

**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, 2019**

Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400
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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2019, 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, 2019.

  
 \_\_\_\_\_  
 Signature of District School Superintendent

**APPROVED**  
**ESCAMBIA COUNTY SCHOOL BOARD**  
  
**SEP 10 2019**

September 10, 2019  
 Signature Date

ESE 348

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

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - GENERAL FUND**  
For the Fiscal Year Ended June 30, 2019

Exhibit K-1  
FDOE Page 1  
**Fund 100**

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	573,760.31
Reserve Officers Training Corps (ROTC)	3191	495,904.33
Miscellaneous Federal Direct	3199	71.93
Total Federal Direct	3100	1,069,736.57
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,341,847.15
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,098,305.93
Total Federal Through State and Local	3200	2,440,153.08
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	151,052,919.00
Workforce Development	3315	3,745,691.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	169,383.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	24,217.14
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	446,500.00
State Forest Funds	3342	
State License Tax	3343	55,512.34
District Discretionary Lottery Funds	3344	133,344.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	42,406,259.00
Florida School Recognition Funds	3361	981,092.00
Voluntary Prekindergarten Program	3371	1,219,007.17
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	3,486,019.68
Total State	3300	203,719,944.33
<i>Local:</i>		
District School Taxes	3411	92,400,715.70
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	223,949.05
Interest on Investments	3431	1,021,356.08
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(1,817.66)
Gifts, Grants and Bequests	3440	158,626.07
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	17,624.75
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	824,596.00
Continuing Workforce Education Course Fees	3463	48,546.96
Capital Improvement Fees	3464	38,872.20
Postsecondary Lab Fees	3465	153,772.11
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	14,861.75
Financial Aid Fees	3468	69,672.58
Other Student Fees	3469	63,456.90
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	531,917.04
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	439,207.74
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	206,028.05
Receipt of Federal Indirect Cost Rate	3494	1,308,207.68
Other Miscellaneous Local Sources	3495	662,109.77
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	78,165.66
Collections for Lost, Damaged and Sold Textbooks	3498	23,639.66
Receipt of Food Service Indirect Costs	3499	490,598.51
Total Local	3400	98,774,106.60
<b>Total Revenues</b>	<b>3000</b>	<b>306,003,940.58</b>

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)  
 For the Fiscal Year Ended June 30, 2019

Exhibit K-1  
 FDOE Page 2  
 Fund 100

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	129,199,058.20	37,928,936.53	15,801,458.51	4,750.52	3,382,900.00	886,836.88	5,192,034.51	192,395,975.15
Student Support Services	6100	10,823,920.82	3,260,237.61	2,133,373.51	2,428.96	64,828.67	12,086.45	25,479.03	16,322,355.05
Instructional Media Services	6200	3,117,240.62	953,123.96	41,211.55		28,759.43	151,889.36	42,167.00	4,334,391.92
Instruction and Curriculum Development Services	6300	5,188,274.09	1,420,734.50	95,616.17		23,398.72	6,673.18	32,693.96	6,767,390.62
Instructional Staff Training Services	6400	2,233,887.68	536,690.16	690,516.96		153,037.59	7,844.38	67,619.25	3,689,596.02
Instruction-Related Technology	6500	1,914,721.03	537,434.62	394,741.37		3,722.02	29,507.61	19,853.99	2,899,980.64
Board	7100	714,713.50	299,294.06	394,183.73	73.13	1,890.98	1,247.62	760,346.40	2,171,749.42
General Administration	7200	578,982.54	142,746.29	57,293.86		5,787.84	1,373.50	101,286.13	887,470.16
School Administration	7300	12,961,952.33	3,723,712.95	12,684.09		52,725.01	18,234.95	2,459.20	16,771,768.53
Facilities Acquisition and Construction	7410	166,097.49	32,604.46	113,221.37	22,759.16	26,378.75	314,423.66	1,547.75	677,032.64
Fiscal Services	7500	1,636,073.79	477,178.18	137,762.41		11,480.83	1,075.95	26,782.01	2,290,353.17
Food Services	7600	96,490.96	4,686.13			745.60		1,459.58	103,382.27
Central Services	7700	4,401,702.13	1,071,489.38	788,126.20	21,683.85	115,062.87	11,524.63	119,121.57	6,528,710.63
Student Transportation Services	7800	8,631,970.97	3,529,346.75	826,332.57	1,610,326.11	1,104,059.18	28,114.33	698,633.78	16,428,783.69
Operation of Plant	7900	6,045,031.87	2,561,164.31	7,125,864.11	9,454,902.74	839,774.48	91,468.22	568,962.57	26,687,168.30
Maintenance of Plant	8100	4,638,592.49	1,709,567.76	2,977,691.50	242,818.27	2,003,730.67	166,950.79	7,656.36	11,747,007.84
Administrative Technology Services	8200	2,436,477.70	698,679.09	8,059.22	2,918.66	12,795.67	6,838.86	8,975.21	3,174,744.41
Community Services	9100	208,959.13	91,456.46	10,042.21		23,442.64	10,787.50	225,611.13	570,299.07
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						28,861.22		28,861.22
Other Capital Outlay	9300						1,056,632.33		1,056,632.33
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		194,994,147.34	58,979,083.20	31,608,179.34	11,362,661.40	7,854,520.95	2,832,371.42	7,902,689.43	315,533,653.08
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									(9,529,712.50)

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

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

For the Fiscal Year Ended June 30, 2019

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	19,554.69
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	8,459,195.99
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	8,459,195.99
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		8,478,750.68
<b>Net Change In Fund Balance</b>		(1,050,961.82)
Fund Balance, July 1, 2018	2800	45,166,239.61
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,548,282.81
Restricted Fund Balance	2720	12,954,094.16
Committed Fund Balance	2730	
Assigned Fund Balance	2740	23,493,625.79
Unassigned Fund Balance	2750	6,119,275.03
Total Fund Balances, June 30, 2019	2700	44,115,277.79

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

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

For the Fiscal Year Ended June 30, 2019

<b>REVENUES</b>	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	13,140,629.17
School Breakfast Reimbursement	3262	4,547,141.00
Afterschool Snack Reimbursement	3263	141,689.73
Child Care Food Program	3264	18,936.51
USDA-Donated Commodities	3265	1,387,784.72
Cash in Lieu of Donated Foods	3266	1,344.45
Summer Food Service Program	3267	24,787.50
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	19,262,313.08
<i>State:</i>		
School Breakfast Supplement	3337	133,598.00
School Lunch Supplement	3338	142,726.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	16,240.00
Total State	3300	292,564.00
<i>Local:</i>		
Interest on Investments	3431	24,569.35
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	532,452.75
Student Breakfasts	3452	53,520.50
Adult Breakfasts/Lunches	3453	64,491.80
Student and Adult á la Carte Fees	3454	1,406,522.73
Student Snacks	3455	
Other Food Sales	3456	100,198.76
Other Miscellaneous Local Sources	3495	20,787.86
Refunds of Prior Year's Expenditures	3497	6,518.53
Total Local	3400	2,209,062.28
<b>Total Revenues</b>	<b>3000</b>	<b>21,763,939.36</b>

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - SPECIAL REVENUE**  
**FUNDS - FOOD SERVICES (Continued)**  
For the Fiscal Year Ended June 30, 2019

Exhibit K-2  
FDOE Page 5  
**Fund 410**

<b>EXPENDITURES (Function 7600/9300)</b>	<b>Account Number</b>	
Salaries	100	4,966,871.17
Employee Benefits	200	2,377,187.54
Purchased Services	300	584,254.30
Energy Services	400	228,818.94
Materials and Supplies	500	11,387,696.08
Capital Outlay	600	220,098.84
Other	700	1,244,063.94
Other Capital Outlay (Function 9300)	600	258,306.64
<b>Total Expenditures</b>		21,267,297.45
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		496,641.91
<b>OTHER FINANCING SOURCES (USES)</b> <b>and CHANGES IN FUND BALANCES</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
<b>Total Transfers In</b>	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
<b>Total Transfers Out</b>	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>Net Change in Fund Balance</b>		496,641.91
Fund Balance, July 1, 2018	2800	7,210,565.93
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	2,105,294.50
Restricted Fund Balance	2720	5,601,913.34
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
<b>Total Fund Balances, June 30, 2019</b>	2700	7,707,207.84

**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, 2019**

Exhibit K-3  
FDOE Page 6  
**Fund 420**

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	1,807,915.16
Total Federal Direct	3100	1,807,915.16
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	686,668.71
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	10,875,149.99
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	188,143.79
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	197,906.18
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	15,561,446.67
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	2,271,719.64
Total Federal Through State and Local	3200	29,781,034.98
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
<b>Total Revenues</b>	<b>3000</b>	<b>31,588,950.14</b>

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)  
 For the Fiscal Year Ended June 30, 2019

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	4,802,898.28	1,746,111.80	1,528,045.36		2,030,257.42	788,984.44	1,097,315.96	11,993,613.26
Student Support Services	6100	601,182.80	187,864.29	309,932.15		246,070.22	5,569.00	61,045.91	1,411,664.37
Instructional Media Services	6200	4,807.44	605.55			6,644.06	63,474.31		75,531.36
Instruction and Curriculum Development Services	6300	4,746,938.55	1,400,287.63	66,529.41		30,871.46	11,353.94	32,555.22	6,288,536.21
Instructional Staff Training Services	6400	1,966,414.30	566,383.29	2,010,052.42	29.30	379,224.58	31,805.06	93,567.80	5,047,476.75
Instruction-Related Technology	6500	1,019,918.81	358,207.66	2,018.75		201.20		21,096.41	1,401,442.83
Board	7100								0.00
General Administration	7200							1,308,207.68	1,308,207.68
School Administration	7300	1,839.02	360.15						2,199.17
Facilities Acquisition and Construction	7410						5,421.11		5,421.11
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	40,045.15	11,736.69	27,485.92		295.00		2,032.45	81,595.21
Student Transportation Services	7800	1,673,150.35	733,200.84	33,966.35	1,553.24			454,297.53	2,896,168.31
Operation of Plant	7900			7,853.47		232.05			8,085.52
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200	61,997.00	20,082.32						82,079.32
Community Services	9100		626.05	2,491.50		365.60		708,078.41	711,561.56
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						275,367.48		275,367.48
<b>Total Expenditures</b>		14,919,191.70	5,025,466.27	3,988,375.33	1,582.54	2,694,161.59	1,181,975.34	3,778,197.37	31,588,950.14
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2018	2800								0.00
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2019	2700								0.00





DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS  
 For the Fiscal Year Ended June 30, 2019

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>0.00</b>
Fund Balance, July 1, 2018	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2019	2700	0.00

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS  
 For the Fiscal Year Ended June 30, 2019

Exhibit K-5  
 FDOE Page 9  
 Funds 200

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	205,660.57							205,660.57
SBE/COBI Bond Interest	3326	443.14							443.14
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	206,103.71	0.00	0.00	0.00	0.00	0.00	0.00	206,103.71
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431								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
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	0.00	0.00
<b>Total Revenues</b>	<b>3000</b>	<b>206,103.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>206,103.71</b>
<b>EXPENDITURES</b>									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	144,000.00					7,870,000.00		8,014,000.00
Interest	720	66,405.00					2,765,925.00		2,832,330.00
Dues and Fees	730	93.38					12,700.00		12,793.38
Miscellaneous	790								0.00
<b>Total Expenditures</b>		<b>210,498.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,648,625.00</b>	<b>0.00</b>	<b>10,859,123.38</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(4,394.67)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(10,648,625.00)</b>	<b>0.00</b>	<b>(10,653,019.67)</b>

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS  
 For the Fiscal Year Ended June 30, 2019

Exhibit K-5  
 FDOE Page 9  
 Funds 200

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						10,635,925.00		10,635,925.00
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	10,635,925.00	0.00	10,635,925.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00	10,635,925.00	0.00	10,635,925.00
<b>Net Change in Fund Balances</b>		(4,394.67)	0.00	0.00	0.00	0.00	(12,700.00)	0.00	(17,094.67)
Fund Balance, July 1, 2018	2800	34,543.42					9,991,083.79		10,025,627.21
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	30,148.75					9,978,383.79		10,008,532.54
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
<b>Total Fund Balances, June 30, 2019</b>	2700	30,148.75	0.00	0.00	0.00	0.00	9,978,383.79	0.00	10,008,532.54

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS  
 For the Fiscal Year Ended June 30, 2019

Exhibit K-6  
 FDOE Page 10  
 Funds 200

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) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						1,384,598.29					1,384,598.29
Interest on Undistributed CO&DS	3325						29,921.88					29,921.88
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				898,479.00							898,479.00
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									375,979.00		375,979.00
Other Miscellaneous State Revenues	3399									1,388,359.00		1,388,359.00
<b>Total State Sources</b>	3300	0.00	0.00	0.00	898,479.00	0.00	1,414,520.17	0.00	0.00	1,764,538.00	0.00	4,077,537.17
<i>Local:</i>												
District Local Capital Improvement Tax	3413							25,713,431.63				25,713,431.63
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419									28,220,186.97		28,220,186.97
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431							281,527.00		969,625.67		1,251,152.67
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433							(242,711)		793,576.02		793,333.31
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							1,579.25				1,579.25
<b>Total Local Sources</b>	3400	0.00	0.00	0.00	0.00	0.00	0.00	25,996,295.17	0.00	29,983,388.66	0.00	55,979,683.83
<b>Total Revenues</b>	3000	0.00	0.00	0.00	898,479.00	0.00	1,414,520.17	25,996,295.17	0.00	31,747,726.66	0.00	60,057,021.00
<b>EXPENDITURES</b>												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610									121,988.66		121,988.66
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630									9,817,872.25		9,817,872.25
Furniture, Fixtures and Equipment	640							4,239,841.56		2,461,169.40		6,701,010.96
Motor Vehicles (Including Buses)	650							3,581,900.02				3,581,900.02
Land	660											0.00
Improvements Other Than Buildings	670							161,203.38		1,953,296.79		2,114,500.17
Remodeling and Renovations	680				620,798.73		468,830.00	3,463,800.59		17,229,717.45		21,783,146.77
Computer Software	690							286,198.00				286,198.00
Charter School Local Capital Improvement	793											0.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730							1,548.82				1,548.82
Miscellaneous	790											0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	620,798.73	0.00	470,378.82	11,732,943.55	0.00	31,584,044.55	0.00	44,408,165.65
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		0.00	0.00	0.00	277,680.27	0.00	944,141.35	14,263,351.62	0.00	163,682.11	0.00	15,648,855.35

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)  
 For the Fiscal Year Ended June 30, 2019

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	ABRA Economic Stimulus Capital Projects	Totals
		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											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730									3,281,282.50		3,281,282.50
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											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(8,083,216.99)		(375,979.00)		(8,459,195.99)
To Debt Service Funds	920							(4,850,625.00)		(5,785,300.00)		(10,635,925.00)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(12,933,841.99)	0.00	(6,161,279.00)	0.00	(19,095,120.99)
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	(12,933,841.99)	0.00	(2,879,996.50)	0.00	(15,813,838.49)
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00	0.00	944,141.35	1,329,509.63	0.00	(2,716,314.39)	0.00	(164,983.14)
Fund Balance, July 1, 2018	2800				572,600.52		4,071,048.61	9,501,714.06		72,128,990.77		86,274,353.96
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				850,280.79		5,015,189.96	10,831,223.69		69,412,676.38		86,109,370.82
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
<b>Total Fund Balances, June 30, 2019</b>	2700	0.00	0.00	0.00	850,280.79	0.00	5,015,189.96	10,831,223.69	0.00	69,412,676.38	0.00	86,109,370.82



DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS  
 For the Fiscal Year Ended June 30, 2019

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>Net Change in Fund Balance</b>		0.00
Fund Balance, July 1, 2018	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2019	2700	0.00



DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS  
 For the Fiscal Year Ended June 30, 2019

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
<b>OPERATING REVENUES</b>									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
<b>Total Transfers In</b>	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2018	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2019	2780								0.00

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS  
 For the Fiscal Year Ended June 30, 2019

Exhibit K-9  
 FDOE Page 14  
 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
<b>OPERATING REVENUES</b>									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	3,915,234.57	42,068,286.54						45,983,521.11
Other Operating Revenues	3489		1,409,805.55						1,409,805.55
<b>Total Operating Revenues</b>		3,915,234.57	43,478,092.09	0.00	0.00	0.00	0.00	0.00	47,393,326.66
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100	256,487.32	5,457.80						261,945.12
Employee Benefits	200	3,069,819.52	2,830.54						3,072,650.06
Purchased Services	300	647,285.55	4,700,108.57						5,347,394.12
Energy Services	400	3,364.73	8,538.84						11,903.57
Materials and Supplies	500	2,867.02	22,469.71						25,336.73
Capital Outlay	600	390.00	596.34						986.34
Other	700	518.83	35,985,635.35						35,986,154.18
Depreciation and Amortization Expense	780								0.00
<b>Total Operating Expenses</b>		3,980,732.97	40,725,637.15	0.00	0.00	0.00	0.00	0.00	44,706,370.12
<b>Operating Income (Loss)</b>		(65,498.40)	2,752,454.94	0.00	0.00	0.00	0.00	0.00	2,686,956.54
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740	65,498.40							65,498.40
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
<b>Total Nonoperating Revenues (Expenses)</b>		65,498.40	0.00	0.00	0.00	0.00	0.00	0.00	65,498.40
<b>Income (Loss) Before Operating Transfers</b>		0.00	2,752,454.94	0.00	0.00	0.00	0.00	0.00	2,752,454.94
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
<b>Total Transfers In</b>	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	2,752,454.94	0.00	0.00	0.00	0.00	0.00	2,752,454.94
Net Position, July 1, 2018	2880		9,888,434.77						9,888,434.77
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2019	2780		12,640,889.71						12,640,889.71

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 SCHOOL INTERNAL FUNDS  
 June 30, 2019

Exhibit K-10  
 FDOE Page 15  
**Fund 891**

ASSETS	Account Number	Beginning Balance July 1, 2018	Additions	Deductions	Ending Balance June 30, 2019
Cash	1110	3,430,943.26	3,633,907.97	3,736,600.56	3,328,250.67
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
<b>Total Assets</b>		3,430,943.26	3,633,907.97	3,736,600.56	3,328,250.67
<b>LIABILITIES</b>					
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	3,389,131.99	2,872,356.35	2,960,077.62	3,301,410.72
Due to Budgetary Funds	2161	41,811.27	761,551.62	776,522.94	26,839.95
<b>Total Liabilities</b>		3,430,943.26	3,633,907.97	3,736,600.56	3,328,250.67

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 SCHEDULE OF LONG-TERM LIABILITIES  
 June 30, 2019

	Account Number	Governmental Activities Total Balance [1] June 30, 2019	Business-Type Activities Total Balance [1] June 30, 2019	Total	Governmental Activities - Debt Principal Payments 2018-19	Governmental Activities - Principal Due Within One Year 2019-20	Governmental Activities - Debt Interest Payments 2018-19	Governmental Activities - Interest Due Within One Year 2019-20
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	1,505,285.00		1,505,285.00	144,000.00	158,000.00	66,405.00	59,355.00
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	48,791,312.84		48,791,312.84	3,795,000.00	3,945,000.00	1,990,300.00	1,835,500.00
Total Bonds Payable	2320	50,296,597.84	0.00	50,296,597.84	3,939,000.00	4,103,000.00	2,056,705.00	1,894,855.00
Liability for Compensated Absences	2330	40,091,986.95		40,091,986.95				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	14,548,716.43		14,548,716.43	4,075,000.00	4,270,000.00	775,625.00	567,000.00
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	14,548,716.43	0.00	14,548,716.43	4,075,000.00	4,270,000.00	775,625.00	567,000.00
Estimated Liability for Long-Term Claims	2350	28,971,591.23		28,971,591.23				
Net Other Postemployment Benefits Obligation	2360	12,257,643.00		12,257,643.00				
Net Pension Liability	2365	206,221,638.00		206,221,638.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
<b>Total Long-term Liabilities</b>		352,388,173.45	0.00	352,388,173.45	8,014,000.00	8,373,000.00	2,832,330.00	2,461,855.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2019, 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, 2019

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2018	Returned To FDOE	Revenues [1] 2018-19	Expenditures 2018-19	Flexibility [2] 2018-19	Unexpended June 30, 2019
Class Size Reduction Operating Funds (3355)	94740	1,090,451.14		42,406,259.00	43,392,444.74		104,265.40
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250			997,758.00	611,570.52		386,187.48
Florida School Recognition Funds (3361)	92040	123,730.06		981,092.00	981,868.19		122,953.87
Instructional Materials (FEFP Earmark) [3]	90880	406,743.51		2,954,708.00	1,036,547.12		2,324,904.39
Library Media (FEFP Earmark) [3]	90881	281,189.24		167,666.00	135,352.05		313,503.19
Mental Health Assistance (FEFP Earmark)	90280			976,504.00	829,407.26		147,096.74
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	196,788.26		1,759,372.00	1,704,305.89		251,854.37
Safe Schools (FEFP Earmark) [5]	90803	381,057.19		2,490,743.00	2,147,303.43		724,496.76
Student Transportation (FEFP Earmark)	90830			8,526,175.00	8,526,175.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	3,000,105.40		10,634,029.00	10,899,132.83		2,735,001.57
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	148,958.49		760,228.00	677,777.77		231,408.72
Voluntary Prekindergarten - School Year Program (3371)	96440	337,184.27		1,180,273.57	1,127,157.21		390,300.63
Voluntary Prekindergarten - Summer Program (3371)	96441	13,104.04		38,733.60	44,865.93		6,971.71

- [1] Include both state and local revenue sources.
- [2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and school safety.
- [3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
- [4] Expenditures for designated low-performing elementary schools should be included in expenditures.
- [5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 SCHEDULE OF SELECTED SUBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2019

Exhibit K-13  
 FDOE Page 18

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
<b>UTILITIES AND ENERGY SERVICES EXPENDITURES:</b>					
<b>Public Utility Services Other than Energy - All Functions</b>	<b>380</b>	<b>1,592,897.47</b>	<b>387,053.70</b>		<b>1,979,951.17</b>
Public Utility Services Other than Energy - <i>Functions 7900 &amp; 8100</i>	380	1,592,897.47			1,592,897.47
<b>Natural Gas - All Functions</b>	<b>411</b>	<b>822,639.26</b>	<b>20,019.14</b>		<b>842,658.40</b>
Natural Gas - <i>Functions 7900 &amp; 8100</i>	411	822,639.26			822,639.26
<b>Bottled Gas - All Functions</b>	<b>421</b>	<b>10,867.45</b>	<b>53.79</b>		<b>10,921.24</b>
Bottled Gas - <i>Functions 7900 &amp; 8100</i>	421	10,867.45			10,867.45
<b>Electricity - All Functions</b>	<b>430</b>	<b>8,614,197.27</b>	<b>201,481.77</b>		<b>8,815,679.04</b>
Electricity - <i>Functions 7900 &amp; 8100</i>	430	8,614,197.27			8,614,197.27
<b>Heating Oil - All Functions</b>	<b>440</b>				<b>0.00</b>
Heating Oil - <i>Functions 7900 &amp; 8100</i>	440				0.00
<b>Gasoline - All Functions</b>	<b>450</b>	<b>266,435.06</b>	<b>5,479.69</b>	<b>1,582.54</b>	<b>273,497.29</b>
Gasoline - <i>Functions 7900 &amp; 8100</i>	450	222,023.16			222,023.16
<b>Diesel Fuel - All Functions</b>	<b>460</b>	<b>1,648,522.36</b>	<b>1,784.55</b>		<b>1,650,306.91</b>
Diesel Fuel - <i>Functions 7900 &amp; 8100</i>	460	27,993.87			27,993.87
<b>Other Energy Services - All Functions</b>	<b>490</b>				<b>0.00</b>
Other Energy Services - <i>Functions 7900 &amp; 8100</i>	490				0.00
<b>Subtotal - Functions 7900 &amp; 8100</b>		<b>11,290,618.48</b>	<b>0.00</b>	<b>0.00</b>	<b>11,290,618.48</b>
<b>Total - All Functions</b>		<b>12,955,558.87</b>	<b>615,872.64</b>	<b>1,582.54</b>	<b>13,573,014.05</b>
<b>ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)</b>					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422				0.00
Gasoline	450	10,073.10		1,553.24	11,626.34
Diesel Fuel	460	1,600,252.82			1,600,252.82
Oil and Grease	540	54,265.07			54,265.07
<b>Total</b>		<b>1,664,590.99</b>		<b>1,553.24</b>	<b>1,666,144.23</b>

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Capital Projects Funds 3XX	Total
<b>EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:</b>					
Buses	651			3,317,650.00	3,317,650.00

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES  
For the Fiscal Year Ended June 30, 2019**

Exhibit K-13  
FDOE Page 19

<b>TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES</b>	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>					
Technology-Related Professional and Technical Services	319	61,472.58			61,472.58
Technology-Related Repairs and Maintenance	359	104,727.52	449.99		105,177.51
Technology-Related Rentals	369	1,218,743.74	937,056.10		2,155,799.84
Telephone and Other Data Communication Services	379	57,644.98			57,644.98
Other Technology-Related Purchased Services	399				0.00
Technology-Related Materials and Supplies	5X9	587,955.51	328,713.27		916,668.78
Technology-Related Library Books	619	2,648.18	1,114.45		3,762.63
Noncapitalized Computer Hardware	644	488,147.78	543,629.79		1,031,777.57
Technology-Related Noncapitalized Fixtures and Equipment	649	157,396.15	220,185.10		377,581.25
Noncapitalized Software	692	74,064.56	124,037.98		198,102.54
Miscellaneous Technology-Related	799				0.00
<b>Total</b>		2,752,801.00	2,155,186.68	0.00	4,907,987.68

<b>TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*</b>	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>					
Capitalized Computer Hardware and Technology-Related Infrastructure	643	342,051.17	70,726.09	459,392.92	872,170.18
Technology-Related Capitalized Fixtures and Equipment	648	157,331.54	104,413.91	191,996.28	453,741.73
Capitalized Software	691				0.00
<b>Total</b>		499,382.71	175,140.00	651,389.20	1,325,911.91

\* 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.

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES  
 For the Fiscal Year Ended June 30, 2019

Exhibit K-13  
 FDOE Page 20

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>					
<i>Professional and Technical Services:</i>					
Subawards Under Subagreements - First \$25,000	311				0.00
Subawards Under Subagreements - In Excess of \$25,000	312				0.00
<i>Other Purchased Services:</i>					
Subawards Under Subagreements - First \$25,000	391				0.00
Subawards Under Subagreements - In Excess of \$25,000	392				0.00

	Subobject	Special Revenue Food Services 410
<b>FOOD SERVICE SUPPLIES SUBOBJECT</b>		
Supplies	510	976,149.20
Food	570	10,411,546.88
Donated Foods	580	

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
<b>Teacher Salaries</b>				
Basic Programs 101, 102 and 103 (Function 5100)	120	83,524,289.34	949,471.72	84,473,761.06
Basic Programs 101, 102 and 103 (Function 5100)	140			0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	2,427,246.11	275,457.67	2,702,703.78
<b>Total Basic Program Salaries</b>		85,951,535.45	1,224,929.39	87,176,464.84
Other Programs 130 (ESOL) (Function 5100)	120	1,543,792.38	29,670.50	1,573,462.88
Other Programs 130 (ESOL) (Function 5100)	140			0.00
Other Programs 130 (ESOL) (Function 5100)	750	44,866.49	8,607.91	53,474.40
<b>Total Other Program Salaries</b>		1,588,658.87	38,278.41	1,626,937.28
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	24,404,753.43	200,376.28	24,605,129.71
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	486,277.95	5,735.04	492,012.99
<b>Total ESE Program Salaries</b>		24,891,031.38	206,111.32	25,097,142.70
Career Program 300 (Function 5300)	120	4,914,741.64		4,914,741.64
Career Program 300 (Function 5300)	140			0.00
Career Program 300 (Function 5300)	750	85,450.35		85,450.35
<b>Total Career Program Salaries</b>		5,000,191.99	0.00	5,000,191.99
<b>TOTAL</b>		117,431,417.69	1,469,319.12	118,900,736.81

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
<b>Textbooks (used for classroom instruction)</b>				
Textbooks (Function 5000)	520	879,568.17	123,353.44	1,002,921.61



DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION  
 For the Fiscal Year Ended June 30, 2019

Exhibit K-13  
 FDOE Page 21

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
<i>I. Instruction:</i>						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
<i>II. School Safety:</i>						
						0.00
<b>Total Flexible Spending Expenditures</b>		0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Direct Payment (Non-FEFP) (Subobject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100	6,175,319.76	446,260.73		273,140.00	29,416.22	6,924,136.71
Special Revenue Funds - Food Service	410					2,935.61	2,935.61
Special Revenue Funds - Other Federal Programs	420					159,328.38	159,328.38
Capital Projects Funds	3XX					3,382.59	3,382.59
<b>Total Charter School Distributions</b>		6,175,319.76	446,260.73	0.00	273,140.00	195,062.80	7,089,783.29

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

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2018	Earnings 2018-19	Expenditures 2018-19	Unexpended June 30, 2019
Earnings, Expenditures and Carryforward Amounts:		1,341,847.15	1,341,847.15	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			1,341,847.15	
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				
<b>Total Expenditures</b>			1,341,847.15	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2019</i>		
Total Assets and Deferred Outflows of Resources	100	50,189,358.22
Total Liabilities and Deferred Inflows of Resources	100	6,074,080.43

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM  
 For the Fiscal Year Ended June 30, 2019

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500	787,282.59	269,900.27			1,327.09	5,512.38	9,864.36	1,073,886.69
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	5,501.89	931.92	107.08		73.60	496.65	780.44	7,891.58
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500		140.86	672.32				5,693.99	6,507.17
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300	74,402.21	17,093.29						91,495.50
Facilities Acquisition and Construction	7410						406.25		406.25
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800							542.50	542.50
Operation of Plant	7900				1,163.06				1,163.06
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		867,186.69	288,066.34	1,942.46	0.00	1,400.69	6,415.28	16,881.29	1,181,892.75

[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, FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Fiscal Year Ended June 30, 2019*

Federal Grantor /Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor Number	Amount of Expenditures (1)
<b>United States Department of Agriculture:</b>			
Indirect:			
Child Nutrition Cluster:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	17002	\$ 4,547,141.00
National School Lunch Program	10.555	17001	14,671,448.07
Summer Food Service Program for Children	10.559	17006	<u>24,787.50</u>
<b>Total Child Nutrition Cluster</b>			<u>19,243,376.57</u>
Child and Adult Care Food Program	10.558	5033	<u>18,936.51</u>
<b>Total United States Department of Agriculture</b>			<u>19,262,313.08</u>
<b>United States Department of Defense:</b>			
Direct:			
Army Junior Reserve Officers Training Corps	12.UNK	N/A	74,742.68
Air Force Junior Reserve Officers Training Corps	12.UNK	N/A	60,450.92
Navy Junior Reserve Officers Training Corps	12.UNK	N/A	360,710.73
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556	N/A	<u>789,152.28</u>
<b>Total United States Department of Defense</b>			<u>1,285,056.61</u>
<b>United States Department of Labor:</b>			
Indirect:			
WIOA Cluster:			
Workforce Escarosa, Inc.:			
WIOA Youth Activities	17.259	2016-2017-03	<u>197,906.18</u>
<b>Total United States Department of Labor</b>			<u>197,906.18</u>
<b>United States Department of Education:</b>			
Direct:			
Student Financial Assistance Cluster:			
Federal Pell Grant Program	84.063	N/A	<u>1,018,502.88</u>
Impact Aid	84.041	N/A	<u>573,760.31</u>
<b>Total Direct</b>			<u>1,592,263.19</u>
Indirect:			
Special Education Cluster:			
Florida Department of Education:			
Special Education - Grants to States	84.027	262, 263	10,645,163.64
Special Education - Preschool Grants	84.173	266, 267	<u>229,986.35</u>
<b>Total Special Education Cluster</b>			<u>10,875,149.99</u>

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
*For the Fiscal Year Ended June 30, 2019*

<u>Federal Grantor /Pass-Through Grantor/Program Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Pass-Through Grantor Number</u>	<u>Amount of Expenditures (1)</u>
Florida Department of Education:			
Adult Education - Basic Grants to States	84.002	191	188,143.79
Title I Grants to Local Educational Agencies	84.010	212, 223, 226	14,861,285.41
Migrant Education - State Grant Program	84.011	217	162,443.38
Title I Program for Neglected & Delinquent Children	84.013	223	177,066.61
Title IV Student Support and Academic Enrichment Grant	84.424		939,005.89
Career and Technical Education - Basic Grants to States	84.048	161	686,668.71
Education for Homeless Children and Youth	84.196	127	463,078.34
English Language Acquisition Grants	84.365	102	94,380.97
Supporting Effective Instruction State Grants	84.367	224	<u>1,135,905.71</u>
<b>Total Florida Department of Education</b>			<u>18,707,978.81</u>
<b>Total Indirect</b>			<u>29,583,128.80</u>
<b>Total United States Department of Education</b>			<u>31,175,391.99</u>
<b>United States Department of Health and Human Services:</b>			
Indirect:			
Community Action Community - Head Start:			
Head Start	93.600	None	<u>536,896.05</u>
<b>Total United States Department of Health and Human Services</b>			<u>536,896.05</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 52,457,563.91</u>

Notes:

(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, 2019. 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 Principles, 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) Indirect Cost Rate

The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.

(4) Noncash Assistance:

(A) National School Lunch Program - Includes \$1,387,784.72 of donated food received during the fiscal year. Donated foods are recorded at fair value as determined at the time of donation.

(B) Impact Aid - Expenditures are related to grant numbers/programs as follows: 19-FL-2017-0001 (\$89,786.31), 19-FL-2018-0001 (113,428.88), and 19-FL-2019-0001 (\$370,545.12).