

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

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	120,754.64
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	120,754.64
<i>Federal Through State and Local:</i>		
Medicaid	3202	686,235.69
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	686,235.69
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	30,712,350.00
Workforce Development	3315	1,640,550.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	7,896.00
Adults with Disabilities	3318	535,892.00
CO&DS Withheld for Administrative Expenditure	3323	7,379.31
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	35,523.38
District Discretionary Lottery Funds	3344	201,581.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	13,039,644.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program	3371	715,186.72
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	52,389.96
State Through Local	3380	
Other Miscellaneous State Revenues	3399	605,953.04
Total State	3300	47,554,345.41
<i>Local:</i>		
District School Taxes	3411	44,237,545.41
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	1,915.26
Interest on Investments	3431	127,122.00
Gain on Sale of Investments	3432	698.03
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	19,705.30
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	199,876.67
Continuing Workforce Education Course Fees	3463	32,035.00
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	4,547.40
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	55,402.34
School-Age Child Care Fees	3473	1,143,419.72
Other Schools, Courses and Classes Fees	3479	456,919.08
<i>Miscellaneous Local:</i>		
Bus Fees	3491	78,474.23
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	7,807.50
Receipt of Federal Indirect Cost Rate	3494	260,168.20
Other Miscellaneous Local Sources	3495	962,186.50
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	376.21
Receipt of Food Service Indirect Costs	3499	125,000.00
Total Local	3400	47,713,198.85
Total Revenues	3000	96,074,534.59

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

EXPENDITURES	Account Number	100	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	40,227,352.94	10,730,084.06	8,001,737.40	19,022.76	1,133,562.86	24,146.48	1,538,228.99	61,674,135.49
Student Support Services	6100	4,160,148.73	1,149,996.65	1,021,899.56	1,748.64	43,103.79	0.00	45,895.53	6,422,792.90
Instructional Media Services	6200	683,110.60	184,129.57	4,964.90	0.00	35,252.96	48,285.12	0.00	955,743.15
Instruction and Curriculum Development Services	6300	223,424.88	72,184.93	8,606.65	486.76	338.68	0.00	0.00	305,041.90
Instructional Staff Training Services	6400	224,454.76	62,797.26	73,324.31	849.65	2,980.26	0.00	9,439.98	373,846.22
Instruction-Related Technology	6500	592,449.34	180,967.40	20,022.84	497.85	265.86	0.00	0.00	794,203.29
Board	7100	319,436.15	158,792.39	94,287.52	0.00	369.05	0.00	19,157.53	592,042.64
General Administration	7200	316,157.76	106,919.53	76,192.27	1,110.02	5,238.98	0.00	11,895.50	517,514.06
School Administration	7300	4,096,921.73	1,062,246.15	46,024.21	5,453.83	11,763.38	0.00	1,821.00	5,224,230.30
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	493,950.51	132,328.99	15,938.01	1,003.80	3,871.34	0.00	907.09	647,999.74
Food Services	7600								0.00
Central Services	7700	880,286.09	252,845.25	36,204.96	236.60	16,211.37	0.00	35,274.50	1,221,058.77
Student Transportation Services	7800	2,843,176.64	885,726.39	164,316.41	495,785.46	332,136.86	0.00	150,415.33	4,871,557.09
Operation of Plant	7900	2,975,575.02	1,060,198.74	1,701,876.60	2,236,019.03	265,900.28	0.00	52,049.77	8,291,619.44
Maintenance of Plant	8100	1,875,013.03	569,921.83	115,470.17	44,819.92	148,281.72	0.00	28,470.61	2,781,977.28
Administrative Technology Services	8200	692,915.58	149,434.72	300,654.27	2,846.83	3,857.43	0.00	4,396.82	1,154,105.65
Community Services	9100	774,603.00	275,106.03	80,991.18	8,383.35	39,729.35	0.00	563,979.12	1,742,792.03
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						2,499.00		2,499.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720							61,380.39	61,380.39
Total Expenditures		61,378,976.76	17,033,679.89	11,762,511.26	2,818,264.50	2,042,864.17	74,930.60	2,523,312.16	97,634,539.34
Excess (Deficiency) of Revenues Over Expenditures									(1,560,004.75)

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

Exhibit K-1
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Fund 100

For the Fiscal Year Ended June 30, 2017

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	5,395.38
Loss Recoveries	3740	36,576.01
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	2,756,271.44
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	2,756,271.44
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	(36,864.90)
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(36,864.90)
Total Other Financing Sources (Uses)		2,761,377.93
Net Change In Fund Balance		1,201,373.18
Fund Balance, July 1, 2016	2800	5,414,523.06
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	311,312.69
Restricted Fund Balance	2720	614,069.73
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	5,690,513.82
Total Fund Balances, June 30, 2017	2700	6,615,896.24

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

Exhibit K-2

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For the Fiscal Year Ended June 30, 2017

Fund 410

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	2,906,662.46
School Breakfast Reimbursement	3262	965,365.02
Afterschool Snack Reimbursement	3263	6,915.26
Child Care Food Program	3264	441,875.44
USDA-Donated Commodities	3265	331,045.61
Cash in Lieu of Donated Foods	3266	32,161.82
Summer Food Service Program	3267	133,179.78
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	24,902.64
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	4,842,108.03
<i>State:</i>		
School Breakfast Supplement	3337	31,339.00
School Lunch Supplement	3338	39,240.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	70,579.00
<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	
Student Lunches	3451	597,877.35
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	17,910.00
Student and Adult á la Carte Fees	3454	275,191.16
Student Snacks	3455	
Other Food Sales	3456	929.38
Other Miscellaneous Local Sources	3495	17,082.86
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	908,990.75
Total Revenues	3000	5,821,677.78

**DISTRICT SCHOOL BOARD OF FLAGLER 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, 2017

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	1,927,224.41
Employee Benefits	200	708,616.90
Purchased Services	300	104,552.60
Energy Services	400	12,590.10
Materials and Supplies	500	2,735,309.31
Capital Outlay	600	33,441.31
Other	700	300,834.87
Other Capital Outlay (Function 9300)	600	35,783.05
Total Expenditures		5,858,352.55
Excess (Deficiency) of Revenues Over Expenditures		(36,674.77)
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		(36,674.77)
Fund Balance, July 1, 2016	2800	688,985.11
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	43,873.44
Restricted Fund Balance	2720	608,436.90
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2017	2700	652,310.34

**DISTRICT SCHOOL BOARD OF FLAGLER 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, 2017

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	86,791.04
Miscellaneous Federal Direct	3199	1,806,149.77
Total Federal Direct	3100	1,892,940.81
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	290,537.55
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	2,365,924.14
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	132,944.50
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	2,634,644.90
Teacher and Principal Training and Recruiting - Title II, Part A	3225	223,267.23
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	47,960.90
Twenty-First Century Schools - Title IV	3242	544,719.49
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	313,132.29
Total Federal Through State and Local	3200	6,553,131.00
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	326.70
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	326.70
Total Revenues	3000	8,446,398.51

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

Exhibit K-3
 FDOE Page 7
Fund 420

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	1,959,749.48	438,330.43	766,625.38	775.95	176,435.14	53,524.78	169,022.17	3,564,463.33
Student Support Services	6100	1,191,798.60	338,207.65	56,874.93	857.62	32,644.61	0.00	7,487.09	1,627,870.50
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	1,033,473.45	292,205.32	20,039.29	440.75	1,184.17	0.00	0.00	1,347,342.98
Instructional Staff Training Services	6400	345,870.72	68,897.17	125,850.52	514.83	55,416.11	90,722.69	122,540.89	809,812.93
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							260,168.20	260,168.20
School Administration	7300	20,543.56	1,522.61	5,744.50					27,810.67
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800	108.52	0.00	0.00	1,636.00	0.00	0.00	0.00	1,744.52
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100	414,640.76	91,644.55	53,399.52	2,707.90	40,525.93	5,403.69	171,246.00	779,568.35
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						27,617.03		27,617.03
Total Expenditures		4,966,185.09	1,230,807.73	1,028,534.14	6,933.05	306,205.96	177,268.19	730,464.35	8,446,398.51
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600		0.00						
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700		0.00						
Total Other Financing Sources (Uses)			0.00						
Net Change in Fund Balance			0.00						
Fund Balance, July 1, 2016	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2017	2700		0.00						

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

Exhibit K-4
FDOE Page 8
Fund 434

For the Fiscal Year Ended June 30, 2017

REVENUES	Account Number	ARRA Race to the Top 434
<i>Federal Through State and Local:</i>		
Race to the Top	3214	
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act - Title I	3240	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	0.00

DISTRICT SCHOOL BOARD OF FLAGLER COUNTY
 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, 2017

Exhibit K-4
 FDOE Page 9
Fund 434

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								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
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, 2016	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2017	2700								0.00

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, 2016	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2017	2700	0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
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 Agmnts (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						5,563,974.94		5,563,974.94
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	5,563,974.94	0.00	5,563,974.94
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	5,563,974.94	0.00	5,563,974.94
Net Change in Fund Balances		(7,150.07)	38,967.97	0.00	0.00	775.85	280,397.85	0.00	312,991.60
Fund Balance, July 1, 2016	2800	22,618.16	698,419.70			83,225.84	7,272,141.24		8,076,404.94
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	15,468.09	737,387.67			84,001.69	7,552,539.09		8,389,396.54
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2017	2700	15,468.09	737,387.67	0.00	0.00	84,001.69	7,552,539.09	0.00	8,389,396.54

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

REVENUES	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Capital Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						160,740.97					160,740.97
Interest on Undistributed CO&DS	3325						8,067.99					8,067.99
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				323,321.00							323,321.00
Classrooms First Program	3392				493,208.00							493,208.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397				244,089.00							244,089.00
Other Miscellaneous State Revenues	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	1,060,618.00	0.00	168,808.96	0.00	0.00	0.00	0.00	1,229,426.96
<i>Local:</i>												
District Local Capital Improvement Tax	3413							12,169,840.06				12,169,840.06
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419									5,701,587.53		5,701,587.53
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431							49,159.53		73,527.22		122,686.75
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							14,816.07		3,095.21		17,911.28
Impact Fees	3496									2,955,923.68		2,955,923.68
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	12,233,815.66	0.00	8,734,133.64	0.00	20,967,949.30
Total Revenues	3000	0.00	0.00	0.00	1,060,618.00	0.00	168,808.96	12,233,815.66	0.00	8,734,133.64	0.00	22,197,376.26
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620									26,162.01		26,162.01
Buildings and Fixed Equipment	630				244,089.00							244,089.00
Furniture, Fixtures and Equipment	640							860,495.00		2,402,396.36		3,262,891.36
Motor Vehicles (Including Buses)	650							111,840.69				111,840.69
Land	660											0.00
Improvements Other Than Buildings	670							744,208.32				744,208.32
Remodeling and Renovations	680						182,874.61	2,467,732.65		1,477,118.62		4,127,725.88
Computer Software	690									840,455.73		840,455.73
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730							374.38				374.38
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	244,089.00	0.00	183,248.99	4,184,276.66	0.00	4,746,132.72	0.00	9,357,747.37
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	816,529.00	0.00	(14,440.03)	8,049,539.00	0.00	3,988,000.92	0.00	12,839,628.89

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

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
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											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
<i>Transfers In:</i>												
From General Fund	3610									36,864.90		36,864.90
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,864.90	0.00	36,864.90
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910				(816,597.44)			(1,939,674.00)				(2,756,271.44)
To Debt Service Funds	920							(4,466,306.94)		(1,097,668.00)		(5,563,974.94)
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	(816,597.44)	0.00	0.00	(6,405,980.94)	0.00	(1,097,668.00)	0.00	(8,320,246.38)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(816,597.44)	0.00	0.00	(6,405,980.94)	0.00	(1,060,803.10)	0.00	(8,283,381.48)
Net Change in Fund Balances		0.00	0.00	0.00	(68.44)	0.00	(14,440.03)	1,643,558.06	0.00	2,927,197.82	0.00	4,556,247.41
Fund Balance, July 1, 2016	2800				68.44		266,101.91	1,140,719.24		8,691,884.71		10,098,774.30
Adjustments to Fund Balances	2891											0.00
<i>Ending Fund Balance:</i>												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						251,661.88	2,784,277.30		11,619,082.53		14,655,021.71
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2017	2700	0.00	0.00	0.00	0.00	0.00	251,661.88	2,784,277.30	0.00	11,619,082.53	0.00	14,655,021.71

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, 2016	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2017	2700	0.00

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

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, 2016	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2017	2780								0.00

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

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	10,014,639.98							10,014,639.98
Other Operating Revenues	3489	122,160.93							122,160.93
Total Operating Revenues		10,136,800.91	0.00	0.00	0.00	0.00	0.00	0.00	10,136,800.91
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300	1,775,733.39							1,775,733.39
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700	7,416,094.48							7,416,094.48
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		9,191,827.87	0.00	0.00	0.00	0.00	0.00	0.00	9,191,827.87
Operating Income (Loss)		944,973.04	0.00	0.00	0.00	0.00	0.00	0.00	944,973.04
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
Income (Loss) Before Operating Transfers		944,973.04	0.00	0.00	0.00	0.00	0.00	0.00	944,973.04
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		944,973.04	0.00	0.00	0.00	0.00	0.00	0.00	944,973.04
Net Position, July 1, 2016	2880	3,545,420.41							3,545,420.41
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2017	2780	4,490,393.45							4,490,393.45

DISTRICT SCHOOL BOARD OF FLAGLER COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
June 30, 2017

Exhibit K-11
FDOE Page 17
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2016	Additions	Deductions	Ending Balance June 30, 2017
Cash	1110	1,900,239.00	2,686,057.00	2,527,945.00	2,058,351.00
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		1,900,239.00	2,686,057.00	2,527,945.00	2,058,351.00
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	1,900,239.00	2,686,057.00	2,527,945.00	2,058,351.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		1,900,239.00	2,686,057.00	2,527,945.00	2,058,351.00

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

	Account Number	Governmental Activities Total Balance [1] June 30, 2017	Business-Type Activities Total Balance [1] June 30, 2017	Total	Governmental Activities - Debt Principal Payments 2016-17	Governmental Activities - Principal Due Within One Year 2017-18	Governmental Activities - Debt Interest Payments 2016-17	Governmental Activities - Interest Due Within One Year 2017-18
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	739,387.00		739,387.00	298,347.00	316,347.00	44,970.00	30,670.00
District Bonds Payable	2322	1,670,000.00		1,670,000.00	100,000.00	105,000.00	86,000.00	80,875.00
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	2,409,387.00	0.00	2,409,387.00	398,347.00	421,347.00	130,970.00	111,545.00
Liability for Compensated Absences	2330	5,086,324.00		5,086,324.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	53,241,464.00		53,241,464.00	3,482,604.00	3,487,604.00	2,124,950.00	2,027,336.00
Qualified Zone Academy Bonds (QZAB) Payable	2342	5,000,000.00		5,000,000.00	0.00	0.00	0.00	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	58,241,464.00	0.00	58,241,464.00	3,482,604.00	3,487,604.00	2,124,950.00	2,027,336.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	2,342,013.00		2,342,013.00				
Net Pension Liability	2365	61,723,150.00		61,723,150.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380	2,058,000.00		2,058,000.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		131,860,338.00	0.00	131,860,338.00	3,880,951.00	3,908,951.00	2,255,920.00	2,138,881.00

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

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

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2016	Returned To FDOE	Revenues [1] 2016-17	Expenditures 2016-17	Flexibility [2] 2016-17	Unexpended June 30, 2017
Class Size Reduction Operating Funds (3355)	94740			13,039,644.00	13,039,644.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	263,344.00		701,284.00	544,372.00		420,256.00
Florida School Recognition Funds (3361)	92040	43,904.00		0.00	43,904.00		0.00
Instructional Materials (FEFP Earmark) [3]	90880	63,744.00		998,596.00	465,323.00	597,017.00	0.00
Library Media (FEFP Earmark) [3]	90881			56,302.00	56,302.00		0.00
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800			628,961.00	408,707.00	220,254.00	0.00
Safe Schools (FEFP Earmark) [5]	90803			276,582.00	276,582.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			2,582,348.00	2,582,348.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280			2,747,902.00	353,895.00	2,394,007.00	0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			208,862.00	208,862.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	6,745.00		715,186.72	557,593.72		164,338.00
Voluntary Prekindergarten - Summer Program (3371)	96441						0.00

[1] Include both state and local revenue sources.

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

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

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

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

DISTRICT SCHOOL BOARD OF FLAGLER COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2017

Exhibit K-14
 FDOE Page 20

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380	647,681.02				647,681.02
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	635,544.27				635,544.27
Natural Gas - All Functions	411					0.00
Natural Gas - <i>Functions 7900 & 8100</i>	411					0.00
Bottled Gas - All Functions	421	5,691.16	9,151.16			14,842.32
Bottled Gas - <i>Functions 7900 & 8100</i>	421	2,543.92	0.00			2,543.92
Electricity - All Functions	430	2,219,079.32				2,219,079.32
Electricity - <i>Functions 7900 & 8100</i>	430	2,219,079.32				2,219,079.32
Heating Oil - All Functions	440					0.00
Heating Oil - <i>Functions 7900 & 8100</i>	440					0.00
Gasoline - All Functions	450	69,360.45	3,438.94	3,571.05		76,370.44
Gasoline - <i>Functions 7900 & 8100</i>	450	47,065.02	0.00	0.00		47,065.02
Other Energy Services - All Functions	490					0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490					0.00
Subtotal - Functions 7900 & 8100		2,904,232.53	0.00	0.00	0.00	2,904,232.53
Total - All Functions		2,941,811.95	12,590.10	3,571.05	0.00	2,957,973.10
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412	0.00		0.00		0.00
Liquefied Petroleum Gas	422	1,831.51		0.00		1,831.51
Gasoline	450	1,105.20		0.00		1,105.20
Diesel Fuel	460	492,848.75		1,636.00		494,484.75
Oil and Grease	540	20,583.21		0.00		20,583.21
Total		516,368.67		1,636.00	0.00	518,004.67

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF FLAGLER COUNTY
SCHEDULE OF SELECTED SUBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2017

	Subject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
SUBAWARDS FOR INDIRECT COST RATE:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311	100.00	0.00	171,537.74		171,637.74
Subawards Under Subagreements - In Excess of \$25,000	312	0.00	0.00	443,253.97		443,253.97
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391	8,647.00	0.00	29,700.00		38,347.00
Subawards Under Subagreements - In Excess of \$25,000	392	0.00	0.00	11,841.42		11,841.42

	Subject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBJECT		
Supplies	510	217,880.65
Food	570	2,128,173.37
Donated Foods	580	375,757.90

	Subject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
Teacher Salaries					
Basic Programs 101, 102 and 103 (Function 5100)	120	30,012,125.66	897,704.20		30,909,829.86
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	729,536.27	0.00		729,536.27
Total Basic Program Salaries		30,741,661.93	897,704.20	0.00	31,639,366.13
Other Programs 130 (ESOL) (Function 5100)	120				0.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	5,064,498.10	370,101.72		5,434,599.82
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	165,468.64	8,325.00		173,793.64
Total ESE Program Salaries		5,229,966.74	378,426.72	0.00	5,608,393.46
Career Program 300 (Function 5300)	120	1,082,959.16			1,082,959.16
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	175,118.03			175,118.03
Total Career Program Salaries		1,258,077.19	0.00	0.00	1,258,077.19
TOTAL		37,229,705.86	1,276,130.92	0.00	38,505,836.78

	Subject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
Textbooks (used for classroom instruction)					
Textbooks (Function 5000)	520	405,320.03	18,454.35		423,774.38

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

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
<i>Instruction:</i>								
Basic	5100			2,394,007.00	220,254.00	597,017.00		3,211,278.00
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	2,394,007.00	220,254.00	597,017.00	0.00	3,211,278.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100	6,146,818.29	115,172.45		6,261,990.74
Special Revenue Funds - Food Service	410				0.00
Special Revenue Funds - Other Federal Programs	420	40,740.42	0.00		40,740.42
Special Revenue Funds - ARRA Race to the Top	434				0.00
Capital Projects Funds	3XX				0.00
Total Charter School Distributions		6,187,558.71	115,172.45	0.00	6,302,731.16

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	514,602.83
Special Revenue Funds - Other Federal Programs	5900	121,157.62
Special Revenue Funds - ARRA Race to the Top	5900	
Total	5900	635,760.45

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2016	Earnings 2016-17	Expenditures 2016-17	Unexpended June 30, 2017
Earnings, Expenditures and Carryforward Amounts:	0.00	686,235.69	686,235.69	0.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			686,235.69	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			686,235.69	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2017:</i>		
Total Assets and Deferred Outflows of Resources	100	8,631,301.52
Total Liabilities and Deferred Inflows of Resources	100	2,015,405.28

DISTRICT SCHOOL BOARD OF FLAGLER COUNTY
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2017

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500	356,176.50	151,970.11	2,582.76	0.00	9,871.54	0.00	36,992.64	557,593.55
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<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		356,176.50	151,970.11	2,582.76	0.00	9,871.54	0.00	36,992.64	557,593.55

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