

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, 2016

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2016, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 9, 2016.



 Signature of District School Superintendent

September 9, 2016

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 09 2016

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, 2016

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	520,324.15
Reserve Officers Training Corps (ROTC)	3191	457,308.87
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	977,633.02
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,679,078.82
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	926,703.99
Total Federal Through State and Local	3200	2,605,782.81
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	141,767,900.00
Workforce Development	3315	4,449,197.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	137,727.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	24,217.14
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	446,500.00
State Forest Funds	3342	
State License Tax	3343	61,657.57
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	43,443,387.00
Florida School Recognition Funds	3361	1,553,986.00
Voluntary Prekindergarten Program	3371	1,192,692.57
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	774,148.07
Total State	3300	193,851,412.35
<i>Local:</i>		
District School Taxes	3411	91,336,026.04
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	296,817.40
Interest on Investments	3431	128,416.54
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	262,435.96
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	13,910.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	798,103.39
Continuing Workforce Education Course Fees	3463	87,642.05
Capital Improvement Fees	3464	38,707.14
Postsecondary Lab Fees	3465	164,727.75
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	7,892.50
Financial Aid Fees	3468	70,568.00
Other Student Fees	3469	54,781.06
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	471,105.20
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	259,827.36
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	162,515.74
Receipt of Federal Indirect Cost Rate	3494	1,049,431.24
Other Miscellaneous Local Sources	3495	547,496.80
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	17,184.69
Collections for Lost, Damaged and Sold Textbooks	3498	24,511.84
Receipt of Food Service Indirect Costs	3499	394,835.05
Total Local	3400	96,186,935.75
Total Revenues	3000	293,621,763.93

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, 2016

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	129,704,822.60	35,973,847.13	13,598,205.26	4,709.50	3,533,187.71	1,643,950.68	4,836,432.20	189,295,155.08
Student Support Services	6100	10,961,433.56	2,995,750.02	1,659,509.42	2,694.82	58,704.30	7,274.56	9,668.40	15,695,035.08
Instructional Media Services	6200	3,276,602.76	955,972.03	43,584.65	0.00	36,698.13	178,267.36	34,611.50	4,525,736.43
Instruction and Curriculum Development Services	6300	4,692,809.04	1,255,154.68	91,894.91	0.00	33,642.87	3,689.38	8,449.74	6,085,640.62
Instructional Staff Training Services	6400	1,942,939.31	432,743.02	687,645.07	0.00	73,384.55	18,589.52	73,794.60	3,229,096.07
Instruction-Related Technology	6500	1,671,920.52	465,598.09	288,942.98	0.00	0.00	11,515.95	9,904.77	2,447,882.31
Board	7100	734,080.35	392,190.97	165,081.58	523.96	2,598.20	1,928.39	39,646.21	1,336,049.66
General Administration	7200	551,971.04	123,521.54	54,292.42	0.00	8,716.40	1,002.31	28,750.89	768,254.60
School Administration	7300	12,518,374.61	3,297,556.13	11,373.99	0.00	47,556.64	19,895.45	14,622.48	15,909,379.30
Facilities Acquisition and Construction	7410	180,492.99	37,311.21	182,979.70	14,997.58	9,365.73	343,970.67	1,407.00	770,524.88
Fiscal Services	7500	1,670,534.53	427,432.43	228,692.90	0.00	12,469.82	1,153.99	21,066.59	2,361,350.26
Food Services	7600	365,380.21	11,443.89	0.00	0.00	0.00	0.00	150.00	376,974.10
Central Services	7700	3,306,048.30	928,261.22	665,240.52	17,179.93	94,221.44	12,917.50	144,617.19	5,168,486.10
Student Transportation Services	7800	8,479,872.85	3,492,683.28	463,284.66	1,264,150.35	1,170,576.86	37,437.34	1,318,679.02	16,226,684.36
Operation of Plant	7900	5,583,700.93	2,389,490.89	6,089,086.57	11,145,893.88	613,874.03	48,971.24	441,485.20	26,312,502.74
Maintenance of Plant	8100	4,783,807.05	1,705,505.69	2,189,791.58	198,532.07	1,766,541.27	62,046.04	358.56	10,706,582.26
Administrative Technology Services	8200	2,476,181.27	616,933.75	17,758.39	2,366.95	27,209.19	30,174.08	4,677.35	3,175,300.98
Community Services	9100	180,792.44	71,774.77	41,953.54	0.00	27,139.56	19,194.18	189,979.31	530,833.80
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						22,758.10		22,758.10
Other Capital Outlay	9300						712,281.63		712,281.63
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		193,081,764.36	55,573,170.74	26,479,318.14	12,651,049.04	7,515,886.70	3,177,018.37	7,178,301.01	305,656,508.36
Excess (Deficiency) of Revenues Over Expenditures									(12,034,744.43)

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

Exhibit K-1

FDOE Page 3

For the Fiscal Year Ended June 30, 2016

Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	1,446,626.25
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	7,865,895.05
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	7,865,895.05
<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)		9,312,521.30
Net Change In Fund Balance		(2,722,223.13)
Fund Balance, July 1, 2015	2800	51,266,062.17
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,208,455.00
Restricted Fund Balance	2720	12,301,276.77
Committed Fund Balance	2730	
Assigned Fund Balance	2740	24,577,865.99
Unassigned Fund Balance	2750	10,456,241.28
Total Fund Balances, June 30, 2016	2700	48,543,839.04

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

Exhibit K-2
FDOE Page 4
Fund 410

For the Fiscal Year Ended June 30, 2016

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	12,127,707.01
School Breakfast Reimbursement	3262	4,096,004.11
Afterschool Snack Reimbursement	3263	29,326.08
Child Care Food Program	3264	
USDA-Donated Commodities	3265	1,318,703.65
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	147,324.79
Fresh Fruit and Vegetable Program	3268	29,279.50
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	47,780.00
Total Federal Through State and Local	3200	17,796,125.14
<i>State:</i>		
School Breakfast Supplement	3337	131,461.00
School Lunch Supplement	3338	148,233.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	279,694.00
<i>Local:</i>		
Interest on Investments	3431	5,387.72
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	1,073,253.09
Student Breakfasts	3452	70,837.91
Adult Breakfasts/Lunches	3453	157,757.98
Student and Adult á la Carte Fees	3454	1,494,082.55
Student Snacks	3455	
Other Food Sales	3456	101,079.96
Other Miscellaneous Local Sources	3495	4,361.74
Refunds of Prior Year's Expenditures	3497	7,794.50
Total Local	3400	2,914,555.45
Total Revenues	3000	20,990,374.59

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

Exhibit K-2
FDOE Page 5
Fund 410

For the Fiscal Year Ended June 30, 2016

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	4,897,018.47
Employee Benefits	200	2,358,059.73
Purchased Services	300	544,061.44
Energy Services	400	260,102.71
Materials and Supplies	500	10,164,171.69
Capital Outlay	600	129,654.87
Other	700	1,249,469.19
Other Capital Outlay (Function 9300)	600	471,949.91
Total Expenditures		20,074,488.01
Excess (Deficiency) of Revenues Over Expenditures		915,886.58
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		915,886.58
Fund Balance, July 1, 2015	2800	5,910,260.45
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	2,204,599.67
Restricted Fund Balance	2720	4,621,547.36
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	2700	6,826,147.03

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

Exhibit K-3
FDOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2016

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	1,405,073.29
Total Federal Direct	3100	1,405,073.29
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	662,482.66
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	11,000,736.20
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	173,415.60
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	245,731.34
<i>NCLB - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	14,709,690.73
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	2,767,454.87
Total Federal Through State and Local	3200	29,559,511.40
<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	30,964,584.69

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, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(585.86)
Fund Balance, July 1, 2015	2800	1,689.96
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	1,104.10
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	2700	1,104.10

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, 2016

Exhibit K-4
FDOE Page 8
Funds 430

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			15,791.82	15,791.82
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	15,791.82	15,791.82
<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	15,791.82	15,791.82

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, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2015	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	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, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2015	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	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, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2015	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	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, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2015	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	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, 2016

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 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
<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	621,724.97							621,724.97
SBE/COBI Bond Interest	3326	118.27							118.27
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	621,843.24	0.00	0.00	0.00	0.00	0.00	0.00	621,843.24
<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						62.24		62.24
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	62.24	0.00	62.24
Total Revenues	3000	621,843.24	0.00	0.00	0.00	0.00	62.24	0.00	621,905.48
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	516,000.00					3,800,613.30		4,316,613.30
Interest	720	121,927.21					968,985.89		1,090,913.10
Dues and Fees	730	192.99					557,746.86		557,939.85
Miscellaneous	790								0.00
Total Expenditures		638,120.20	0.00	0.00	0.00	0.00	5,327,346.05	0.00	5,965,466.25
Excess (Deficiency) of Revenues Over Expenditures		(16,276.96)	0.00	0.00	0.00	0.00	(5,327,283.81)	0.00	(5,343,560.77)

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, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 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						51,910,000.00		51,910,000.00
Premium on Sale of Bonds	3791						8,641,750.75		8,641,750.75
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmmts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						9,018,595.28		9,018,595.28
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	9,018,595.28	0.00	9,018,595.28
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930						(60,000,000.00)		(60,000,000.00)
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	(60,000,000.00)	0.00	(60,000,000.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	9,570,346.03	0.00	9,570,346.03
Net Change in Fund Balances		(16,276.96)	0.00	0.00	0.00	0.00	4,243,062.22	0.00	4,226,785.26
Fund Balance, July 1, 2015	2800	63,526.48					4,369,247.49		4,432,773.97
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	47,249.52					8,612,309.71		8,659,559.23
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2016	2700	47,249.52	0.00	0.00	0.00	0.00	8,612,309.71	0.00	8,659,559.23

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, 2016

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						997,773.68					997,773.68
Interest on Undistributed CO&DS	3325						4,825.87					4,825.87
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				912,198.00							912,198.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397									290,103.00		290,103.00
Other Miscellaneous State Revenues	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	912,198.00	0.00	1,002,599.55	0.00	0.00	290,103.00	0.00	2,204,900.55
<i>Local:</i>												
District Local Capital Improvement Tax	3413							21,709,577.36				21,709,577.36
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419									24,164,743.65		24,164,743.65
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431							37,016.83		650,663.54		687,680.37
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433							(4,155.82)		(83,242.36)		(87,398.18)
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	0.00	21,742,438.37	0.00	24,732,164.83	0.00	46,474,603.20
Total Revenues	3000	0.00	0.00	0.00	912,198.00	0.00	1,002,599.55	21,742,438.37	0.00	25,022,267.83	0.00	48,679,503.75
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630									7,670,946.58		7,670,946.58
Furniture, Fixtures and Equipment	640							4,816,351.58		89,505.91		4,905,857.49
Motor Vehicles (Including Buses)	650							4,320,088.00				4,320,088.00
Land	660									3,041,204.64		3,041,204.64
Improvements Other Than Buildings	670							371,191.97		869,716.94		1,240,908.91
Remodeling and Renovations	680				299,892.41		377,543.87	2,839,848.13		5,223,943.47		8,741,227.88
Computer Software	690							288,324.33				288,324.33
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730							1,164.60				1,164.60
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	299,892.41	0.00	378,708.47	12,635,804.01	0.00	16,895,317.54	0.00	30,209,722.43
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	612,305.59	0.00	623,891.08	9,106,634.36	0.00	8,126,950.29	0.00	18,469,781.32

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, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730									1,369,143.35		1,369,143.35
Loss Recoveries	3740							306,158.65		144,038.95		450,197.60
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									60,000,000.00		60,000,000.00
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	0.00	0.00	0.00	60,000,000.00	0.00	60,000,000.00
Transfers Out: (Function 9700)												
To General Fund	910				(671,511.81)			(6,904,280.24)		(290,103.00)		(7,865,895.05)
To Debt Service Funds	920							(4,410,580.00)		(4,608,015.28)		(9,018,595.28)
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	(671,511.81)	0.00	0.00	(11,314,860.24)	0.00	(4,898,118.28)	0.00	(16,884,490.33)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(671,511.81)	0.00	0.00	(11,008,701.59)	0.00	56,615,064.02	0.00	44,934,850.62
Net Change in Fund Balances		0.00	0.00	0.00	(59,206.22)	0.00	623,891.08	(1,902,067.23)	0.00	64,742,014.31	0.00	63,404,631.94
Fund Balance, July 1, 2015	2800				132,362.84		960,996.78	12,744,780.08		69,328,033.85		83,166,173.55
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				73,156.62		1,584,887.86	10,842,712.85		134,070,048.16		146,570,805.49
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2016	2700	0.00	0.00	0.00	73,156.62	0.00	1,584,887.86	10,842,712.85	0.00	134,070,048.16	0.00	146,570,805.49

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2015	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	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, 2016

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
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
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)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2015	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	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, 2016

Exhibit K-10
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Funds 700

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	4,745,590.64	39,210,013.88						43,955,604.52
Other Operating Revenues	3489		571,438.77						571,438.77
Total Operating Revenues		4,745,590.64	39,781,452.65	0.00	0.00	0.00	0.00	0.00	44,527,043.29
OPERATING EXPENSES (Function 9900)									
Salaries	100	238,529.16	267,898.68						506,427.84
Employee Benefits	200	4,042,190.80	80,017.94						4,122,208.74
Purchased Services	300	542,297.36	5,270,699.40						5,812,996.76
Energy Services	400	5,081.18	10,705.52						15,786.70
Materials and Supplies	500	2,210.87	9,744.45						11,955.32
Capital Outlay	600	63,882.50							63,882.50
Other	700	837.75	34,939,249.22						34,940,086.97
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		4,895,029.62	40,578,315.21	0.00	0.00	0.00	0.00	0.00	45,473,344.83
Operating Income (Loss)		(149,438.98)	(796,862.56)	0.00	0.00	0.00	0.00	0.00	(946,301.54)
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	149,438.98							149,438.98
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		149,438.98	0.00	0.00	0.00	0.00	0.00	0.00	149,438.98
Income (Loss) Before Operating Transfers		0.00	(796,862.56)	0.00	0.00	0.00	0.00	0.00	(796,862.56)
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	(796,862.56)	0.00	0.00	0.00	0.00	0.00	(796,862.56)
Net Position, July 1, 2015	2880		7,471,279.13						7,471,279.13
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	2780		6,674,416.57						6,674,416.57

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
 June 30, 2016

Exhibit K-11
 FDOE Page 19
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2015	Additions	Deductions	Ending Balance June 30, 2016
Cash	1110	2,801,145.96	5,063,542.07	4,726,791.71	3,137,896.32
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		2,801,145.96	5,063,542.07	4,726,791.71	3,137,896.32
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	2,792,528.36	5,063,542.07	4,735,581.18	3,120,489.25
Due to Budgetary Funds	2161	8,617.60	8,789.47		17,407.07
Total Liabilities		2,801,145.96	5,072,331.54	4,735,581.18	3,137,896.32

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2016

	Account Number	Governmental Activities Total Balance [1] June 30, 2016	Business-Type Activities Total Balance [1] June 30, 2016	Total	Governmental Activities - Debt Principal Payments 2015-16	Governmental Activities - Principal Due Within One Year 2016-17	Governmental Activities - Debt Interest Payments 2015-16	Governmental Activities - Interest Due Within One Year 2016-17
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	2,225,141.25		2,225,141.25	516,000.00	285,000.00	121,927.21	93,972.50
District Bonds Payable	2322	60,551,750.75		60,551,750.75	0.00	2,155,000.00	0.00	2,453,015.28
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	62,776,892.00	0.00	62,776,892.00	516,000.00	2,440,000.00	121,927.21	2,546,987.78
Liability for Compensated Absences	2330	42,170,263.43		42,170,263.43				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	27,477,463.02		27,477,463.02	3,800,613.30	3,951,722.52	968,985.89	1,108,555.11
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	27,477,463.02	0.00	27,477,463.02	3,800,613.30	3,951,722.52	968,985.89	1,108,555.11
Estimated Liability for Long-Term Claims	2350	27,577,438.39		27,577,438.39				
Net Other Postemployment Benefits Obligation	2360	1,674,526.00		1,674,526.00				
Net Pension Liability	2365	136,468,062.00		136,468,062.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		298,144,644.84	0.00	298,144,644.84	4,316,613.30	6,391,722.52	1,090,913.10	3,655,542.89

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2016, 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, 2016

Exhibit K-13

FDOE Page 21

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2015	Returned To FDOE	Revenues [1] 2015-16	Expenditures 2015-16	Flexibility [2] 2015-16	Unexpended June 30, 2016
Class Size Reduction Operating Funds (3355)	94740	1,229,265.89		43,443,387.00	42,997,893.51		1,674,759.38
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250			859,669.00	820,472.08		39,196.92
Florida School Recognition Funds (3361)	92040	96,623.48		1,553,986.00	1,534,229.12		116,380.36
Instructional Materials (FEFP Earmark) [3]	90880	1,400,513.83		2,914,947.00	1,193,234.06		3,122,226.77
Library Media (FEFP Earmark) [3]	90881	208,213.42		164,604.00	146,782.68		226,034.74
Preschool Projects (3372)	97950						0.00
Public School Technology	90320						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	92,995.08		1,813,465.00	1,906,460.08		0.00
Safe Schools (FEFP Earmark) [5]	90803	653,803.05		1,213,559.00	1,239,336.78		628,025.27
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			9,894,372.00	9,894,372.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	5,014,152.58		9,252,957.00	11,514,326.47		2,752,783.11
Teacher Training	91290						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	26,188.48		661,442.00	600,401.87		87,228.61
Voluntary Prekindergarten - School Year Program (3371)	96440			1,128,704.09	1,030,665.09		98,039.00
Voluntary Prekindergarten - Summer Program (3371)	96441			63,988.48	46,089.25		17,899.23

[1] Include both state and local revenue sources.

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

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

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

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

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2016

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	1,175,505.97	27,728.56			1,203,234.53
Bottled Gas	421	3,367.10	21.38			3,388.48
Electricity	430	9,962,038.06	224,961.93			10,186,999.99
Heating Oil	440					0.00
Total		11,140,911.13	252,711.87	0.00	0.00	11,393,623.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	9,212.03		1,342.47		10,554.50
Diesel Fuel	460	1,254,938.32				1,254,938.32
Oil and Grease	540	36,690.10				36,690.10
Total		1,300,840.45		1,342.47	0.00	1,302,182.92

	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				4,072,174.00	4,072,174.00

	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	860,840.31
Food	570	9,296,224.35
Donated Foods	580	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2016

Exhibit K-14
FDOE Page 23

	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	86,562,734.27	653,649.23		87,216,383.50
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	2,461,593.99	56,566.54		2,518,160.53
Total Basic Program Salaries		89,024,328.26	710,215.77	0.00	89,734,544.03
Other Programs 130 (ESOL) (Function 5100)	120	1,316,561.68	415.00		1,316,976.68
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	34,482.00	29.94		34,511.94
Total Other Program Salaries		1,351,043.68	444.94	0.00	1,351,488.62
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	23,153,764.31	182,686.89		23,336,451.20
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	440,666.16	3,760.00		444,426.16
Total ESE Program Salaries		23,594,430.47	186,446.89	0.00	23,780,877.36
Career Program 300 (Function 5300)	120	4,462,403.50			4,462,403.50
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	88,193.50			88,193.50
Total Career Program Salaries		4,550,597.00	0.00	0.00	4,550,597.00
Total		118,520,399.41	897,107.60	0.00	119,417,507.01

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	520	1,174,751.11	33,874.15		1,208,625.26

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2016

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
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)	Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100	5,303,791.00	194,380.00		5,498,171.00
Food Service Special Revenue Fund	410				0.00
Other Federal Programs Special Revenue Fund	420				0.00
Federal Economic Stimulus Special Revenue Funds	430				0.00
Capital Projects Funds	3XX				0.00
Total Charter School Distributions		5,303,791.00	194,380.00	0.00	5,498,171.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	9,638.25
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
Total	5900	9,638.25

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2015	Earnings 2015-16	Expenditures 2015-16	Unexpended June 30, 2016
Earnings, Expenditures and Carryforward Amounts:		1,679,078.82	1,679,078.82	0.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			908,426.10	
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			770,652.72	
Student Services				
Consultants				
Other				
Total Expenditures			1,679,078.82	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2016:</i>		
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, 2016

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	736,427.62	231,630.60			9,667.12	94.94	2,603.39	980,423.67
Student Support Services	6100			4,178.86		163.00		45.00	4,386.86
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	2,497.22	408.52				1,213.84		4,119.58
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300	70,931.24	15,253.74						86,184.98
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700							50.00	50.00
Student Transportation Services	7800							1,589.25	1,589.25
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		809,856.08	247,292.86	4,178.86	0.00	9,830.12	1,308.78	4,287.64	1,076,754.34

[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, 2016*

<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 Agriculture:				
Indirect:				
Child Nutrition Cluster:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	13002	\$ 4,096,004.11	
National School Lunch Program	10.555 (2)	13001	13,475,736.74	
Summer Food Service Program for Children	10.559	13006	147,324.79	
Total Child Nutrition Cluster			<u>17,719,065.64</u>	
Florida Department of Agriculture and Consumer Services:				
Fresh Fruit and Vegetable Program	10.582	330	29,279.50	
Total United States Department of Agriculture			<u>17,748,345.14</u>	
United States Department of Labor:				
Indirect:				
WIA Cluster:				
Workforce Escarosa, Inc.:				
WIA Youth Activities	17.259	None	245,731.34	
Total United States Department of Labor:			<u>245,731.34</u>	
United States Department of Education:				
Direct:				
Federal Pell Grant Program	84.063	N/A	886,354.76	
Impact Aid	84.041 (3)	N/A	520,324.15	
Total Direct			<u>1,406,678.91</u>	
Indirect:				
Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States	84.027	262, 263	10,588,023.75	
Special Education - Preschool Grants	84.173	266, 267	412,712.45	
Total Special Education Cluster			<u>11,000,736.20</u>	
Florida Department of Education				
Adult Education - Basic Grants to States	84.002	191	173,415.60	
Title I Grants to Local Educational Agencies	84.010	212, 222, 223, 228	14,562,023.81	
Education of Migrant Children, Title I, Part C	84.011	217	147,666.92	
Career and Technical Education - Basic Grants to States	84.048	161	662,482.66	
Education for Homeless Children and Youth	84.196	127	119,023.06	
English Language Acquisition Grants	84.365	102	88,877.00	
Improving Teacher Quality State Grants	84.367	224, 225	2,559,554.81	
ARRA - State Fiscal Stabilization Fund - Race-to-the-Top, Recovery Act	84.395	RL111, RG311, RG411	15,791.82	
Total Florida Department of Education			<u>18,328,835.68</u>	
Total Indirect			<u>29,329,571.88</u>	
Total United States Department of Education			<u>30,736,250.79</u>	
United States Department of Health and Human Services:				
Indirect:				
Community Action Community - Head Start				
Head Start	93.600	None	656,787.67	
Total United States Department of Health and Human Services:			<u>656,787.67</u>	

*DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL
ASSISTANCE PROGRAM EXPENDITURES
For the Fiscal Year Ended June 30, 2016*

<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	70,409.97	
Air Force Junior Reserve Officers Training Corps	None	N/A	54,910.59	
Navy Junior Reserve Officers Training Corps	None	N/A	331,988.31	
Competitive Grants: Promoting K-12 student Achievement at Military-Connected Schools	12.556	N/A	518,368.53	
Total United States Department of Defense			<u>975,677.40</u>	
Total Expenditures of Federal Awards			<u>50,362,792.34</u>	

(1) Basis of Presentation

The Schedule of Expenditures of Federal Awards represents amounts expended from Federal Programs during the 2015-2016 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-2013-0001 (\$37,453.28), 19-FL-2014-0001 (\$64,750.86), and 19-FL-2016-0001 (\$418,120.01).