</b>					
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	3,120,489.25	7,597,443.30	7,508,793.98	3,209,138.57
Due to Budgetary Funds	2161	17,407.07	5,522.86		22,929.93
<b>Total Liabilities</b>		3,137,896.32	7,602,966.16	7,508,793.98	3,232,068.50



DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
SCHEDULE OF LONG-TERM LIABILITIES  
June 30, 2017

	Account Number	Governmental Activities Total Balance (1) June 30, 2017	Business-Type Activities Total Balance (1) June 30, 2017	Total	Governmental Activities - Debt Principal Payments 2016-17	Governmental Activities - Debt Interest Payments 2016-17	Governmental Activities - Principal Due Within One Year 2017-18	Governmental Activities - Interest Due Within One Year 2017-18
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	1,899,317.94		1,899,317.94	285,000.00		167,000.00	79,902.50
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324	57,676,605.08		57,676,605.08	2,155,000.00	2,453,015.28	3,650,000.00	2,139,200.00
Sales Surplus Bonds Payable	2326	59,875,923.02		59,875,923.02	2,440,000.00	2,546,987.78	3,817,000.00	2,219,102.50
Total Bonds Payable	2330	40,433,518.46		40,433,518.46				
Liability for Compensated Absences								
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	23,167,835.50		23,167,835.50	3,951,722.52	1,108,555.11	3,828,308.57	953,932.17
Qualified Zone Academy Bonds (OZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	23,167,835.50		23,167,835.50	3,951,722.52	1,108,555.11	3,828,308.57	953,932.17
Estimated Liability for Long-Term Claims	2350	27,637,587.00		27,637,587.00				
Net Other Postemployment Benefits Obligation	2360	2,335,493.00		2,335,493.00				
Net Pension Liability	2365	203,367,103.00		203,367,103.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390	356,517,459.98		356,517,459.98	6,391,722.52	3,655,542.89	7,645,308.57	3,173,034.67
<b>Total Long-term Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>356,517,459.98</b>	<b>6,391,722.52</b>	<b>3,655,542.89</b>	<b>7,645,308.57</b>	<b>3,173,034.67</b>

(1) Report carrying amount of total liability due within one year and due after one year on June 30, 2017, including discounts and premiums.

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
SCHEDULE OF CATEGORICAL PROGRAMS  
REPORT OF EXPENDITURES AND AVAILABLE FUNDS**  
For the Fiscal Year Ended June 30, 2017

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2016	Returned To FDOE	Revenues [1] 2016-17	Expenditures 2016-17	Flexibility [2] 2016-17	Unexpended June 30, 2017
Class Size Reduction Operating Funds (3355)	94740	1,674,759.38		42,989,016.00	43,812,390.52		851,384.86
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	39,196.92		1,126,057.00	1,104,065.59		61,188.33
Florida School Recognition Funds (3361)	92040	116,380.36		610,667.00	613,771.81		113,275.55
Instructional Materials (FEFP Earmark) [3]	90880	3,122,226.77		2,938,921.00	1,895,857.01		4,165,290.76
Library Media (FEFP Earmark) [3]	90881	226,034.74		165,701.00	139,790.61		251,945.13
Preschool Protects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800			1,791,983.00	1,791,983.00		0.00
Safe Schools (FEFP Earmark) [5]	90803	628,025.27		1,209,394.00	1,282,093.68		555,325.59
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			9,993,370.00	9,993,370.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	2,752,783.11		11,112,642.00	11,182,607.82		2,682,817.29
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	87,228.61		653,592.00	611,460.28		129,760.33
Voluntary Prekindergarten - School Year Program (3371)	96440	98,039.00		1,228,621.98	1,170,711.72		155,949.26
Voluntary Prekindergarten - Summer Program (3371)	96441	17,899.23		46,513.88	64,413.11		0.00

[1] Include both state and local revenue sources.  
 [2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.  
 [3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."  
 [4] Expenditures for designated low-performing elementary schools should be included in expenditures.  
 [5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**

Exhibit K-14  
FDOE Page 20

For the Fiscal Year Ended June 30, 2017

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
<b>UTILITIES AND ENERGY SERVICES EXPENDITURES:</b>						
<b>Public Utility Services Other than Energy - All Functions</b>	<b>380</b>	<b>1,258,469.25</b>	<b>339,642.97</b>			<b>1,598,112.22</b>
Public Utility Services Other than Energy - Functions 7900 & 8100	380	1,258,469.25				1,258,469.25
Natural Gas - All Functions	411	826,539.25	19,549.23			846,088.48
Natural Gas - Functions 7900 & 8100	411	826,539.25				826,539.25
Bottled Gas - All Functions	421	3,951.07	39.03			3,990.10
Bottled Gas - Functions 7900 & 8100	421	3,951.07				3,951.07
Electricity - All Functions	430	9,151,303.89	208,605.11			9,359,909.00
Electricity - Functions 7900 & 8100	430	9,151,303.89				9,151,303.89
Heating Oil - All Functions	440					0.00
Heating Oil - Functions 7900 & 8100	440					0.00
Gasoline - All Functions	450	225,326.06	7,595.44	1,621.67		234,543.17
Gasoline - Functions 7900 & 8100	450	190,226.50				190,226.50
Other Energy Services - All Functions	490					0.00
Other Energy Services - Functions 7900 & 8100	490					0.00
<b>Subtotal - Functions 7900 &amp; 8100</b>		<b>11,430,489.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,430,489.96</b>
<b>Total - All Functions</b>		<b>11,465,589.52</b>	<b>575,231.78</b>	<b>1,621.67</b>	<b>0.00</b>	<b>12,042,442.97</b>
<b>ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)</b>						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	9,148.81		1,518.06		10,666.87
Diesel Fuel	460	1,438,656.22				1,438,656.22
Oil and Grease	540					0.00
<b>Total</b>		<b>1,447,805.03</b>		<b>1,518.06</b>	<b>0.00</b>	<b>1,449,323.09</b>

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Capital Projects Funds 3XX	Total
<b>EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:</b>						
Buses	651				1,517,810.00	1,517,810.00



**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
SCHEDULE OF SELECTED SUBJECT EXPENDITURES**

For the Fiscal Year Ended June 30, 2017

Exhibit K-14  
FDOE Page 21

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Subobject	Special Revenue Food Services 410
<b>FOOD SERVICE SUPPLIES SUBJECT</b>		
Supplies	510	929,307.72
Food	570	10,137,875.95
Donated Foods	580	

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
<b>Teacher Salaries</b>					
Basic Programs 101, 102 and 103 (Function 5100)	120	85,079,689.32	819,883.34		85,899,572.66
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	2,363,083.48	82,622.57		2,445,706.05
<b>Total Basic Program Salaries</b>		87,442,772.80	902,505.91	0.00	88,345,278.71
Other Programs 130 (ESOL) (Function 5100)	120	1,620,301.22	24,919.15		1,645,220.37
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	45,003.77	2,511.19		47,514.96
<b>Total Other Program Salaries</b>		1,665,304.99	27,430.34	0.00	1,692,735.33
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	23,153,473.49	183,095.63		23,336,569.12
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	466,381.63	5,003.85		471,385.48
<b>Total ESE Program Salaries</b>		23,619,855.12	188,099.48	0.00	23,807,954.60
Career Program 300 (Function 5300)	120	4,476,299.52			4,476,299.52
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	84,814.50			84,814.50
<b>Total Career Program Salaries</b>		4,561,114.02	0.00	0.00	4,561,114.02
<b>TOTAL</b>		117,289,046.93	1,118,035.73	0.00	118,407,082.66

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
<b>Textbooks (used for classroom instruction)</b>					
Textbooks (Function 5000)	520	1,877,812.77	25,050.07		1,902,862.84



**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION**  
For the Fiscal Year Ended June 30, 2017

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES		Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
<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
<b>Total Flexible Spending Instructional Expenditures</b>		5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)		Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>						
General Fund	100	6,802,322.00	289,246.00			7,091,568.00
Special Revenue Funds - Food Service	410					0.00
Special Revenue Funds - Other Federal Programs	420					0.00
Special Revenue Funds - ARRA Rees to the Top	434					0.00
Capital Projects Funds	3XX					0.00
<b>Total Charter School Distributions</b>		6,802,322.00	289,246.00	0.00		7,091,568.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)		Account Number	Amount
<i>Expenditures:</i>			
General Fund	5900	8,805.60	
Special Revenue Funds - Other Federal Programs	5900		
Special Revenue Funds - ARRA Rees to the Top	5900		
<b>Total</b>	5900	8,805.60	

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)		Earnings 2016-17	Expenditures 2016-17	Unexpended June 30, 2017
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education		1,519,269.41	1,519,269.41	0.00
School Nurses and Health Care Services			724,592.53	
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development			794,676.88	
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
<b>Total Expenditures</b>			1,519,269.41	

General Fund Balance Sheet Information (This information is used in state reporting)		Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2017:</i>			
Total Assets and Deferred Outflows of Resources	100		
Total Liabilities and Deferred Inflows of Resources	100		

DISTRICT SCHOOL BOARD OF ESCAMBA 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
<i>Current:</i>								
Prekindergarten	778,577.28	247,742.66			13,141.01		4,892.47	1,044,353.42
Student Support Services	1,303.64	201.17	97,781.92				45.00	99,331.73
Instructional Media Services								0.00
Instruction and Curriculum Development Services	7,057.92	1,182.81			24.98			8,265.71
Instructional Staff Training Services								0.00
Instruction-Related Technology								0.00
Board								0.00
General Administration								0.00
School Administration	71,777.97	15,777.40				1,004.00		87,555.37
Facilities Acquisition and Construction								1,004.00
Fiscal Services								0.00
Food Services								0.00
Cernal Services								0.00
Student Transportation Services							227.50	227.50
Operation of Plant								0.00
Maintenance of Plant								0.00
Administrative Technology Services								0.00
Community Services								0.00
<i>Capital Outlay:</i>								
Facilities Acquisition and Construction								0.00
Other Capital Outlay								0.00
<i>Debt Service: (Function 9200)</i>								
Redemption of Principal								0.00
Interest								0.00
<b>Total Expenditures</b>	858,716.81	264,904.04	97,781.92	0.00	13,165.99	1,004.00	5,164.97	1,240,737.73

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

*DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
SCHEDULE 5  
SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL  
ASSISTANCE PROGRAM EXPENDITURES  
For the Fiscal Year Ended June 30, 2017*

Federal Grantor /Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
<b>United States Department of Agriculture:</b>				
Indirect:				
Child Nutrition Cluster:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	13002	\$ 4,141,360.90	
National School Lunch Program	10.555 (2)	13001	12,632,611.71	
Summer Food Service Program for Children	10.559	13006	128,845.80	
<b>Total Child Nutrition Cluster</b>			<u>16,902,818.41</u>	
Florida Department of Agriculture and Consumer Services:				
Fresh Fruit and Vegetable Program	10.582	330	43,711.78	
Florida Department of Health:				
Child and Adult Care Food Program	10.558	N/A	21,036.12	
<b>Total United States Department of Agriculture</b>			<u>16,967,566.31</u>	
<b>United States Department of Labor:</b>				
Indirect:				
WIA Cluster:				
Workforce Escarosa, Inc.:				
WIA Youth Activities	17.259	None	187,734.30	
<b>Total United States Department of Labor:</b>			<u>187,734.30</u>	
<b>United States Department of Education:</b>				
Direct:				
Federal Pell Grant Program	84.063	N/A	760,879.07	
Impact Aid	84.041 (3)	N/A	407,487.25	
<b>Total Direct</b>			<u>1,168,366.32</u>	
Indirect:				
Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States	84.027	262, 263	10,425,118.23	
Special Education - Preschool Grants	84.173	266, 267	437,481.83	
<b>Total Special Education Cluster</b>			<u>10,862,600.06</u>	
Florida Department of Education				
Adult Education - Basic Grants to States	84.002	191	185,932.08	
Title I Grants to Local Educational Agencies	84.010	212, 222, 223, 228	13,512,572.86	
Education of Migrant Children, Title I, Part C	84.011	217	257,531.93	
Career and Technical Education - Basic Grants to States	84.048	161	561,788.22	
Education for Homeless Children and Youth	84.196	127	112,272.51	
English Language Acquisition Grants	84.365	102	76,181.94	
Improving Teacher Quality State Grants	84.367	224, 225	2,389,870.37	
<b>Total Florida Department of Education</b>			<u>17,096,149.91</u>	
<b>Total Indirect</b>			<u>27,958,749.97</u>	
<b>Total United States Department of Education</b>			<u>29,127,116.29</u>	
<b>United States Department of Health and Human Services:</b>				
Indirect:				
Community Action Community - Head Start				
Head Start	93.600	None	658,272.60	
<b>Total United States Department of Health and Human Services:</b>			<u>658,272.60</u>	

*DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
SCHEDULE 5  
SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL  
ASSISTANCE PROGRAM EXPENDITURES  
For the Fiscal Year Ended June 30, 2017*

Federal Grantor /Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
<b>United States Department of Defense:</b>				
Direct:				
Army Junior Reserve Officers Training Corps	None	N/A	71,911.44	
Air Force Junior Reserve Officers Training Corps	None	N/A	342,932.59	
Navy Junior Reserve Officers Training Corps	None	N/A	56,219.13	
Competitive Grants: Promoting K-12 student Achievement at Military-Connected Schools	12.556	N/A	1,319,371.53	
<b>Total United States Department of Defense</b>			1,790,434.69	
<b>Total Expenditures of Federal Awards</b>			48,731,124.19	

(1) Basis of Presentation

The Schedule of Expenditures of Federal Awards represents amounts expended from Federal Programs during the 2016-2017 fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconciled to and are in material agreement with amounts recorded in the District's accounting records from which the general purpose financial statements have been reported.

(2) Noncash Assistance

National School Lunch Program - Represents the amount of donated food received during the fiscal year. Donated food is valued at fair value as determined at the time of donation by the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution.

(3) Impact Aid - Expenditures are related to grant numbers/programs as follows: 19-FL-2015-0001 (\$50,913.33) and 19-FL-2017-0001 (\$356,573.92).