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, 2020 Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400

> PAGE NUMBER

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2020, 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, 2020.

Signature of District School Superintendent

ESCAMBIA COUNTY SCHOOL BOARD SEP 10 2020

APPROVED

September 10, 2020 Signature Date

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, 2020

REVENUES	Account Number	
Federal Direct:	Number	
Federal Impact, Current Operations	3121	416,888.7
Reserve Officers Training Corps (ROTC)	3191	506,165.2
Miscellaneous Federal Direct	3199	56.2
Total Federal Direct	3100	923,110.2
Federal Through State and Local:	2202	1 505 (5(2
Medicaid National Forest Funds	3202 3255	1,595,656.2
Federal Through Local	3233	
Miscellaneous Federal Through State	3299	2,314,560.7
Total Federal Through State and Local	3200	3,910,216.9
State:		, ,
Florida Education Finance Program (FEFP)	3310	158,121,503.0
Workforce Development	3315	3,794,637.0
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	258,000.0
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	24,217.1
Diagnostic and Learning Resources Centers	3335	116 500 0
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	446,500.0
State Forest Funds	3342	55 296 6
State License Tax District Discretionary Lottery Funds	3343 3344	<u> </u>
Categorical Programs:	5344	59,797.0
Class Size Reduction Operating Funds	3355	42,475,573.0
Florida School Recognition Funds	3361	1,604,518.0
Voluntary Prekindergarten Program	3371	1,080,533.4
Preschool Projects	3372	
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	792,209.5
Total State Local:	3300	208,692,774.7
District School Taxes	3411	93,739,773.4
Tax Redemptions	3421	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	223,949.0
Interest on Investments	3431	542,327.2
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	14,106.9
Gifts, Grants and Bequests	3440	143,987.3
Interest Income - Leases	3445	
Student Fees:	2451	15 100 0
Adult General Education Course Fees	3461	17,490.0
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	961,082.2
Continuing Workforce Education Course Fees	3463 3464	40,521.1 44,794.3
Capital Improvement Fees Postsecondary Lab Fees	3465	176,940.3
Lifelong Learning Fees	3465	170,940.5
GED® Testing Fees	3467	13,107.2
Financial Aid Fees	3468	75,363.4
Other Student Fees	3469	56,408.0
Other Fees:		,
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	424,372.7
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:	A (A)	10-1
Bus Fees	3491	185,165.4
Transportation Services Rendered for School Activities	3492	EC 800 1
Sale of Junk Property of Federal Indirect Cost Pate	3493	56,788.1
Receipt of Federal Indirect Cost Rate Other Miscellaneous Local Sources	3494 3495	<u>1,414,765.3</u> 623,960.1
Other Miscellaneous Local Sources Refunds of Prior Year's Expenditures	3495	623,960.1
Collections for Lost, Damaged and Sold Textbooks	3497 3498	14,862.1
Receipt of Food Service Indirect Costs	3498	452,648.8
Total Local	3499	452,648.8 99,229,583.4
Fotal Revenues	3000	312,755,685.3

For the Fiscal Year Ended June 30, 2020									Fund 100
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
	Tumber	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000	131,274,351.83	37,733,335.13	14,650,900.26	2,337.86	5,313,469.52	777,317.40	4,445,139.84	194,196,851.84
Student Support Services	6100	11,116,852.84	3,352,948.29	2,402,808.96	2,020.04	77,020.46	10,007.45	27,220.71	16,988,878.75
Instructional Media Services	6200	3,359,500.65	988,335.32	40,172.69		20,736.49	138,653.10	33,406.98	4,580,805.23
Instruction and Curriculum Development Services	6300	5,803,438.68	1,516,898.72	85,254.99		23,558.94	6,410.56	17,682.97	7,453,244.86
Instructional Staff Training Services	6400	2,207,883.37	534,643.29	1,446,117.16		80,731.00	3,331.42	71,976.09	4,344,682.33
Instruction-Related Technology	6500	2,002,836.96	563,732.07	482,970.75		306.89	8,748.04	19,554.18	3,078,148.89
Board	7100	710,504.92	263,172.75	195,698.42	20.87	1,725.56	1,872.94	42,975.50	1,215,970.96
General Administration	7200	597,194.86	145,701.49	56,099.33		7,219.43	792.66	60,714.99	867,722.76
School Administration	7300	13,565,251.09	3,878,189.05	3,633.36		59,205.16	23,505.31	4,960.06	17,534,744.03
Facilities Acquisition and Construction	7410	333,122.25	70,293.08	148,914.65	16,032.77	15,581.52	282,606.63	1,602.00	868,152.90
Fiscal Services	7500	1,762,759.52	537,767.02	94,592.01		7,790.41	453.26	15,666.40	2,419,028.62
Food Services	7600	150,116.30	6,113.10			1,108.99		2,275.47	159,613.86
Central Services	7700	4,462,169.41	981,180.39	642,756.11	16,129.27	172,477.11	10,536.40	147,656.49	6,432,905.18
Student Transportation Services	7800	8,262,787.52	3,203,438.74	691,375.68	1,043,631.56	807,211.52	2,986.96	789,746.08	14,801,178.06
Operation of Plant	7900	7,040,447.22	2,682,722.63	7,083,944.17	8,403,648.67	725,228.83	82,278.80	635,797.28	26,654,067.60
Maintenance of Plant	8100	4,714,656.82	1,686,170.26	2,790,349.82	189,035.30	1,684,995.45	117,230.72	1,840.00	11,184,278.37
Administrative Technology Services	8200	2,613,809.37	711,827.34	245,517.39	2,151.04	10,116.20	7,058.34	6,312.87	3,596,792.55
Community Services	9100	211,080.34	94,591.24	6,370.87		34,632.68	9,958.27	425,773.40	782,406.80
Capital Outlay:									
Facilities Acquisition and Construction	7420						324,697.08		324,697.08
Other Capital Outlay	9300						859,058.30		859,058.30
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		200,188,763.95	58,951,059.91	31,067,476.62	9,675,007.38	9,043,116.16	2,667,503.64	6,750,301.31	318,343,228.97
Excess (Deficiency) of Revenues Over Expenditures									(5,587,543.59)

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. 2020

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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, 2020

OTHER FINANCING SOURCES (USES)	Account	Fullu 100
and CHANGES IN FUND BALANCES	Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	7,302,151.98
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	7,302,151.98
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)		7,302,151.98
Net Change In Fund Balance		1,714,608.39
Fund Balance, July 1, 2019	2800	44,115,277.79
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	1,957,133.41
Restricted Fund Balance	2720	15,327,201.01
Committed Fund Balance	2730	
Assigned Fund Balance	2740	22,296,995.30
Unassigned Fund Balance	2750	6,248,556.46
Total Fund Balances, June 30, 2020	2700	45,829,886.18

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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, 2020

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	10,141,076.30
School Breakfast Reimbursement	3262	3,441,053.83
Afterschool Snack Reimbursement	3263	115,174.44
Child Care Food Program	3264	21,687.60
USDA-Donated Commodities	3265	1,785,698.67
Cash in Lieu of Donated Foods	3266	1,510.45
Summer Food Service Program	3267	1,261,350.12
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	16,767,551.41
State:		
School Breakfast Supplement	3337	129,691.00
School Lunch Supplement	3338	150,381.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	88,718.00
Total State	3300	368,790.00
Local:		
Interest on Investments	3431	19,313.62
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	377,385.46
Student Breakfasts	3452	39,737.40
Adult Breakfasts/Lunches	3453	48,048.25
Student and Adult á la Carte Fees	3454	1,094,001.14
Student Snacks	3455	
Other Food Sales	3456	63,813.54
Other Miscellaneous Local Sources	3495	15,009.65
Refunds of Prior Year's Expenditures	3497	3,509.20
Total Local	3400	1,660,818.26
Total Revenues	3000	18,797,159.67

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, 2020

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

For the Fiscal Year Ended June 30, 2020	A securit	Fund 410
EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	5,254,521.01
Employee Benefits	200	2,337,561.20
Purchased Services	300	657,812.03
Energy Services	400	188,922.63
Materials and Supplies	500	9,730,362.43
Capital Outlay	600	148,282.05
Other	700	1,023,511.08
Other Capital Outlay (Function 9300)	600	266,675.48
Total Expenditures		19,607,647.91
Excess (Deficiency) of Revenues Over Expenditures		(810,488.24)
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		(810,488.24)
Fund Balance, July 1, 2019	2800	7,707,207.84
Adjustments to Fund Balance Ending Fund Balance:	2891	
Nonspendable Fund Balance	2710	2,600,451.63
Restricted Fund Balance	2720	4,296,267.97
Committed Fund Balance	2720	7,270,201.71
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
	2730	6 006 710 60
Total Fund Balances, June 30, 2020	2700	6,896,719.60

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, 2020

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

REVENUES	Account Number	
Federal Direct:	INUITIDEI	
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	2,189,967.85
Total Federal Direct	3100	2,189,967.85
Federal Through State and Local:		
Career and Technical Education	3201	571,424.27
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	11,610,677.30
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	113,350.13
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	231,858.38
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	16,705,196.45
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	2,294,019.31
Total Federal Through State and Local	3200	31,526,525.84
State:	2200	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State Local:	3300	0.00
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	33,716,493.69

	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salarian	Employee	Purchased	Energy	Materials	Capital	Other	Totals
Current:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000	6,115,731.74	2,070,384.54	2,024,601.26		1,968,933.15	925,764.37	903,986.14	14,009,401.
Student Support Services	6100	592.222.62	189,974.19	345,468.36		257.838.88	8.422.49	58,793.79	1,452,720.3
Instructional Media Services	6200	12,006.29	4,015.15	545,400.50		2,371.16	20,230.52	50,175.17	38,623.
Instruction and Curriculum Development Services	6300	5,527,994.33	1,596,974.33	82,651.10		42,947.24	82.000.27	32,272.91	7,364,840.
Instructional Staff Training Services	6400	1,864,243.12	547,942.80	904,155.08		281,194.51	10,700.54	53,770.55	3,662,006.0
Instructional Start Training Services	6500	946,489.66	324,510.61	904,155.08		2,286.54	10,700.54	6,112.26	1,280,303.
		940,489.00	524,510.01	904.75		2,280.54		0,112.20	
Board	7100								0.
General Administration	7200							1,414,765.36	1,414,765.
School Administration	7300	38.19	6.74					15,730.00	15,774.
Facilities Acquisition and Construction	7410						5,947.75		5,947.
Fiscal Services	7500								0.
Food Services	7600	52,812.96	4,563.06			4,543.22		1,566.30	63,485.
Central Services	7700	114,957.76	29,159.62	22,617.74				73.43	166,808.
Student Transportation Services	7800	1,844,652.94	758,043.10	215,477.91				189,330.40	3,007,504.
Operation of Plant	7900	5,354.10	854.87	5,424.17		36,879.02	14,537.52		63,049.
Maintenance of Plant	8100								0.
Administrative Technology Services	8200	64,853.89	20,710.10						85,563.
Community Services	9100		483.16	3,304.00		5,042.69		883,258.81	892,088.0
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.0
Other Capital Outlay	9300						193,609.63		193,609.0
Total Expenditures		17,141,357.60	5,547,622.27	3,604,604.37	0.00	2,602,036.41	1,261,213.09	3,559,659.95	33,716,493.0
Excess (Deficiency) of Revenues over Expenditures									0.0
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720		T						
	3720								
Sale of Capital Assets			-						
Loss Recoveries Transfers In:	3740								
From General Fund	3610								
From Debt Service Funds	3620		+						
From Capital Projects Funds									
110in Capital Flojects Funds	2620		ł						
Let a fee 1	3630								
Interfund	3650								
From Permanent Funds	3650 3660								
From Permanent Funds From Internal Service Funds	3650 3660 3670		- - - -						
From Permanent Funds From Internal Service Funds From Enterprise Funds	3650 3660 3670 3690		- - - - -						
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3650 3660 3670	0.00	- - - - - -						
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3650 3660 3670 3690 3600	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund	3650 3660 3670 3690 3600 910	0.00	- - - - - - - -						
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	3650 3660 3670 3690 3600 910 920	0.00	- - - - - - - -						
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 3690 910 910 920 930	0.00	- - - - - - - -						
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 3690 910 910 920 920 930 950	0.00	- - - - - - - - -						
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 3690 910 910 920 920 930 930 950 960	0.00							
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	3650 3660 3670 3690 3600 910 920 930 930 950 950 960 970	0.00							
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 910 920 920 930 950 950 950 950 950 950 950 950	0.00							
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 Enterprise Funds Total Transfers Out	3650 3660 3670 3690 3600 910 920 930 930 950 950 960 970	0.00							
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 Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds	3650 3660 3670 3690 3600 910 920 920 930 950 950 950 950 950 950 950 950		T						
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 To Permanent Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses)	3650 3660 3670 3690 3600 910 920 920 930 950 950 950 950 950 950 950 950	0.00	T						
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 Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3650 3660 3670 3690 3600 910 920 920 930 950 950 950 950 950 950 950 950	0.00	T						
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 Internal Service Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2019 Adjustments to Fund Balance	3650 3660 3670 3690 910 920 920 920 930 950 950 960 970 990 9700	0.00	T						
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 Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Ending Fund Balance: Ending Fund Balance:	3650 3660 3670 3690 910 920 930 930 950 950 950 950 950 950 970 970 970 970 970 920 920 920 920 920 920 920 920 920 92	0.00	T						
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 Internal Service Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2019 Adjustments to Fund Balance	3650 3660 3670 3690 910 920 920 930 950 950 950 950 960 970 990 9700	0.00	T						
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 Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2019 Adjustments to Fund Balance Ending Fund Balance: Ending Fund Balance:	3650 3660 3670 3690 910 920 930 930 950 950 950 950 950 950 970 970 970 970 970 920 920 920 920 920 920 920 920 920 92	0.00	T						
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 Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2019 Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance	3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710	0.00	T						
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 Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Ending 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	T						
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 Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Ending 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 2110 2710 2730	0.00	T						

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

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, 2020

Assigned Fund Balance

Unassigned Fund Balance

Total Fund Balances, June 30, 2020

2740

2750 2700

0.00

For the Fiscal Year Ended June 30, 2020			-					
REVENUES	Account Number							
Federal Through State and Local:	Nulliber							
Federal Through Local	3280							
Miscellaneous Federal Through State	3299							
Total Federal Through State and Local	3200	0.00						
State:								
Other Miscellaneous State Revenues Local:	3399							
Interest on Investments	3431							
Gain on Sale of Investments	3432							
Net Increase (Decrease) in Fair Value of Investments	3433							
Gifts, Grants and Bequests	3440							
Other Miscellaneous Local Sources	3495							
Total Local	3400	0.00						
Total Revenues	3000	0.00						
EXPENDITURES	Account	100	200 Employee	300 Purchased	400	500 Materials	600 Capital	700
EXPENDITURES	Number	Salaries	Benefits	Services	Energy Services	and Supplies	Outlay	Other
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	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							
	9100							
Community Services Capital Outlay:	9100							
Community Services	9100 7420							
Community Services Capital Outlay:								
Community Services Capital Outlay: Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures	7420 9300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	7420 9300 Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revness over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	7420 9300 Account Number	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CLANGES IN FUND BALANCES Loss Recoveries	7420 9300 Account	0.0	0.0	0.00	0.00	0.00	0.00	0.00
Community Services Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In:	7420 9300 Account Number 3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund	7420 9300 Account Number 3740 3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds	7420 9300 Account Number 3740 3610 3620	0.00	0.00	9.00	0.00	0.00	0.00	0.00
Community Services Capital Outlay: Capital Outlay: Deficiency of Revenues over Expenditures Capital Outlay Total Expenditures Capital Outlay From General Fund From Gapital Projects Funds From Capital Projects Funds	7420 9300 Account Number 3740 3610 3620 3630	0.50	0.00	0,00	0.00	0.00	0.00	0.00
Community Services Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveres Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund	7420 9300 Account Number 3740 3610 3630 3630 3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	7420 9300 Account Number 3740 3610 3620 3630 3650 3660	0.00	0.00		0.00	0.00	0.00	0.00
Community Services Capital Outlay: Capital Outlay: Pacilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess Deficiency of Revenues over Expenditures COTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	7420 9300 Account Number 3740 3610 3620 3630 3650 3660 3660		0.00	0.00	0.00	0.00	0.00	0.00
Community Services Capital Outlay: Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Corriers Corriers Corriers Transfers In: From General Fund From General Funds From Capital Projects Funds Interfund From Permanent Funds From Permanent Funds From Enterprise Funds From From FundeFundeFundeFundeFundeFundeF	7420 9300 Account Number 3740 3610 3620 3630 3650 3650 3650 3660 3660			0.00	0.00	0.00	0.00	0.00
Community Services Capital Outlay: Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Corriers Corriers Corriers Transfers In: From General Fund From General Funds From Capital Projects Funds Interfund From Permanent Funds From Permanent Funds From Enterprise Funds From From FundeFundeFundeFundeFundeFundeF	7420 9300 Account Number 3740 3610 3620 3630 3650 3660 3660	0.00			0.00	0.00	0.00	0.00
Community Services Capital Outlay: Capital Outlay: Other Capital Outlay Total Expenditures Excess Deficiency of Revenues over Expenditures COTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Demmanent Funds From Internal Service Funds From Enterprise Funds Transfers Out: (Function 9700)	7420 9300 			.0.00	0.00	0.00	0.00	. 0.00
Community Services Capital Outlay: Capital Outlay: Deficiency of Revenues over Expenditures Capital Outlay Total Expenditures Capital Outlay Total Expenditures Capital Outlay Capital Outlay Capital Outlay Capital Clances in FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Permanent Funds From Enterprise Funds From Enterprise Funds Transfers In: To General Fund	7420 9300 Account Number 3740 3610 3650 3650 3650 3650 3650 3660 3650 3660 366			0.00	0.00	0.00	0.00	0.00
Community Services Capital Outlay: Capital Outlay: Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Interpils Pruds From Interpils Punds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds	7420 9300 Account Number 3740 3610 3650 3650 3650 3650 3650 3650 3650 3660 3600 360				0.00	0.00	0.00	0.00
Community Services Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Enterprise Funds From Enterprise Funds From Enterprise Funds Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Out: (Function 9700) To General Fund To Debt Service Funds To Debt Service Funds	7420 9300 Account Number 3740 3610 3650 3650 3650 3650 3660 3660 3660 3600 360					0.00	0.00	0.00
Community Services Capital Outlay: Capital Outlay: Capital Outlay: Other Capital Outlay Total Expenditures Excess Obeficiency of Revenues over Expenditures COTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Permanent Funds From Permanent Funds From Enterprise Funds Total Transfers In: Transfers Out: (Function 9700) To General Fund To Debt Service Funds Interfund Community Service Funds Community Service Funds Community Service Funds From Enterprise Funds From Enterprise Funds From Funders Service Funds From Servic	7420 9300 Account Number 3740 3610 3620 3630 3630 3650 3650 3650 3650 3660 3670 3690 3690 3690 910 920 920 930			0,00	0.00	0.00	0.00	0.00
Community Services Capital Outlay: Capital Outlay: Capital Outlay: Other Capital Outlay Total Expenditures Corriers Corr	7420 9300 Account Number 3740 3610 3650 3650 3650 3660 3660 3660 3660 366			0.00	0.00	0.00	0.00	0.00
Community Services Capital Outlay: Capital Outlay: Capital Outlay: Other Capital Outlay Total Expenditures Excess Obeficiency of Revenues over Expenditures COTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Permanent Funds From Permanent Funds From Enterprise Funds Total Transfers In: Transfers Out: (Function 9700) To General Fund To Debt Service Funds Interfund Community Service Funds Community Service Funds Community Service Funds From Enterprise Funds From Enterprise Funds From Funders Service Funds From Servic	7420 9300 Account Number 3740 3610 3620 3630 3630 3650 3650 3650 3650 3660 3670 3690 3690 3690 910 920 920 930					0.00	0.00	0.00
Community Services Capital Outlay: Capital Outlay: Capital Outlay: Other Capital Outlay Total Expenditures Corriers Corr	7420 9300 Account Number 3740 3610 3650 3650 3650 3660 3660 3660 3660 366			.0.00	0.00	0.00	0.00	0.00
Community Services Capital Outlay: Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds Transfers Out: (Panction 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Capital Projects Funds To Permanent Funds To Debt Service Funds To Permanent Funds To Permanent Funds To Permanent Funds To Internal Service Funds	7420 9300 Account Number 3740 3610 3630 3630 3650 3650 3650 3650 3660 366			0.00	0.00	0.00	0.00	0.00
Community Services Capital Outlay: Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess Obeliciency of Revenues over Expenditures Control of Revenues over Revenues Control of Revenues Control over Revenues Control of Revenues Control over Revenues Control ov	7420 9300 3740 3610 3620 3650 3650 3650 3650 3650 3660 3660 3690 3600 3600 910 920 930 920 930 950 950 970	0.00				0.00	0.00	0.00
Community Services Capital Outlay: Capital Outlay: Capital Outlay: Total Expenditures Capital Outlay Total Expenditures Capital Product Service Funds From General Fund From Debt Service Funds From Capital Projects Funds From Permanent Funds From Enterprise Funds Total Transfers In: To General Fund To Debt Service Funds To Debt Service Funds Total Transfers In: To General Fund To Debt Service Funds To Detry Funds To Duternal Service Funds To Internal Service Funds To Duternal Service Funds To Duternal Service Funds To Duternal Service Funds To Internal Service Funds	7420 9300 3740 3610 3620 3650 3650 3650 3650 3650 3660 3660 3690 3600 3600 910 920 930 920 930 950 950 970	0.00		.0.00	0.00	0.00	0.00	
Community Services Capital Outlay: Capital Outlay: Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Enterprise Funds Transfers In Transfers Out: To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Enter	7420 9300 Account Number 3740 3610 3650 3650 3650 3650 3650 3660 3660 366	0.00		0,00	0.00	0.00		0.00
Community Services Capital Outlay: Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency of Revenues over Expenditures COTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES CONTROL OF CONTROL ON CONTROL OF CONTROL ON CONTROL OF CONTROL OF CONTROL ON CONTROL OF CONTROL ON CONTROL OF CONTROL OF CONTROL ON CONTROL OF CONTROL ON C	7420 9300 300 300 3740 3630 3630 3630 3630 3650 3650 3670 3690 3690 3690 3690 910 920 920 920 930 950 950 950 970 970	0.00			0.00	0.00	0.00	0.00
Community Services Capital Outlay: Capital Outlay: Deficiency of Revenues over Expenditures Excess (Deficiency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Permanent Funds From Permanent Funds From Enterprise Funds To Debt Service Funds To Internal Service Funds To	7420 9300 Account Number 3740 3610 3650 3650 3650 3650 3650 3660 3660 366	0.00		.0.00	0.00	0.00	0.00	
Community Services Capital Outlay: Capital Outlay: Total Expenditures Excess (Deficiency of Revenues over Expenditures Content of the service	7420 9300 300 300 3740 3630 3630 3630 3630 3650 3650 3670 3690 3690 3690 3690 910 920 920 920 930 950 950 950 970 970	0.00		Δ.00	0.00			0.00
Community Services Capital Outlay: Capital Outlay: Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess Deficiency of Revenues over Expenditures Excess Deficiency of Revenues over Expenditures Construction OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Construction From General Fund From Debt Service Funds From Capital Projects Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In To Capital Projects Funds To Capital Projects Funds To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Enterprise Fund Balance Enterprise Fund Balance Enterprise Fund Balance Enterprise Funds Ente	7420 9300 Account Number 3740 3610 3650 3650 3650 3650 3650 3660 3660 366	0.00			0.00	0.00		0.00
Community Services Capital Outlay: Capital Outlay: Total Expenditures Excess Obfefencey of Revenues over Expenditures Excess Obfefencey of Revenues over Expenditures Control of the Service of Tanafers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Enterprise Funds From Enterprise Funds From Enterprise Funds Total Tanafers In Transfers Out: (Function 9700) To General Fund Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Debt service Funds Total Tanafers In Transfers Out: Total Tanafers Out Total Other Financing Sources (Uses) Adjustments Fund Balance Ending Fund Fund Ending Fund End	7420 9300 300 3740 3610 3620 3630 3650 3650 3650 3650 3650 3650 365	0.00		.0.00		0.00		

Exhibit K-4 FDOE Page 8 Fund 490

Totals

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

0.00

Account Number	Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	Bonds	Service	Service	Totals
	210	220	230	240	250	290	299	
3199								0
3299								0
3322	213,146.20							213,146
3326	297.31							297
								0
	213,443.51	0.00	0.00	0.00	0.00	0.00	0.00	213,443
								0
3419								0
3421								0
3422								0
								0
								0
3433								0
3440								0
3495								0
								0
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
3000	213,443.51	0.00	0.00	0.00	0.00	0.00	0.00	213,443
710	158,000.00					8,215,000.00		8,373,000
720	59,355.00					2,402,500.00		2,461,855
						9,500.00		10,330
791	368,420.19	0.00	0.00	0.00	0.00	10,627,000.00	0.00	10,995,420
	(154,976.68)	0.00	0.00	0.00	0.00	(10,627,000.00)	0.00	(10,781,976
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
3710								0
								0
								0
3793								0
893								0
3720								0
	126,000,00							0 126,000
								24,818
892								0
761								0
								0
3794 894								0
762								0
2410								
						10 387 375 00		10,387,375
3640								0,007,070
3650								0
3660								0
								0
3690	0.00	0.00	0.00	0.00	0.00	10,387,375.00	0.00	10,387,375
								0
930								(
950								(
960								(
970								(
	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0
2700	150,818.31	0.00	0.00	0.00	0.00	10,387,375.00	0.00	10,538,193
	(4,158.37)	0.00	0.00	0.00	0.00	(239,625.00)	0.00	(243,783
						9,978,383.79		10,008,532
2800	30,148.75							0
2800 2891	30,148.75							
2891 2710								(
2891 2710 2720	30,148.75 25,990.38					9,738,758.79		9,764,745
2891 2710						9,738,758.79		(
	Number 3199 3299 3322 3332 3322 3322 3324 3325 3341 3390 3412 3413 3412 3421 3422 3423 3433 3440 3495 3433 3400 3000 3000 710 720 730 791 400 3000 3000 3000 3000 3000 3000 3000 3000 3000 3000 3000 3000 3000 3000 3001 3750 3791 3792 892 761 3755	Number Domas 210 3199 210 3220 213.146.20 3326 297.31 33341 200 3390 213.445.20 3412 201 3413 201 3414 201 3415 201 3412 201 3413 201 3421 201 3422 201 3423 201 3433 201 3434 201 3435 201 3440 201 3433 201 3440 201 3435 201 3440 201 3495 201 3495 201 3497 200 3497 200 3497 200 3496 201 3497 201 3498 201 3499 201 3490	NumberBondsBonds21022031992103320210332121146.2033321213.41334123390213.41.313390213.41.313390213.41.3134102341123412234222342323423234242342323423234242343323443234432344323444234453344033440334403344133442334433344433445334453344033440334403344033441334413345333454334553345033451334523345333454334553345033451334513345333454334553345033451334513345233453334543 </td <td>NameBook10010115 F.S. Leam201092202020202013902020202020132211146.20202020203330211.146.2020202020334020.11.41.5120202020341220202020203413202020202034142020202020341320202020203423202020202034332020202020343320202020203434202020202034352020202020344020202020203455202020202034602020202020347020202020203480202020202034971540000202020349715400002020203497154000020202034971540000202020349715400002020203497154000020202034971540000<</td> <td>Name 19Bads1911.1 (5.1.tam) 28Revealed 381991.22.3.1.4.6.33.0.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.</td> <td>NameNameNameNameNameNameNameNameName100<td>Name BadePath<</br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></td><td></td></td>	NameBook10010115 F.S. Leam201092202020202013902020202020132211146.20202020203330211.146.2020202020334020.11.41.5120202020341220202020203413202020202034142020202020341320202020203423202020202034332020202020343320202020203434202020202034352020202020344020202020203455202020202034602020202020347020202020203480202020202034971540000202020349715400002020203497154000020202034971540000202020349715400002020203497154000020202034971540000<	Name 19Bads1911.1 (5.1.tam) 28Revealed 381991.22.3.1.4.6.33.0.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	NameNameNameNameNameNameNameNameName100 <td>Name BadePath<</br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></br></td> <td></td>	Name BadePath 	

For the Fiscal Year Ended June 30, 2020											Funds 30
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. Voted Capital Improvement Fur 370 380	d Other Capital d Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Federal:		510	320	530	340	350	300	5/0 580	390	399	
Miscellaneous Federal Direct	3199										0.00
Miscellaneous Federal Through State	3299										0.00
CONDENCE IN A REAL	3321						1,377,112.66				1,377,112.66
CO&DS Distributed Interest on Undistributed CO&DS	3325						47,358.93				47.358.93
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341						41,558.95				47,538.93
Sates Tax Distribution (s. 212.20(0)(0).a., F.S.) 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	3395										0.00
Charter School Capital Outlay Funding	3390								374,388.00		374,388.00
Other Miscellaneous State Revenues	3399								697.641.00		697,641.0
Total State Sources	3399	0.00	0.00	0.00	0.00	0.00	1,424,471.59	0.00 0.0		0.00	2,496,500.59
Local:		0.00	0.00	0.00	0.00	0.00	1,424,471.39	0.00 0.0	1,072,027.00	0.00	2,470,000.05
District Local Capital Improvement Tax	3413							26,719,561.26			26,719,561.26
County Local Sales Tax	3418										0.00
School District Local Sales Tax	3419								28,259,025.01		28,259,025.01
Tax Redemptions	3421										0.00
Payment in Lieu of Taxes	3422										0.00
Excess Fees	3423										0.00
Interest on Investments	3431							159,072.39	983,847.02		1,142,919.41
Gain on Sale of Investments	3432										0.00
Net Increase (Decrease) in Fair Value of Investments	3433							1,001.25	353,284.51		354,285.76
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							5,064.83	1,438.88		6,503.71
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	26,884,699.73 0.0	29,597,595.42	0.00	56,482,295.15
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	1,424,471.59	26,884,699.73 0.0	30,669,624.42	0.00	58,978,795.74
EXPENDITURES Capital Outlay: (Function 7400)											
Library Books	610										0.00
Audiovisual Materials	620										0.00
Buildings and Fixed Equipment	630								13,852,391.61		13,852,391.61
Furniture, Fixtures and Equipment	640							4.451.145.32	623.802.31		5.074.947.63
Motor Vehicles (Including Buses)	650							4,486,389.97	023,002.31		4,486,389.97
Land	660							7,700,007,77	307,787.19		4,480,389.9
Improvements Other Than Buildings	670	1			1	1		195,936.03	3,068,072.42	1	3,264,008.45
Remodeling and Renovations	680				497,583,45		1,304,073,71	3.267.664.22	12,837,451.18		17,906,772.56
Computer Software	690				477,363.43		1,304,073.71	292.044.00	12,037,431.10		292.044.00
Charter School Local Capital Improvement	793							292,044.00			292,044.00
Charter School Local Capital Improvement Debt Service: (Function 9200)	/93										0.00
Redemption of Principal	710										0.00
Interest	720										0.00
Dues and Fees	730						1,668.81				1,668.81
Other Debt Service	791										0.00
Total Expenditures		0.00	0.00	0.00	497,583.45	0.00	1,305,742.52	12,693,179.54 0.0	30,689,504.71	0.00	45,186,010.22
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	(497,583,45	0.00	118,729.07	14,191,520.19 0.0	0 (19,880.29	0.00	13,792,785.52

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS

Exhibit K-6 FDOE Page 10

For the Fiscal Year Ended June 30, 2020					1	1		1				Funds 300
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)		Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
Issuance of Bonds	3710	310	320	330	340	350	360	370	380	390	399	0.00
Issuance of Bonds Premium on Sale of Bonds	3710											0.00
Premium on Sale of Bonds Discount on Sale of Bonds (Function 9299)	891											0.00
	3750											
Proceeds of Lease-Purchase Agreements												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									511,377.00		511,377.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account Transfers In:	3770											0.00
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							(6,927,763.98)	(374,388.00))	(7,302,151.98)
To Debt Service Funds	920							(4,606,875.00))	(5,780,500.00)		(10,387,375.00)
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	(11,534,638.98	0.00	(6,154,888.00)	0.00	(17,689,526.98)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(11,534,638.98	0.00	(5,643,511.00)	0.00	(17,178,149.98)
Net Change in Fund Balances		0.00	0.00	0.00	(497,583.45)	0.00	118,729.07	2,656,881.21	0.00	(5,663,391.29)	0.00	(3,385,364.46)
Fund Balance, July 1, 2019	2800				850,280.79		5,015,189.96	5,494,415.98		69,412,676.38		80,772,563.11
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				352,697.34		5,133,919.03	8,151,297.19		63,749,285.09		77,387,198.65
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2020	2700	0.00	0.00	0.00	352,697.34	0.00	5,133,919.03	8,151,297.19	0.00	63,749,285.09	0.00	77,387,198.65

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, 0200

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS For the Fiscal Year Ended June 30, 2020

Exhibit K-7 FDOE Page 12 **Fund 000**

InductionInductionInductionHard matched100InductionHard matched100Induction <th>For the Fiscal Year Ended June 30, 2020</th> <th></th> <th></th> <th>1</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>Fund 000</th>	For the Fiscal Year Ended June 30, 2020			1						Fund 000
And Additional of the second secon	REVENUES	Account Number								
Name<	Federal Direct									
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Industanci 100 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
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ChartControl <th< td=""><td>EXPENDITURES</td><td></td><td>Salaries</td><td></td><td></td><td>Energy Services</td><td></td><td></td><td>Other</td><td>Totals</td></th<>	EXPENDITURES		Salaries			Energy Services			Other	Totals
Additional basic00	Current:		Salaries	Denents	Scivices	Services	and Supprics	Outlay	Otilei	
Image of the state of the st	Instruction	5000								0.00
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ImageImageImageImageImageImageImageImageImageImageImage100100100100100100100100100Image100100100100100100100100100100Image100<	Instructional Media Services	6200								0.00
Index should have an end of the second of	Instruction and Curriculum Development Services	6300								0.00
Index170	Instructional Staff Training Services	6400								0.00
Conditionation700800800800800800800800800Traditionation700800 <td>Instruction-Related Technology</td> <td>6500</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Instruction-Related Technology	6500								0.00
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IndiationMain	General Administration	7200								0.00
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Constraint770100100100100100100100Water lager data700100100100100100100100100Manarat Parket700100	Facilities Acquisition and Construction	7410	1							0.00
	Fiscal Services	7500								0.00
Advance300 <t< td=""><td>Central Services</td><td>7700</td><td> </td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>	Central Services	7700								0.00
Manuarity function (anota)100100100100100100Complexity function (anota)100 <td>Student Transportation Services</td> <td>7800</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>	Student Transportation Services	7800								0.00
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Total Transfers Out97000.00Total Other Financing Sources (Uses)00.00Net Change in Fund Balance00.00Fund Balance, July 1, 201928000Adjustments to Fund Balance28910Ending Fund Balance28910Nonspendable Fund Balance27100Restricted Fund Balance27200Committed Fund Balance27300Lossigned Fund Balance27400Unassigned Fund Balance27500	Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) 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 Internal Service Funds Total 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 3600 910 920 930 940								
Total Other Financing Sources (Uses)0Net Change in Fund Balance0Fund Balance, July 1, 20192800Adjustments to Fund Balance2891Ending Fund Balance.2891Monspendable Fund Balance2710Restricted Fund Balance2720Committed Fund Balance2730Committed Fund Balance2740Assigned Fund Balance2740Unassigned Fund Balance2750	Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) 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 Internal Service Funds Transfers In Transfers In Transfers In Transfers In Transfers In To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds	Number 3730 3740 3610 3620 3630 3640 3670 3660 910 920 930 940 970								
Net Change in Fund Balance0.00Fund Balance, July 1, 20192800Adjustments to Fund Balance2891Ending Fund Balance:2710Nonspendable Fund Balance2710Committed Fund Balance2720Committed Fund Balance2730Assigned Fund Balance2740Unassigned Fund Balance2750	Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) 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 Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 940 970 990								
Fund Balance2800Adjustments to Fund Balance2891Ending Fund Balance:2710Nonspendable Fund Balance2710Restricted Fund Balance2720Committed Fund Balance2730Assigned Fund Balance2740Junassigned Fund Balance2750	Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) 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 Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Special Fund To Internal Service Funds To Internal Service Funds To Internal Service Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 940 970 990								
Adjustments to Fund Balance2891Endings Fund Balance2710Nonspendable Fund Balance2720Committed Fund Balance2730Committed Fund Balance2730Assigned Fund Balance2740Unassigned Fund Balance2750	Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) 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 Internal Service Funds Total Transfers In Transfers In Tatafers Out: (Function 9700) To General Fund To Debt Service 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	Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 940 970 990	0.00							
Ending Fund Balance:2710Nonspendable Fund Balance2720Restricted Fund Balance2730Committed Fund Balance2730Assigned Fund Balance2740Unassigned Fund Balance2750	Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) 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 Special Revenue Funds From Internal Service Funds Total Transfers In Transfers In Transfers In Transfers In Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Internal Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance	Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 940 970 9700	0.00							
Nonspendable Fund Balance2710Restricted Fund Balance2720Committed Fund Balance2730Assigned Fund Balance2740Unassigned Fund Balance2750	Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) 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 Internal Service Funds Transfers In Transfers In Transfers In Transfers In Transfers In To Debt Service Funds To Ganial Projects Funds To Capital Projects Funds To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds To Special Revenue Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Latter Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2019	Number 3730 3740 3610 3620 3630 3640 3670 3600 3600 920 930 940 970 980 9700 2800	0.00							
Restricted Fund Balance2720Committed Fund Balance2730Assigned Fund Balance2740Unassigned Fund Balance2750	Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) 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 Interprise Funds From Enterprise 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 Internal Service Funds To Special Revenue Funds To Internal Service Funds To Special Revenue Funds To Internal Service Funds Form Funds	Number 3730 3740 3610 3620 3630 3640 3670 3600 3600 920 930 940 970 980 9700 2800	0.00							
Committed Fund Balance 2730 Assigned Fund Balance 2740 Unassigned Fund Balance 2750	Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) 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 Internal Service Funds Total Transfers In Tatal Transfers In Tatal Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2019 Adjustments to Fund Balance	Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 940 970 990 9700 2800 2891	0.00							
Assigned Fund Balance 2740 Unassigned Fund Balance 2750	Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) 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 Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In Transfers In Transfers In Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Experise Funds To Internal Service Funds Total Other Finanching Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2019 Adjustments to Fund Balance	Number 3730 3740 3610 3620 3630 3640 3670 3690 910 920 930 940 970 990 9700 2890 2891 2710	0.00							
Unassigned Fund Balance 2750	Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) 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 From Internal Service Funds Total 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 To Debt Service Funds To Special Revenue Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Ending Fund Balance Ending Fund Balance Ending Fund Balance	Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 940 970 990 9700 2800 2891 2710 2720	0.00							
	Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) 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 Internal Service Funds 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 To Capital Service Funds To Special Revenue Funds To Debt Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Out Service Internation Service (Ises) Net Change in Fund Balance Ending Fund Balance Ending Fund Balance Committed Fund Balance	Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 940 970 990 9700 2800 2891 2710 2730	0.00							
2/00 V/VV	Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) 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 Internal Service Funds From Internal Service Funds Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Special Revenue Funds To Special Fund To Special Funds To Special Funds To Internal Service Funds To Special Funds To Internal Service Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Special Revenue Funds To Internal Service Funds To Internal Service (Uses) Net Change in Fund Balance Ending Fund Balance Ending Fund Balance Committed Fund Balance Assigned Fund Balance	Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 940 970 990 9700 2800 2891 2710 2730 2740	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, 2020

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
integral or (1055)	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
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and									
CHANGES IN NET POSITION									
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)	010								
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, 2019	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2020	2780								0.00

Exhibit K-8 FDOE Page 13 **Funds 900**

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, 2020

For the Fiscal Year Ended June 30, 2020									Funds 700
INCOME OR (LOSS)	Account Number	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Totals
		711	712	713	714	715	731	791	
OPERATING REVENUES	3481								0.00
Charges for Services	3481 3482								0.00
Charges for Sales		1 921 969 96	12 077 025 17						
Premium Revenue	3484	4,831,068.86	42,077,825.17						46,908,894.03
Other Operating Revenues	3489	1 001 0 00 01	1,669,390.88	0.00	0.00	0.00	0.00	0.00	1,669,390.88
Total Operating Revenues OPERATING EXPENSES (Function 9900)		4,831,068.86	43,747,216.05	0.00	0.00	0.00	0.00	0.00	48,578,284.91
	100	275,839.43	5,659.00						281,498.43
Salaries	200	3,899,873.67	2,971.63						3,902,845.30
Employee Benefits	300		4,758,811.79						5,479,128.84
Purchased Services	400	720,317.05							
Energy Services		2,846.38	8,690.56						11,536.94
Materials and Supplies	500	2,006.47	11,076.46						13,082.93
Capital Outlay	600		1,314.40						1,314.40
Other	700	627.74	35,046,565.20						35,047,192.94
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		4,901,510.74	39,835,089.04	0.00	0.00	0.00	0.00	0.00	44,736,599.78
Operating Income (Loss)		(70,441.88)	3,912,127.01	0.00	0.00	0.00	0.00	0.00	3,841,685.13
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	70,441.88							70,441.88
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		70,441.88	0.00	0.00	0.00	0.00	0.00	0.00	70,441.88
Income (Loss) Before Operating Transfers		0.00	3,912,127.01	0.00	0.00	0.00	0.00	0.00	3,912,127.01
TRANSFERS and CHANGES IN NET POSITION		0.00	5,912,127.01	0.00	0.00	0.00	0.00	0.00	5,912,127.01
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)	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
	950								0.00
To Permanent Funds									
To Enterprise Funds	990	0.07	0.00	0.07	0.67	0.65	0.07	0.00	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	3,912,127.01	0.00	0.00	0.00	0.00	0.00	3,912,127.01
Net Position, July 1, 2019	2880		12,640,889.71						12,640,889.71
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2020	2780		16,553,016.72						16,553,016.72

Exhibit K-9 FDOE Page 14 **Funds 700**

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

June 30, 2020

ASSETS	Account Number	Beginning Balance July 1, 2019	Additions	Deductions	Ending Balance June 30, 2020
Cash	1110	3,328,250.67	6,202,510.89	6,083,629.75	3,447,131.81
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		3,328,250.67	6,202,510.89	6,083,629.75	3,447,131.81
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	3,301,410.72	5,379,879.80	5,294,769.38	3,386,521.14
Due to Budgetary Funds	2161	26,839.95	822,631.09	788,860.37	60,610.67
Total Liabilities		3,328,250.67	6,202,510.89	6,083,629.75	3,447,131.81
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

Exhibit K-10

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

June 30, 2020

Exhibit K-11 FDOE Page 16 Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2020	Business-Type Activities Total Balance [1] June 30, 2020	Total	Governmental Activities - Debt Principal Payments 2019-20	Governmental Activities - Principal Due Within One Year 2020-21	Governmental Activities - Debt Interest Payments 2019-20	Governmental Activities - Interest Due Within One Year 2020-21
Notes Payable	2310			0.00				
Obligations Under Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	1,286,322.00		1,286,322.00				
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	44,126,167.15		44,126,167.15	3,945,000.00	4,105,000.00	1,835,500.00	1,684,800.00
Total Bonds Payable	2320	45,412,489.15	0.00	45,412,489.15	3,945,000.00	4,105,000.00	1,835,500.00	1,684,800.00
Liability for Compensated Absences	2330	40,904,268.38		40,904,268.38				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	9,920,810.43		9,920,810.43	4,270,000.00	4,490,000.00	567,000.00	348,000.00
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	9,920,810.43	0.00	9,920,810.43	4,270,000.00	4,490,000.00	567,000.00	348,000.00
Estimated Liability for Long-Term Claims	2350	26,632,157.32		26,632,157.32				
Net Other Postemployment Benefits Obligation	2360	12,990,647.00		12,990,647.00				
Net Pension Liability	2365	223,849,731.00		223,849,731.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		359,710,103.28	0.00	359,710,103.28	8,215,000.00	8,595,000.00	2,402,500.00	2,032,800.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2020, 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, 2020 CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2019	Returned To FDOE	Revenues 2019-20	Expenditures 2019-20	Flexibility [1] 2019-20	Exhibit K-12 FDOE Page 17 Unexpended June 30, 2020
Class Size Reduction Operating Funds (3355)	94740	104,265.40	TOTBOL	42,475,573.00	42,361,930.19	2017 20	217,908.21
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	386,187.48		276,364.00	465,785.99		196,765.49
Florida School Recognition Funds (3361)	92040	122,953.87		1,604,518.00	1,596,741.07		130,730.80
Instructional Materials (FEFP Earmark) [2]	90880	2,324,904.39		2,914,953.00	2,947,884.70		2,291,972.69
Library Media (FEFP Earmark) [2]	90881	313,503.19		164,923.00	121,730.43		356,695.76
Mental Health Assistance (FEFP Earmark)	90280	147,096.74		1,050,221.00	1,097,820.71		99,497.03
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [3]	90800	251,854.37		1,746,634.00	1,235,005.63		763,482.74
Safe Schools (FEFP Earmark) [4]	90803	724,496.76		2,840,305.00	2,920,970.34		643,831.42
Student Transportation (FEFP Earmark)	90830			8,290,900.00	8,290,900.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	2,735,001.57		10,596,782.00	11,039,777.18		2,292,006.39
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	231,408.72		758,348.00	701,062.52		288,694.20
Voluntary Prekindergarten - School Year Program (3371)	96440	390,300.63		1,044,079.46	1,201,720.01		232,660.08
Voluntary Prekindergarten - Summer Program (3371)	96441	6,971.71		36,454.00	42,855.31		570.40

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."

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2020

For the Fiscal Year Ended June 30, 2020					FDOE Page 18
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	380	1,427,435.63	390,665.02		1,818,100.65
Public Utility Services Other than Energy - Functions 7900 & 8100	380	1,427,435.63			1,427,435.63
Natural Gas - All Functions	411	754,079.35	15,171.85		769,251.20
Natural Gas - <i>Functions</i> 7900 & 8100	411	754,079.35			754,079.35
Bottled Gas - All Functions	421	7,766.26	38.09		7,804.35
Bottled Gas - <i>Functions</i> 7900 & 8100	421	7,766.26			7,766.26
Electricity - All Functions	430	7,637,191.66	169,140.84		7,806,332.50
Electricity - Functions 7900 & 8100	430	7,637,191.66			7,637,191.66
Heating Oil - All Functions	440				0.00
Heating Oil - <i>Functions</i> 7900 & 8100	440				0.00
Gasoline - All Functions	450	196,251.58	3,492.63		199,744.21
Gasoline - <i>Functions</i> 7900 & 8100	450	171,199.70			171,199.70
Diesel Fuel - All Functions	460	1,079,718.53	1,079.22		1,080,797.75
Diesel Fuel - Functions 7900 & 8100	460	22,447.00			22,447.00
Other Energy Services - All Functions	490				0.00
Other Energy Services - Functions 7900 & 8100	490				0.00
Subtotal - Functions 7900 & 8100		10,020,119.60	0.00	0.00	10,020,119.60
Total - All Functions		11,102,443.01	579,587.65	0.00	11,682,030.66
ENERGY EXPENDITURES FOR STUDENT					
TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422				0.00
Gasoline	450	2,222.97			2,222.97
Diesel Fuel	460	1,041,408.59			1,041,408.59
Oil and Grease	540	45,256.90			45,256.90
Total		1,088,888.46		0.00	1,088,888.46

		General Fund	Special Revenue Other Federal Programs	Capital Projects Funds	
	Subobject	100	420	3XX	Total
EXPENDITURES FOR SCHOOL BUSES					
AND SCHOOL BUS REPLACEMENTS:					
Buses	651			3,406,565.00	3,406,565.00

Exhibit K-13 FDOE Page 18

For the Fiscal Year Ended June 30, 2020					FDOE Page 19
TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures: Technology-Related Professional and Technical Services	319	176,204.20			176,204.20
Technology-Related Repairs and Maintenance	359	1,029,222.16	869.93		1,030,092.09
Technology-Related Rentals	369	2,095,468.14	1,366,304.80		3,461,772.94
Telephone and Other Data Communication Services	379	57,810.56			57,810.56
Other Technology-Related Purchased Services	399				0.00
Technology-Related Materials and Supplies	5X9	769,315.15	318,238.14		1,087,553.29
Technology-Related Library Books	619	3,930.68			3,930.68
Noncapitalized Computer Hardware	644	262,880.34	624,778.66	3,200,102.93	4,087,761.93
Technology-Related Noncapitalized Fixtures and Equipment	649	178,932.22	214,267.66	106,164.39	499,364.27
Noncapitalized Software	692	18,673.67	55,062.83	292,044.00	365,780.50
Miscellaneous Technology-Related	799				0.00
Total		4,592,437.12	2,579,522.02	3,598,311.32	10,770,270.46

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
Capitalized Expenditures:					
Capitalized Computer Hardware and Technology-Related Infrastructure	643	163,127.24	73,170.79	435,046.62	671,344.65
Technology-Related Capitalized Fixtures and Equipment	648	170,932.42	73,347.19	58,127.87	302,407.48
Capitalized Software	691				0.00
Total		334,059.66	146,517.98	493,174.49	973,752.13

* 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, 2020

Exhibit K-13

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2020

For the Fiscal Year Ended June 30, 2020					FDOE Page 20
	Subobject	General Fund	Special Revenue Food Services	Special Revenue Other Federal Programs	
	5	100	410	420	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	880,406.77
Food	570	8,824,697.74
Donated Foods	580	

		General Fund	Special Revenue Other Federal Programs	
	Subobject	100	420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120	83,401,197.22	2,314,754.86	85,715,952.08
Basic Programs 101, 102 and 103 (Function 5100)	140			0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	2,130,750.08	201,479.53	2,332,229.61
Total Basic Program Salaries		85,531,947.30	2,516,234.39	88,048,181.69
Other Programs 130 (ESOL) (Function 5100)	120	1,637,262.46	66,673.38	1,703,935.84
Other Programs 130 (ESOL) (Function 5100)	140			0.00
Other Programs 130 (ESOL) (Function 5100)	750	41,829.10	5,803.34	47,632.44
Total Other Program Salaries		1,679,091.56	72,476.72	1,751,568.28
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	25,339,430.51	206,900.00	25,546,330.51
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	411,980.67	1,760.00	413,740.67
Total ESE Program Salaries		25,751,411.18	208,660.00	25,960,071.18
Career Program 300 (Function 5300)	120	4,912,778.20		4,912,778.20
Career Program 300 (Function 5300)	140			0.00
Career Program 300 (Function 5300)	750	97,506.15		97,506.15
Total Career Program Salaries		5,010,284.35	0.00	5,010,284.35
TOTAL		117,972,734.39	2,797,371.11	120,770,105.50

Textbooks (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (Function 5000)	520	2,447,520.74	552,060.64	2,999,581.38

Exhibit K-13 FDOE Page 20

For the Fiscal Year Ended June 30, 2020	T .	~				FDOE Page 21	
CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Research-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals	
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	0.00	
I. School Safety:						0.00	
Fotal Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00	
CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals	
Instruction: Basic	5100					0.00	
Exceptional	5200	İ	1			0.00	
Career Education	5300	İ	1			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. School Safety:	2000	0.00	0.00	5.00	0.00	0.00	
Fotal Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00	
DISTRIBUTIONS TO CHARTER SCHOOLS	Fund	Direct Payment (FEFP)	Direct Payment (Non-FEFP)	Charter School Local Capital	Amount Withheld for	Payments and Services on Behalf	
(Charter school information is used in federal reporting)	Number	(Subobject 393)	(Subobjects 394 & 794)	Improvement (Subobject 793)	Administration	of Charter Schools	Total Amount
Expenditures:							
General Fund	100	6,133,395.73	380,763.00		264,921.00	37,472.35	6,816,552
Special Revenue Funds - Food Services	410		4,963.57			456.00	5,419
Special Revenue Funds - Other Federal Programs	420					147,717.71	147,717
Capital Projects Funds Total Charter School Distributions	3XX	6,133,395.73	385,726.57	0.00	264,921.00	5,117.10 190,763.16	5,117
		6,133,395.73	385,720.57	0.00	264,921.00	190,703.10	6,974,800
LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount					
Expenditures: General Fund	5900						
Special Revenue Funds - Other Federal Programs	5900	İ	1				
Total	5900	0.00	1				
		-	-	· - ·		1	
MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)		Unexpended June 30, 2019	Earnings 2019-20	Expenditures 2019-20	Unexpended June 30, 2020		
Earnings, Expenditures and Carryforward Amounts:		0.00	1,595,656.22	1,595,656.22	0.00	1	
Expenditure Program or Activity:		0.00			0.00		
Exceptional Student Education				1,595,656.22			
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							
Fotal Expenditures				1,595,656.22			
General Fund Balance Sheet Information	Fund	A	1				
(This information is used in state reporting)	Number	Amount					

(This information is used in state reporting)	Number	- Intolait
Balance Sheet Amount, June 30, 2020		
Total Assets and Deferred Outflows of Resources	100	52,155,451.54
Total Liabilities and Deferred Inflows of Resources	100	6,325,565.36

For the Fiscal Year Ended June 30, 2020									pplemental Schedule - Fund 100
VOLUNTARY PREKINDERGARTEN PROGRAM [1]		100	200	300	400	500	600	700	
GENERAL FUND EXPENDITURES	Account Number		Employee	Purchased	Energy	Materials	Capital		
		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	Totals
Current:									
Prekindergarten	5500	799,416.66	267,601.70	37,705.65		1,197.35	1,635.04	37,681.74	1,145,238.14
Student Support Services	6100	178.40	30.43	13,298.97					13,507.80
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	5,833.38	1,182.82	291.19		973.55	8,478.29	7,284.19	24,043.42
Instructional Staff Training Services	6400			4,504.95				1,048.00	5,552.95
Instruction-Related Technology	6500		107.69					4,105.66	4,213.35
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410						44,671.90		44,671.90
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700		8.17	40.94				1,679.62	1,728.73
Student Transportation Services	7800				90.99				90.99
Operation of Plant	7900			5,528.04					5,528.04
Maintenance of Plant	8100								0.00
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
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		805,428.44	268,930.81	61,369.74	90.99	2,170.90	54,785.23	51,799.21	1,244,575.32

[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

For the Fiscal Year Ended June 30, 2020

FDOE Page 22 Supplemental Schedule Fund 100

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY, FLORIDA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Fiscal Year Ended June 30, 2020

Federal Grantor /Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance 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	17002	3,441,053.83
National School Lunch Program	10.555	17001	12,043,459.86
Summer Food Service Program for Children	10.559	17006	1,261,350.12
Total Child Nutrition Cluster			16,745,863.81
Child and Adult Care Food Program	10.558	5033	21,687.60
Total United States Department of Agriculture			16,767,551.41
United States Department of Defense:			
Direct: Army Junior Reserve Officers Training Corps	12.UNK	N/A	76,758.98
Airry Junior Reserve Officers Training Corps	12.UNK	N/A N/A	60,386.30
Navy Junior Reserve Officers Training Corps	12.UNK	N/A N/A	369,019.93
Competitive Grants: Promoting K-12 Student Achievement at Military-	12.0108	IV/A	507,017.75
Connected Schools	12.556	N/A	641,573.62
Total United States Department of Defense			1,147,738.83
United States Department of Labor:			
Indirect:			
WIOA Cluster:			
Workforce Escarosa, Inc.:			
WIOA Youth Activities	17.259	2016-2017-03	231,858.38
Total United States Department of Labor			231,858.38
United States Department of Education:			
Direct:			
Student Financial Assistance Cluster:	01070	27/4	00 < 100 00
Federal Pell Grant Program	84.063	N/A	996,188.20
Impact Aid	84.041	N/A	416,888.75
Total Direct			1,413,076.95
Indirect:			
Special Education Cluster:			
Florida Department of Education:			
Special Education - Grants to States	84.027	262, 263	11,389,986.08
Special Education - Preschool Grants	84.173	266, 267	220,691.22
Total Special Education Cluster			11,610,677.30

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY, FLORIDA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Fiscal Year Ended June 30, 2020

Federal Grantor /Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor Number	Amount of Expenditures (1)
Florida Department of Education:			
Adult Education - Basic Grants to States	84.002	191	113,350.13
Title I Grants to Local Educational Agencies	84.010	212, 223, 226	16,495,427.58
Migrant Education - State Grant Program	84.011	217	209,768.87
Title IV Student Support and Academic Enrichment Grant	84.424		797,153.49
Career and Technical Education - Basic Grants to States	84.048	161	571,424.27
Education for Homeless Children and Youth	84.196	127	80,128.97
English Language Acquisition Grants	84.365	102	69,646.01
Supporting Effective Instruction State Grants	84.367	224	1,347,090.84
Education Stabilization Fund - Coronavirus Aid, Relief, and Economic Security Act (CARES Act):			
Governor's Emergency Education Relief Fund	84.425 C		31,757.47
Elementary and Secondary Emergency Relief Fund	84.425 D		294,221.56
Higher Education Emergency Relief Fund	84.425 E		223,467.00
Total Florida Department of Education			20,233,436.19
Total Indirect			31,844,113.49
Total United States Department of Education			33,257,190.44
United States Department of Health and Human Services:			
Indirect: Community Action Community - Head Start:			
Head Start	93.600	None	667,043.19
Total United States Department of Health and Human Services			667,043.19
Total Expenditures of Federal Awards			52,071,382.25

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, 2020. 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) 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) <u>National School Lunch Program</u> Includes \$1,785,698.67 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-2019-0001 (\$41,529.63), 19-FL-2020-0001 (\$375,359.12).