

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, 2015

Return completed form to:
 Florida Department of Education
 Office of Funding and Financial Reporting
 325 W. Gaines St., Room 814
 Tallahassee, Florida 32399-0400

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2015, 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 November 17, 2015.



 Malcolm Thomas, Superintendent

November 17, 2015

**APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD**

NOV 17 2015

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

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GENERAL FUND
 For the Fiscal Year Ended June 30, 2015

Exhibit K-1
 FDOE Page 1
 Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	615,565.46
Reserve Officers Training Corps (ROTC)	3191	438,955.45
Miscellaneous Federal Direct	3199	186,877.66
Total Federal Direct	3100	1,241,398.57
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,763,828.88
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,195,898.88
Total Federal Through State and Local	3200	2,959,727.76
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	133,079,212.00
Workforce Development	3315	4,799,731.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	80,398.00
Adults with Disabilities	3318	167,298.00
CO&DS Withheld for Administrative Expenditure	3323	24,217.14
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	446,500.00
State Forest Funds	3342	
State License Tax	3343	58,688.68
District Discretionary Lottery Funds	3344	142,093.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	43,750,668.00
Florida School Recognition Funds	3361	1,420,617.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	1,108,437.63
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	618,288.50
Total State	3300	185,696,148.95
<i>Local:</i>		
District School Taxes	3411	95,102,044.79
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	302,313.38
Interest on Investments	3431	91,943.56
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(3,519.02)
Gifts, Grants and Bequests	3440	327,162.20
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	15,845.00
Postsec Career Cert-Appi Tech Diploma Course Fees	3462	610,106.38
Continuing Workforce Education Course Fees	3463	70,808.41
Capital Improvement Fees	3464	28,758.73
Postsecondary Lab Fees	3465	106,784.17
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	7,468.75
Financial Aid Fees	3468	52,696.24
Other Student Fees	3469	52,623.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	424,982.60
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	241,944.10
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	137,648.77
Receipt of Federal Indirect Cost Rate	3494	1,413,664.19
Other Miscellaneous Local Sources	3495	573,018.44
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	185,921.90
Collections for Lost, Damaged and Sold Textbooks	3498	18,101.53
Receipt of Food Service Indirect Costs	3499	506,387.45
Total Local	3400	100,266,704.57
Total Revenues	3000	290,163,979.85

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ending June 30, 2015

EXPENDITURES	Account Number	100							300		400		500		600		700		Totals
		Salaries							Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other					
Instruction	5000	127,215,105.98	35,758,634.37	14,640,398.32	6,591.79	6,514,334.00	1,564,848.27												190,242,698.10
Student Support Services	6100	10,002,139.59	2,807,250.75	1,594,628.65	3,734.95	62,178.40	10,494.52												14,488,830.53
Instructional Media Services	6200	3,227,648.00	929,598.61	46,551.51		33,999.62	181,632.85												4,463,171.43
Instruction and Curriculum Development Services	6300	4,031,399.67	1,016,067.04	66,153.24		42,780.18	3,955.56												5,158,179.31
Instructional Staff Training Services	6400	1,838,726.59	484,427.75	659,127.51		87,402.24	6,148.22												3,130,643.73
Instruction-Related Technology	6500	1,425,382.36	382,202.33	334,507.43		151.89	89,710.54												2,344,256.07
Board	7100	728,694.15	333,866.99	153,647.93		639.76	194.99												1,266,066.89
General Administration	7200	571,142.98	177,445.03	57,121.90		8,457.53	60,132.20												824,464.13
School Administration	7300	12,189,436.96	3,280,774.24	7,222.92		42,427.80	32,247.37												15,569,106.59
Facilities Acquisition and Construction	7410	214,154.11	45,463.22	318,497.27		8,438.29	195,450.83												709,999.86
Fiscal Services	7500	1,633,126.07	430,538.24	279,427.39		11,083.72	1,219.49												2,415,326.66
Food Services	7600	139,940.80	4,803.96																151,627.03
Central Services	7700	3,440,456.81	977,019.61	572,424.13		216,807.21	5,638.39												5,024,006.04
Student Transportation Services	7800	8,365,033.35	3,569,880.11	380,352.30		1,046,579.45	35,171.59												13,336,916.80
Operation of Plant	7900	5,571,760.78	2,521,954.77	6,228,482.56		11,874,614.43	679,544.88												27,267,748.21
Maintenance of Plant	8100	4,532,720.76	1,265,111.81	2,755,819.84		1,388,135.48	81,369.42												10,953,267.19
Administrative Technology Services	8200	2,442,819.31	669,413.65	38,639.75		2,660.01	5,308.63												3,189,336.03
Commuter Services	9100	173,452.02	69,847.60	6,190.87		18,577.87	11,313.35												482,692.06
Capital Outlay	7420																		
Facilities Acquisition and Construction	9300																		
Debt Service (Function 9300)	710																		
Redemption of Principal	720																		
Interest	720																		
Total Expenditures		187,368,129.29	55,174,440.18	28,039,277.42		14,218,436.65	3,087,538.81												304,275,279.78
Excess (Deficiency) of Revenues Over Expenditures																			(14,111,299.93)

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, 2015

Exhibit K-1
 FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	3,285,325.17
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	8,585,934.63
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	46,970.14
From Enterprise Funds	3690	
Total Transfers In	3600	8,632,904.77
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		11,918,229.94
Net Change In Fund Balance		(2,193,069.99)
Fund Balance, July 1, 2014	2800	53,459,132.16
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,208,455.00
Restricted Fund Balance	2720	13,050,636.76
Committed Fund Balance	2730	
Assigned Fund Balance	2740	22,247,545.51
Unassigned Fund Balance	2750	14,759,424.90
Total Fund Balances, June 30, 2015	2700	51,266,062.17

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

For the Fiscal Year Ended June 30, 2015

Exhibit K-2
 FDOE Page 4
 Fund 410

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	11,174,056.36
School Breakfast Reimbursement	3262	3,763,837.97
Afterschool Snack Reimbursement	3263	36,773.72
Child Care Food Program	3264	
USDA-Donated Commodities	3265	1,090,955.04
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	112,560.07
Fresh Fruit and Vegetable Program	3268	21,447.93
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	16,199,631.09
<i>State:</i>		
School Breakfast Supplement	3337	130,275.00
School Lunch Supplement	3338	154,149.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	284,424.00
<i>Local:</i>		
Interest on Investments	3431	5,544.95
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	1,283,426.66
Student Breakfasts	3452	102,148.67
Adult Breakfasts/Lunches	3453	211,531.89
Student and Adult á la Carte Fees	3454	1,784,828.76
Student Snacks	3455	
Other Food Sales	3456	98,705.35
Other Miscellaneous Local Sources	3495	2,814.60
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	3,489,000.88
Total Revenues	3000	19,973,055.97

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, 2015

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	4,854,574.17
Employee Benefits	200	2,541,143.73
Purchased Services	300	525,884.71
Energy Services	400	274,641.31
Materials and Supplies	500	10,202,292.33
Capital Outlay	600	127,808.99
Other	700	1,499,616.56
Other Capital Outlay (Function 9300)	600	221,021.50
Total Expenditures		20,246,983.30
Excess (Deficiency) of Revenues Over Expenditures		(273,927.33)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(273,927.33)
Fund Balance, July 1, 2014	2800	6,184,187.78
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,977,836.97
Restricted Fund Balance	2720	3,932,423.48
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2015	2700	5,910,260.45

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, 2015

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	1,805,013.19
Total Federal Direct	3100	1,805,013.19
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	598,873.36
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	11,645,252.03
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	129,851.09
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	295,505.15
<i>NCLB - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	15,158,966.66
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	2,889,753.66
Total Federal Through State and Local	3200	30,718,201.95
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	32,523,215.14

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

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Leases	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interest	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interest	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		1,320.00
Fund Balance, July 1, 2014	2800	369.96
Adjustments to Fund Balance Ending Fund Balance:	2891	
Nonassignable Fund Balance	2710	
Restricted Fund Balance	2720	1,689.96
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2015	2700	1,689.96

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 FEDERAL ECONOMIC STIMULUS PROGRAMS

Exhibit K-4
 FDOE Page 8
 Funds 430

For the Fiscal Year Ended June 30, 2015

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 Innovation and Opportunity Act (WIOA)	3170				0.00
Community Action Programs	3180				0.00
Reserve Officers Training Corps (ROTC)	3191				0.00
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>					
Career and Technical Education	3201				0.00
Race to the Top	3214			509,031.91	509,031.91
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act - Title I	3240				0.00
Other Food Services	3269				0.00
Federal Through Local	3280				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State and Local	3200	0.00	0.00	509,031.91	509,031.91
<i>State:</i>					
State Through Local	3380				0.00
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	0.00	0.00	0.00	0.00
<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
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	509,031.91	509,031.91

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, 2015

OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To 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
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2014	3800	
Adjustments to Fund Balance (During Fund Balance)	2921	
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, 2015	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, 2015

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	0.00
Loans	3770	
Sale of Capital Assets	3730	
Less Reserves	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	930	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2014	2800	
Adjustments to Fund Balance Ending Fund Balance:	2891	
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2015	2700	0.00

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ABRA RACE TO THE TOP (Continued)
For the Fiscal Year Ended June 30, 2015

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries		
Transfers In:	3740	
From General Fund	3510	
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	3690	0.00
Transfers Out: (Fination 9700)		
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
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2014	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonassignable Fund Balance	2719	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2015	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 Ending June 30, 2015
and CHANGES IN FUND BALANCES

Loss Reversals Transfers In:	Account Number	Account Number
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Intergov. Services Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Intergov. Services Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2014	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2015	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, 2015

Account Number	REVENUES	SBE/COB Bonds 210	Special Act Bonds 220	Sections 1011.4 & 1011.15, F.S. Loans 230	Motor Vehicle Revenue Bonds 240	Direct Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
3199	Miscellaneous Federal Direct								0.00
3299	Miscellaneous Federal Through State								0.00
3322	CO&DS Withheld for SBE/COB Bonds	1,285,788.87							1,285,788.87
3326	SBE/COB Bond Interest	1,128.74							1,128.74
3341	Racing Commission Funds								0.00
3399	Other Miscellaneous State Revenues								0.00
3300	Total State Sources	1,286,917.61	0.00	0.00	0.00	0.00	0.00	0.00	1,286,917.61
3412	Local:								0.00
3418	Distid Debt Service Taxes								0.00
3419	County Local Sales Tax								0.00
3421	School District Local Sales Tax								0.00
3422	Tax Refundations								0.00
3423	Payment in Lieu of Taxes								0.00
3431	Excess Fees								0.00
3432	Interest on Investments						1,040.47		1,040.47
3433	Gain on Sale of Investments								0.00
3440	Net Increase (Decrease) in Fair Value of Investments								0.00
3495	Gifts, Grants and Bequests								0.00
3496	Other Miscellaneous Local Sources								0.00
3497	Impact Fees								0.00
3500	Rebonds of Prior Year's Expenditures								0.00
3600	Total Local Sources	0.00	0.00	0.00	0.00	0.00	1,040.47	0.00	1,040.47
3000	Total Revenues	1,286,917.61	0.00	0.00	0.00	0.00	1,040.47	0.00	1,290,958.08
710	Debt Service (Function 920)	1,148,000.00					3,620,768.04		4,768,768.04
720	Redemption of Principal	137,665.39					1,233,276.65		1,390,941.04
730	Interest	1,707.18					226,308.00		228,015.18
790	Dues and Fees								0.00
799	Miscellaneous								0.00
	Total Expenditures	1,307,372.57	0.00	0.00	0.00	0.00	5,080,352.69	0.00	6,387,725.26
	Excess (Deficiency) of Revenues Over Expenditures	(120,454.96)	0.00	0.00	0.00	0.00	(5,079,312.22)	0.00	(5,099,671.18)

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, 2015

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/CORH Bonds 710	Special Act Bonds 720	Sections 101.14 & 101.15, F.S., Loans 730	Motor Vehicle Revenue Bonds 740	District Bonds 750	Other Debt Service 799	ARRA Economic Stimulus Debt Service 799	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						19,840,000.00		19,840,000.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Leases	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715	627,000.00							627,000.00
Premium on Refunding Bonds	3792	43,383.14							43,383.14
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	(163,406.97)					(12,363,281.25)		(23,126,288.22)
Refunding Lease-Purchase Agreements	3793								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agreements (Function 9299)	894						2,503,338.70		2,503,338.70
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									0.00
From General Fund	3410								0.00
From Capital Projects Funds	3650								0.00
From Special Revenue Funds	3640						5,000,000.00		5,000,000.00
Interfund	3650								0.00
From Permanent Funds	3650								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)									0.00
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		62,623.83		0.00	0.00	0.00	4,982,097.45	0.00	4,989,453.62
Net Change in Fund Balances		(110,078.79)		0.00	0.00	0.00	(97,254.77)	0.00	(207,333.56)
Fund Balance, July 1, 2014	2800	173,605.77					4,466,502.26		4,640,107.53
Adjustments to Fund Balances Ending Fund Balances:	3891								0.00
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	63,526.48					4,349,247.49		4,412,773.97
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2015	2700	63,526.48	0.00	0.00	0.00	0.00	4,349,247.49	0.00	4,432,773.97

BOARD OF SUPERVISORS OF SACRAMENTO COUNTY
 CURRENTING REVENUES, EXPENDITURES, ENCUMBRANCES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ended June 30, 2015

Account Number	REVENUES	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Section 101.14 & 101.15, 2% Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Payment (COADSP)	Nonbond Cap. Improvement Section 101.17/12.1 P.L.	Voted Capital Improvement Fund	Other Capital Funds	ARPA Revenue Source Capital Funds	Total
Revenue	300	310	320	330	310	330	300	370	380	390	390	Total
3109	Mechanisms Personal License											0.00
3109	Impassible Personal License											0.00
3321	COBIS Distributed				771,250.52							771,250.52
3325	Interest on Outright Bonded Capital				15,972.42							15,972.42
3341	State Commission Funds											0.00
3350	State Through Local											0.00
3381	Public Education Capital Outlay (PECO)				767,693.07							767,693.07
3382	Chowchow Fee Program											0.00
3384	High-Effort Assessment Program											0.00
3385	SMART Schools Small County Assistance Program											0.00
3395	Class Size Reduction Capital Outlay											0.00
3397	Charter School Capital Outlay Funding											0.00
3398	Special Facility Construction Account											0.00
3399	Other Miscellaneous State Revenues											0.00
3400	Total State Sources	0.00	0.00	0.00	767,693.07	0.00	267,875.61	21,602,707.26	0.00	412,345.00	0.00	21,602,707.26
3412	Electric Local Capital Improvement Tax											0.00
3418	County Local Sales Tax											0.00
3419	School District Local Sales Tax									23,357,773.14		23,357,773.14
3421	Tax Redemptions											0.00
3422	Prorated In Lieu of Taxes											0.00
3423	Energy Fees											0.00
3431	Interest on Investments							40,529.61		385,200.00		425,730.21
3432	Gains on Sale of Investments											0.00
3433	Net Increase (Decrease) in Fair Value of Investments							4,756.33		71,000.78		75,757.11
3440	Gifts, Grants and Bequests											0.00
3450	Other Miscellaneous Local Sources											0.00
3455	Interest Fees											0.00
3460	Total Local Sources	0.00	0.00	0.00	0.00	0.00	267,875.61	21,624,236.87	0.00	23,428,773.92	0.00	45,052,910.79
3500	Capital Outlay - (Transfer 7100)	0.00	0.00	0.00	767,693.07		267,875.61	21,624,236.87	0.00	23,428,773.92	0.00	45,052,910.79
610	Library Books											0.00
620	Additional Materials											0.00
630	Building and Fixed Equipment									18,002,253.51		18,002,253.51
640	Furniture, Fixtures and Equipment									3,712,913.13		3,712,913.13
650	Motor Vehicles (Including Buses)											5,782,884.00
660	Land									39,000.12		39,000.12
670	Improvements Other Than Building									719,000.26		719,000.26
680	Remodeling and Renovations									766,011.38		766,011.38
690	Computer Software									7,072,817.49		7,072,817.49
710	Debt Service (Portions 2/20)				1,438,127.27		168,319.97	4,756.33				1,611,203.57
720	Refundation of Principal											0.00
730	Interest											0.00
740	Debt and Fees											0.00
750	Miscellaneous											0.00
760	Other											0.00
Total Expenditures		0.00	0.00	0.00	14,881.27	0.00	169,212.59	15,602,515.56	0.00	29,044,009.43	0.00	44,801,608.25
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	777,841.77	0.00	113,611.02	5,822,620.71	0.00	(4,726,665.91)	0.00	1,802,226.89

DISTRICT SCHOOL BOARDS OF SCLABAMA COUNTY
 OTHER FINANCING SOURCES (USBS)
 AND CHANGES IN FUND BALANCE
 For the Fiscal Year Ended June 30, 2015

	Account Number	Capital Outlay Bond Issues (COBI)	Schools At-Risk	Stipends 10/1/14 & 10/1/15 P.L. Loan	Public Employees Capital Outlay (PECO)	District School Bonds	Capital Outlay and Debt Service Payment (CO&DS)	Nominal Cap. Improvement Station 10/1/14/15	Vendor Capital Investment Fund	Other Capital Projects	AFSA Economic Stimulus Capital Projects	Totals
Balance of Bonds	3710	310	250	250	240	250	300	370	380	390	399	0.00
Premiums on Sale of Bonds	3751											0.00
Discount on Sale of Bonds	871											0.00
Proceeds of Lease Purchase Agreements	3755											0.00
Proceeds on Lease Purchase Agreements	3755											0.00
Losses on Lease Purchase Agreements (Transaction 9729)	823											0.00
Losses	3720											0.00
Sale of Capital Assets	3730											0.00
Less Accretions	3725											1,877,010.00
Proceeds of Forward-Swap Contract	3725											0.00
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3650											0.00
Interfund	3655											0.00
From Reserve Funds	3660											0.00
From Normal Services 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
Transfer Out - <i>(Transaction 9729)</i>	010				(630,475.89)			(7,233,000.73)		(412,708.00)		(8,385,974.63)
To General Fund	200							(5,099,070.07)				(5,099,070.07)
To Debt Service Funds	240											0.00
To Special Revenue Funds	250											0.00
Interfund	990											0.00
To Reserve Funds	960											0.00
To Enterprise Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	0700	0.00	0.00	0.00	(630,475.89)		0.00	(12,591,070.75)		(412,708.00)		(13,185,934.63)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(630,475.89)		0.00	(12,591,070.75)		(412,708.00)		(13,185,934.63)
Net Change in Fund Balance		0.00	0.00	0.00	113,611.65		113,611.65	(6,638,659.79)		(3,314,016.21)		(8,726,668.39)
Fund Balance, July 1, 2014	2890				132,252.84		132,252.84	19,407,473.86		73,809,672.94		94,066,841.55
Adjustment to Fund Balance	2891						847,338.73			(1,147,509.18)		(1,147,509.18)
Unassignable Fund Balance	2110											0.00
Assigned Fund Balance	2720				113,361.84		900,966.78	12,744,700.09		69,378,014.89		83,166,172.55
Unassigned Fund Balance	2740											0.00
Assigned Fund Balance	2750											0.00
Total Fund Balance, June 30, 2015	2700	0.00	0.00	0.00	117,962.84		900,966.78	12,744,700.09	0.00	69,378,014.89	0.00	83,166,172.55

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ending June 30, 2015

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	3730	
Less Recoveries		
Transfers In:	3740	
From General Fund	3610	
From Debt Service Funds	3520	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3570	
From Enterprise Funds	3580	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
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
Net Change in Fund Balance		0.00
Fund Balance July 1, 2014	2800	
Adjustments to Fund Balance Making Fund Balance:	2891	
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2015	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 Ending June 30, 2015

	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	AFRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
INCOME OR (LOSS)									
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	780								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers and Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHANGES IN NET POSITION									
TRANSFERS IN									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenues Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenues Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2014	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2015	2780								0.00

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
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	4,070,332.72	39,993,931.47						44,064,264.19
Other Operating Revenues	3489	1,204,936.57	790,524.15						895,460.72
Total Operating Revenues		4,196,771.39	40,724,455.62	0.00	0.00	0.00			44,915,227.01
OPERATING EXPENSES (Function 9900)									
Salaries	100	223,750.76	252,882.78						486,633.54
Employee Benefits	200	3,367,183.67	81,625.96						3,448,809.63
Purchasing Services	300	391,447.35	3,171,477.75						3,562,925.10
Energy Services	600	5,536.93	10,801.10						16,338.03
Materials and Supplies	500	2,261.02	2,966.44						5,227.46
Capital Outlay	600		3,535.93						3,535.93
Other	700	591.56	33,856,670.50						33,857,262.16
Depreciation and Amortization Expense									0.00
Total Operating Expenses		4,198,771.39	39,339,590.46	0.00	0.00	0.00			43,538,361.85
Operating Income (Loss)		0.00	1,384,865.16	0.00	0.00	0.00			1,384,865.16
NON-OPERATING REVENUES (EXPENSES)									
Interest on Investments	3431		5,536.07						5,536.07
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
Total Nonoperating Revenues (Expenses)		0.00	5,536.07	0.00	0.00	0.00			5,536.07
Income (Loss) Before Operating Transfers		0.00	1,390,401.23	0.00	0.00	0.00			1,390,401.23
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00			0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910		(46,970.14)						(46,970.14)
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	(46,970.14)	0.00	0.00	0.00			(46,970.14)
Change in Net Position		0.00	1,343,431.09	0.00	0.00	0.00			1,343,431.09
Net Position, July 1, 2014	2680		6,127,948.04						6,127,948.04
Adjustments to Net Position	2695								0.00
Net Position, June 30, 2015	2780		7,471,379.13						7,471,379.13

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 SCHOOL INTERNAL FUNDS
 June 30, 2015

Exhibit K-11
 FDOE Page 19
 Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2014	Additions	Deductions	Ending Balance June 30, 2015
Cash	1110	2,807,957.76	5,305,389.89	5,312,201.69	2,801,145.96
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		2,807,957.76	5,305,389.89	5,312,201.69	2,801,145.96
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290	2,773,461.94	5,305,389.89	5,286,323.47	2,792,528.36
Due to Budgetary Funds	2161	34,495.82		25,878.22	8,617.60
Total Liabilities		2,807,957.76	5,305,389.89	5,312,201.69	2,801,145.96

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2015

	Account Number	Governmental Activities Total Balance (1) June 30, 2015	Business-Type Activities Total Balance (1) June 30, 2015	Total	Governmental Activities - Debt Principal Payments 2014-15	Governmental Activities - Debt Interest Payments 2014-15	Governmental Activities - Principal Due Within One Year 2015-16	Governmental Activities - Interest Due Within One Year 2015-16
Notes Payable	2310			0.00				
Obligation Under Capital Leases	2315			0.00				
Bonds Payable								
SBIF/COBI Bonds Payable	2321	2,738,580.03		2,738,580.03	1,148,000.00	157,665.39	516,000.00	121,977.21
Distrit Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	2,738,580.03	0.00	2,738,580.03	1,148,000.00	157,665.39	516,000.00	121,977.21
Liability for Compensated Absences	2330	42,538,646.48		42,538,646.48				
Lease-Purchase Agreements Payable								
Certificates of Participation (COFS) Payable	2341	31,635,982.32		31,635,982.32	3,620,768.04	1,233,276.65	3,800,613.00	1,262,237.66
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	31,635,982.32	0.00	31,635,982.32	3,620,768.04	1,233,276.65	3,800,613.00	1,262,237.66
Estimated Liability for Long-Term Claims	2350	27,073,789.50		27,073,789.50				
Net Other Postemployment Benefits Obligation	2360	2,227,205.00		2,227,205.00				
Net Pension Liability	2365	94,152,174.00		94,152,174.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-Term Liabilities		200,366,377.33	0.00	200,366,377.33	4,768,768.04	1,390,942.04	4,316,613.00	1,384,164.87

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2015, including discounts and premiums.

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
 SCHEDULE OF CATEGORICAL PROGRAMS
 REPORT OF EXPENDITURES AND AVAILABLE FUNDS

Exhibit K-13
 FDOE Page 21

CATEGORICAL PROGRAMS (Revenue Number) (Footnote)	Grant Number	Unexpended June 30, 2014	Returned To FDOE	Revenues [1] 2014-15	Expenditures 2014-15	Flexibility [2] 2014-15	Unexpended June 30, 2015
Class Size Reduction, Operating Funds (3355)	94740	2,270,368.19		43,750,668.00	44,791,770.30		1,229,265.89
Class Size Reduction Capital Outlay (3296)	91050						0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEPP Earmark)	98250			572,660.00	572,660.00		0.00
Florida School Recognition Funds (3361)	92040	91,657.11		1,420,617.00	1,415,650.63		0.00
Instructional Materials (FEPP Earmark) [3]	90880	2,884,767.81		2,914,074.00	4,398,327.98		96,623.48
Library Media (FEPP Earmark) [3]	90881	197,729.05		166,256.00	155,771.63		1,400,513.83
Preschool Projects (3372)	97950						208,213.42
Public School Technology	90320						0.00
Research-Based Reading Instruction (FEPP Earmark) [4]	90800	368,873.13		1,843,999.00	2,119,877.05		92,995.08
Safe Schools (FEPP Earmark) [5]	90803	531,938.16		1,269,751.00	1,147,886.11		653,803.05
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEPP Earmark)	90830			9,837,726.00	9,837,726.00		0.00
Supplemental Academic Instruction (FEPP Earmark) [4]	91280	5,670,735.08		9,299,252.00	9,955,834.30		5,014,152.58
Teacher Training	91290						0.00
Teachers Classroom Supply Assistance (FEPP Earmark)	97580	29,108.98		676,092.00	679,012.50		261,884.48
Voluntary Prekindergarten - School Year Program (3371)	96440	44,691.77		1,055,612.66	1,100,304.43		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441			\$2,824.97	\$2,824.97		0.00

[1] Include both state and local revenue sources.
 [2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
 [3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
 [4] Expenditures for designated low-performing elementary schools, based on the statewide standardized English Language Arts 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, 2015

Exhibit K-14
 FDOE Page 22

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	1,271,795.60	29,117.21			1,300,912.81
Bottled Gas	421	7,877.22	77.42			7,954.64
Electricity	430	10,546,787.16	234,589.31			10,781,376.47
Heating Oil	440					0.00
Total		11,826,459.98	263,783.94	0.00	0.00	12,090,243.92
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	11,739.72		1,959.39		13,699.11
Diesel Fuel	460	2,049,210.22				2,049,210.22
Oil and Grease	540	52,945.13				52,945.13
Total		2,113,895.07		1,959.39	0.00	2,115,854.46

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				6,390,537.00	6,390,537.00
EXPENDITURES FOR CAPITALIZED AV MATERIALS:						
Capitalized Audio/visual Materials	621					0.00

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
<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
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	869,966.29
Food	570	9,352,318.24
Donated Foods	580	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-14
 FDOE Page 23

For the Fiscal Year Ended June 30, 2015

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	85,280,751.99	620,341.15		85,901,093.14
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	2,308,658.50	52,476.44		2,361,134.94
Total Basic Program Salaries		87,589,410.49	672,817.59	0.00	88,262,228.08
Other Programs 130 (ESOL) (Function 5100)	120	2,151,984.38	5,536.51		2,157,520.89
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	53,480.56	359.10		53,839.66
Total Other Program Salaries		2,205,464.94	5,895.61	0.00	2,211,360.55
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	22,344,413.91	246,536.91		22,590,950.82
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	393,132.19	3,750.05		396,882.24
Total ESE Program Salaries		22,737,546.10	250,286.96	0.00	22,987,833.06
Career Program 300 (Function 5300)	120	4,136,240.88			4,136,240.88
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	75,675.00			75,675.00
Total Career Program Salaries		4,211,915.88	0.00	0.00	4,211,915.88
Total		116,744,337.41	929,000.16	0.00	117,673,337.57
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	520	4,471,650.23	46,155.32		4,517,805.55
Total		4,471,650.23	46,155.32		4,517,805.55

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2015

Instructional:	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
Basic:								
Exceptional	5100							0.00
Career Education	5200							0.00
Adult General	5300							0.00
Prekindergarten	5400							0.00
Other Instruction	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	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)			Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:	Fund Number	Direct Payment (Object 393)			
General Fund	100	6,286,602.00	288,405.00		6,575,007.00
Food Service Special Revenue Fund	410				0.00
Other Federal Programs Special Revenue Fund	420				0.00
Federal Economic Stimulus Special Revenue Funds	410				0.00
Total Charter School Distributions		6,286,602.00	288,405.00	0.00	6,575,007.00

LIFELONG LEARNING (Lifetime Learning expenditures are used in federal reporting)		Amount
Expenditures:	Account Number	
General Fund	5900	9,496.08
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
Total:	5900	9,496.08

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)			Earnings 2014-15	Expenditures 2014-15	Unexpended June 30, 2015
Earnings, Expenditures and Carry-forward Amounts:			1,763,828.88	1,763,828.88	
Exceptional Program or Activity:					
Exceptional Student Education				1,502,723.26	
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				261,105.62	
Student Services					
Consultants					
Other					
Total Expenditures				1,763,828.88	

General Fund Balance Sheet Information (This information is used in state reporting)		Fund Number	Amount
Balance Sheet Amount:			
Total Assets and Deferred Outflows of Resources		100	
Total Liabilities and Deferred Inflows of Resources		100	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2015

		Expenditures										Totals
		100	200	300	400	500	600	700				
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other				
Account Number	Current											
5500	Prekindergarten	805,256.55	260,798.33	144,559.42		9,094.78	108.98	4,483.58	1,079,742.22			
6100	Student Support Services								144,559.42			
6200	Instructional Media Services								0.00			
6300	Instruction and Curriculum Development Services						677.86	1.62	681.48			
6400	Instructional Staff Training Services	224.00	36.28						260.28			
6500	Instruction-Related Technology								0.00			
7100	Board								0.00			
7200	Parent Administration								0.00			
7300	School Administration	68,846.72	15,355.85				8,464.61		84,202.07			
7410	Facilities Acquisition and Construction								0.00			
7500	Fiscal Services								0.00			
7600	Food Services								0.00			
7700	Central Services		17.35					703.55	721.40			
7800	Student Transportation Services								0.00			
7900	Operation of Plant							148.75	148.75			
8100	Maintenance of Plant								0.00			
8200	Administrative Technology Services								0.00			
9100	Community Services								0.00			
<i>Capital Outlay:</i>												
7420	Facilities Acquisition and Construction								0.00			
9300	Other Capital Outlay								0.00			
<i>Debt Service: (Section 9200)</i>												
710	Refundation of Principal								0.00			
720	Interest								0.00			
Total Expenditures		874,326.77	276,208.31	144,559.42	0.00	9,094.78	9,251.45	5,339.50	1,318,700.23			

[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, 2015

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
United States Department of Agriculture:				
Indirect:				
Child Nutrition Cluster:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	13002	\$ 3,763,837.97	
National School Lunch Program	10.555 (2)	13001	12,301,785.12	
Summer Food Service Program for Children	10.559	13006	112,560.07	
Total Child Nutrition Cluster			16,178,183.16	
Florida Department of Agriculture and Consumer Services:				
Fresh Fruit and Vegetable Program	10.582	330	21,447.93	
Total United States Department of Agriculture			16,199,631.09	
United States Department of Labor:				
Indirect:				
WIA Cluster:				
Workforce Escarosa, Inc.:				
WIA Youth Activities	17.259	None	295,505.15	
Total United States Department of Labor:			295,505.15	
United States Department of Education:				
Direct:				
Federal Pell Grant Program	84.063	N/A	885,647.39	
Impact Aid	84.041 (3)	N/A	615,565.46	
Total Direct			1,501,212.85	
Indirect:				
Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States	84.027	262, 263	11,110,519.70	
Special Education - Preschool Grants	84.173	266, 267	534,732.33	
Total Special Education Cluster			11,645,252.03	
Florida Department of Education				
Adult Education - Basic Grants to States	84.002	191	129,851.09	
Title I Grants to Local Educational Agencies	84.010	212, 222, 223, 228	15,122,373.80	
Career and Technical Education - Basic Grants to States	84.048	161	598,873.36	
Education for Homeless Children and Youth	84.196	127	74,616.50	
English Language Acquisition Grants	84.365	102	55,775.01	
Improving Teacher Quality State Grants	84.367	224, 225	2,759,362.15	
School Improvement Grants	84.377	226	36,592.86	
ARRA - State Fiscal Stabilization Fund - Race-to-the-Top, Recovery Act	84.395	RL111, RG311, RG411	509,031.91	
Total Florida Department of Education			19,286,476.68	
Total Indirect			30,931,728.71	
Total United States Department of Education			32,432,941.56	
United States Department of Health and Human Services:				
Indirect:				
Community Action Community - Head Start				
Head Start	93.600	None	558,515.46	
Total United States Department of Health and Human Services:			558,515.46	

*DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL
ASSISTANCE PROGRAM EXPENDITURES
For the Fiscal Year Ended June 30, 2015*

<u>Federal Grantor /Pass-Through Grantor/Program Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Pass-Through Grantor Number</u>	<u>Amount of Expenditures (1)</u>	<u>Amount Provided to Subrecipients</u>
United States Department of Defense:				
Direct:				
Army Junior Reserve Officers Training Corps	None	N/A	69,124.55	
Air Force Junior Reserve Officers Training Corps	None	N/A	46,912.92	
Navy Junior Reserve Officers Training Corps	None	N/A	322,917.98	
Competitive Grants: Promoting K-12 student Achievement at Military-Connected Schools	12.556	N/A	918,045.80	
Total United States Department of Defense			<u>1,357,001.25</u>	
Total Expenditures of Federal Awards			<u>50,843,594.51</u>	

(1) Basis of Presentation

The Schedule of Expenditures of Federal Awards represents amounts expended from Federal Programs during the 2014-2015 fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconciled to and are in material agreement with amounts recorded in the District's accounting records from which the general purpose financial statements have been reported.

(2) Noncash Assistance

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

(3) Impact Aid - Expenditures are related to grant numbers/programs as follows: 19-FL-2011-0001 (\$5,322.21), 19-FL-2012-0001 (\$92,218.96), and 19-FL-2015-0001 (\$518,024.29).