

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, 2014

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2014, was submitted in accordance with rule 6A-1.0071, F.A.C. (section 1001.51(12)(b), F.S.). This report was approved by the school board on September 10, 2014.

  
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 Malcolm Thomas, Superintendent

September 11, 2014

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - GENERAL FUND  
 For the Fiscal Year Ended June 30, 2014

Exhibit K-1  
 DOE Page 1  
 Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	550,596.99
Reserve Officers Training Corps (ROTC)	3191	437,965.36
Pell Grants	3192	
Miscellaneous Federal Direct	3199	232,607.43
<b>Total Federal Direct</b>	<b>3100</b>	<b>1,221,169.78</b>
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,830,279.48
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	982,949.74
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>2,813,229.22</b>
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	130,085,150.00
Workforce Development	3315	4,895,677.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	137,343.00
Adults with Disabilities	3318	162,244.04
CO&DS Withheld for Administrative Expenditure	3323	24,217.14
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	387,403.00
Class Size Reduction Operating Funds	3355	43,315,211.00
Florida School Recognition Funds	3361	809,820.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	913,018.02
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	446,500.00
State Forest Funds	3342	
State License Tax	3343	58,397.39
Other Miscellaneous State Revenues	3399	313,338.90
<b>Total State</b>	<b>3300</b>	<b>181,548,319.49</b>
<i>Local:</i>		
District School Taxes	3411	91,977,692.75
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	359,503.69
Interest on Investments	3431	191,305.35
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(169,113.34)
Gifts, Grants and Bequests	3440	271,286.15
Adult General Education Course Fees	3461	22,855.00
Postsecondary Vocational Course Fees	3462	781,662.81
Continuing Workforce Education Course Fees	3463	45,343.44
Capital Improvement Fees	3464	40,716.38
Postsecondary Lab Fees	3465	142,118.48
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	18,865.75
Financial Aid Fees	3468	70,321.28
Other Student Fees	3469	73,579.93
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	393,075.19
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	252,547.55
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	97,502.52
Receipt of Federal Indirect Cost Rate	3494	1,704,733.43
Other Miscellaneous Local Sources	3495	793,770.75
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	13,883.30
Collections for Lost, Damaged and Sold Textbooks	3498	22,520.24
Receipt of Food Service Indirect Costs	3499	604,658.22
<b>Total Local</b>	<b>3400</b>	<b>97,708,828.87</b>
<b>Total Revenues</b>	<b>3000</b>	<b>283,291,547.36</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, 2014

Exhibit K-1  
 DOE 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	123,291,856.29	34,651,667.59	13,699,010.42	8,448.81	2,618,822.09	840,345.96	4,244,497.72	179,354,648.88
Student Personnel Services	6100	9,684,816.59	2,726,976.86	1,259,841.11	4,985.60	47,718.13	4,472.33	22,096.86	13,750,907.48
Instructional Media Services	6200	3,020,845.01	870,088.27	50,867.80	0.00	33,424.49	162,623.84	26,336.00	4,164,185.41
Instruction and Curriculum Development Services	6300	3,487,503.88	896,992.40	17,064.93	0.00	42,219.59	1,084.62	4,653.00	4,449,518.42
Instructional Staff Training Services	6400	1,816,010.58	412,116.62	405,330.25	0.00	122,217.97	6,478.79	83,268.27	2,845,422.48
Instructional-Related Technology	6500	1,345,409.92	336,467.53	160,663.58	0.00	0.00	61,180.21	7,508.59	1,911,229.83
Board	7100	658,477.00	341,776.23	152,090.73	1,030.26	3,236.70	1,982.83	35,470.06	1,194,063.81
General Administration	7200	431,102.10	114,375.89	74,803.06	0.00	6,374.83	759.87	77,035.26	704,451.01
School Administration	7300	11,484,938.64	3,077,611.94	5,777.97	0.00	37,876.48	26,719.78	3,543.94	14,636,468.75
Facilities Acquisition and Construction	7410	162,468.15	36,971.93	141,051.67	21,284.84	10,097.48	112,134.30	1,947.99	485,956.36
Fiscal Services	7500	1,462,728.75	382,937.86	271,594.88	0.00	17,689.57	179.40	8,831.56	2,143,962.02
Food Services	7600	125,022.81	4,321.74					153.86	129,498.41
Central Services	7700	3,034,863.46	965,487.78	510,148.95	39,656.16	111,083.52	5,337.36	106,428.62	4,773,005.85
Student Transportation Services	7800	8,090,353.80	3,545,810.00	283,128.18	2,578,667.62	1,061,597.12	89,791.94	387,300.01	16,036,548.67
Operation of Plant	7900	5,208,366.53	2,494,286.26	6,447,511.48	11,912,582.30	604,841.47	82,277.41	342,216.83	27,092,082.28
Maintenance of Plant	8100	4,484,256.16	1,721,514.08	2,473,787.58	322,772.91	1,511,923.34	39,260.22	39,230.20	10,592,744.49
Administrative Technology Services	8200	2,397,697.93	597,560.85	37,634.76	2,502.92	31,990.20	8,891.98	1,270.64	3,077,549.28
Community Services	9100	154,313.05	55,753.80	4,012.73		22,784.25	10,224.67	237,334.05	484,427.55
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						178,995.94		178,995.94
Other Capital Outlay	9300						604,441.78		604,441.78
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		180,341,030.65	53,232,722.63	25,994,320.08	14,891,931.42	6,283,897.23	2,237,183.23	5,629,023.46	288,610,108.70
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									(5,318,561.34)

**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, 2014

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

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	<b>Account Number</b>	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	500,000.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	7,691,322.92
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
<b>Total Transfers In</b>	<b>3600</b>	<b>7,691,322.92</b>
<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	
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>
<b>Total Other Financing Sources (Uses)</b>		<b>8,191,322.92</b>
<b>Net Change In Fund Balance</b>		<b>2,872,761.58</b>
Fund Balance, July 1, 2013	2800	50,586,370.58
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,208,455.00
Restricted Fund Balance	2720	17,486,026.39
Committed Fund Balance	2730	
Assigned Fund Balance	2740	20,243,410.10
Unassigned Fund Balance	2750	14,521,240.67
Fund Balance, June 30, 2014	2700	53,459,132.16

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

Exhibit K-2  
DOE Page 4  
Fund 410

For the Fiscal Year Ended June 30, 2014

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	10,732,318.29
School Breakfast Reimbursement	3262	3,518,732.62
Afterschool Snack Reimbursement	3263	72,914.40
Child Care Food Program	3264	
USDA Donated Commodities	3265	1,166,449.11
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	81,177.14
Fresh Fruit and Vegetable Program	3268	16,076.62
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	15,587,668.18
<i>State:</i>		
School Breakfast Supplement	3337	141,921.00
School Lunch Supplement	3338	160,763.00
Other Miscellaneous State Revenues	3399	
Total State	3300	302,684.00
<i>Local:</i>		
Interest on Investments	3431	3,576.25
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	1,435,042.02
Student Breakfasts	3452	107,028.17
Adult Breakfasts/Lunches	3453	214,315.71
Student and Adult a la Carte Fees	3454	1,948,382.91
Student Snacks	3455	
Other Food Sales	3456	122,531.26
Other Miscellaneous Local Sources	3495	3,651.01
Refunds of Prior Year's Expenditures	3497	1,222.82
Total Local	3400	3,835,750.15
<b>Total Revenues</b>	<b>3000</b>	<b>19,726,102.33</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, 2014

Exhibit K-2  
 DOE Page 5  
 Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	4,505,988.26
Employee Benefits	200	2,465,300.33
Purchased Services	300	646,515.98
Energy Services	400	268,779.57
Materials and Supplies	500	9,568,663.84
Capital Outlay	600	1,051,240.48
Other	700	1,992,686.72
Other Capital Outlay (Function 9300)	600	178,473.77
<b>Total Expenditures</b>		<b>20,677,648.95</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(951,546.62)</b>
<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	
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>(951,546.62)</b>
Fund Balance, July 1, 2013	2800	7,135,734.40
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,715,214.92
Restricted Fund Balance	2720	4,468,972.86
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Fund Balance, June 30, 2014	2700	6,184,187.78

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, 2014

Exhibit K-3  
 DOE Page 6  
 Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	1,617,343.62
<b>Total Federal Direct</b>	<b>3100</b>	<b>1,617,343.62</b>
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	527,079.20
Medicaid	3202	
Workforce Investment Act	3220	346,650.73
Teacher and Principal Training and Recruiting, Title II, Part A	3225	
Math and Science Partnerships, Title II, Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	11,368,354.60
Elementary and Secondary Education Act, Title I	3240	14,383,530.92
Adult General Education	3251	229,848.62
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	2,314,950.99
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>29,170,415.06</b>
<i>State:</i>		
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>30,787,758.68</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, 2014

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To 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
Total Other Financing Sources (Uses)		0.00
<b>Net Change in Fund Balance</b>		<b>369.96</b>
Fund Balance, July 1, 2013	2800	0.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	369.96
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Fund Balance, June 30, 2014	2700	369.96

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS**  
**FEDERAL ECONOMIC STIMULUS PROGRAMS**  
For the Fiscal Year Ended June 30, 2014

Exhibit K-4  
DOE Page 8

REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Totals
<i>Federal Direct:</i>					
Workforce Investment Act	3170				0.00
Community Action Programs	3180				0.00
Reserve Officers Training Corps (ROTC)	3191				0.00
Miscellaneous Federal Direct	3199				0.00
<b>Total Federal Direct:</b>	<b>3100</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Federal Through State:</i>					
Vocational Education Acts	3201				0.00
Race to the Top	3214			2,846,953.38	2,846,953.38
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act, Title I	3240				0.00
Adult General Education	3251				0.00
Other Food Services	3269				0.00
Miscellaneous Federal Through State	3299				0.00
<b>Total Federal Through State</b>	<b>3200</b>	<b>0.00</b>	<b>0.00</b>	<b>2,846,953.38</b>	<b>2,846,953.38</b>
<i>State:</i>					
Other Miscellaneous State Revenues	3399				0.00
<b>Total State</b>	<b>3300</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Local:</i>					
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
Refunds of Prior Year's Expenditures	3497				0.00
<b>Total Local</b>	<b>3400</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>0.00</b>	<b>2,846,953.38</b>	<b>2,846,953.38</b>



DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)  
 For the Fiscal Year Ended June 30, 2014

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To 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>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>0.00</b>
Fund Balance, July 1, 2013	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	
Fund Balance, June 30, 2014	2700	0.00



DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)  
 For the Fiscal Year Ended June 30, 2014

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To 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>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>0.00</b>
Fund Balance, July 1, 2013	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	
Fund Balance, June 30, 2014	2700	0.00



DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)  
 For the Fiscal Year Ended June 30, 2014

Exhibit K-4  
 DOE Page 11  
 Fund 434

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To 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>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>0.00</b>
Fund Balance, July 1, 2013	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	
Fund Balance, June 30, 2014	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, 2014

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
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, 2013	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	
Fund Balance, June 30, 2014	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, 2014

Exhibit K-6  
 DOE Page 13

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<b>REVENUES</b>									
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO & DS Withheld for SBE/COBI Bonds	3322	1,409,086.46							1,409,086.46
SBE/COBI Bond Interest	3326	61.28							61.28
Racing Commission Funds	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	1,409,147.74	0.00	0.00	0.00	0.00	0.00	0.00	1,409,147.74
<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						923.00		923.00
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
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	923.00	0.00	923.00
<b>Total Revenues</b>	<b>3000</b>	<b>1,409,147.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>923.00</b>	<b>0.00</b>	<b>1,410,070.74</b>
<b>EXPENDITURES</b>									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	1,200,000.00					3,497,828.32		4,697,828.32
Interest	720	238,232.50					1,636,563.07		1,874,795.57
Dues and Fees	730	17,069.29					59,242.45		76,311.74
Miscellaneous	790								0.00
<b>Total Expenditures</b>		<b>1,455,301.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,193,633.84</b>	<b>0.00</b>	<b>6,648,935.63</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(46,154.05)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,192,710.84)</b>	<b>0.00</b>	<b>(5,238,864.89)</b>

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, 2014

Exhibit K-6  
 DOE Page 13

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	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	229,000.00							229,000.00
Premium on Refunding Bonds	3792	36,559.77							36,559.77
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	(186,007.41)							(186,007.41)
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agreements (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									
From General Fund	3610								0.00
From Capital Projects Funds	3630						5,000,000.00		5,000,000.00
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	5,000,000.00	0.00	5,000,000.00
Transfers Out: (Function 9700)									
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>		79,552.36	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,079,552.36
<b>Net Change in Fund Balances</b>		33,398.31	0.00	0.00	0.00	0.00	(192,710.84)	0.00	(159,312.53)
Fund Balance, July 1, 2013	2800	140,209.96					4,659,213.10		4,799,423.06
Adjustments to Fund Balances	2891	(3.00)							(3.00)
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	173,605.27					4,466,502.26		4,640,107.53
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Fund Balance, June 30, 2014	2700	173,605.27	0.00	0.00	0.00	0.00	4,466,502.26	0.00	4,640,107.53

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, 2014

Exhibit K-7  
 DDB Page 14

REVENUES	Account Number	Capital Outlay Bond Issues (COBD) 310	Special Act Bonds 320	Section 1011.14 / 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 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						181,172.40					181,172.40
Interest on Undistributed CO&DS	3325						7,736.76					7,736.76
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classroom First Program	3392											0.00
District Pflert Recognition Program	3394											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									505,464.00		505,464.00
Other Miscellaneous State Revenues	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	188,909.16	0.00	0.00	505,464.00	0.00	694,373.16
<i>Local:</i>												
District Local Capital Improvement Tax	3413							22,777,599.46				22,777,599.46
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421									21,856,254.01		21,856,254.01
Payment in Lieu of Taxes	3422											0.00
Access Fees	3423											0.00
Interest on Investments	3431							57,385.62		286,306.03		343,691.65
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433							(59,308.72)		(210,242.33)		(269,551.05)
Gifts, Grants and Donations	3440											0.00
Other Miscellaneous Local Sources	3495											0.00
Tuition Fees	3496											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	22,775,676.36	0.00	21,933,317.71	0.00	44,709,994.07
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>188,909.16</b>	<b>22,775,676.36</b>	<b>0.00</b>	<b>22,437,781.71</b>	<b>0.00</b>	<b>45,402,367.23</b>
<b>EXPENDITURES</b>												
<i>Capital Outlay (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630									19,193,667.37		19,193,667.37
Furniture, Fixtures and Equipment	640							1,900,900.96		284,447.28		2,185,348.24
Motor Vehicles (including Buses)	650							2,665,329.00				2,665,329.00
Land	660									359,407.00		359,407.00
Improvements Other Than Buildings	670							239,515.62		1,188,639.36		1,428,154.98
Remodeling and Renovations	680				333.39			2,023,237.67		7,477,090.46		9,800,853.52
Computer Software	690							120,585.20				120,585.20
<i>Debt Service (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Fees and Fees	730							903.62				903.62
Miscellaneous	790											0.00
<b>Total Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>333.39</b>	<b>0.00</b>	<b>1,097.62</b>	<b>6,949,568.45</b>	<b>0.00</b>	<b>28,503,251.47</b>	<b>0.00</b>	<b>35,454,250.93</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(333.39)</b>	<b>0.00</b>	<b>187,811.54</b>	<b>15,826,107.91</b>	<b>0.00</b>	<b>(6,065,469.76)</b>	<b>0.00</b>	<b>9,948,116.30</b>

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, 2014

Exhibit K-7  
 DOE Page 15

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBD 310)	Special Act Bonds 320	Section 1011.14 / 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Resumes of Bonds	3710											0.00
Premium on Sale of Bonds	3721											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3723											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Leases	3720											0.00
Sale of Capital Assets	3730									1,113,573.00		1,113,573.00
Less Reserves	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
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 Participant Funds	3660											0.00
From Internal Service Funds	3670									359.25		359.25
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	359.25	0.00	359.25
Transfers Out: (Function 9700)												
To General Fund	910							(7,185,838.92)		(505,464.00)		(7,691,322.92)
To Debt Service Funds	920							(5,000,000.00)				(5,000,000.00)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Participant 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	(12,185,838.92)	0.00	(505,464.00)	0.00	(12,691,322.92)
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	(12,185,838.92)	0.00	608,468.25	0.00	(11,577,390.67)
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	(333.39)	0.00	187,811.54	3,640,348.99	0.00	(5,457,001.51)	0.00	(1,629,274.37)
Fund Balance, July 1, 2013	2800				333.39		659,574.19	15,763,183.87		79,266,624.45		95,689,715.90
Adjustments to Fund Balance	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						847,385.73	19,403,432.86		73,809,622.94		94,060,441.53
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Fund Balance, June 30, 2014	2700	0.00	0.00	0.00	0.00	0.00	847,385.73	19,403,432.86	0.00	73,809,622.94	0.00	94,060,441.53



DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND  
 For the Fiscal Year Ended June 30, 2014

Exhibit K-8  
 DOE Page 16  
 Fund 000

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
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>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>0.00</b>
Fund Balance, July 1, 2013	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	
Fund Balance, June 30, 2014	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, 2014

Exhibit K-9  
 DOE Page 17

OPERATING REVENUES	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
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, 2013	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2014	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, 2014

Exhibit K-10  
 DOE Page 18

OPERATING REVENUES	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
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	4,298,315.25	40,691,282.75						44,989,598.00
Other Operating Revenues	3489		200,549.89						200,549.89
<b>Total Operating Revenues</b>		<b>4,298,315.25</b>	<b>40,891,832.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,190,147.89</b>
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100	219,882.63	263,772.01						483,654.64
Employee Benefits	200	3,803,429.98	78,991.15						3,882,421.13
Purchased Services	300	264,467.49	5,072,326.65						5,336,794.14
Energy Services	400	5,480.10	9,783.65						15,263.75
Materials and Supplies	500	3,645.15	12,391.88						16,037.03
Capital Outlay	600		20,981.54						20,981.54
Other	700	1,409.90	35,738,394.63						35,739,804.53
Depreciation and Amortization Expense	780								0.00
<b>Total Operating Expenses</b>		<b>4,298,315.25</b>	<b>41,196,641.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,494,956.76</b>
<b>Operating Income (Loss)</b>		<b>0.00</b>	<b>(304,808.87)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(304,808.87)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431		19,973.21						19,973.21
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>		<b>0.00</b>	<b>19,973.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,973.21</b>
<b>Income (Loss) Before Operating Transfers</b>		<b>0.00</b>	<b>(284,835.66)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(284,835.66)</b>
<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
<b>Total Transfers In</b>	<b>3600</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>
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930		(359.25)						(359.25)
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>	<b>(359.25)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(359.25)</b>
<b>Change in Net Position</b>		<b>0.00</b>	<b>(285,194.91)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(285,194.91)</b>
Net Position, July 1, 2013	2880		6,413,142.95						6,413,142.95
Adjustments to Net Position	2896								0.00
<b>Net Position, June 30, 2014</b>	<b>2780</b>		<b>6,127,948.04</b>						<b>6,127,948.04</b>

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**SCHOOL INTERNAL FUNDS**  
 June 30, 2014

Exhibit K-11  
 DOE Page 19  
**Fund 891**

<b>ASSETS</b>	<b>Account Number</b>	<b>Balance July 1, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance June 30, 2014</b>
Cash	1110	2,825,052.48	6,180,892.98	6,197,987.70	2,807,957.76
Investments	1160				0.00
Accounts Receivable, Net	1130				0.00
Interest Receivable on Investments	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150				0.00
Due From Other Agencies	1220				0.00
<b>Total Assets</b>		<b>2,825,052.48</b>	<b>6,180,892.98</b>	<b>6,197,987.70</b>	<b>2,807,957.76</b>
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Cash Overdraft	2125				0.00
Due to Budgetary Funds	2161	131,846.52		97,350.70	34,495.82
Internal Accounts Payable	2290	2,693,205.96	6,278,243.68	6,197,987.70	2,773,461.94
<b>Total Liabilities</b>		<b>2,825,052.48</b>	<b>6,278,243.68</b>	<b>6,295,338.40</b>	<b>2,807,957.76</b>

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 SCHEDULE OF LONG-TERM LIABILITIES  
 June 30, 2014

Exhibit K-12  
 DOE Page 20  
 Fund 601

	Account Number	Governmental Activities Total Balance June 30, 2014 [1]	Business-Type Activities Total Balance June 30, 2014 [1]	Total	Governmental Activities - Debt Principal Payments 2013-14	Governmental Activities - Principal Due Within One Year 2014-15	Governmental Activities - Debt Interest Payments 2013-14	Governmental Activities - Interest Due Within One Year 2014-15
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	3,954,274.89		3,954,274.89	1,200,000.00	1,148,000.00	238,232.50	176,137.91
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	3,954,274.89	0.00	3,954,274.89	1,200,000.00	1,148,000.00	238,232.50	176,137.91
Liability for Compensated Absences	2330	42,345,679.76		42,345,679.76				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	35,063,538.62		35,063,538.62	3,497,828.32	3,620,768.04	1,636,553.07	1,489,080.82
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	35,063,538.62	0.00	35,063,538.62	3,497,828.32	3,620,768.04	1,636,553.07	1,489,080.82
Estimated Liability for Long-Term Claims	2350	27,418,640.71		27,418,640.71				
Other Post-Employment Benefits Liability	2360	2,724,710.21		2,724,710.21				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390	472,996.11		472,996.11				
<b>Total Long-Term Liabilities</b>		<b>111,979,840.30</b>	<b>0.00</b>	<b>111,979,840.30</b>	<b>4,697,828.32</b>	<b>4,768,768.04</b>	<b>1,874,785.57</b>	<b>1,665,218.73</b>

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2014, 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, 2014

Exhibit K-13  
 DOE Page 21

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2013	Returned To DOE	Revenues [1] 2013-14	Expenditures 2013-14	Flexibility [2] 2013-14	Unexpended June 30, 2014
Class Size Reduction Operating Funds (3355)	94740	511,969.47		43,315,211.00	41,556,812.28		2,270,368.19
Class Size Reduction Capital Outlay (3396)	91050						
Excellent Teaching Program (3363)	90570						
Florida School Recognition Funds (3361)	92040	82,493.72		809,820.00	800,656.61		91,657.11
Instructional Materials (FEFP Earmark) [3]	90880	411,751.58		2,917,019.00	444,002.77		2,884,767.81
Library Media (FEFP Earmark) [3]	90881	174,946.66		169,950.00	147,167.61		197,729.05
Preschool Projects (3372)	97950						
Public School Technology	90320						
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	479,451.24		1,854,972.00	1,965,550.11		368,873.13
Safe Schools (FEFP Earmark) [5]	90803	402,325.86		1,195,873.00	1,066,260.70		531,938.16
Salary Bonus Outstanding Teachers in D and F Schools	94030						
Student Transportation (FEFP Earmark)	90830			9,806,429.00	9,806,429.00		
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	5,198,058.59		9,303,778.00	8,831,101.51		5,670,735.08
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	26,680.29		684,539.00	682,110.31		29,108.98
Voluntary Prekindergarten - School Year Program (3371)	96440	264,784.77		899,851.49	1,119,944.49		44,691.77
Voluntary Prekindergarten - Summer Program (3371)	96441	15,539.75		13,166.53	28,706.28		

[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, based on the state reading assessment, 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, 2014

Exhibit K-14  
 DOE Page 22

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>ENERGY EXPENDITURES:</b>						
Natural Gas	411	1,676,517.45	37,649.40			1,714,166.85
Bottled Gas	421	13,201.05	132.13			13,333.18
Electricity	430	10,209,498.02	217,809.45			10,427,307.47
Heating Oil	440					0.00
<b>Total</b>		11,899,216.52	255,590.98	0.00	0.00	12,154,807.50
<b>ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:</b>						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	15,093.44		2,470.50		17,563.94
Diesel Fuel	460	2,563,574.18		2,130.00		2,565,704.18
Oil and Grease	540	58,453.69				58,453.69
<b>Total</b>		2,637,121.31		4,600.50	0.00	2,641,721.81

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
<b>EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:</b>						
Buses	651				2,234,216.00	2,234,216.00
<b>EXPENDITURES FOR CAPITALIZED AV MATERIALS:</b>						
Audiovisual Materials	621					0.00

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Sub-Object	Special Revenue Food Services 410
<b>FOOD SERVICE SUPPLIES SUBOBJECT</b>		
Supplies	510	909,266.61
Food	570	8,568,390.68
Commodities	580	

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**  
For the Fiscal Year Ended June 30, 2014

Exhibit K-14  
DOE Page 23

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>Teacher Salaries</b>					
Basic Programs 101, 102 and 103 (Function 5100)	120	84,454,197.00	870,333.05		85,324,530.05
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	2,397,504.51	55,590.80		2,453,095.31
<b>Total Basic Program Salaries</b>		86,851,701.51	925,923.85	0.00	87,777,625.36
Other Programs 130 (ESOL) (Function 5100)	120	1,758,501.95	4,220.37		1,762,722.32
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	43,783.53	245.18		44,028.71
<b>Total Other Program Salaries</b>		1,802,285.48	4,465.55	0.00	1,806,751.03
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	21,771,750.92	187,020.15		21,958,771.07
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	284,355.05	5,356.33		289,711.38
<b>Total ESE Program Salaries</b>		22,056,105.97	192,376.48	0.00	22,248,482.45
Career Program 300 (Function 5300)	120	4,089,988.92			4,089,988.92
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	64,808.20	480.00		65,288.20
<b>Total Career Program Salaries</b>		4,154,797.12	480.00	0.00	4,155,277.12
<b>TOTAL</b>		114,864,890.08	1,123,245.88	0.00	115,988,135.96

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>Textbooks (used for classroom instruction)</b>					
Textbooks (Function 5000)	520	533,412.81	44,488.88		577,901.69

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION  
 For the Fiscal Year Ended June 30, 2014

Exhibit K-14  
 DOE Page 24

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>	<b>5000</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>

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Object Number	Amount
<i>Expenditures:</i>		
General Fund	390	7,916,274.79
Food Service Special Revenue Fund	390	
Other Federal Programs Special Revenue Fund	390	180,661.93
Federal Economic Stimulus Special Revenue Funds	390	
<b>Total Charter School Distributions</b>		<b>8,096,936.72</b>

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

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended July 1, 2013	Earnings 2013-14	Expenditures 2013-14	Unexpended June 30, 2014
Earnings, Expenditures and Carryforward Amounts:	0.00	1,830,279.48	1,830,279.48	0.00

<i>Expenditure Program or Activity:</i>	
Exceptional Student Education	1,601,763.09
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	228,516.39
Student Services	
Consultants	
Other	
<b>Total Expenditures</b>	<b>1,830,279.48</b>



DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM  
 For the Fiscal Year Ended June 30, 2014

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	672,478.31	221,845.03	1,574.00		19,009.95	15,721.76	11,361.22	941,990.27
Student Personnel Services	6100					1,432.36			1,432.36
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	2,787.33	440.09				270.00		3,497.42
Instructional Staff Training Services	6400	232.50	24.23						256.73
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300	66,323.26	15,030.47						81,353.73
Facilities Acquisition and Construction	7410						7,994.20		7,994.20
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700		4.06					55.56	59.62
Student Transportation Services	7800							2,100.00	2,100.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						18,320.00		18,320.00
Other Capital Outlay	9300						102,366.00		102,366.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		<b>741,821.40</b>	<b>237,343.88</b>	<b>1,574.00</b>	<b>0.00</b>	<b>20,442.31</b>	<b>144,671.96</b>	<b>13,516.78</b>	<b>1,159,370.33</b>

[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, 2014

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	\$ 3,518,732.62	\$
National School Lunch Program	10.555 (2)	13001	1,166,449.11	
National School Lunch Program	10.555	None	10,805,232.69	
Summer Food Service Program for Children	10.559	13006	81,177.14	
<b>Total Child Nutrition Cluster</b>			<u>15,571,591.56</u>	
Florida Department of Agriculture and Consumer Services:				
Fresh Fruit and Vegetable Program	10.582	330	16,076.62	
<b>Total United States Department of Agriculture</b>			<u>15,587,668.18</u>	
<b>United States Department of Labor:</b>				
Indirect:				
Workforce Escarosa, Inc.:				
WIA Youth Activities	17.259	None	346,650.73	
<b>Total United States Department of Labor:</b>			<u>346,650.73</u>	
<b>United States Department of Education:</b>				
Direct:				
Federal Pell Grant Program	84.063	N/A	1,262,842.10	
Impact Aid	84.041 (3)	N/A	550,596.99	
<b>Total Direct</b>			<u>1,813,439.09</u>	
Indirect:				
Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States	84.027	262, 263	10,864,947.26	
Special Education - Preschool Grants	84.173	266, 267	503,407.34	
<b>Total Special Education Cluster</b>			<u>11,368,354.60</u>	
Florida Department of Education:				
Title I Grants to Local Educational Agencies	84.010	212, 223, 226	12,627,944.40	
School Improvement Grants	84.377	126	1,755,586.52	
Education for Homeless Children and Youth	84.196	127	76,000.00	
Adult Education - Basic Grants to States	84.002	191	229,848.62	
Career and Technical Education - Basic Grants to States	84.048	161	527,079.20	
Charter Schools	84.282	298	150,000.00	150,000.00
English Language Acquisition Grants	84.365	102	78,723.51	
Improving Teacher Quality State Grants	84.367	224	2,010,227.48	
ARRA - State Fiscal Stabilization Fund - Race-to-the-Top Incentive Grants, Recovery Act	84.395	RL111, RG311, RG411	2,846,953.38	
Mathematics and Science Partnerships	84.366	None	11,180.00	
<b>Total Florida Department of Education</b>			<u>20,313,543.11</u>	<u>150,000.00</u>
<b>Total Indirect</b>			<u>31,681,897.71</u>	<u>150,000.00</u>
<b>Total United States Department of Education</b>			<u>33,495,336.80</u>	<u>150,000.00</u>
<b>United States Department of Health and Human Services:</b>				
Indirect:				
Community Action Program Committee, Inc.				
Head Start	93.600	None	411,277.84	
<b>Total United States Department of Health and Human Services:</b>			<u>411,277.84</u>	

DISTRICT SCHOOL BOARD OF ESCAMBLA COUNTY  
SCHEDULE 5  
SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL  
ASSISTANCE PROGRAM EXPENDITURES  
For the Fiscal Year Ended June 30, 2014

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	\$ 68,364.59	\$
Air Force Junior Reserve Officers Training Corps	None	N/A	45,309.21	
Navy Junior Reserve Officers Training Corps	None	N/A	324,291.56	
Competitive Grants: Promoting K-12 student Achievement at Military-Connected Schools	12.556	N/A	<u>352,151.52</u>	
<b>Total United States Department of Defense</b>			<u>790,116.88</u>	
<b>Total Expenditures of Federal Awards</b>			<u>\$ 50,631,050.43</u>	<u>\$ 150,000.00</u>

(1) Basis of Presentation

The Schedule of Expenditures of Federal Awards represents amounts expended from Federal Programs during the 2013-2014 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 total \$550,596.99 and are related to grant number/program 19-FL-2014-0001 .