

**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, 2018**

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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<b>INDEX:</b>	<b>PAGE NUMBER <u>FDOE</u></b>
Exhibit K-1    Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund -----	1-3
Exhibit K-2    Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Food Services -----	4-5
Exhibit K-3    Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Other Federal Programs -----	6-7
Exhibit K-4    Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous -----	8
Exhibit K-5    Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Debt Service Funds ---	9
Exhibit K-6    Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Capital Projects Funds -----	10-11
Exhibit K-7    Statement of Revenues, Expenditures and Changes in Fund Balance – Permanent Funds -----	12
Exhibit K-8    Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Funds -----	13
Exhibit K-9    Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds -----	14
Exhibit K-10    Combining Statement of Changes in Assets and Liabilities – School Internal Funds -----	15
Exhibit K-11    Schedule of Long-Term Liabilities -----	16
Exhibit K-12    Schedule of Categorical Programs – Report of Expenditures and Available Funds -----	17
Exhibit K-13    Schedule of Selected Subobject Expenditures, Specific Academic Classroom Instruction and Other Data Collection -----	18-21
Exhibit K-14    Supplemental Schedule – Voluntary Prekindergarten (VPK) Program, General Fund Expenditures -----	22
Exhibit K-15    Schedule 3, School Program Cost Report, General Fund/Special Revenue Funds (Sample Form PC-3) ----	23
Exhibit K-16    Schedule 4, District Aggregate Program Cost Report, General Fund/Special Revenue Funds (Sample Form PC-4) -----	24
Exhibit K-17    Schedule 5, Supplementary Schedule of Expenditures of Federal Awards -----	25

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2018, 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 10, 2018.

**APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD**

  
 \_\_\_\_\_  
 Signature of District School Superintendent

**SEP 10 2018**

September 10, 2018  
 Signature Date

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - GENERAL FUND  
 For the Fiscal Year Ended June 30, 2018

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

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	378,906.75
Reserve Officers Training Corps (ROTC)	3191	404,966.74
Miscellaneous Federal Direct	3199	12.39
<b>Total Federal Direct</b>	<b>3100</b>	<b>783,885.88</b>
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,627,211.93
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	995,303.25
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>2,622,515.18</b>
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	149,340,069.00
Workforce Development	3315	4,060,898.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
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	59,388.56
District Discretionary Lottery Funds	3344	68,609.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	42,366,110.00
Florida School Recognition Funds	3361	1,134,520.00
Voluntary Prekindergarten Program	3371	1,313,230.76
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	3,233,722.21
<b>Total State</b>	<b>3300</b>	<b>202,047,264.67</b>
<i>Local:</i>		
District School Taxes	3411	88,593,488.37
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	223,949.05
Interest on Investments	3431	648,711.39
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	60,165.41
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	14,054.26
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	804,385.18
Continuing Workforce Education Course Fees	3463	58,168.90
Capital Improvement Fees	3464	38,498.45
Postsecondary Lab Fees	3465	169,181.83
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	7,811.25
Financial Aid Fees	3468	74,497.40
Other Student Fees	3469	61,406.30
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	501,109.25
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	162,619.80
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	149,952.76
Receipt of Federal Indirect Cost Rate	3494	1,338,281.72
Other Miscellaneous Local Sources	3495	691,006.85
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	1,625.95
Collections for Lost, Damaged and Sold Textbooks	3498	45,407.57
Receipt of Food Service Indirect Costs	3499	535,613.03
<b>Total Local</b>	<b>3400</b>	<b>94,179,934.72</b>
<b>Total Revenues</b>	<b>3000</b>	<b>299,633,600.45</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, 2018

Exhibit K-1  
 FDOE Page 2  
 Fund 100

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	129,636,151.21	37,300,604.28	14,485,221.18	4,983.79	9,013,243.78	965,157.13	3,976,925.22	195,382,286.59
Student Support Services	6100	10,855,305.69	3,101,595.27	1,820,109.32	2,593.29	64,997.52	8,153.63	23,396.91	15,876,151.63
Instructional Media Services	6200	3,212,956.90	1,000,593.58	46,497.30		27,024.66	149,792.43	59,931.17	4,496,796.04
Instruction and Curriculum Development Services	6300	5,075,052.64	1,398,302.20	83,598.84		30,287.78	4,432.03	28,998.85	6,620,672.34
Instructional Staff Training Services	6400	1,868,830.48	481,084.98	526,388.57		51,914.35	4,171.18	46,050.18	2,978,439.74
Instruction-Related Technology	6500	2,008,790.15	556,004.39	431,136.53		329.27	26,180.35	7,361.30	3,029,801.99
Board	7100	714,832.62	319,797.37	218,408.15	332.43	2,264.48	794.98	59,911.64	1,316,341.67
General Administration	7200	572,300.60	138,725.82	72,334.13		3,163.33	1,538.36	30,639.35	818,701.59
School Administration	7300	12,491,815.15	3,508,285.04	24,608.04		38,739.54	19,197.41	7,885.41	16,090,530.59
Facilities Acquisition and Construction	7410	163,485.22	36,025.35	196,347.56	23,560.88	13,584.21	293,832.38	3,245.87	730,081.47
Fiscal Services	7500	1,715,487.67	469,902.56	148,550.96		11,094.72	4,793.69	14,197.85	2,364,027.45
Food Services	7600	80,438.86	3,863.15						84,302.01
Central Services	7700	4,161,677.52	1,029,743.71	558,398.27	20,066.45	111,634.47	11,760.03	73,836.93	5,967,117.38
Student Transportation Services	7800	8,187,244.67	3,317,254.76	632,267.94	1,427,564.94	1,366,859.16	86,518.14	909,280.09	15,926,989.70
Operation of Plant	7900	5,426,342.43	2,277,364.62	6,224,054.30	10,175,096.44	697,502.75	77,394.29	464,281.19	25,342,036.02
Maintenance of Plant	8100	4,560,079.71	1,661,658.08	2,484,506.39	425,054.02	2,008,606.71	84,181.27		11,224,086.18
Administrative Technology Services	8200	2,502,525.93	660,180.91	12,464.88	2,872.83	26,873.76	19,244.26		3,224,162.57
Community Services	9100	226,486.34	99,947.67	11,448.57		27,284.26	7,813.50	201,080.62	574,060.96
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						17,443.65		17,443.65
Other Capital Outlay	9300						540,388.05		540,388.05
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		193,459,803.79	57,360,933.74	27,976,340.93	12,082,125.07	13,495,404.75	2,322,786.76	5,907,022.58	312,604,417.62
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									(12,970,817.17)

**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, 2018

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

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	13,808.38
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	8,934,938.40
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	8,934,938.40
<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>		8,948,746.78
<b>Net Change In Fund Balance</b>		(4,022,070.39)
Fund Balance, July 1, 2017	2800	49,188,310.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,399,577.99
Restricted Fund Balance	2720	11,032,511.17
Committed Fund Balance	2730	
Assigned Fund Balance	2740	26,744,107.70
Unassigned Fund Balance	2750	5,990,042.75
<b>Total Fund Balances, June 30, 2018</b>	2700	45,166,239.61



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, 2018

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	13,122,460.91
School Breakfast Reimbursement	3262	4,615,092.42
Afterschool Snack Reimbursement	3263	108,130.88
Child Care Food Program	3264	27,661.72
USDA-Donated Commodities	3265	1,673,589.83
Cash in Lieu of Donated Foods	3266	1,991.13
Summer Food Service Program	3267	45,201.42
Fresh Fruit and Vegetable Program	3268	25,550.00
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	19,619,678.31
<i>State:</i>		
School Breakfast Supplement	3337	128,225.00
School Lunch Supplement	3338	149,195.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	23,000.00
Total State	3300	300,420.00
<i>Local:</i>		
Interest on Investments	3431	19,980.37
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	476,859.58
Student Breakfasts	3452	37,407.80
Adult Breakfasts/Lunches	3453	106,087.25
Student and Adult á la Carte Fees	3454	1,476,402.00
Student Snacks	3455	
Other Food Sales	3456	119,159.39
Other Miscellaneous Local Sources	3495	22,360.62
Refunds of Prior Year's Expenditures	3497	855.76
Total Local	3400	2,259,112.77
<b>Total Revenues</b>	<b>3000</b>	<b>22,179,211.08</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, 2018

Exhibit K-2  
 FDOE Page 5  
**Fund 410**

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	4,781,006.79
Employee Benefits	200	2,284,368.06
Purchased Services	300	603,552.38
Energy Services	400	236,851.47
Materials and Supplies	500	11,479,021.26
Capital Outlay	600	48,165.63
Other	700	1,385,961.39
Other Capital Outlay (Function 9300)	600	264,689.50
<b>Total Expenditures</b>		21,083,616.48
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		1,095,594.60
<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>		1,095,594.60
Fund Balance, July 1, 2017	2800	6,114,971.33
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	2,518,830.09
Restricted Fund Balance	2720	4,691,735.84
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
<b>Total Fund Balances, June 30, 2018</b>	2700	7,210,565.93

**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, 2018

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	2,035,198.34
Total Federal Direct	3100	2,035,198.34
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	629,657.37
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	10,749,424.98
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	356,100.99
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	14,443,742.68
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	1,797,064.11
Total Federal Through State and Local	3200	27,975,990.13
<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
<b>Total Revenues</b>	<b>3000</b>	<b>30,011,188.47</b>



DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)  
 For the Fiscal Year Ended June 30, 2018

Exhibit K-3  
 FDOE Page 7  
 Fund 420

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	6,045,697.46	1,985,615.80	846,088.30		993,732.25	1,668,512.85	714,434.83	12,254,081.49
Student Support Services	6100	668,221.07	202,330.37	595,429.10		119,936.07	1,890.00	70,249.63	1,658,056.24
Instructional Media Services	6200	63,226.42	10,696.13			7,671.40	1,976.47		83,570.42
Instruction and Curriculum Development Services	6300	4,856,077.95	1,446,942.33	214,132.80		39,266.55	8,636.08	25,499.00	6,590,554.71
Instructional Staff Training Services	6400	1,561,392.26	468,178.03	1,109,967.88	135.09	109,556.14	12,103.75	128,921.70	3,390,254.85
Instruction-Related Technology	6500	1,027,256.62	361,904.16	357.05		24.88		55,385.86	1,444,928.57
Board	7100								0.00
General Administration	7200							1,338,281.72	1,338,281.72
School Administration	7300	1,843.20	290.64	103.60					2,237.44
Facilities Acquisition and Construction	7410						4,068.64		4,068.64
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	24,908.06	8,204.61	24,228.99					57,341.66
Student Transportation Services	7800	1,493,595.12	649,097.36	30,691.69	1,144.70			196,237.30	2,370,766.17
Operation of Plant	7900	81.30	21.25	10,082.14					10,184.69
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200	60,782.00	19,405.32						80,187.32
Community Services	9100		572.69	3,677.00		385.35		504,441.46	509,076.50
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						217,598.05		217,598.05
<b>Total Expenditures</b>		15,803,081.46	5,153,258.69	2,834,758.55	1,279.79	1,270,572.64	1,914,785.84	3,033,451.50	30,011,188.47
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number								
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 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
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2017	2800								0.00
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, 2018	2700								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, 2018

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, 2017	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, 2018	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, 2018

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
COADS Withheld for SBE/COBI Bonds	3322	237,035.97							237,035.97
SBE/COBI Bond Interest	3326	1,420.55							1,420.55
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	238,456.52	0.00	0.00	0.00	0.00	0.00	0.00	238,456.52
<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						1,521.85		1,521.85
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
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	1,521.85	0.00	1,521.85
<b>Total Revenues</b>	3000	238,456.52	0.00	0.00	0.00	0.00	1,521.85	0.00	239,978.37
<b>EXPENDITURES</b>									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	167,000.00					7,478,308.57		7,645,308.57
Interest	720	62,324.84					2,982,954.60		3,045,279.44
Dues and Fees	730	170.98					12,600.00		12,770.98
Miscellaneous	790								0.00
<b>Total Expenditures</b>		229,495.82	0.00	0.00	0.00	0.00	10,473,863.17	0.00	10,703,358.99
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		8,960.70	0.00	0.00	0.00	0.00	(10,472,341.32)	0.00	(10,463,380.62)

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, 2018

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agments (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762	(945,960.82)							(945,960.82)
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						10,576,441.00		10,576,441.00
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	10,576,441.00	0.00	10,576,441.00
<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
<b>Total Other Financing Sources (Uses)</b>		(945,960.82)	0.00	0.00	0.00	0.00	10,576,441.00	0.00	9,630,480.18
<b>Net Change in Fund Balances</b>		(937,000.12)	0.00	0.00	0.00	0.00	104,099.68	0.00	(832,900.44)
Fund Balance, July 1, 2017	2800	971,543.54					9,886,984.11		10,858,527.65
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	34,543.42					9,991,083.79		10,025,627.21
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2018	2700	34,543.42	0.00	0.00	0.00	0.00	9,991,083.79	0.00	10,025,627.21

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, 2018

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						1,353,222.89					1,353,222.89
Interest on Undistributed CO&DS	3325						19,722.53					19,722.53
Sales Tax Distribution (s. 212.20(6)(D)6, a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				923,026.00							923,026.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397									158,533.00		158,533.00
Other Miscellaneous State Revenues	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	923,026.00	0.00	1,372,945.42	0.00	0.00	158,533.00	0.00	2,454,504.42
<i>Local:</i>												
District Local Capital Improvement Tax	3413							25,897,925.19				25,897,925.19
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419									26,693,488.95		26,693,488.95
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431							142,285.27		1,283,632.76		1,425,918.03
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433							(16,742.45)		(207,196.64)		(218,939.09)
Gifts, Grants and Requests	3440											0.00
Other Miscellaneous Local Sources	3495											0.00
Impact Fees	3496									3,687.50		3,687.50
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	26,023,468.01	0.00	27,778,612.57	0.00	53,802,080.58
Total Revenues	3000	0.00	0.00	0.00	923,026.00	0.00	1,372,945.42	26,023,468.01	0.00	27,937,145.57	0.00	56,256,585.00
<b>EXPENDITURES</b>												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610									3,628.86		3,628.86
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630									53,690,290.92		53,690,290.92
Furniture, Fixtures and Equipment	640							4,217,351.67		1,510,727.06		5,728,078.73
Motor Vehicles (Including Buses)	650							6,520,727.00				6,520,727.00
Land	660											0.00
Improvements Other Than Buildings	670				104,413.00			644,640.76		2,104,953.68		2,854,007.44
Remodeling and Renovations	680				514,251.68		30,246.61	2,589,370.68		7,462,509.53		10,596,378.50
Computer Software	690							279,511.00				279,511.00
Charter School Local Capital Improvement	793							271,558.00				271,558.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730							1,325.67				1,325.67
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	618,664.68	0.00	31,572.28	14,523,159.11	0.00	64,772,110.05	0.00	79,945,506.12
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	304,361.32	0.00	1,341,373.14	11,500,308.90	0.00	(36,834,964.48)	0.00	(23,688,921.12)



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, 2018

Exhibit K-6  
 FDOE Page 11  
 Funds.000

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	AKRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Leases	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												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 Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												0.00
To General Fund	910							(8,776,405.40)		(158,533.00)		(8,934,938.40)
To Debt Service Funds	920							(4,787,241.00)		(5,789,200.00)		(10,576,441.00)
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	(13,563,646.40)	0.00	(5,947,733.00)	0.00	(19,511,379.40)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(13,563,646.40)	0.00	(5,781,840.00)	0.00	(19,345,486.40)
Net Change in Fund Balances		0.00	0.00	0.00	304,361.32	0.00	1,341,373.14	(2,063,337.50)	0.00	(47,616,804.48)	0.00	(43,034,407.52)
Fund Balance, July 1, 2017	2800				268,239.20		2,729,675.47	11,565,051.56		114,745,795.25		129,308,761.48
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												0.00
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				572,600.52		4,071,048.61	9,501,714.06		72,128,990.77		86,274,353.96
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2018	2700	0.00	0.00	0.00	572,600.52	0.00	4,071,048.61	9,501,714.06	0.00	72,128,990.77	0.00	86,274,353.96



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

For the Fiscal Year Ended June 30, 2018

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	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	
From Special Revenue Funds	3640	
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	
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>		0.00
<b>Net Change in Fund Balance</b>		0.00
Fund Balance, July 1, 2017	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, 2018	2700	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, 2018

Exhibit K-8  
 FDOE Page 13  
 Funds 900

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
<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
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	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	0.00
<b>Operating Income (Loss)</b>		0.00	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	0.00
<b>Net Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS and 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>	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
<b>Total Transfers Out</b>	9700	0.00	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	0.00
Net Position, July 1, 2017	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2018	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, 2018

INCOME OR (LOSS)	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
<b>OPERATING REVENUES</b>									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	4,254,098.89	42,390,250.09						46,644,348.98
Other Operating Revenues	3489		556,309.87						556,309.87
<b>Total Operating Revenues</b>		4,254,098.89	42,946,559.96	0.00	0.00	0.00	0.00	0.00	47,200,658.85
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100	269,093.97							269,093.97
Employee Benefits	200	3,444,016.97							3,444,016.97
Purchased Services	300	490,026.62	4,618,308.21						5,108,334.83
Energy Services	400	4,316.68	8,777.34						13,094.02
Materials and Supplies	500	2,412.49	11,443.95						13,856.44
Capital Outlay	600	115,670.25							115,670.25
Other	700	578.89	36,000,496.21						36,001,075.10
Depreciation and Amortization Expense	780								0.00
<b>Total Operating Expenses</b>		4,326,115.87	40,639,025.71	0.00	0.00	0.00	0.00	0.00	44,965,141.58
<b>Operating Income (Loss)</b>		(72,016.98)	2,307,534.25	0.00	0.00	0.00	0.00	0.00	2,235,517.27
<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	72,016.98							72,016.98
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>		72,016.98	0.00	0.00	0.00	0.00	0.00	0.00	72,016.98
<b>Income (Loss) Before Operating Transfers</b>		0.00	2,307,534.25	0.00	0.00	0.00	0.00	0.00	2,307,534.25
<b>TRANSFERS and 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 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
<b>Change in Net Position</b>		0.00	2,307,534.25	0.00	0.00	0.00	0.00	0.00	2,307,534.25
Net Position, July 1, 2017	2880	0.00	7,580,900.52						7,580,900.52
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2018	2780	0.00	9,888,434.77						9,888,434.77

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 SCHOOL INTERNAL FUNDS  
 June 30, 2018

Exhibit K-10  
 FDOE Page 15  
**Fund 891**

ASSETS	Account Number	Beginning Balance July 1, 2017	Additions	Deductions	Ending Balance June 30, 2018
Cash	1110	3,232,068.50	7,375,417.86	7,176,543.10	3,430,943.26
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>		3,232,068.50	7,375,417.86	7,176,543.10	3,430,943.26
<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	3,209,138.57	6,853,684.24	6,673,690.82	3,389,131.99
Due to Budgetary Funds	2161	22,929.93	521,733.62	502,852.28	41,811.27
<b>Total Liabilities</b>		3,232,068.50	7,375,417.86	7,176,543.10	3,430,943.26



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

	Account Number	Governmental Activities Total Balance [1] June 30, 2018	Business-Type Activities Total Balance [1] June 30, 2018	Total	Governmental Activities - Debt Principal Payments 2017-18	Governmental Activities - Principal Due Within One Year 2018-19	Governmental Activities - Debt Interest Payments 2017-18	Governmental Activities - Interest Due Within One Year 2018-19
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	1,698,916.00		1,698,916.00	1,062,000.00	144,000.00	79,902.50	66,405.00
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	53,306,458.84		53,306,458.84	3,650,000.00	3,795,000.00		
Total Bonds Payable	2320	55,005,374.84	0.00	55,005,374.84	4,712,000.00	3,939,000.00	79,902.50	66,405.00
Liability for Compensated Absences	2330			0.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	18,981,621.43		18,981,621.43	3,828,308.00	4,075,000.00	2,139,200.00	1,990,300.00
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	18,981,621.43	0.00	18,981,621.43	3,828,308.00	4,075,000.00	2,139,200.00	1,990,300.00
Estimated Liability for Long-Term Claims	2350	27,847,920.61		27,847,920.61				
Net Other Postemployment Benefits Obligation	2360	15,022,888.00		15,022,888.00				
Net Pension Liability	2365	210,672,650.00		210,672,650.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380	40,344,599.56		40,344,599.56				
Derivative Instrument	2390			0.00				
<b>Total Long-term Liabilities</b>		<b>367,875,054.44</b>	<b>0.00</b>	<b>367,875,054.44</b>	<b>8,540,308.00</b>	<b>8,014,000.00</b>	<b>2,219,102.50</b>	<b>2,056,705.00</b>

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

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 SCHEDULE OF CATEGORICAL PROGRAMS  
 REPORT OF EXPENDITURES AND AVAILABLE FUNDS  
 For the Fiscal Year Ended June 30, 2018

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2017	Returned To FDOE	Revenues [1] 2017-18	Expenditures 2017-18	Flexibility [2] 2017-18	Unexpended June 30, 2018
Class Size Reduction Operating Funds (3355)	94740	851,384.86		42,366,110.00	42,127,043.72		1,090,451.14
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	61,188.33		1,121,715.00	1,182,903.33		0.00
Florida School Recognition Funds (3361)	92040	113,275.55		1,134,520.00	1,124,065.49		123,730.06
Instructional Materials (FEFP Earmark) [3]	90880	4,165,290.76		2,928,385.00	6,686,932.25		406,743.51
Library Media (FEFP Earmark) [3]	90881	251,945.13		165,451.00	136,206.89		281,189.24
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	16,974.76		1,767,672.00	1,587,858.50		196,788.26
Safe Schools (FEFP Earmark) [5]	90803	555,325.59		1,225,375.00	1,399,643.40		381,057.19
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			8,758,488.00	8,758,488.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	2,682,817.29		10,711,632.00	10,394,343.89		3,000,105.40
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	129,760.33		641,676.00	622,477.84		148,958.49
Voluntary Prekindergarten - School Year Program (3371)	96440	155,949.26		1,270,064.06	1,088,829.05		337,184.27
Voluntary Prekindergarten - Summer Program (3371)	96441			43,166.70	30,062.66		13,104.04

[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

For the Fiscal Year Ended June 30, 2018

Exhibit K-13

FDOE Page 18

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
<b>UTILITIES AND ENERGY SERVICES EXPENDITURES:</b>					
<b>Public Utility Services Other than Energy - All Functions</b>	<b>380</b>	<b>1,546,886.17</b>	<b>363,711.57</b>		<b>1,910,597.74</b>
Public Utility Services Other than Energy - <i>Functions 7900 &amp; 8100</i>	380	1,546,886.17			1,546,886.17
<b>Natural Gas - All Functions</b>	<b>411</b>	<b>912,396.23</b>	<b>19,752.03</b>		<b>932,148.26</b>
Natural Gas - <i>Functions 7900 &amp; 8100</i>	411	912,396.23			912,396.23
<b>Bottled Gas - All Functions</b>	<b>421</b>	<b>7,813.05</b>	<b>37.13</b>		<b>7,850.18</b>
Bottled Gas - <i>Functions 7900 &amp; 8100</i>	421	7,813.05			7,813.05
<b>Electricity - All Functions</b>	<b>430</b>	<b>9,246,448.84</b>	<b>208,653.85</b>		<b>9,455,102.69</b>
Electricity - <i>Functions 7900 &amp; 8100</i>	430	9,246,448.84			9,246,448.84
<b>Heating Oil - All Functions</b>	<b>440</b>				<b>0.00</b>
Heating Oil - <i>Functions 7900 &amp; 8100</i>	440				0.00
<b>Gasoline - All Functions</b>	<b>450</b>	<b>268,953.30</b>	<b>6,708.60</b>	<b>1,279.79</b>	<b>276,941.69</b>
Gasoline - <i>Functions 7900 &amp; 8100</i>	450	226,002.36			226,002.36
<b>Diesel Fuel - All Functions</b>	<b>460</b>	<b>1,646,513.65</b>	<b>1,699.86</b>		<b>1,648,213.51</b>
Diesel Fuel - <i>Functions 7900 &amp; 8100</i>	460	207,489.98			207,489.98
<b>Other Energy Services - All Functions</b>	<b>490</b>				<b>0.00</b>
Other Energy Services - <i>Functions 7900 &amp; 8100</i>	490				0.00
<b>Subtotal - Functions 7900 &amp; 8100</b>		<b>12,147,036.63</b>	<b>0.00</b>	<b>0.00</b>	<b>12,147,036.63</b>
<b>Total - All Functions</b>		<b>13,629,011.24</b>	<b>600,563.04</b>	<b>1,279.79</b>	<b>14,230,854.07</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	8,780.83		1,144.70	9,925.53
Diesel Fuel	460	1,418,784.11			1,418,784.11
Oil and Grease	540	62,880.06			62,880.06
<b>Total</b>		<b>1,490,445.00</b>		<b>1,144.70</b>	<b>1,491,589.70</b>

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Capital Projects Funds 3XX	Total
<b>EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:</b>					
Buses	651			6,520,727.00	6,520,727.00



DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-13  
 FDOE Page 19

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>					
Technology-Related Professional and Technical Services	319				0.00
Technology-Related Repairs and Maintenance	359				0.00
Technology-Related Rentals	369	105,334.47	1,945.00		107,279.47
Telephone and Other Data Communication Services	379	57,482.11			57,482.11
Other Technology-Related Purchased Services	399				0.00
Technology-Related Materials and Supplies	5X9	287,109.52	21,966.12		309,075.64
Noncapitalized Computer Hardware	644	377,121.27	624,308.21		1,001,429.48
Technology-Related Noncapitalized Fixtures and Equipment	649	34,514.00	10,589.89		45,103.89
Noncapitalized Software	692	421,461.09	857,452.09		1,278,913.18
Miscellaneous Technology-Related	799				0.00
<b>Total</b>		1,283,022.46	1,516,261.31	0.00	2,799,283.77

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	643	159,140.46	41,959.47	455,306.01	656,405.94
Technology-Related Capitalized Fixtures and Equipment	648	12,085.40	22,590.00	108,326.84	143,002.24
Capitalized Software	691				0.00
<b>Total</b>		171,225.86	64,549.47	563,632.85	799,408.18

\* 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 ESCAMBIA COUNTY  
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES  
 For the Fiscal Year Ended June 30, 2018

Exhibit K-13  
 FDOE Page 20

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	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 SUBOBJECT</b>		
Supplies	510	961,377.89
Food	570	10,517,643.18
Donated Foods	580	

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
<b>Teacher Salaries</b>				
Basic Programs 101, 102 and 103 (Function 5100)	120	83,416,022.97	1,508,514.97	84,924,537.94
Basic Programs 101, 102 and 103 (Function 5100)	140			0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	2,263,306.16	149,249.41	2,412,555.57
<b>Total Basic Program Salaries</b>		85,679,329.13	1,657,764.38	87,337,093.51
Other Programs 130 (ESOL) (Function 5100)	120	1,543,041.91	46,130.43	1,589,172.34
Other Programs 130 (ESOL) (Function 5100)	140			0.00
Other Programs 130 (ESOL) (Function 5100)	750	41,866.97	4,534.05	46,401.02
<b>Total Other Program Salaries</b>		1,584,908.88	50,664.48	1,635,573.36
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	23,904,424.54	226,731.66	24,131,156.20
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	486,053.54	3,308.00	489,361.54
<b>Total ESE Program Salaries</b>		24,390,478.08	230,039.66	24,620,517.74
Career Program 300 (Function 5300)	120	4,625,581.09		4,625,581.09
Career Program 300 (Function 5300)	140			0.00
Career Program 300 (Function 5300)	750	86,213.99		86,213.99
<b>Total Career Program Salaries</b>		4,711,795.08	0.00	4,711,795.08
<b>TOTAL</b>		116,366,511.17	1,938,468.52	118,304,979.69

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
<b>Textbooks (used for classroom instruction)</b>				
Textbooks (Function 5000)	520	6,564,134.36	22,011.35	6,586,145.71

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION  
 For the Fiscal Year Ended June 30, 2018

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 (Subobjects 393 and 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100	6,896,668.74	301,003.00	23,086.94	7,220,758.68
Special Revenue Funds - Food Service	410			207.00	207.00
Special Revenue Funds - Other Federal Programs	420			149,000.30	149,000.30
Capital Projects Funds	3XX	271,558.00			271,558.00
<b>Total Charter School Distributions</b>		7,168,226.74	301,003.00	172,294.24	7,641,523.98

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

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2017	Earnings 2017-18	Expenditures 2017-18	Unexpended June 30, 2018
Earnings, Expenditures and Carryforward Amounts:		1,627,211.93	1,627,211.93	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			1,627,211.93	
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				
<b>Total Expenditures</b>			1,627,211.93	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2018</i>		
Total Assets and Deferred Outflows of Resources	100	52,935,777.08
Total Liabilities and Deferred Inflows of Resources	100	7,769,537.47

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM  
 For the Fiscal Year Ended June 30, 2018

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500	740,145.52	257,528.71			13,230.29	535.74	3,420.50	1,014,860.76
Student Support Services	6100	680.16	105.90						786.06
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	5,540.47	920.32	281.96		302.02			7,044.77
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	73,030.44	16,246.52						89,276.96
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700							443.00	443.00
Student Transportation Services	7800								0.00
Operation of Plant	7900			6,480.16					6,480.16
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
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		819,396.59	274,801.45	6,762.12	0.00	13,532.31	535.74	3,863.50	1,118,891.71

[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 OF EXPENDITURES OF FEDERAL AWARDS  
For the Fiscal Year Ended June 30, 2018*

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor Number	Amount of Expenditures (1)
<b>United States Department of Agriculture:</b>			
Indirect:			
Child Nutrition Cluster:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	17002	\$ 4,615,092.42
National School Lunch Program	10.555	17001	14,906,172.75
Summer Food Service Program for Children	10.559	17006	<u>45,201.42</u>
<b>Total Child Nutrition Cluster</b>			<u>19,566,466.59</u>
Florida Department of Agriculture and Consumer Services:			
Fresh Fruit and Vegetable Program	10.582	17004	<u>25,550.00</u>
Florida Department of Health:			
Child and Adult Care Food Program	10.558	5033	<u>27,661.72</u>
<b>Total United States Department of Agriculture</b>			<u>19,619,678.31</u>
<b>United States Department of Defense:</b>			
Direct:			
Army Junior Reserve Officers Training Corps	12 UNK	N/A	73,326.97
Air Force Junior Reserve Officers Training Corps	12 UNK	N/A	66,286.20
Navy Junior Reserve Officers Training Corps	12 UNK	N/A	265,353.57
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556	N/A	<u>1,201,030.59</u>
<b>Total United States Department of Defense</b>			<u>1,605,997.33</u>
<b>United States Department of Labor:</b>			
Indirect:			
WIOA Cluster:			
Workforce Escarosa, Inc.:			
WIOA Youth Activities	17.259	2016-2017-03	<u>184,951.11</u>
<b>Total United States Department of Labor</b>			<u>184,951.11</u>
<b>United States Department of Education:</b>			
Direct:			
Student Financial Assistance Cluster:			
Federal Pell Grant Program	84.063	N/A	<u>832,907.75</u>
Impact Aid	84.041	N/A	<u>378,906.75</u>
<b>Total Direct</b>			<u>1,211,814.50</u>
Indirect:			
Special Education Cluster:			
Florida Department of Education:			
Special Education - Grants to States	84.027	262, 263	10,467,098.87
Special Education - Preschool Grants	84.173	266, 267	<u>282,326.11</u>
<b>Total Special Education Cluster</b>			<u>10,749,424.98</u>



*DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Fiscal Year Ended June 30, 2018*

Federal Grantor /Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor Number	Amount of Expenditures (1)
Florida Department of Education:			
Adult Education - Basic Grants to States	84.002	191	171,149.88
Title I Grants to Local Educational Agencies	84.010	212, 223, 226	13,866,670.60
Migrant Education - State Grant Program	84.011	217	217,568.15
Title I Program for Neglected & Delinquent Children	84.013	223	163,158.39
Title IV Student Support and Academic Enrichment Grant	84.424		59,466.32
Career and Technical Education - Basic Grants to States	84.048	161	629,657.37
Education for Homeless Children and Youth	84.196	127	298,864.18
English Language Acquisition Grants	84.365	102	67,352.24
Improving Teacher Quality State Grants	84.367	224	1,567,726.91
<b>Total Florida Department of Education</b>			<u>17,041,614.04</u>
<b>Total Indirect</b>			<u>27,791,039.02</u>
<b>Total United States Department of Education</b>			<u>29,002,853.52</u>
<b>United States Department of Health and Human Services:</b>			
Indirect:			
Community Action Community - Head Start:			
Head Start	93.600	None	544,085.35
<b>Total United States Department of Health and Human Services</b>			<u>544,085.35</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 50,957,565.62</u></u>

Notes:

(1) Basis of Presentation

The accompanying Schedule of Federal Awards (Schedule) includes the Federal award activity of the Escambia County District School Board under programs of the Federal government for the fiscal year ended June 30, 2018. 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 financial position, changes in net position, or cash flows 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 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:

(A) National School Lunch Program - Includes \$1,673,589.83 of donated food received during the fiscal year. Donated foods are recorded at fair value as determined at the time of donation.

(B) Impact Aid - Expenditures are related to grant numbers/programs as follows: 19-FL-2016-0001 (\$99,342.94) and 19-FL-2018-0001 (\$279,563.81).