## 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, 2024

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2024, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 10, 2024.

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September 10, 2024 Signature Date

Signature of District School Superintendent

ESE 348

INDEX:

# **DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND** For the Fiscal Year Ended June 30, 2024

REVENUES	Account	
	Number	
Federal Direct:	2121	745 774 00
Federal Impact, Current Operations Reserve Officers Training Corps (ROTC)	3121 3191	745,774.00 535,577.10
Miscellaneous Federal Direct	3199	106.44
Total Federal Direct	3100	1,281,457.54
Federal Through State and Local:	5100	1,201,107.01
Medicaid	3202	1,956,080.40
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	911,467.78
Total Federal Through State and Local	3200	2,867,548.18
State:		
Florida Education Finance Program (FEFP)	3310	156,583,828.00
Workforce Development	3315	5,329,365.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	433,898.00
Adults with Disabilities	3318	24 217 14
CO&DS Withheld for Administrative Expenditure	3323	24,217.14
Diagnostic and Learning Resources Centers	3335	116 500.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	446,500.00
State Forest Funds	3342	71 219 29
State License Tax District Discretionary Lottery Funds	3343 3344	71,218.38
Categorical Programs:	5344	
Class Size Reduction Operating Funds	3355	35,156,424.00
Florida School Recognition Funds	3361	2,127,785.00
Voluntary Prekindergarten Program	3371	1,481,726.09
Preschool Projects	3372	
Other State:		
Reading Programs	3373	575,429.00
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	682,707.29
Total State	3300	202,913,097.90
Local:	2411	100 177 (10 00
Required Local Effort and Nonvoted Operating Tax	3411	120,177,648.82
District Voted Additional Operating Tax	3414	
Tax Redemptions Payment in Lieu of Taxes	3421 3422	
Excess Fees	3423	
Tuition	3423	
Lease Revenue	3425	414,050.50
Interest on Investments	3431	2,515,246.63
Gain on Sale of Investments	3432	2,515,240.05
Net Increase (Decrease) in Fair Value of Investments	3433	(37,334.68)
Gifts, Grants and Bequests	3440	73,864.94
Interest Income - Leases	3445	75,001.91
Student Fees:	5110	
Adult General Education Course Fees	3461	19,365.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	936,229.68
Continuing Workforce Education Course Fees	3463	44,448.84
Capital Improvement Fees	3464	48,033.04
Postsecondary Lab Fees	3465	177,303.68
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	11,830.75
Financial Aid Fees	3468	87,162.29
Other Student Fees	3469	60,027.96
Other Fees:		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	500 (22 75
School-Age Child Care Fees	3473	580,633.75
Other Schools, Courses and Classes Fees Miscellaneous Local:	3479	
Bus Fees	3491	227,102.42
Transportation Services Rendered for School Activities	3492	227,102.T2
Sale of Junk	3493	150,594.16
Receipt of Federal Indirect Cost Rate	3494	3,576,961.80
Other Miscellaneous Local Sources	3495	1,362,465.05
Refunds of Prior Year's Expenditures	3497	1,518.46
Collections for Lost, Damaged and Sold Textbooks	3498	5,674.19
Receipt of Food Service Indirect Costs	3499	602,286.32
		131,035,113.60
Total Local	3400	151,055,115,00

For the Fiscal Year Ended June 30, 2024									Fund 100
EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	120,776,057.35	39,860,722.98	23,676,592.99	4,622.03	7,321,686.12	589,706.92	6,913,582.16	199,142,970.55
Student Support Services	6100	11,958,099.59	4,143,398.97	2,719,825.04	4,296.21	93,262.98	29,853.33	8,837.01	18,957,573.13
Instructional Media Services	6200	3,400,230.89	1,194,315.72	42,777.76		16,794.55	117,733.94	46,858.75	4,818,711.61
Instruction and Curriculum Development Services	6300	5,906,089.61	1,814,384.40	96,353.41		15,429.57	7,666.07	5,432.03	7,845,355.09
Instructional Staff Training Services	6400	2,316,726.97	759,168.72	473,286.42		22,559.02	1,225.40	90,675.20	3,663,641.73
Instruction-Related Technology	6500	2,695,893.72	913,576.61	375,499.02				4,480.00	3,989,449.35
Board	7100	764,059.97	367,629.62	149,649.92	71.45	2,365.29	411.98	50,353.02	1,334,541.25
General Administration	7200	694,037.64	253,525.48	75,845.85		7,605.91	867.19	114,461.36	1,146,343.43
School Administration	7300	14,267,956.15	4,528,203.48	7,639.79		38,194.01	31,454.36	40,127.26	18,913,575.05
Facilities Acquisition and Construction	7410	231,617.23	47,642.48	114,519.31	30,107.92	17,886.04	320,495.68	2,370.00	764,638.66
Fiscal Services	7500	1,899,009.03	614,340.60	271,889.79		10,802.28	2,085.66	5,401.08	2,803,528.44
Food Services	7600	156,992.77	10,057.79			106.56			167,157.12
Central Services	7700	4,337,575.42	1,106,362.92	1,264,860.73	34,241.66	125,602.43	10,788.27	129,202.49	7,008,633.92
Student Transportation Services	7800	9,621,276.90	3,918,706.97	615,663.72	1,955,681.29	1,224,123.16	26,574.59	1,255,637.44	18,617,664.07
Operation of Plant	7900	9,820,414.69	3,622,649.28	13,909,115.05	11,022,313.44	936,081.42	141,571.46	578,699.63	40,030,844.97
Maintenance of Plant	8100	4,650,520.10	1,751,227.59	3,565,763.00	248,508.97	2,309,289.16	94,796.52	3,375.64	12,623,480.98
Administrative Technology Services	8200	3,212,624.85	1,042,496.65	2,178.19	2,385.61	5,733.40	2,310.22	2,962.50	4,270,691.42
Community Services	9100	225,598.95	109,726.89	4,557.96		19,167.59	1,054.96	400,144.07	760,250.42
Capital Outlay:									
Facilities Acquisition and Construction	7420						393,925.17		393,925.17
Other Capital Outlay	9300						1,470,121.36		1,470,121.36
Debt Service: (Function 9200)									
Redemption of Principal	710							862,551.88	862,551.88
Interest	720							91,130.43	91,130.43
Total Expenditures		196,934,781.83	66,058,137.15	47,366,017.95	13,302,228.58	12,166,689.49	3,242,643.08	10,606,281.95	349,676,780.03
Excess (Deficiency) of Revenues Over Expenditures									(11,579,562.81)

# 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, 2024

# 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, 2024

Exhibit K-1 FDOE Page 3

For the Fiscal Year Ended June 30, 2024		Fund 100
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	4,549,394.57
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	10,815,803.48
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	10,815,803.48
Transfers Out: (Function 9700)		
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)		15,365,198.05
Total Other Financing Sources (Oses)		13,505,170.05
Net Change In Fund Balance		3,785,635.24
Fund Balance, July 1, 2023	2800	41,666,117.43
Adjustments to Fund Balance	2891	522,639.63
Ending Fund Balance:		
Nonspendable Fund Balance	2710	2,379,218.01
Restricted Fund Balance	2720	10,856,389.18
Committed Fund Balance	2730	
Assigned Fund Balance	2740	18,839,402.18
Unassigned Fund Balance	2750	13,899,382.93
Total Fund Balances, June 30, 2024	2700	45,974,392.30

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

For the Fiscal Year Ended June 30, 2024

Exhibit K-2 FDOE Page 4 **Fund 410** 

REVENUES	Account Number	
Federal :		
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	14,518,833.95
School Breakfast Reimbursement	3262	5,157,164.02
Afterschool Snack Reimbursement	3263	193,689.99
Child Care Food Program	3264	61,085.25
USDA-Donated Commodities	3265	1,445,894.54
Cash in Lieu of Donated Foods	3266	4,240.00
Summer Food Service Program	3267	
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	904,407.54
Total Federal Through State and Local	3200	22,285,315.29
State:		
School Breakfast Supplement	3337	134,210.00
School Lunch Supplement	3338	153,390.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	287,600.00
Local:		
Interest on Investments	3431	4,043.22
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	581,344.90
Student Breakfasts	3452	65,678.15
Adult Breakfasts/Lunches	3453	31,531.00
Student and Adult á la Carte Fees	3454	1,088,986.50
Student Snacks	3455	
Other Food Sales	3456	2,047.00
Other Miscellaneous Local Sources	3495	134,039.14
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	1,907,669.91
Total Revenues	3000	24,480,585.20

# DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued) For the Fiscal Year Ended June 30, 2024

For the Fiscal Year Ended June 30, 2024		Fund 410
<b>EXPENDITURES (Functions 7600/9300)</b>	Account Number	
Salaries	100	6,940,423.30
Employee Benefits	200	2,981,821.60
Purchased Services	300	768,959.00
Energy Services	400	270,085.86
Materials and Supplies	500	15,265,951.02
Capital Outlay	600	38,791.07
Other	700	940,927.55
Other Capital Outlay (Function 9300)	600	250,194.00
Total Expenditures		27,457,153.40
Excess (Deficiency) of Revenues Over Expenditures		(2,976,568.20)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To 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		(2,976,568.20)
Fund Balance, July 1, 2023	2800	14,313,977.47
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	2,683,800.32
Restricted Fund Balance	2720	8,653,608.95
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2024	2700	11,337,409.27

# DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE **FUNDS - OTHER FEDERAL PROGRAMS** For the Fiscal Year Ended June 30, 2024

Exhibit K-3 FDOE Page 6

REVENUES	Account Number	
Federal Direct:	Number	
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	2,615,629.18
Total Federal Direct	3100	2,615,629.18
Federal Through State and Local:		
Career and Technical Education	3201	975,718.91
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	13,213,787.35
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	247,623.53
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	221,280.62
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	24,874,565.10
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	3,887,177.31
Total Federal Through State and Local	3200	43,420,152.82
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
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	46,035,782.00

Fund 420

# 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, 2024

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Exhibit K-3
FDOE Page 7
Fund 420
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For the Fiscal Year Ended June 30, 2024		100	200	300	400	500	600	700	Fund 420
EXPENDITURES	Account Number		Employee	Purchased	Energy	Materials	Capital		Totals
Current:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000	9,549,447.77	3,321,961.40	3,182,772.96		3,005,513.14	1,723,899.37	964,527.63	21,748,122.27
Student Support Services	6100	814,821.91	282,843.89	78,049.46		715,102.48	7,542.24	25,804.49	1,924,164.47
Instructional Media Services	6200	73,233.00	25,503.14	/0,047.40		/10,102.40	98,246.56	20,004.49	1,924,164.47
Instruction and Curriculum Development Services	6300	7,773,150.78	2,566,862.52	118,868.32		73,427.26	23,581.66	36,735.27	10,592,625.81
Instruction and Currentian Development Services	6400	2,431,923.86	736,150.99	1,136,443.51		353,765.31	14,618.29	154,896.87	4,827,798.83
Instruction-Related Technology	6500	179,824.12	69,954.96	1,136,443.51		374.92	14,010.29	107,070.0/	4,627,798.83
Board	7100	117,027.12	0,00 1.00	120.00		574.02			0.00
General Administration	7200	<u>                                     </u>	I			<del>,    </del>		1,868,030.32	1,868,030.32
School Administration	7200	235,612.32	17,626.46	22,500.00		t†		1,000,050.32	275,738.78
Facilities Acquisition and Construction	7410	200,012.02	17,020.40	22,500.00		<del>,                                     </del>	9,916.69	ł	9,916.69
Fiscal Services	7500					, <u>†</u>	7,710.07		9,910.09
Food Services	7600	<u>                                     </u>	I			<del>,    </del>			0.00
Central Services	7700	68,171.00	23,571.85	44,097.18		19,494.02		9,605.00	164,939.05
Student Transportation Services	7800	1,361,619.44	582,606.92	141,022.23		17,777.02		235,227.42	2,320,476.01
Operation of Plant	7800	1,501,017.44	562,000.92	29,112.86		<del>                                      </del>		200,221,42	2,520,476.01
Maintenance of Plant	8100	††		27,112.80		t†		t	29,112.86
Administrative Technology Services	8200	72,270.00	16,393.75			<del>,                                     </del>		t	88,663.75
Community Services	9100	72,270.00	525.76	1,747.75		3,506.89	†	574,383.94	580,164.34
Community Services Capital Outlay:	2100		323.10	1,/4/./5		5,00.09		575,50,94	200,104.34
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						1,158,763.24		1,158,763.24
Total Expenditures		22,560,074.20	7,644,001.64	4,754,743.15	0.00	4,171,184.02	3,036,568.05	3,869,210.94	46,035,782.00
Excess (Deficiency) of Revenues over Expenditures	,								0.00
OTHER FINANCING SOURCES (USES)	Account								
and CHANGES IN FUND BALANCES	Number	ļ							
Loans	3720	ļ							
Sale of Capital Assets	3730	ļ							
Loss Recoveries	3740	ļ							
Transfers In:	.								
From General Fund	3610	<u> </u>							
From Debt Service Funds	3620	<u> </u>							
From Capital Projects Funds	3630	<u> </u>							
Interfund	3650	<b>├</b> ────┤							
From Permanent Funds	3660	<b>↓</b>							
From Internal Service Funds	3670	<u> </u>							
From Enterprise Funds	3690	<b>├</b> ────┤							
Total Transfers In Transfers Out: (Eurotion 9700)	3600	0.00							
Transfers Out: (Function 9700) To the General Fund	910								
To the General Fund	910 920	+							
To Debt Service Funds	920 930	+							
To Capital Projects Funds Interfund	930	+							
		+							
To Permanent Funds To Internal Service Funds	960	+							
To Internal Service Funds	970	<u>+</u>							
To Enterprise Funds	990	<u>+</u>							
Total Transfers Out Total Other Financing Sources (User)	9700	0.00							
Total Other Financing Sources (Uses)	<del></del> ,								
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2023	2800	0.00							
Adjustments to Fund Balance Ending Fund Balance:	2891	<b>├</b> ───┤							
Nonspendable Fund Balance	2710								
Nonspendable Fund Balance Restricted Fund Balance	2710	t							
	2720 2730	<u>                                     </u>							
Committed Fund Balance Assigned Fund Balance	2730 2740	+							
		<u>†                                    </u>							
Unassigned Fund Balance Total Fund Balances, June 30, 2024	2750	<u> </u>							
Total Fund Balances, June 30, 2024	2700	0.00							

# DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND AMERICAN RESCUE PLAN (ARP) RELIEF FUND For the Fiscal Year Ended June 30, 2024

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Other CRRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
Federal Direct: Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local:								
Education Stabilization Funds - K-12	3271			4,558,723.33		47,514,650.27	820,001.20	52,893,374.80
Education Stabilization Funds - Workforce	3272				330,446.70			330,446.70
Education Stabilization Funds - VPK	3273							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	4,558,723.33	330,446.70	47,514,650.27	820,001.20	53,223,821.50
Local:								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	4,558,723.33	330,446.70	47,514,650.27	820,001.20	53,223,821.50

Exhibit K-4 DOE Page 8

### Fund 441 100 400 600 700 200 300 500 Account Totals EXPENDITURES Employee Purchased Energy Materials Capital Number Salaries Benefits Services and Supplies Outlay Other Services Current: 5000 Instruction 0.00 Student Support Services 6100 0.00 6200 0.00 Instructional Media Services 6300 0.00 Instruction and Curriculum Development Services Instructional Staff Training Services 6400 0.00 6500 0.00 Instruction-Related Technology Board 7100 0.00 General Administration 7200 0.00 7300 School Administration 0.00 Facilities Acquisition and Construction 7410 0.00 7500 0.00 Fiscal Services 7600 0.00 Food Services Central Services 7700 0.00 7800 0.00 Student Transportation Services 7900 Operation of Plant 0.00 Maintenance of Plant 8100 0.00 Administrative Technology Services 8200 0.00 9100 0.00 Community Services Capital Outlay: Facilities Acquisition and Construction 7420 0.00 Other Capital Outlay 9300 0.00 0.00 **Total Expenditures** 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) Account and CHANGES IN FUND BALANCES Number 3720 Loans 3730 Sale of Capital Assets 3740 Loss Recoveries Transfers In: From General Fund 3610 3620 From Debt Service Funds From Capital Projects Funds 3630 3650 Interfund From Permanent Funds 3660 From Internal Service Funds 3670 3690 From Enterprise Funds Total Transfers In 3600 0.00 Transfers Out: (Function 9700) To the General Fund 910 To Debt Service Funds 920 To Capital Projects Funds 930 950 Interfund 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 0.00 Net Change in Fund Balance Fund Balance, July 1, 2023 2800 Adjustments to Fund Balance 2891 Ending Fund Balance: Nonspendable Fund Balance 2710 Restricted Fund Balance 2720 2730 Committed Fund Balance 2740 Assigned Fund Balance 2750 Unassigned Fund Balance 2700 Total Fund Balances, June 30, 2024 0.00

### DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) For the Fiscal Year Ended June 30, 2024

For the Fiscal Year Ended June 30, 2024		100	200	300	400	500	600	700	Fund
EXPENDITURES	Account Number		Employee	Purchased	Energy	Materials	Capital		Totals
	INUMBER	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000								(
Student Support Services	6100								0
Instructional Media Services	6200								(
Instruction and Curriculum Development Services	6300								(
Instructional Staff Training Services	6400								(
Instruction-Related Technology	6500								0
Board	7100								0
General Administration	7200								(
School Administration	7300								(
Facilities Acquisition and Construction	7410								
Fiscal Services	7500								(
Food Services	7600								(
Central Services	7700								(
Student Transportation Services	7800								(
Operation of Plant	7900								(
Maintenance of Plant	8100								
Administrative Technology Services	8200								(
Community Services	9100								(
Capital Outlay:									
Facilities Acquisition and Construction	7420								(
Other Capital Outlay	9300								(
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES)	Account								
and CHANGES IN FUND BALANCES	Number								
Loans	3720								
Sale of Capital Assets	3730		_						
Loss Recoveries	3740		_						
Transfers In:									
From General Fund	3610		-						
From Debt Service Funds	3620		_						
From Capital Projects Funds	3630		_						
Interfund	3650		_						
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00	_						
Transfers Out: (Function 9700)									
To the General Fund	910		-						
To Debt Service Funds	920		_						
To Capital Projects Funds	930		_						
Interfund	950		_						
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00	_						
Fund Balance, July 1, 2023	2800	1	1						
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710		4						
Restricted Fund Balance	2720	1	1						
Committed Fund Balance	2730								
			-						
Committed Fund Balance	2730								

Total Fund Balances, June 30, 2024

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)

2700

0.00

Exhibit K-4 FDOE Page 10

### For the Fiscal Year Ended June 30, 2024 Fund 443 100 200 300 400 500 600 700 Account EXPENDITURES Totals Purchased Materials Employee Energy Capital Number Benefits Salaries and Supplies Other Services Service Outlay Current: Instruction 5000 55,997,1 12,621.7 548,905.0 799,462.9 40,430.7 2,432.1 1,459,849.83 6100 83,123.0 28,587.32 1,071.9 112,782.40 Student Support Services 4 403 0 946.2 Instructional Media Service 62.00 5,439.26 Instruction and Curriculum Development Services 6300 88,702.5 26,679.43 115,381.98 596.98 5,500.0 129,702.91 6400 38.481.3 8.544.58 76.580.0 Instructional Staff Training Services Instruction-Related Technology 6500 1,529.24 324.38 1,853.62 7100 0.00 Board 7200 100.337.3 100,337.30 General Administration School Administration 7300 0.00 2,220,802.07 2,220,802.07 7410 Facilities Acquisition and Construction Fiscal Services 7500 0.00 7600 Food Services 0.00 7700 4,204.7 Central Services 628.20 4,833.03 Student Transportation Services 7800 730.00 162.70 30,430.2 31,322.96 6,772.24 3,175.0 673.74 Operation of Plant 7900 12,690.40 23,311.49 Maintenance of Plant 8100 323,883.7 29,222.7 353,106.48 Administrative Technology Services 8200 0.00 Community Services 9100 0.00 Capital Outlay: Facilities Acquisition and Construction 7420 0.00 Other Capital Outlay 9300 0.00 979,799.00 2,268,005.07 4,558,723.33 0.00 843,045.13 108,269.49 Total Expenditures 280,436.16 79.168.48 Excess (Deficiency) of Revenues over Expenditures 0.00 OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Account Number 3720 Loans Sale of Capital Assets 3730 3740 Loss Recoverie Transfers In: From General Fund 3610 3620 From Debt Service Funds From Capital Projects Funds 3630 3650 Interfund From Permanent Funds 3660 3670 From Internal Service Funds From Enterprise Funds 3600 Total Transfers In 3600 0.00 ransfers Out: (Function 9700) To the General Fund 910 920 To Debt Service Fund 930 To Capital Projects Funds 950 Interfund To Permanent Funds 960 To Internal Service Funds 970 990 To Enterprise Funds Total Transfers Out 9700 0.00 0.00 Total Other Financing Sources (Uses) Net Change in Fund Balance 0.00 Fund Balance, July 1, 2023 2800 2891 Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance 2710 2720 Restricted Fund Balance 2730 Committed Fund Balance Assigned Fund Balance 2740 Unassigned Fund Balance 2750

### DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY

Total Fund Balances, June 30, 2024

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)

2700

0.00

Exhibit K-4 FDOE Page 11

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN F For the Fiscal Year Ended June 30, 2024				-	400	500	600	700	FDOE Page 1. Fund 444
EXPENDITURES	Account	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
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							<u> </u>	0.00
Maintenance of Plant	8100							<b>↓</b>	0.00
Administrative Technology Services	8200							<b>↓</b>	0.00
Community Services	9100							330,446.70	330,446.70
Capital Outlay:									
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	330,446.70	330,446.70
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 Transfers In:	3740								
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	3690	0.00							
Transfers Out: (Function 9700)	3000	0.00							
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		1						
Total Transfers Out	9700	0.00	1						
Total Other Financing Sources (Uses)	2700	0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2023	2800	0.00	1						
Adjustments to Fund Balance	2891		1						
Ending Fund Balance:	2071	1	1						
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740		1						
Unassigned Fund Balance	2750		1						
			1						
Total Fund Balances, June 30, 2024	2700	0.00							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)

Exhibit K-4 FDOE Page 12

# DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) For the Fiscal Year Ended June 30, 2024

For the Fiscal Year Ended June 30, 2024		100	200	200	100	<b>5</b> 00	600	500	Fund 445
EXPENDITURES	Account Number	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	Totals
Current:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000	13,269,851.41	3,837,352.74	1,715,964.09		785,262.24	283.80	109,858.06	19,718,572.34
Student Support Services	6100	1,793,825.74	553,997.28	1,955,290.21		100,202,21	205100	626.25	4,303,739.48
Instructional Media Services	6200	99,097.54	10,790.89	1,755,270,21				020.23	109,888.43
Instruction and Curriculum Development Services	6300	2,562,280.84	809,372.83			60,000.00		12,833.75	3,444,487.42
Instructional Staff Training Services	6400	724,139.58	210,543.14	256,075.00		3,231.47		11,500.00	1,205,489.19
Instruction-Related Technology	6500	70,321.70	7,316.71	230,075.00		3,231.47		11,500.00	77,638.41
Board	7100	7,000.00	535.50						7,535.50
General Administration	7200	6,500.00	497.25					1,571,813.98	1,578,811.23
School Administration	7300	959,989.59	268,257.90					1,5/1,615.96	1,228,247.49
Facilities Acquisition and Construction	7410	30,500.00	2,333.25				11,502,393.91		11,535,227.16
Fiscal Services	7500	269,949.22	78,944.86				11,302,393.91		348,894.08
			22,368.60						
Food Services	7600	292,400.00 162,832.31		10.000.00					314,768.60
Central Services	7700		43,797.31	10,360.35					216,989.97
Student Transportation Services	7800	1,753,452.86	586,847.85					58,257.50	2,398,558.21
Operation of Plant	7900	327,267.53	32,857.36					<u> </u>	360,124.89
Maintenance of Plant	8100	96,980.00	7,418.97	476,178.76					580,577.73
Administrative Technology Services	8200	45,300.00	3,465.45	18,720.00					67,485.45
Community Services	9100	1,500.00	114.72						1,614.72
Capital Outlay: Facilities Acquisition and Construction	7420								0.00
							15 000 07		
Other Capital Outlay	9300						15,999.97		15,999.97
Total Expenditures		22,473,188.32	6,476,812.61	4,432,588.41	0.00	848,493.71	11,518,677.68	1,764,889.54	47,514,650.27
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	Account								0.00
and CHANGES IN FUND BALANCES	Number								
Loans	3720								
	3720								
Sale of Capital Assets	3730								
Loss Recoveries Transfers In:	3740								
From General Fund	3610								
From Debt Service Funds									
From Debt Service Funds	3620								
From Capital Projects Funds	3620 3630								
From Capital Projects Funds Interfund	3620 3630 3650								
From Capital Projects Funds Interfund From Permanent Funds	3620 3630 3650 3660								
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	3620 3630 3650 3660 3670								
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds	3620 3630 3650 3660 3670 3690								
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3620 3630 3650 3660 3670	0.00							
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3620 3630 3650 3660 3670 3690 3600	0.00							
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Trom Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund	3620 3630 3650 3660 3670 3690 3690 3600 910	0.00							
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds	3620           3630           3650           3660           3670           3690           3600           910           920	0.00							
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: ( <i>Function 9700</i> ) To the General Fund To Debt Service Funds To Capital Projects Funds	3620           3630           3650           3660           3670           3690           3600           910           920           930	0.00							
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Tothe General Fund To Debt Service Funds To Capital Projects Funds Interfund	3620           3630           3650           3660           3670           3690           3600           910           920           930           950	0.00							
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3620           3630           3650           3660           3670           3690           3600           910           920           930           950           960	0.00							
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds	3620           3630           3650           3660           3670           3690           3600           910           920           930           950           960           970	0.00							
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Permanent Funds Interfund To Internal Service Funds To Internal Service Funds To Enterprise Funds	3620           3630           3650           3660           3670           3690           3600           910           920           930           950           960           970           990								
From Capital Projects Funds         Interfund         From Permanent Funds         From Internal Service Funds         Total Transfers In         Transfers Out:         To Debt Service Funds         To Capital Projects Funds         Interfund         To Permanent Funds         To Capital Projects Funds         Interfund         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Enterprise Funds         To Enterprise Funds	3620           3630           3650           3660           3670           3690           3600           910           920           930           950           960           970	0.00							
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: ( <i>Function 9700</i> ) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses)	3620           3630           3650           3660           3670           3690           3600           910           920           930           950           960           970           990	0.00							
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: To Capital Projects Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3620           3630           3650           3660           3670           3690           3600           910           920           930           950           960           970           990           9700	0.00							
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Totafers Ont: ( <i>function 9700</i> ) To the General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Internal Service Funds Interfund Funds To Internal Service Funds Interfund Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2023	3620           3630           3650           3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800	0.00							
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Transfers Out Set Change in Fund Balance Fund Balance Adjustments to Fund Balance	3620           3630           3650           3660           3670           3690           3600           910           920           930           950           960           970           990           9700	0.00							
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds Interfund To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2023 Adjustments to Fund Balance Ending Fund Balance:	3620           3630           3650           3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891	0.00							
From Capital Projects Funds         Interfund         From Permanent Funds         From Internal Service Funds         Total Transfers In         Transfers Out: (Function 9700)         To the General Fund         To Debt Service Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Permanent Funds         To Permanent Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Enterprise Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         Total Transfers Out         Total Other Financing Sources (Uses)         Net Change in Fund Balance         Euding Fund Balance         Ending Eurol Balance         Ending Balance         Ending Eurol Balance	3620           3630           3650           3660           3670           3690           3690           910           920           930           950           960           970           990           2800           2891           2710	0.00							
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out To Debt Service Funds Interfund To Debt Service Funds Interfund To Dept Service Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance	3620           3630           3650           3660           3670           3690           3600           910           920           930           950           960           970           990           2800           2891           2710           2720	0.00							
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out To Capital Projects Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Lapital Projects Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance Committed Fund Balance	3620           3630           3650           3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891           2710           2720           2730	0.00							
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Totafers Out: (function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Committed Fund Balance Committed Fund Balance	3620           3630           3650           3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891           2710           2730           2740	0.00							
From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out To Capital Projects Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance Committed Fund Balance	3620           3630           3650           3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891           2710           2720           2730	0.00							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND For the Fiscal Yeare finded hume 30, 2024

Exhibit K-4 FDOE Page 14 Fund 446

EVERYDDIA	Account	100	200	300	400	500	600	700	T
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:									
Instruction	5000	4,167.51	1,029.25			327,339.10	1,301.24	186.00	334,023.10
Student Support Services	6100			66,123.90					66,123.90
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	20,763.08	6,686.42						27,449.50
Instructional Staff Training Services	6400	196,236.74	39,147.50			8,216.38			243,600.62
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							36,657.34	36,657.34
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	6,149.65	1,366.56						7,516.21
Student Transportation Services	7800	37,317.33	13,859.57	14,732.00					65,908.90
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100			28,171.63					28,171.63
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						10,550.00		10,550.00
Total Expenditures		264,634.31	62,089.30	109,027.53	0.00	335,555.48	11,851.24	36,843.34	820,001.20
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
	3720								
Loans Sale of Capital Assets	3720								
	3730								
Loss Recoveries Transfers In:	3740								
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds									
	3630								
	3630								
Interfund	3650								
Interfund From Permanent Funds	3650 3660								
Interfund From Permanent Funds From Internal Service Funds	3650 3660 3670								
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds	3650 3660 3670 3690								
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3650 3660 3670	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3650 3660 3670 3690	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3650 3660 3670 3690 3600	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Our: (Function 9700) To the General Fund To Debt Service Funds	3650 3660 3670 3690 3600 910	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3650 3660 3670 3690 3600 910 920	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund	3650 3660 3670 3690 3600 910 920 930	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3650 3660 3670 3690 3600 910 920 930 930 950 960	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds	3650           3660           3670           3690           3600           910           920           930           950           960           970	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds	3650           3660           3670           3690           3600           910           920           930           950           960           970           990								
Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Ito Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Internal Service Funds To Interprise Funds To Interprise Funds To Internal Service Funds To Interprise Funds To Internal Service Funds To Interprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Interprise Funds Total Transfers Out	3650           3660           3670           3690           3600           910           920           930           950           960           970								
Interfund         From Permanent Funds         From Enterprise Funds         Total Transfers In         Transfers In:         Transfers In:         Transfers In:         Total Transfers In         Total Transfers In         Total Transfers In         Total General Fund         To Debt Service Funds         Interfund         To Permanent Funds         To Internal Service Funds         Total Transfers Out         Total Other Financing Sources (Uses)	3650           3660           3670           3690           3600           910           920           930           950           960           970           990	0.00							
Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In To Ceneral Fund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3650           3660           3670           3690           3600           910           920           930           950           960           970           990           9700								
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Total General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2023	3650           3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Interprise Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance	3650           3660           3670           3690           3600           910           920           930           950           960           970           990           9700	0.00							
Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Ending Fund Balance:	3650           3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891	0.00							
Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Ending Fund Balance: Nonspendable Fund Balance	3650           3660           3670           3690           3600           910           920           930           950           960           970           970           2800           2891           2710	0.00							
Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In To Capital Projects Funds To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Fund Balance Restricted Fund Balance Restricted Fund Balance	3650           3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891           2710           2720	0.00							
Interfund         From Permanent Funds         From Enterprise Funds         Total Transfers In         Transfers Out         Torafyers Out: (Function 9700)         To the General Fund         To Debt Service Funds         Interfund         To Capital Projects Funds         Interfund         To Permanent Funds         To Internal Service Funds         To Enterprise Funds         Total Transfers Out         Total Other Financing Sources (Uses)         Net Change in Fund Balance         Fund Balance, July 1, 2023         Adjustments to Fund Balance         Ending Fund Balance         Restricted Fund Balance         Restricted Fund Balance         Committed Fund Balance         Committed Fund Balance	3650           3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891           2710           2720           2730	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In To Capital Projects Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service (Uses) Net Change in Fund Balance Ending Fund Balance Ending Fund Balance Committed Fund Balance Assigned Fund Balance	3650           3660           3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891           2710           2720           2730           2740	0.00							
Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In To Capital Projects Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance. Lading Fund Balance Restricted Fund Balance Restricted Fund Balance Committed Fund Balance	3650           3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891           2710           2720           2730	0.00							

For the Fiscal Year Ended June 30, 2024 REVENUES	Account			
Federal Through State and Local:	Number			
Federal Through Local	3280			
Miscellaneous Federal Through State	3299			
Total Federal Through State and Local State:	3200	0.00		
Other Miscellaneous State Revenues	3399			
Local:	3377			
Interest on Investments	3431			
Gain on Sale of Investments	3432			
Net Increase (Decrease) in Fair Value of Investments	3433			
Gifts, Grants and Bequests	3440	7,559,096,21		
Other Miscellaneous Local Sources Total Local	3495 3400	7,558,986.31 7,558,986.31		
Total Revenues	3000	7,558,986.31		
	Account	100	200	300
EXPENDITURES	Number	Salaries	Employee Benefits	Purcha Servio
Current:				
Instruction	5000			
Student Support Services	6100			
Instructional Media Services	6200			
Instruction and Curriculum Development Services	6300			
Instructional Staff Training Services	6400			
Instruction-Related Technology	6500			
Board Ganaral Administration	7100 7200			
General Administration School Administration	7300			
Facilities Acquisition and Construction	7410			
Fiscal Services	7500			
Food Services	7600			
Central Services	7700			
Student Transportation Services	7800			
Operation of Plant	7900			
Maintenance of Plant	8100			
Administrative Technology Services	8200			
Community Services	9100			
Capital Outlay:				
Facilities Acquisition and Construction Other Capital Outlay	7420 9300			
Total Expenditures	9500	0.00	0.00	
Excess (Deficiency) of Revenues over Expenditures				
OTHER FINANCING SOURCES (USES)	Account			<b></b>
and CHANGES IN FUND BALANCES	Number			
Loss Recoveries Transfers In:	3740			
From General Fund	3610			
From Debt Service Funds	3620			
From Capital Projects Funds	3630			
Interfund	3650			
From Permanent Funds	3660			
From Internal Service Funds	3670			
From Enterprise Funds	3690			
Total Transfers In	3600	0.00		
Transfers Out: (Function 9700)				
To General Fund	910			
To Debt Service Funds	920			
To Capital Projects Funds Interfund	930 950			
Intertund To Permanent Funds	950	1		
To Internal Service Funds	960	1		
To Enterprise Funds	990	1		
Total Transfers Out	9700	0.00		
Total Other Financing Sources (Uses)		0.00		
Net Change in Fund Balance		229,076.72		
	2800	3,949,761.41		
Fund Balance, July 1, 2023	2004			
Fund Balance, July 1, 2023 Adjustments to Fund Balance	2891			
Adjustments to Fund Balance Ending Fund Balance:				
Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance	2710			
Adjustments to Fund Balance Ending Find Balance Nonspendable Fund Balance Restricted Fund Balance	2710 2720	4,178,838.13		
Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance	2710 2720 2730	4,178,838.13		
Adjustments to Fund Balance Ending Find Balance Nonspendable Fund Balance Restricted Fund Balance	2710 2720	4,178,838.13		

400 Energy Services

0.00

0.00

500 Materials and Supplies

0.00

600 Capital Outlay

700

Other

7,329,909.59

7,329,909.59

0.00

Totals

0.00

7,329,909.59 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

7,329,909.59

229,076.72

For the Fiscal Year Ended June 30, 2024	Account	SBE/COBI	Special Act	Sections 1011.14 and	Motor Vehicle	District	Other Debt	ARRA Economic Stimulus Debt	Funds
REVENUES	Number	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	Bonds 250	Service 290	Service 299	Totals
ederal:	3199								
Miscellaneous Federal Direct Miscellaneous Federal Through State	3199 3299								0
tate:									
CO&DS Withheld for SBE/COBI Bonds	3322	148,916.78							148,916
SBE/COBI Bond Interest Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3326 3341	610.00							610
Other Miscellaneous State Revenues	3399								0
Total State Sources	3300	149,526.78	0.00	0.00	0.00	0.00	0.00	0.00	149,526
iocal: District Debt Service Taxes	3412								0
County Local Sales Tax	3412								(
School District Local Sales Tax	3419								(
Tax Redemptions	3421								
Payment in Lieu of Taxes	3422								
Excess Fees	3423						118 106 02		118.10
Interest on Investments Gain on Sale of Investments	3431 3432						118,196.93		118,19
Net Increase (Decrease) in Fair Value of Investments	3433								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495						1,480.02		1,48
Impact Fees	3496 3497								
Refunds of Prior Year's Expenditures Total Local Sources	3497 3400	0.00	0.00	0.00	0.00	0.00	119,676.95	0.00	119,67
Total Local Sources	3400	149,526.78	0.00	0.00	0.00	0.00	119,676.95	0.00	269,20
EXPENDITURES			0.00	0.00	0.00	0.00			/,40
Debt Service (Function 9200) Redemption of Principal	710	124.000.00					11,815,000.00		11,939,00
Interest	710	28,530.00					4,362,179.85		4,390,70
Dues and Fees	730	21.78					4,050.00		4,07
Other Debt Service	791								
otal Expenditures		152,551.78	0.00	0.00	0.00	0.00	16,181,229.85	0.00	16,333,78
xcess (Deficiency) of Revenues Over Expenditures		(3,025.00) SBE/COBI	0.00 Special Act	0.00 Sections 1011.14 and	0.00 Motor Vehicle	0.00 District	(16,061,552.90) Other	0.00 ARRA Economic Stimulus	(16,064,57
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	Bonds 250	Debt Service 290	Debt Service 299	Totals
suance of Bonds	3710								
remium on Sale of Bonds	3791								
Discount on Sale of Bonds (Function 9299) roceeds of Lease-Purchase Agreements	3750						41,431,282.68		41,431,28
remium on Lease-Purchase Agreements	3730						41,431,282.08		41,431,28
Discount on Lease-Purchase Agreements (Function 9299)	893 3720								
oans roceeds of Forward Supply Contract	3720								
ace Value of Refunding Bonds	3715								
remium on Refunding Bonds	3792								
Discount on Refunding Bonds (Function 9299)	892								
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								
efunding Lease-Purchase Agreements remium on Refunding Lease-Purchase Agreements	3755 3794								
Discount on Refunding Lease-Purchase Agreenents	894								
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								
ransfers In:									
From General Fund	3610						10 202 022 22		10 287 02
From Capital Projects Funds From Special Revenue Funds	3630 3640						10,387,979.85		10,387,97
From Special Revenue Funds Interfund	3640								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In cansfers Out: (Function 9700)	3600	0.00	0.00	0.00	0.00	0.00	10,387,979.85	0.00	10,387,97
To General Fund	910								
To Capital Projects Funds	930						(41,000,000.00)		(41,000,00
To Special Revenue Funds	940								
Interfund	950								
To Permanent Funds	960 970								
To Internal Service Funds To Enterprise Funds	970 990								
To Enterprise Funds Total Transfers Out	990	0.00	0.00	0.00	0.00	0.00	(41,000,000.00)	0.00	(41,000,00
stal Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	10,819,262.53	0.00	10,819,26
t Change in Fund Balances		(3,025.00)	0.00	0.00	0.00	0.00	(5,242,290.37)	0.00	(5,245,3)
nd Balance, July 1, 2023	2800	14,998.30					6,836,765.93		6,851,76
ljustments to Fund Balances ding Fund Balance:	2891						(1,000,312.75)		(1,000,31
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720	11,973.30					594,162.81		606,13
Committed Fund Balance	2730								
Committed Fund Balance Assigned Fund Balance Unassigned Fund Balance	2730 2740 2750								

DISTRICT SCHOOL	BOARD OF ESCA	MBIA COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS For the Field Var Field Image 20, 2024

Exhibit K-7 FDOE Page 17 Funds 300

For the Fiscal Year Ended June 30, 2024 REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) <b>360</b>	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	Funds 300 Totals
rederal:		510	520	330	340	350	360	570	380	390	399	
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						1,441,323.07					1,441,323.07
Interest on Undistributed CO&DS	3325						43,351.64					43,351.64
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											0.00
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									369,546.00		369,546.00
Other Miscellaneous State Revenues	3399									551,371.00		551,371.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	1,484,674,71	0.00	0.00	920,917,00	0.00	2,405,591,71
Local:												
District Local Capital Improvement Tax	3413							36,992,768.77				36,992,768.77
District Voted Additional Capital Improvement Tax	3415											0.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419									40,264,665.57		40,264,665.57
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431							347,777,73		1.489.025.34		1.836.803.07
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433							15,376.82		1.662.601.30		1.677.978.12
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	37,355,923,32	0.00	43,416,292,21	0.00	80,772,215,53
Total Revenues	3000	0.00						37,355,923,32	0.00		0.00	83,177,807,24
EXPENDITURES	5000	0.00	0.00	0.00	0.00	0.00	1,404,074.71	31,333,723.32	0.00	++,557,209.21	0.00	65,177,007.24
Capital Outlay: (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630									9,539,239.33		9,539,239.33
Furniture, Fixtures and Equipment	640							8,222,926.21		3,092,753.76		11,315,679.97
Motor Vehicles (Including Buses)	650							4,663,966.16				4,663,966.16
Land	660							91,177.25				91,177.25
Improvements Other Than Buildings	670					1	47,057.68	1,075,217.35		7,288,701.66	1	8,410,976.69
Remodeling and Renovations	680						315,618.33	7,495,616,70		40,670,495.14		48,481,730.17
Computer Software	690	1				1		921,019.40	1			921,019.40
Charter School Local Capital Improvement	793							55,577.00				55,577.00
Charter School Capital Outlav Sales Tax	795							55,5111.00				0.00
Debt Service: (Function 9200)	.,,5											0.00
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730					1	1,923.49			1	1	1,923.49
Other Debt Service	791						1,725.17		1		1	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	364.599.50	22,525,500.07	0.00	60,591,189,89	0.00	83,481,289.46
Excess (Deficiency) of Revenues Over Expenditures		0.00						14,830,423,25	0.00			(303,482,22)

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CH For the Fiscal Year Ended June 30, 2024	ANGES IN FUND BALA		NDS (Continued)									FDOE Page 18 Funds 30
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	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
and CHANGES IN FUND BALANCE	Number	310	320	330	340	350	360	370	380	390	399	
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									(391,700.00)		(391,700.00
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									828,023.03		828,023.03
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620									41,000,000.00		41,000,000.00
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	41,000,000.00	0.00	41,000,000.00
Transfers Out: (Function 9700)												
To General Fund	910							(10,446,257.48	)	(369,546.00)		(10,815,803.48)
To Debt Service Funds	920							(6,854,829.85	)	(3,533,150.00)		(10,387,979.85)
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	(3,902,696.00)	0.00	(21,203,783.33)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(17,301,087.33	) 0.00	37,533,627.03	0.00	20,232,539.70
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00		(2,470,664.08	0.00	21,279,646.35	0.00	19,929,057.48
Fund Balance, July 1, 2023	2800						4,216,226.49	14,947,522.00	1	76,150,195.00		95,313,943.49
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						5,336,301.70	12,476,857.92		97,429,841.35		115,243,000.97
Committed Fund Balance	2730										┥────┤	0.00
Assigned Fund Balance	2740								┥ ↓		$\downarrow$	0.00
Unassigned Fund Balance	2750								<u> </u>		<u>↓</u>	0.00
Total Fund Balances, June 30, 2024	2700	0.00	0.00	0.00	0.00	0.00	5,336,301.70	12,476,857.92	0.00	97,429,841.35	0.00	115,243,000.97

# DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS For the Fiscal Year Ended June 30, 2024

REVENUES	Account Number						
Federal Direct	3100						
Federal Direct Federal Through State and Local	3200						
State Sources	3300						
Local Sources	3400						
		0.00					
Total Revenues	3000	100	200	300	400	500	600
EXPENDITURES	Account Number		Employee	Purchased	Energy	Materials	Capital
Current:		Salaries	Benefits	Services	Services	and Supplies	Outlay
Instruction	5000						
Student Support Services	6100						
Instructional Media Services	6200						
Instruction and Curriculum Development Services	6300						
Instructional Staff Training Services	6400 6500						
Instruction-Related Technology							
Board	7100						
General Administration	7200						
School Administration	7300						
Facilities Acquisition and Construction	7410						
Fiscal Services	7500						
Central Services	7700						
Student Transportation Services	7800						
Operation of Plant	7900						
Maintenance of Plant	8100						
Administrative Technology Services	8200						
Community Services Capital Outlay:	9100						
	7420						
Facilities Acquisition and Construction Other Capital Outlay	7420 9300						
Debt Service: (Function 9200)	9500						
Redemption of Principal	710						
Interest	720						
Total Expenditures		0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)	Account						
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Number						
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries	Number						
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In:	Number           3730           3740						
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfors In: From General Fund	Number           3730           3740           3610						
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds	Number           3730           3740           3610           3620						
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds	Number           3730           3740           3610           3620           3630						
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds	Number           3730           3740           3610           3620           3630           3640						
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Internal Service Funds	Number 3730 3740 3610 3620 3630 3630 3640 3670						
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfors In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds From Enterprise Funds	Number           3730           3740           3610           3620           3630           3640           3670           3690						
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In	Number 3730 3740 3610 3620 3630 3630 3640 3670	0.00					
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Lapital Projects Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers Out: (Function 9700)	Number           3730           3740           3610           3620           3630           3640           3670           3690           3600	0.00					
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Transfers Out: (Fundo 9700) To General Fund	Number           3730           3740           3610           3620           3630           3640           3670           3690           3600           910	0.00					
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Projects Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers In Transfers In Transfers In Transfers In Transfers In To Debt Service Funds To Debt Service Funds	Number           3730           3740           3610           3620           3630           3640           3670           3690           3600           910           920	0.00					
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Interrprise Funds Trotal Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds	Number           3730           3740           3610           3620           3630           3640           3670           3690           910           920           930	0.00					
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Internal Service Funds Transfers In Transfers In Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds	Number           3730           3740           3610           3620           3630           3640           3670           3690           910           920           930           940	0.00					
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfors In: From General Fund From Debt Service Funds From Special Revenue Funds From Internal Service Funds Total Transfors In Transfors Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds	Number           3730           3740           3610           3620           3630           3640           3670           3690           910           920           930           940           970	0.00					
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Debt Service Funds From Internal Service Funds To General Revenue Funds To General Fund To Debt Service Funds	Number           3730           3740           3610           3620           3630           3640           3670           3690           3600           910           920           930           940           970           990						
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Dietral Revenue Funds From Internal Service Funds From Internal Service Funds Tauaffers In Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds	Number           3730           3740           3610           3620           3630           3640           3670           3690           910           920           930           940           970	0.00					
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds	Number           3730           3740           3610           3620           3630           3640           3670           3690           3600           910           920           930           940           970           990	0.00					
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In To Debt Service Funds To Debt Service Funds To Debt Service Funds To Internal Service Funds Total Other Financing Sources (Uses)	Number 3730 3740 3610 3620 3630 3640 3670 3690 3690 910 920 930 930 940 970 9700	0.00					
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Projects Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Special Revenue Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Transfers Out Total Transfers Out Change in Fund Balance Fund	Number 3730 3740 3610 3620 3630 3640 3670 3690 3690 910 920 930 940 970 970 9700 9700	0.00					
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Lebt Service Funds To Internal Service Funds To Lebt Service	Number 3730 3740 3610 3620 3630 3640 3670 3690 3690 910 920 930 930 940 970 9700	0.00					
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Internal Service Funds Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Special Fund To Special Fund To Special Fund To Special Fund To Special Funds To Internal Service Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Lebt Service Funds To Special Internal Service Funds To Lebt Service Funds Total Other Financing Sources (Uses)	Number           3730           3740           3610           3620           3630           3640           3670           3690           910           920           930           940           970           970           2800           2891	0.00					
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds To Internal Balance Fund Balance, Mathance Nonspendable Fund Balance	Number 3730 3740 3610 3620 3630 3640 3670 3660 910 920 930 940 970 970 970 970 2800 2891 2710	0.00					
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Internal Service Funds Transfers In Transfers In Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Fund Balance Restricted Fund Balance Restricted Fund Balance Restricted Fund Balance Restricted Fund Balance	Number 3730 3740 3610 3620 3630 3640 3670 3660 910 920 930 920 930 940 970 970 990 9700 2800 2891 2710 2720	0.00					
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Internal Service Funds From Internal Service Funds Tausfers In Transfers In Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Debt Service Funds To Debt Service Funds To Special Revenue Funds To Enterprise Funds To Enternal Service Funds To Enternal Service Funds To Internal Service Funds To Hands To Enterprise Funds To Internal Service (Uses) Net Change in Fund Balance Ending Fund Balance Ending Fund Balance Committed Fund Balance Committed Fund Balance	Number           3730           3740           3610           3620           3630           3640           3670           3690           3690           910           920           930           940           970           990           2800           2891           2710           2720           2730	0.00					
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Debt Service Funds From Internal Service Funds Transfers In Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds To Special Revenue Funds To Internal Service Funds To Internal	Number           3730           3740           3610           3620           3630           3640           3670           3690           940           970           990           9700           2800           2891           2710           2730           2740	0.00					
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Special Revenue Funds To Lebt Service Funds To Special Revenue Funds To Internal Service Funds To Special Fund To Debt Service Funds To Internal Service Funds To Lebt Service Funds To Lebt Service Funds To Aptical Projects Funds To Aptical Projects Funds To Aptical Projects Funds To Internal Service Funds To Lebt Service Funds To Lebt Service Funds To Handmane Fund To Lebt Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Restricted Fund Balance Committed Fund Balance Unassigned Fund Balance	Number           3730           3740           3610           3620           3630           3640           3670           3690           3690           920           930           940           970           990           9700           2890           2891           2710           2730           2740           2750	0.00 0.00 0.00					
and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Debt Service Funds From Internal Service Funds Transfers In Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds To Special Revenue Funds To Internal Service Funds To Internal	Number           3730           3740           3610           3620           3630           3640           3670           3690           940           970           990           9700           2800           2891           2710           2730           2740	0.00					

Exhibit K-8 FDOE Page 19 Fund 000

0.00 0.00

0.00

Totals

700

Other

0.00

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, 2024

INCOME OR (LOSS)	Account	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	Totals
INCOME OR (LOSS)	Number	911	912	913	914	915	921	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
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		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									
Transfers In:									
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
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special 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, 2023	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2024	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Exhibit K-9

## 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, 2024

For the Fiscal Year Ended June 30, 2024		0.161	C 161	G 161	C 161	0.161			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	2,896,776.25	36,032,287.64						38,929,063.89
Other Operating Revenues	3489		3,060,808.23						3,060,808.23
Total Operating Revenues		2,896,776.25	39,093,095.87	0.00	0.00	0.00	0.00	0.00	41,989,872.12
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100	241,626.26	7,408.88						249,035.14
Employee Benefits	200	2,624,266.81	3,936.85						2,628,203.66
Purchased Services	300	742,186.48	3,983,974.83						4,726,161.31
Energy Services	400		8,210.39						8,210.39
Materials and Supplies	500	200.00	973.60						1,173.60
Capital Outlay	600		1,366.80						1,366.80
Other	700		42,296,959.65						42,296,959.65
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		3,608,279.55	46,302,831.00	0.00	0.00	0.00	0.00	0.00	49,911,110.55
Operating Income (Loss)		(711,503.30)	(7,209,735.13)	0.00	0.00	0.00	0.00	0.00	(7,921,238.43)
NONOPERATING REVENUES (EXPENSES)	2421		(15,200,20						(15 000 00
Interest on Investments	3431		615,309.30						615,309.30
Gain on Sale of Investments	3432 3433								0.00
Net Increase (Decrease) in Fair Value of Investments	3433 3440								0.00
Gifts, Grants and Bequests Other Miscellaneous Local Sources	3440 3495		51,451.96						51.451.96
	3740	62,019.73	51,451.96						62,019.73
Loss Recoveries Gain on Disposition of Assets	3740	62,019.73							0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	720								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)	810	62,019.73	666,761.26	0.00	0.00	0.00	0.00	0.00	728,780.99
Income (Loss) Before Operating Transfers TRANSFERS and		(649,483.57)	(6,542,973.87)	0.00	0.00	0.00	0.00	0.00	(7,192,457.44)
CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special 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
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special 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		(649,483.57)	(6,542,973.87)	0.00	0.00	0.00	0.00	0.00	(7,192,457.44)
Net Position, July 1, 2023	2880	649,483.57	16,018,685.73						16,668,169.30
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2024	2780	0.00	9,475,711.86	0.00	0.00	0.00	0.00	0.00	9,475,711.86

# DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION SCHOOL INTERNAL FUNDS June 30, 2024

ASSETS	Account Number	Beginning Balance July 1, 2023	Additions	Deductions	Ending Balance June 30, 2024
Cash	1110				0.00
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		0.00	0.00	0.00	0.00
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				0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

Exhibit K-11

FDOE Page 22 **Fund 891** 

# DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY SCHEDULE OF LONG-TERM LIABILITIES

June 30, 2024								Fund 601
	Account Number	Governmental Activities Total Balance [1] June 30, 2024	Business-Type Activities Total Balance [1] June 30, 2024	Total	Governmental Activities - Debt Principal Payments 2023-24	Governmental Activities - Principal Due Within One Year 2024-25	Governmental Activities - Debt Interest Payments 2023-24	Governmental Activities - Interest Due Within One Year 2024-25
Notes Payable	2310			0.00				
Obligations Under Leases and SBITA	2315	5,052,609.53		5,052,609.53	1,396,030.47	742,965.00	176,437.36	142,476.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	557,972.48		557,972.48	124,000.00	110,000.00	28,530.00	22,330.00
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326	23,800,583.67		23,800,583.67	4,655,000.00	4,890,000.00	1,087,375.00	848,750.00
Total Bonds Payable	2320	24,358,556.15	0.00	24,358,556.15	4,779,000.00	5,000,000.00	1,115,905.00	871,080.00
Liability for Compensated Absences	2330	40,666,500.33		40,666,500.33				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	68,090,941.67		68,090,941.67	7,160,000.00	7,515,000.00	3,274,804.86	2,812,125.00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	68,090,941.67	0.00	68,090,941.67	7,160,000.00	7,515,000.00	3,274,804.86	2,812,125.00
Estimated Liability for Long-Term Claims	2350	32,202,320.90		32,202,320.90				
Net Other Postemployment Benefits Obligation	2360	15,284,058.00		15,284,058.00				
Net Pension Liability	2365	264,383,783.00		264,383,783.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities	2370	450,038,769.58	0.00	450,038,769.58	13,335,030,47	13,257,965.00	4,567,147.22	3,825,681.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2024, 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, 2024							FDOE Page 24
CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2023	Returned To FDOE	Revenues 2023-24	Expenditures 2023-24	Flexibility [1] 2023-24	Unexpended June 30, 2024
Class Size Reduction Operating Funds (3355)	94740	0.00		35,156,424.00	35,156,424.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	146,170.60		0.00	0.00		146,170.60
Florida School Recognition Funds (3361)	92040	142,944.01		2,127,785.00	2,020,503.73		250,225.28
Instructional Materials (FEFP Earmark) [2]	90880	1,180,671.76		0.00	1,180,671.76		0.00
Library Media (FEFP Earmark) [2]	90881	382,533.08		0.00	116,706.48		265,826.60
Mental Health Assistance (FEFP Earmark)	90280	274,509.90		2,050,969.00	1,624,074.24		701,404.66
Preschool Projects (3372)	97950	0.00		0.00	0.00		0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	1,245,079.28		0.00	1,245,079.28		0.00
Safe Schools (FEFP Earmark) [4]	90803	0.00		3,971,826.00	3,971,826.00		0.00
Student Transportation (FEFP Earmark)	90830	0.00		9,062,537.00	9,062,537.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	149,716.46		10,552,701.00	10,702,417.46		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	326,650.43		0.00	326,650.43		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	1,170,517.43		1,448,913.35	1,382,152.88		1,237,277.90
Voluntary Prekindergarten - Summer Program (3371)	96441	50,553.17		32,812.74	15,330.08		68,035.83

Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.
 Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
 Expenditures for designated low-performing elementary schools should be included in expenditures.
 Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

Exhibit K-13

# DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2024

To the Histar Fear Ended June 30, 2024	1		1	Г	1	TDOL Tage 25
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:	,	·				
Public Utility Services Other than Energy - All Functions	380	2,008,547.71	479,554.39			2,488,102.10
Public Utility Services Other than Energy - Functions 7900 & 8100	380	2,008,547.71				2,008,547.71
Natural Gas - All Functions	411					0.00
Natural Gas - <i>Functions 7900 &amp; 8100</i>	411					0.00
Bottled Gas - All Functions	421	14,557.96	43.91			14,601.87
Bottled Gas - <i>Functions 7900 &amp; 8100</i>	421	14,557.96				14,557.96
Electricity - All Functions	430	10,410,879.60	244,321.47			10,655,201.07
Electricity - <i>Functions 7900 &amp; 8100</i>	430	10,410,879.60				10,410,879.60
Heating Oil - All Functions	440					0.00
Heating Oil - <i>Functions 7900 &amp; 8100</i>	440					0.00
Gasoline - All Functions	450	265,597.98	9,940.01			275,537.99
Gasoline - <i>Functions 7900 &amp; 8100</i>	450	212,550.50				212,550.50
Diesel Fuel - All Functions	460	2,019,847.39	1,668.84			2,021,516.23
Diesel Fuel - <i>Functions 7900 &amp; 8100</i>	460	41,488.70				41,488.70
Other Energy Services - All Functions	490					0.00
Other Energy Services - Functions 7900 & 8100	490					0.00
Subtotal - Functions 7900 & 8100		12,688,024.47	0.00	0.00	0.00	12,688,024.47
Total - All Functions		14,719,430.64	735,528.62	0.00	0.00	15,454,959.26
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	11,685.69				11,685.69
Diesel Fuel	460	1,943,995.60				1,943,995.60
Oil and Grease	540	52,054.00				52,054.00
Total		2,007,735.29		0.00	0.00	2,007,735.29

		General Fund	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stablilization Fund	Capital Projects Funds	
	Subobject	100	420	440	3XX	Total
EXPENDITURES FOR SCHOOL BUSES						
AND SCHOOL BUS REPLACEMENTS:						
Buses	651				4,143,450.00	4,143,450.00

Exhibit K-14 FDOE Page 25

## **DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES** For the Fiscal Year Ended June 30, 2024

						1202145020
TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures:						
Technology-Related Professional and Technical Services	319	340,420.14	23,709.49	42,000.00		406,129.63
Technology-Related Repairs and Maintenance	359	233,169.99	157.49			233,327.48
Technology-Related Rentals	369	3,283,480.24	1,561,493.06	642,007.49		5,486,980.79
Telephone and Other Data Communication Services	379	63,426.26				63,426.26
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5X9	985,664.55	767,369.22	67,203.40		1,820,237.17
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	126,474.14	1,159,421.09		6,856,712.87	8,142,608.10
Technology-Related Noncapitalized Fixtures and Equipment	649	176,411.77	209,903.68	1,336.20	114,876.33	502,527.98
Noncapitalized Software	692	6,221.37	1,702.43		891,019.40	898,943.20
Miscellaneous Technology-Related	799					0.00
Total		5,215,268.46	3,723,756.46	752,547.09	7,862,608.60	17,554,180.61

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Capitalized Expenditures: Capitalized Computer Hardware and Technology-Related						
Infrastructure	643	623,337.26	343,465.22		219,281.14	1,186,083.62
Technology-Related Capitalized Fixtures and Equipment	648	301,868.02	437,950.87		130,339.04	870,157.93
Capitalized Software	691					0.00
Total		925,205.28	781,416.09	0.00	349,620.18	2,056,241.55

\* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

Exhibit K-14 FDOE Page 26

### DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-14

For the Fiscal Year Ended June 30, 2024						FDOE Page 27
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Professional and Technical Services:						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
Other Purchased Services:						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

		Special Revenue Food Services
	Subobject	410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	1,300,071.90
Food	570	13,921,863.45
Donated Foods	580	

		General Fund	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stabilization Fund	
	Subobject	100	420	440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	78,462,111.98	3,113,050.67	4,412,839.17	85,988,001.82
Basic Programs 101, 102 and 103 (Function 5100)	140	382,215.67	0.00	0.00	382,215.67
Basic Programs 101, 102 and 103 (Function 5100)	750	3,515,973.35	94,810.29	68,815.59	3,679,599.23
Total Basic Program Salaries		82,360,301.00	3,207,860.96	4,481,654.76	90,049,816.72
Other Programs 130 (ESOL) (Function 5100)	120	1,972,268.20	38,092.70	219,556.36	2,229,917.26
Other Programs 130 (ESOL) (Function 5100)	140	9,607.59	0.00	0.00	9,607.59
Other Programs 130 (ESOL) (Function 5100)	750	88,379.50	1,160.14	3,423.85	92,963.49
Total Other Program Salaries		2,070,255.29	39,252.84	222,980.21	2,332,488.34
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	25,223,972.67	94,846.17	90,131.84	25,408,950.68
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	54,554.93	0.00	0.00	54,554.93
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	564,489.48	3,960.63	2,170.27	570,620.38
Total ESE Program Salaries		25,843,017.08	98,806.80	92,302.11	26,034,125.99
Career Program 300 (Function 5300)	120	5,413,592.47	0.00	0.00	5,413,592.47
Career Program 300 (Function 5300)	140	5,437.29	0.00	0.00	5,437.29
Career Program 300 (Function 5300)	750	154,853.75	5,295.00	0.00	160,148.75
Total Career Program Salaries		5,573,883.51	5,295.00	0.00	5,579,178.51
TOTAL		115,847,456.88	3,351,215.60	4,796,937.08	123,995,609.56

		General Fund	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stabilization Fund	
TEXTBOOKS (used for classroom instruction)	Subobject	100	420	440	Total
Textbooks (Function 5000)	520	4,351,492.88	557,223.39	649,272.08	5,557,988.35

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700				0.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700				0.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700				0.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700				0.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700				0.00

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTIV For the Fiscal Year Ended June 30, 2024	ON					Exhibit K-14 FDOE Page 28	
For the Fiscal Year Ended June 30, 2024 CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	FDOE Page 28 Subtotals	
I. Instruction: 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	
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00	
II. School Safety:	5000	0.00		0.00	0.00	0.00	
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00	
CATEGORICAL FLEXIBLE SPENDING -	Account	Class Size Reduction	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals	
GENERAL FUND EXPENDITURES - CONTINUED I. Instruction:	Number	Operating	-				
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	
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00	
II. School Safety:						0.00	
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00	
DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:							
General Fund	100	11,554,621.00	1,058,036.10		300,776.00	140,764.20	13,054,197.30
Special Revenue Funds - Food Services	410		0.00			1,882.42	1,882.42
Special Revenue Funds - Other Federal Programs	420		311,525.04			769,635.37	1,081,160.41
Special Revenue Funds - Federal Education Stabilization Fund	440		1,488,890.17			36,411.48	1,525,301.65
Capital Projects Funds	3XX					77,856.66	77,856.66
Total Charter School Distributions		11,554,621.00	2,858,451.31	0.00	300,776.00	1,026,550.13	15,740,398.44
LIFELONG LEARNING	Account Number	Amount					
(Lifelong Learning expenditures are used in federal reporting) Expenditures:	Account Number						
General Fund	5900						
Special Revenue Funds - Other Federal Programs	5900						
Special Revenue Funds - Federal Education Stabilization Fund	5900						
Total	5900	0.00	1				
	5500	0.00		_			
MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)		Unexpended June 30, 2023	Earnings 2023-24	Expenditures 2023-24	Unexpended June 30, 2024		
Earnings, Expenditures and Carryforward Amounts:		0.00	1,956,080.40	1,956,080.40	0.00		
Expenditure Program or Activity: Exceptional Student Education				1,956,080.40			
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							
				1			
				1,956,080.40			
Total Expenditures GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount		1,956,080.40			
Total Expenditures GENERAL FUND BALANCE SHEET INFORMATION	Fund Number	Amount		1,956,080.40			
Total Expenditures GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)		Amount 50.044,920.04		1,956,080.40			

VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM For the Fiscal Year Ended June 30, 2024								Suppl	FDOE Page 2 lemental Schedule - Fund 10
VOLUNTARY PREKINDERGARTEN PROGRAM [1]		100	200	300	400	500	600	700	
GENERAL FUND EXPENDITURES	Account Number	Salaries	Employee	Purchased	Energy	Materials	Capital	04	T ( 1
Current:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	Totals
Prekindergarten	5500	957,606,89	350,283,41				2,521.30	33,908.63	1,344,320.23
Student Support Services	6100	557,000,05	550,205111	19,464,64			2,021100	53,700,05	19,464.64
Instructional Media Services	6200								0.0
Instruction and Curriculum Development Services	6300			1,110.73		219.93	19,411.41		20,742.0
Instructional Staff Training Services	6400								0.0
Instruction-Related Technology	6500								0.00
Board	7100								0.0
General Administration	7200								0.0
School Administration	7300								0.0
Facilities Acquisition and Construction	7410						7,897.01		7,897.0
Fiscal Services	7500								0.0
Food Services	7600								0.0
Central Services	7700								0.0
Student Transportation Services	7800								0.0
Operation of Plant	7900	173.36	36.78	4,848.87					5,059.0
Maintenance of Plant	8100								0.0
Administrative Technology Services	8200								0.0
Community Services	9100								0.0
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.0
Interest	720								0.00
Fotal Expenditures		957,780.25	350,320.19	25,424.24	0.00	219.93	29,829.72	33,908.63	1,397,482.96

[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 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM

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## DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY, FLORIDA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Fiscal Year Ended June 30, 2024

Federal Grantor /Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Grantor Number	Amount of Expenditures (1)
United States Department of Agriculture:			
Indirect:			
Child Nutrition Cluster:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	23002	\$ 5,157,1
National School Lunch Program	10.555	22020, 23001, 23003	17,067,0
Total Child Nutrition Cluster			22,224,2
Florida Department of Health:			
Child and Adult Care Food Program	10.558	5033	61,0
Total United States Department of Agriculture			22,285,3
United States Department of Defense:			
Direct:			
Army Junior Reserve Officers Training Corps	12.UNK	N/A	91,7
Air Force Junior Reserve Officers Training Corps	12.UNK	N/A	63,2
Navy Junior Reserve Officers Training Corps	12.UNK	N/A	380,5
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected	12.556	N/A	1,714,3
Total United States Department of Defense			2,249,9
United States Department of Labor:			
Indirect:			
WIOA Cluster:			
Workforce Escarosa, Inc.:			
WIOA Youth Activities	17.259	2023-2024-03	221,2
Total United States Department of Labor			221,2
United States Department of Education:			
Direct:			
Student Financial Assistance Cluster: Federal Pell Grant Program	84.063	N/A	865,5
Impact Aid	84.041	N/A	745,7
Total Direct			1,611,2
Indirect:			
Special Education Cluster:			
Florida Department of Education:			
Special Education - Grants to States	84.027	262, 263	12,732,2
COVID-19 Special Educatrion Grants to States	COVID-19, 84.027	263	121,9
Special Education - Preschool Grants	84.173	267	481,5
Total Special Education Cluster			13,335,7
Education Stabilization Fund:			
Florida Department of Education:			
·	COVID-19,		
Governor's Emergency Education Relief Fund	84.425C	123	330,4
	COVID-19,		
Elementary and Secondary School Emergency Relief Fund American Rescue Plan - Elementary and Secondary School Emergency	84.425D COVID-19,	124, 128	4,791,0
Relief Fund	84.425U	121	47,770,8
American Rescue Plan - Elementary and Secondary School Emergency	COVID-19,	121	47,770,8
Relief Fund - Homeless Children and Youth Fund	84.425W	122	441,8
Total Education Stabilization Fund			53,334,1
Four Education Stabilization Fund			55,554,1

## DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY, FLORIDA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Fiscal Year Ended June 30, 2024 (Continued)

Federal Grantor /Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Grantor Number	Amount of Expenditures (1)
Florida Department of Education:			
Adult Education - Basic Grants to States	84.002	191	247,624
Title I Grants to Local Educational Agencies	84.010	212, 223, 226	24,874,565
Student Support and Academic Enrichment Program	84.424	241	1,395,387
Career and Technical Education - Basic Grants to States	84.048	161	975,719
Education for Homeless Children and Youth	84.196	127	259,642
English Language Acquisition Grants	84.365	102	145,343
Supporting Effective Instruction State Grants	84.367	224	2,086,805
Total Florida Department of Education			29,985,085
Total Indirect			96,655,022
Total United States Department of Education			98,266,300
Indirect:			
Community Action Community - Head Start:			
Head Start	93.600	None	719,412
Early Learning Coalition of Escambia County			
COVID-19 Child Care and Development Block Grant	COVID-19, 93/595	None	31,342
Total United States Department of Health and Human Services			750,754
otal Expenditures of Federal Awards			\$ 123,773,584

### Notes:

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## (1) Basis of Presentation

The accompanying Schedule of Federal Awards (Schedule) includes the Federal award activity of the Escambia County District School Board under programs of the Federal government for the fiscal year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principals, and Audit requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present financial position, changes in net position, or cash flows of the District.

(2) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) <u>Indirect Cost Rate</u> The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.

(4) Noncash Assistance: National School Lunch Program

Includes \$1,445,895 of donated food received during the fiscal year. Donated foods are recorded at fair value as determined at the time of donation.

(5) Impact Aid

Expenditures are related to grant numbers/programs as follows: 19-FL-2022-0001 (\$70,922), 19-FL-2023-0001 (\$176,520), 19-FL-2024-0001 (\$498,332).