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, 2021

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2021, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 9, 2021.

Signature of District School Superintendent

September 9, 2021 Signature Date

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

SEP 09 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY

INDEX:

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND For the Fiscal Year Ended June 30, 2021

REVENUES	Account Number	
Federal Direct:	Number	
Federal Impact, Current Operations	3121	377,261.0
Reserve Officers Training Corps (ROTC)	3191	519,704.1
Miscellaneous Federal Direct	3199	27,147.1
Total Federal Direct	3100	924,112.3
Federal Through State and Local:		· · · · ·
Medicaid	3202	2,112,978.6
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,010,860.6
Total Federal Through State and Local	3200	3,123,839.2
'tate:		
Florida Education Finance Program (FEFP)	3310	158,923,526.0
Workforce Development	3315	3,840,386.0
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	123,000.0
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	24,217.1
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	446,500.0
State Forest Funds	3342	
State License Tax	3343	59,593.9
District Discretionary Lottery Funds	3344	57,573.5
Categorical Programs:	<u> </u>	
Class Size Reduction Operating Funds	3355	42,713,776.0
Florida School Recognition Funds	3361	,,
Voluntary Prekindergarten Program	3371	831,795.6
Preschool Projects	3372	001,770.0
Other State:	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	454,418.7
Total State	3300	207,417,213.5
Local:	3300	207,417,213.5
District School Taxes	3411	96,589,089.1
Tax Redemptions	3421	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3424	271 074 2
	3431	271,974.3
Interest on Investments		109,555.0
Gain on Sale of Investments	3432	(0.402.2
Net Increase (Decrease) in Fair Value of Investments	3433	(8,402.3
Gifts, Grants and Bequests	3440	62,281.7
Interest Income - Leases	3445	
Student Fees:		
Adult General Education Course Fees	3461	13,150.0
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	1,055,970.7
Continuing Workforce Education Course Fees	3463	43,669.2
Capital Improvement Fees	3464	49,178.8
Postsecondary Lab Fees	3465	175,496.3
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	14,302.8
Financial Aid Fees	3468	82,262.6
Other Student Fees	3469	58,462.0
Other Fees:		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	390,343.3
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	152,365.2
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	116,625.3
Receipt of Federal Indirect Cost Rate	3494	1,925,627.3
Other Miscellaneous Local Sources	3495	866,336.2
Refunds of Prior Year's Expenditures	3497	15,463.5
Collections for Lost, Damaged and Sold Textbooks	3498	19,697.9
Receipt of Food Service Indirect Costs	3498	492,045.5
A		•
Total Local	3400 3000	102,555,473.3 314,020,638.5

For the Fiscal Year Ended June 30, 2021									Fund 10
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
-	Ttumber	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000	127,382,265.37	39,337,896.41	14,801,474.92	1,741.10	8,091,266.48	590,190.54	4,157,629.14	194,362,463.96
Student Support Services	6100	10,936,452.16	3,452,466.03	2,406,646.80	2,321.05	133,102.14	25,569.14	15,823.22	16,972,380.54
Instructional Media Services	6200	3,119,870.49	994,282.70	41,724.59		16,768.02	163,012.44	26,054.06	4,361,712.30
Instruction and Curriculum Development Services	6300	5,661,787.61	1,591,892.41	66,639.82		13,252.95	5,382.94	11,291.64	7,350,247.37
Instructional Staff Training Services	6400	2,029,565.14	556,329.65	769,185.88		113,698.51	4,772.07	182,980.44	3,656,531.69
Instruction-Related Technology	6500	2,634,721.85	863,224.83	475,798.29			197.96	10,615.37	3,984,558.30
Board	7100	686,466.48	464,137.36	212,398.22	214.68	3,212.02	2,021.02	27,671.36	1,396,121.14
General Administration	7200	665,448.28	182,545.53	46,551.95		8,403.21	689.86	57,912.00	961,550.83
School Administration	7300	13,906,547.82	4,138,043.70	3,838.58		44,930.41	32,778.94	2,601.35	18,128,740.80
Facilities Acquisition and Construction	7410	262,716.11	56,056.77	142,865.40	14,752.14	27,930.28	451,044.53	3,737.00	959,102.23
Fiscal Services	7500	1,812,766.05	563,255.46	161,119.51		11,946.87	849.47	13,356.44	2,563,293.80
Food Services	7600	166,552.38	21,642.68	4,091.42				507.78	192,794.26
Central Services	7700	4,235,947.53	1,071,147.08	613,779.60	14,196.93	12,574.01	11,595.18	120,603.94	6,079,844.27
Student Transportation Services	7800	7,444,523.09	3,071,549.94	478,671.32	923,628.43	825,193.81	20,579.90	484,955.14	13,249,101.63
Operation of Plant	7900	7,310,580.04	2,921,506.32	7,805,135.43	8,984,133.59	756,218.21	87,165.77	316,683.25	28,181,422.61
Maintenance of Plant	8100	4,935,187.84	1,837,892.80	2,886,892.23	187,725.02	1,877,740.73	102,030.69	440.00	11,827,909.31
Administrative Technology Services	8200	2,724,697.77	759,510.28	293,599.76	2,015.11	15,089.87	4,410.67	6,487.79	3,805,811.25
Community Services	9100	206,696.05	90,484.80	5,340.55		51,532.72	932.59	266,040.00	621,026.71
Capital Outlay:									
Facilities Acquisition and Construction	7420						103,822.31		103,822.31
Other Capital Outlay	9300						936,464.49		936,464.49
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		196,122,792.06	61,973,864.75	31,215,754.27	10,130,728.05	12,002,860.24	2,543,510.51	5,705,389.92	319,694,899.80
Excess (Deficiency) of Revenues Over Expenditures									(5,674,261.30

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, 2021

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, 2021

OTHER FINANCING SOURCES (USES)	Account	Fund 100
and CHANGES IN FUND BALANCES	Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	164,592.16
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	7,592,420.07
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	7,592,420.07
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)		7,757,012.23
Net Change In Fund Balance		2,082,750.93
Fund Balance, July 1, 2020	2800	45,829,886.18
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	2,004,551.63
Restricted Fund Balance	2720	13,904,847.59
Committed Fund Balance	2730	
Assigned Fund Balance	2740	23,768,179.38
Unassigned Fund Balance	2750	8,235,058.51
Total Fund Balances, June 30, 2021	2700	47,912,637.11

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, 2021

Exhibit K-2 FDOE Page 4 Fund 410

REVENUES	Account	
Federal :	Number	
Miscellaneous Federal Direct	3199	
Federal Through State and Local:	5177	
School Lunch Reimbursement	3261	513,344.66
School Breakfast Reimbursement	3262	193,375.64
Afterschool Snack Reimbursement	3263	7,193.28
Child Care Food Program	3264	103,861.83
USDA-Donated Commodities	3265	1,515,693.10
Cash in Lieu of Donated Foods	3266	131.56
Summer Food Service Program	3267	14,221,246.79
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,647,751.10
Total Federal Through State and Local	3200	18,202,597.96
State:		, ,
School Breakfast Supplement	3337	131,268.00
School Lunch Supplement	3338	147,910.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	279,178.00
Local:		
Interest on Investments	3431	3,518.03
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	65,164.00
Student Lunches	3451	18,603.35
Student Breakfasts	3452	2,160.45
Adult Breakfasts/Lunches	3453	35,566.40
Student and Adult á la Carte Fees	3454	759,202.05
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	5,651.75
Refunds of Prior Year's Expenditures	3497	226.79
Total Local	3400	890,092.82
Total Revenues	3000	19,371,868.78

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 2021

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

For the Fiscal Year Ended June 30, 2021		Fund 410
EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	5,119,980.55
Employee Benefits	200	2,369,160.17
Purchased Services	300	660,455.69
Energy Services	400	210,809.51
Materials and Supplies	500	8,586,086.75
Capital Outlay	600	120,539.50
Other	700	750,703.98
Other Capital Outlay (Function 9300)	600	50,798.42
Total Expenditures		17,868,534.57
Excess (Deficiency) of Revenues Over Expenditures		1,503,334.21
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		1,503,334.21
Fund Balance, July 1, 2020	2800	6,896,719.60
Adjustments to Fund Balance	2891	, ,
Ending Fund Balance:		
Nonspendable Fund Balance	2710	1,637,360.47
Restricted Fund Balance	2720	6,762,693.34
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2021	2700	8,400,053.81

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, 2021

For the Fiscal Year Ended June 30, 2021		Fund 42
REVENUES	Account Number	
Federal Direct:		
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	2,454,725.12
Total Federal Direct	3100	2,454,725.12
Federal Through State and Local:	5100	2,131,723.11
Career and Technical Education	3201	905,729.32
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	12,790,262.35
Workforce Innovation and Opportunity Act:		,,
Adult General Education	3221	191,290.1
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	256,718.52
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	16,569,171.4
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	3,193,360.59
Total Federal Through State and Local	3200	33,906,532.34
State:		,
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	36,361,257.46

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued) For the Fiscal Year Ended June 30, 2021

	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:		Gunnes	Benefits	Services	berriees	und oupprices	oundy	ould	
Instruction	5000	7,224,172.81	2,480,917.05	2,433,347.85		1,722,117.80	1,082,053.47	834,215.53	15,776,824.5
Student Support Services	6100	618,984.79	195,748.47	195,395.86		289,924.83	9,675.15	14,777.00	1,324,506.1
Instructional Media Services	6200	10,506.30	2,065.43			227.47	43,585.79		56,384.9
Instruction and Curriculum Development Services	6300	6,429,233.89	1,944,760.46	69,608.86		30,036.48	10,114.30	22,897.52	8,506,651.5
Instructional Staff Training Services	6400	2,221,661.74	648,288.07	847,441.20		354,596.37	22,051.25	136,946.70	4,230,985.3
Instruction-Related Technology	6500	175,579.65	60,082.40						235,662.0
Board	7100								0.0
General Administration	7200							1,577,781.01	1,577,781.0
School Administration	7300	1,240.01	228.08					16,380.00	17,848.0
Facilities Acquisition and Construction	7410								0.0
Fiscal Services	7500								0.0
Food Services	7600								0.0
Central Services	7700	103,010.50	32,470.29	10,850.00				1,225.00	147,555.7
Student Transportation Services	7800	1,769,570.21	752,160.50	69,049.00				154,045.29	2,744,825.0
Operation of Plant	7900			1,732.51		967.95			2,700.4
Maintenance of Plant	8100	1		-37.52.07		701.75			0.0
Administrative Technology Services	8200	66,126.00	22,264.16				İ		88,390.1
Community Services	9100	00,120.00	651.03	8,048.64		1,918.75	1	1,071,737.22	1,082,355.6
Community Services	9100		031.03	0,048.04		1,918.75		1,0/1,/5/.22	1,062,555.0
Facilities Acquisition and Construction	7420								0.0
Other Capital Outlay	9300						568,786.82		568,786.8
iotal Expenditures		18,620,085.90	6,139,635.94	3,635,473.92	0.00	2,399,789.65	1,736,266.78	3,830,005.27	36,361,257.4
excess (Deficiency) of Revenues over Expenditures		10,020,005.50	6,157,055.74	5,055,415.72	0.00	2,577,107.05	1,750,200.70	5,050,005.27	50,501,257,4
OTHER FINANCING SOURCES (USES)	Account								0.0
and CHANGES IN FUND BALANCES	Number								
oans	3720								
ale of Capital Assets	3730								
oss Recoveries	3740								
ransfers In:									
<i>ransfers In:</i> From General Fund	3610								
ransfers In: From General Fund From Debt Service Funds	3610 3620								
ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds	3610 3620 3630								
ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund	3610 3620 3630 3650								
ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	3610 3620 3630 3650 3660								
ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	3610 3620 3630 3650 3660 3670								
ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds	3610 3620 3630 3650 3660 3660 3670 3690								
ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3610 3620 3630 3650 3660 3670	0.00							
ransfers In: From General Fund From Capital Projects Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In ransfers Out: (Function 9700)	3610 3620 3630 3650 3660 3660 3670 3690 3600	0.00							
ransfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In ransfers In ransfers Out: (Function 9700) To the General Fund	3610 3620 3630 3650 3660 3670 3690 3690 3690 910	0.00							
ansfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In ansfers Out: (Function 9700) To the General Fund To Debt Service Funds	3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920	0.00							
ansfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In ansfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 920 930	0.00							
ransfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In ransfers Aut: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund	3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 920 930 950	0.00							
ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In Total Transfers In To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3610 3620 3650 3650 3660 3670 3690 3690 3690 910 920 920 930 950 960	0.00							
ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In ransfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Permanent Funds To Internal Service Funds	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970	0.00							
ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In ransfers 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 Internal Service Funds To Internal Service Funds	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990								
ransfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In ransfers Out: (Function 9700) To the General Fund To Debb Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970	0.00							
ransfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In ransfers Out: (Function 9700) To the General Fund To Debb Service Funds To Capital Projects Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out otal Other Financing Sources (Uses)	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990	0.00							
ransfers In: From General Fund From Capital Projects Funds Interfund From Nermanent Funds From Internal Service Funds Total Transfers In ransfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Permanent Funds To Permanent Funds To Internal Service Funds To Internation To Internation Total Transfers Out otal Other Financing Sources (Uses) et Change in Fund Balance	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700	0.00							
ansfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In ansfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Internal Service Funds To al Transfers Out otal Other Financing Sources (Uses) et Change in Fund Balance md Balance, July 1, 2020	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800	0.00							
ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Tansfers 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 Internal Service Funds To Internal Service Funds To Enterprise Funds Fund Fund Balance Fund Fu	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700	0.00							
ansfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In ansfers 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 Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out otal Other Financing Sources (Uses) et Change in Fund Balance md Balance, July 1, 2020 djustments to Fund Balance uding Fund Balance:	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891	0.00							
ansfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In ansfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Internal To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Transfers Out stal Other Financing Sources (Uses) et Change in Fund Balance und Balance, July 1, 2020 djustments to Fund Balance ding Fund Balance: Nonspendable Fund Balance	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 2800 2891 2710	0.00							
ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In ransfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service (Uses) et Change in Fund Balance und Balance: Nonspendable Fund Balance Restricted Fund Balance	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 2800 2891 2710 2720	0.00							
ransfers In: From General Fund From Capital Projects Funds Interfund From Deht Service Funds Interfund From Enterprise Funds Total Transfers In ransfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Transfers Out otal Other Financing Sources (Uses) et Change in Fund Balance Inding Fund Balance: Nonspendable Fund Balance Restricted Fund Balance	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 2800 281 2710 2730	0.00							
ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In ransfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service (Uses) et Change in Fund Balance und Balance: Nonspendable Fund Balance Restricted Fund Balance	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 2800 2891 2710 2720	0.00							
iransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In ransfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Otal Other Financing Sources (Uses) Et Change in Fund Balance und Balance, July 1, 2020 udjustments to Fund Balance Monspendable Fund Balance Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 2800 281 2710 2730	0.00							

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

For the Fiscal Year Ended June 30, 2021								DOE Page 8
REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Other CRRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
Federal Direct:								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local:								
Education Stabilization Funds - K-12	3271	11,497,786.62	1,659,825.69					13,157,612.31
Education Stabilization Funds - Workforce	3272		212,474.36					212,474.36
Education Stabilization Funds - VPK	3273							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	11,497,786.62	1,872,300.05	0.00	0.00	0.00	0.00	13,370,086.67
Local:								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	11,497,786.62	1,872,300.05	0.00	0.00	0.00	0.00	13,370,086.67

Exhibit K-4

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN	FUND BALANCE - SP	ECIAL REVENUE FUNDS - ELEM	IENTARY AND SECONDARY	SCHOOL EMERGENCY RELI	EF (ESSER)				Exhibit K- FDOE Page
For the Fiscal Year Ended June 30, 2021		100	200	300	400	500	600	700	Fund 44
EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:					bernees				
Instruction	5000	4,091,383.69	1,417,352.98	1,806,357.27		283,574.19	428,149.74	43,291.36	8,070,109.2
Student Support Services	6100	371,013.21	124,980.92	47,565.53		9,008.22	1,346.50		553,914.38
Instructional Media Services	6200	120,868.63	34,533.93						155,402.5
Instruction and Curriculum Development Services	6300	178,715.95	51,229.97						229,945.9
Instructional Staff Training Services	6400	265,955.29	54,047.03	228.52		624.75	6,816.46	166.00	327,838.05
Instruction-Related Technology	6500	54,521.52	10,881.51						65,403.03
Board	7100								0.0
General Administration	7200							347,846.36	347,846.30
School Administration	7300	34,966.59	6,575.36				478.90		42,020.8
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600					10,535.76			10,535.70
Central Services	7700	3,841.76	735.02	3,812.00				22,591.63	30,980.4
Student Transportation Services	7800	171,422.28	32,283.73					7,363.75	211,069.76
Operation of Plant	7900	39,063.62	10,415.76	225,440.84		855,297.73	169,006.10		1,299,224.05
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200	5,342.40	1,050.26						6,392.66
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						147,103.60		147,103.60
Total Expenditures		5,337,094.94	1,744,086.47	2,083,404.16	0.00	1,159,040.65	752,901.30	421,259.10	11,497,786.62
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:	3740								
	3610								
From General Fund From Debt Service Funds	3610								
From General Fund From Debt Service Funds									
From General Fund From Debt Service Funds From Capital Projects Funds	3620								
From General Fund From Debt Service Funds From Capital Projects Funds Interfund	3620 3630 3650								
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	3620 3630 3650 3660								
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	3620 3630 3650 3660 3670								
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds	3620 3630 3650 3660 3670 3690								
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	3620 3630 3650 3660 3670	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Interprise Funds Total Transfers In	3620 3630 3650 3660 3670 3690	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3620 3630 3650 3660 3670 3690 3690	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Tratal Transfers In Transfers Out: (Function 9700) To the General Fund	3620 3630 3650 3660 3670 3690 3600 910								
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3620 3630 3650 3660 3670 3690 3690 910 920								
From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Interprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund Interfund	3620 3630 3650 3660 3660 3690 3690 3690 910 910 920 930 950								
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Petmanent Funds Interfund To Permanent Funds	3620 3630 3650 3660 3670 3690 3690 910 910 920 930								
From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Funds To Debt Service Funds Interfund To Permanent Funds To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds	3620 3630 3650 3660 3660 3660 3690 3690 3690 910 920 920 930 950 950 950 970	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Oebt Service Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Internal Service Funds To Enterprise Funds	3620 3630 3660 3660 3670 3690 3690 3600 910 920 930 930 950 950 960 970 990								
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: To bebt Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds Total Transfers Out	3620 3630 3650 3660 3660 3660 3690 3690 3690 910 920 920 930 950 950 950 970	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: To Debt Service Funds To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Letterprise Funds Total Transfers Out Total Other Financing Sources (Uses)	3620 3630 3660 3660 3670 3690 3690 3600 910 920 930 930 950 950 960 970 990	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Laterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Laterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700	0.00							
From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2020	3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Trater Service Funds Trater Service Funds To the General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Service Funds To Enterprise Service Funds To Internal Service Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Fund Balance Adjustments to Fund Balance	3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2020 Adjustments to Fund Balance Ending Fund Balance:	3620 3630 3650 3660 3670 3690 3690 910 920 920 930 920 930 950 950 950 970 970 990 9700 9700 2800 2891	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Ending Fund Balance Fund Balance Nonspendable Fund Balance	3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710	0.00							
From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2020 Adjustments to Fund Balance Ending Fund Balance Ending Fund Balance Ending Fund Balance Restricted Fund Balance	3620 3630 3650 3660 3670 3690 3600 910 920 930 950 950 970 970 970 2800 2891 2710 2720	0.00							
From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Ending Fund Balance Ending Fund Balance Ending Fund Balance Ending Fund Balance Restricted Fund Balance	3620 3630 3650 3660 3670 3690 3690 910 920 930 950 960 970 990 9700 2800 2891 2710 2730	0.00							
From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2020 Adjustments to Fund Balance Ending	3620 3630 3650 3660 3670 3690 3600 910 920 930 950 950 970 970 970 2800 2891 2710 2720	0.00							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER) For the Fiscal Year Ended June 30, 2021

or the Fiscal Year Ended June 30, 2021									Fund 44
EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:		Salaries	benefits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000	584,266.66	116,559.96	35,105.86		319,463.59	15,275.73	94,841.13	1,165,512.93
Student Support Services	6100								0.00
Instructional Media Services	6200	15,780.09	2,971.48						18,751.5
Instruction and Curriculum Development Services	6300	21,264.21	3,170.15						24,434.3
Instructional Staff Training Services	6400	300.00	26.52						326.5
Instruction-Related Technology	6500								0.0
Board	7100								0.0
General Administration	7200								0.0
School Administration	7300								0.0
Facilities Acquisition and Construction	7410								0.0
Fiscal Services	7500								0.0
Food Services	7600								0.0
Central Services	7700								0.0
Student Transportation Services	7800	23,486.39	6,812.78						30,299.1
Operation of Plant	7900	5,300.48	1,390.90	36,704.60		400,094.76	1,206.35		444,697.0
Maintenance of Plant	8100								0.0
Administrative Technology Services	8200								0.
Community Services	9100								0.0
apital Outlay:	9100								0.0
Facilities Acquisition and Construction	7420								0.0
							188,278.41		188,278.4
Other Capital Outlay	9300							94,841.13	1,872,300.0
Other Capital Outlay	9300	650.397.83	130.931.79	71.810.46	0.00	719.558.35	204.760.49		
otal Expenditures	9300	650,397.83	130,931.79	71,810.46	0.00	719,558.35	204,760.49	94,841.13	
otal Expenditures xcess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	Account	650,397.83	130,931.79	71,810.46	0.00	719,558.35	204,760.49	94,841.15	
stal Expenditures access (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	650,397.83	130,931.79	71,810.46	0.00	719,558.35	204,760.49	94,841.13	0.0
otal Expenditures xxcess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES xans	Account Number 3720	650,397.83	130,931,79	71,810.46	0.00	719,558.35	204,760.49	94,841.13	
otal Expenditures xxess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES xans le of Capital Assets	Account Number 3720 3730	650,397.83	130,931.79	71.810.46	0.00	719,558,35	204,760.49	94,841.13	
otal Expenditures xcess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES xans le of Capital Assets xss Recoveries	Account Number 3720	650,397.83	130,931.79	71.810.46	0.00	719,558,35	204,760.49	94,841.13	
otal Expenditures xcess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES bans ale of Capital Assets bas Recoveries ransfers In:	Account Number 3720 3730 3740	650,397.83	130,931.79	71,810.46	0.00	719,558,35	204,760.49	94,841.13	
otal Expenditures CONTRESTINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Uses ans ale of Capital Assets ass Recoveries ansfers In: From General Fund	Account Number 3720 3730 3740 3610	650,397.83	130,931.79	71,810.46	0.00	719,558,35	204,760.49	94,841.13	
otal Expenditures xxees (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES sans ale of Capital Assets ass Recoveries ransfers In: From General Fund From Debt Service Funds	Account Number 3720 3730 3740 3610 3620	650.397.83	130,931.79	71,810.46	0.00	719,558.35	204,760.49	94,841.13	
otal Expenditures	Account Number 3720 3730 3740 3610 3620 3630	650.397.83	130,931.79	71,810.46	0.00	719,558.35	204,760.49	94,841.13	
otal Expenditures	Account Number 3720 3730 3740 3610 3620 3630 3650	650,397,83	130,931.79	71,810.46	0.00	719,558,33	204,760.49	94,841.13	
otal Expenditures xxees (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oans ale of Capital Assets oss Recoveries ransfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds	Account Number 3720 3730 3740 3610 3620 3630 3650 3660	650,397.83	130,931.79	71,810.46	0.00	719,558,35	204,760.49	94,841.13	
otal Expenditures xcess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES xmas ale of Capital Assets xms Recoveries ans/fers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Permanent Funds From Internal Service Funds	Account Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660	650,397.83	130,931.79	71,810.46	0.00	719,558,35	204,760.49	94,841.13	
tal Expenditures CONFIGUENCY OF REVENUES OVER EXPENDITURES CONFIGUENCY OF REVENUES OVER CESS (USES) and CHANGES IN FUND BALANCES ans le of Capital Assets ass Recoveries ansfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Permanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds	Account Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660		130,931.79	71,810.46	0.00	719,558.35	204,760.49	94,841.13	
tal Expenditures CONTREMENTION OF CONTREMENTATION OF CONTREMENTATION CONTREMENTATION OF CONTREMENTATION CONTRE	Account Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660	650.397.83	130,931.79	71,810.46	0.00	719,558,35	204,760.49	94,841.13	
tal Expenditures CONTREMENTANCING SOURCES (USES) and CHANGES IN FUND BALANCES ans le of Capital Assets ss Recoveries ansfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Capital Projects Funds From Internal Service Funds Total Transfers In ansfers In ansfers In Control of the function 9700)	Account Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660		130,931.79	71,810.46	0.00	719,558,35	204,760.49	94,84.1.3	
tal Expenditures CONTREMENTANCING SOURCES (USES) and CHANGES IN FUND BALANCES ans	Account Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3690 3690 3600		130,931.79	71,810.46		719,558,33	204,760.49	94,841.13	
tal Expenditures CONTREMENTANCING SOURCES (USES) and CHANGES IN FUND BALANCES ans ans ans ans ans ans be of Capital Assets sex Recoveries ans/ers In: From General Fund From Debt Service Funds Interfund From Internal Service Funds From Enterprise Funds Total Transfers In ansfers Out: (Function 9700) To the General Fund To Debt Service Funds	Account Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 366		130,931.79	71,810.46		719,558.33	204,760.49	94,841.13	
tal Expenditures Crease (Deficiency) of Revenues over Expenditures COTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ans le of Capital Assets ss Recoveries ansfers In: From General Fund From Debt Service Funds From Enterprise Funds From Enterprise Funds Total Transfers In ansfers Out: (Function 9700) To the General Fund To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds	Account Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 366		130,931.79	71,810.46		719,558.33	204,760.49	94,841.13	
tal Expenditures cess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ans le of Capital Assets ss Recoveries ansfers In: From General Fund From Debt Service Funds From Parmanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In ansfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund	Account Number 3720 3730 3740 3610 3620 3650 3650 3660 3660 3660 3660 3660 910 920 920 930		130,931.79	71,810.46		719,558.33	204,760.49	94,841.13	
tal Expenditures CONSTRUCTOR SOURCES (USES) and CHANGES IN FUND BALANCES ans le of Capital Assets ss Recoveries ansfers In: From General Fund From Debt Service Funds From Debt Service Funds Interfund From Internanet Funds From Internanet Funds Total Transfers In ansfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Capital Projects Funds	Account Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 366		130,931.79	71,810.46	0.00	719,558.33	204,760.49	94,841.13	
tal Expenditures cess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ans e of Capital Assets ss Recoveries ansfers In: From General Fund From Debt Service Funds From Lapital Projects Funds From Internal Service Funds To Lapital Service Funds To Lapital Service Funds To Lapital Fund To Capital Fund Interfund To Capital Funds Interfund To Capital Funds Interfund To Permanent Funds Interfund To Internal Service Funds Interfund	Account Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 366		130,931.79	71,810.46	0.00	719,558.33	204,760.49	94,841.13	
tal Expenditures CONTERE FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ans le of Capital Assets ass Recoveries ansfers In: From General Fund From Debt Service Funds From Letraneet Funds From Internal Service Funds To Laters In To Capital Projets Funds To Permanent Funds To Internal Service Funds	Account Number 3720 3730 3740 3610 3620 3630 3650 3650 3660 3660 3660 3660 366		130,931.79	71,810.46		719,558.33	204,760.49	94,841,13	
tetal Expenditures CONTREMENTIANCING SOURCES (USES) and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES ans de of Capital Assets ass Recoveries ansfers In: From General Fund From Debt Service Funds From Capital Projects Punds Interfund From Permanent Funds From Enterprise Funds Total Transfers In To Capital Projects Funds To Internul Service Funds	Account Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 366	0.00		71,810.46	000	719,558.33	204,760.49	94,841,13	
stal Expenditures Control of Revenues over Expenditures COTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES CONTROL OF CONT	Account Number 3720 3730 3740 3610 3620 3630 3650 3650 3660 3660 3660 3660 366	0.00		71,810.46	000	719,558.33	204,760.49	94,841,13	
tal Expenditures CONSTRUCTION OF REVENUES OVER EXPENDITURES CONTREMENTION OF CONTREMENTION CONTREMEN	Account Number 3720 3730 3740 3610 3620 3630 3650 3650 3660 3660 3660 3660 366	0.00		71,810.46	000	719,558.33	204,760.49	94,841.13	
stal Expenditures	Account Number 3720 3730 3740 3610 3620 3650 3650 3660 3660 3660 3660 3660 366	0.00		71,810.46		719,558.33	204,760.49	94,841.13	
stal Expenditures Service (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ans de of Capital Assets ans de of Capital Assets ans rom General Fund From General Fund From Debt Service Funds From Capital Projects Funds From Internal Service Funds To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds Interfund To Detter Service Funds To Internal Service Funds To Inter	Account Number 3720 3730 3740 3610 3620 3630 3650 3650 3660 3660 3660 3660 366	0.00		71,810.46	000	719,558.33	204,760.49	94,841,13	
tal Expenditures CONSTRUCTION SOURCES (USES) and CHANGES IN FUND BALANCES ans ans le of Capital Assets ans e of Capital Assets ans room General Fund From General Fund From Debt Service Funds From Capital Projects Funds From Internal Service Funds From Internal Service Funds To Laptar Fund To Debt Service Funds Interfund To Permanent Funds Interfund To Internal Service Funds Interfund Int	Account Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 366	0.00		71,810.46		719,558.33	204,760.49	94,841,13	
tal Expenditures cess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ans le of Capital Assets ss Recoveries ansfers In: From Capital Projects Funds Interfund From Lapterprise Funds From Internal Service Funds To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Lapterprise Funds To Internal Service Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Internal Service Funds To I	Account Number 3720 3730 3740 3610 3620 3620 3630 3650 3650 3660 3660 3670 3660 3660 3660 3670 3660 3600 910 920 920 930 950 950 950 950 950 970 970 970 970 920 920 930 950 920 920 930 950 920 920 930 950 920 920 930 920 920 930 920 920 930 920 920 920 920 920 920 920 920 920 92	0.00		71,810.46	000	719,558.33	204,760.49	94,841,13	
stal Expenditures Control of Revenues over Revenue	Account Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 366	0.00		71,810.46		719,558.33	204,760.49	94,841.13	
stal Expenditures Series (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ans le of Capital Assets ss Recoveries ans/ers In: From General Fund From Debt Service Funds From Capital Projects Funds From Capital Projects Funds From Enterprise Funds From Enterprise Funds From Enterprise Funds Total Transfers Out To Enterprise Funds Interfund To Depmanent Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Internal Service Funds Interfund To Enterprise Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Enterprise Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund Interfund Internal Service Funds Inte	Account Number 3720 3730 3740 3610 3620 3630 3630 3650 3660 3660 3660 3660 366	0.00		71,810.46		719,558.33	204,760.49	94,841.13	
stal Expenditures Series (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ans le of Capital Assets ass Recoveries ans/ers In: From General Fund From Debt Service Funds From Capital Projects Funds From Aprila Projects Funds From Internal Service Funds From Internal Service Funds To al Transfers In To about Service Funds Interfund To Debt Service Funds Interfund To Debt Service Funds Interfund To Enterprise Funds Interfund To Enterprise Funds Interfund To Enterprise Funds Interfund To Enterprise Funds Interfund To Debt Service Funds Interfund To Debt Service Funds Interfund To Enterprise Funds Interfund From Internal Service Funds Interfund To Enterprise Funds Interfund From Enterprise Funds Interfund To Enterprise Funds Interfund From Enterprise Funds Interfund To Enterprise Funds Interfund Interfu	Account Number 3720 3730 3740 3610 3620 3630 3650 3650 3660 3660 3660 3660 366	0.00		71,810.46		719,558.33	204,760.49	94,841,13	
stal Expenditures Series (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ans le of Capital Assets ss Recoveries ans/ers In: From General Fund From Debt Service Funds From Capital Projects Funds From Capital Projects Funds From Enterprise Funds From Enterprise Funds From Enterprise Funds Total Transfers Out To Enterprise Funds Interfund To Depmanent Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Internal Service Funds Interfund To Enterprise Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Enterprise Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund Interfund Internal Service Funds Inte	Account Number 3720 3730 3740 3610 3620 3630 3630 3650 3660 3660 3660 3660 366	0.00		71,810.46		719,558.33	204,760.49	94,841,13	

For the Fiscal Year Ended June 30, 2021	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee Benefits	Purchased	Energy	Materials and Supplies	Capital Outlay		Totals
urrent:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
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								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7410								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900	l l							
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Capital Outlay:	2100					İ			(
Facilities Acquisition and Construction	7420								0
Other Capital Outlay	9300								
Fotal Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES)	Account								
and CHANGES IN FUND BALANCES	Number								
loans	3720								
ale of Capital Assets	3730								
oss Recoveries	3740								
ransfers 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							
Fransfers Out: (Function 9700)	910								
To the General Fund To Debt Service Funds	910	1							
		1							
To Capital Projects Funds	930	1							
Interfund	950		1						
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990	+							
Total Transfers Out	9700	0.00							
fotal Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
und Balance, July 1, 2020	2800								
djustments to Fund Balance	2891								
Inding Fund Balance:	2710								
Nonspendable Fund Balance	2710	+							
Restricted Fund Balance	2720	+							
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
		0.00	1						
Total Fund Balances, June 30, 2021	2700	0.00	1						

Exhibit K-4

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY

For the Fiscal Year Ended June 30, 2021									Fund 44
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
urrent:									
Instruction	5000								0.0
Student Support Services	6100								0.0
Instructional Media Services	6200								0.0
Instruction and Curriculum Development Services	6300								0.0
Instructional Staff Training Services	6400								0.0
Instruction-Related Technology	6500								0.0
Board	7100								0.0
General Administration	7200								0.
School Administration	7300								0.
Facilities Acquisition and Construction	7410								0
Fiscal Services	7500								0
Food Services	7600								0.
Central Services	7700								0
Student Transportation Services	7800								0
Operation of Plant	7900								0
Maintenance of Plant	8100								0
Administrative Technology Services	8200								0
Community Services	9100								0
apital Outlay:									
Facilities Acquisition and Construction	7420								0.
Other Capital Outlay	9300								0.
otal Expenditures		0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.
xcess (Deficiency) of Revenues over Expenditures									0.
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
	2720								
	3720								
le of Capital Assets	3730								
le of Capital Assets ss Recoveries									
le of Capital Assets ss Recoveries ansfers In:	3730								
le of Capital Assets sss Recoveries	3730 3740								
le of Capital Assets xs Recoveries ansfers In: From General Fund From Debt Service Funds	3730 3740 3610								
ile of Capital Assets ansfers In: From General Fund From Debt Service Funds From Capital Projects Funds	3730 3740 3610 3620								
ale of Capital Assets oss Recoveries ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund	3730 3740 3610 3620 3630 3650								
ale of Capital Assets oss Recoveries ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	3730 3740 3610 3620 3630 3650 3660								
ale of Capital Assets oss Recoveries ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	3730 3740 3610 3620 3630 3650 3660 3660 3670								
ele of Capital Assets xss Recoveries ansfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds	3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660								
le of Capital Assets xss Recoveries ansfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In	3730 3740 3610 3620 3630 3650 3660 3660 3670	0.00							
le of Capital Assets xss Recoveries ansfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In	3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660	0.00							
ale of Capital Assets coss Recoveries ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Interprise Funds Total Transfers In ransfers Out: (Function 9700)	3730 3740 3610 3620 3630 3650 3660 3660 3670 3690 3690	0.00							
ele of Capital Assets SSS Recoveries Term General Fund From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In Total Consters	3730 3740 3610 3620 3630 3650 3660 3660 3660 3690 3600 910	0.00							
ale of Capital Assets poss Recoveries ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In ransfers Out: (Function 9700) To the General Fund To Debt Service Funds	3730 3740 3610 3620 3630 3650 3660 3660 3660 3690 3600 910 920								
ale of Capital Assets Doss Recoveries ransfers In: From General Fund From Debt Service Funds Interfund From Dermanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In Total Transfers In Total Construct (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3730 3740 3610 3620 3630 3650 3660 3660 3660 3690 3600 910 920 920 930								
ale of Capital Assets SSS Recoveries Tansfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total General Fund To Debt Service Funds To Capital Projects Funds Interfund	3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 366								
ele of Capital Assets xss Recoveries xansfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In cansfers Out: (Function 9700) To the General Funds To Capital Projects Funds Interfund To Permanent Funds Interfund To Permanent Funds	3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960								
le of Capital Assets xss Recoveries ansfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In ansfers Out: (Function 9700) To the General Funds To Capital Projects Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Permanent Funds To Internal Service Funds	3730 3740 3610 3620 3630 3650 3660 3670 3690 910 920 930 950 960 970	0.00							
le of Capital Assets xss Recoveries ansfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In ansfers 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 Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990								
le of Capital Assets ses Recoveries ansfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds Total Transfers In ansfers Out: (Function 9700) To the General Fund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Sunds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Transfers Out stal Other Financing Sources (Uses)	3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990	0.00							
le of Capital Assets ses Recoveries ansfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In ansfers Out: (Function 9700) To the General Fund To Capital Projects Funds Interfund To Capital Projects Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Total Transfers Out stal Other Financing Sources (Uses) et Change in Fund Balance	3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700	0.00							
le of Capital Assets sss Recoveries ansfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In ansfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Latternal Service Funds To Latternal Service Funds To Latternal Service Funds To Internal Service Funds To Internal Service Funds To Latternal Service Funds To Latternal Service Funds Total Transfers Out stal Other Financing Sources (Uses) et Change in Fund Balance md Balance, July 1, 2020	3730 3740 3610 3620 3630 3650 3660 3670 3690 3690 3690 3690 910 920 930 950 960 970 990 9700 2800	0.00							
le of Capital Assets xss Recoveries ansfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In ansfers Out: (Function 9700) To the General Fund To Capital Projects Funds Interfund To Permanent Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Enterprise Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Total Transfers Total Transfers Total Transfers Total Fund Balance Total Fund Total Fund To Fund To Fund To Fund To Fund To Fund To Fund Total Fund Total Fund Total Fund Total Fund Total Fund Total Fund Total Fund Total Fund Total Fund Total Fund Total Fund Total Fu	3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700	0.00							
le of Capital Assets xs Recoveries ansfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In ansfers Out: (Function 9700) To the General Fund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Permanent Funds To Latterprise Funds To Latterprise Funds To Latterprise Funds To Latterprise Funds To Enterprise Funds Interfund To Permanent Funds To Enterprise Funds Interfund To Permanent Funds To Latterprise Funds Total Transfers Out Total Catterprise Funds Total Transfers Total	3730 3740 3610 3620 3630 3650 3660 3670 3690 3690 3690 3690 910 920 930 950 960 970 990 9700 2800	0.00							
ale of Capital Assets oss Recoveries ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds Total Transfers Out Total Transfers Out Total Transfers Total Transfers Total Transfers Total Fund Balance Total Fund Balance Total Fund Balance Total Fund Balance Total Fund Balance Total Fund Balance Total Fund Balance Total Fund Balance Total Fund Balance Total	3730 3740 3610 3620 3630 3650 3660 3670 3690 3690 3690 910 920 930 950 960 970 990 9700 2800 2891	0.00							
ale of Capital Assets oss Recoveries ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In To Debt Service Funds To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Interfund To Permanent Funds To Enterprise Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Total Transfers Total Transfers Total Transfers Total Transfers Total Transfers Total Transfers Total Transfers Total Transfers Total Transfers Total Transfers Total Transfers Total Transfers Total Transfers Total Transfers Tota	3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 9700 2800 2891 2710	0.00							
ale of Capital Assets oss Recoveries ransfers In: From General Fund From Capital Projects Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In To tal Transfers In To Debt Service Funds Interfund To Debt Service Funds Interfund To Debt Service Funds Interfund To Debt Service Funds Interfund To Detterprise Funds Interfund It projects Funds It capital Projects Funds It capital Projects Funds It capital Projects Funds From Enterprise Funds It capital Projects Funds It cap	3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2720	0.00							
From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Votal Other Financing Sources (Uses) Votal Other Finance Surves (Uses) Votal Charge in Fund Balance Und Balance Inding Fund Balance Restricted Fund Balance Restricted Fund Balance	3730 3740 3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2720 2730	0.00							

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

Disk balandar bis bitDisk <t< th=""><th>DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY TATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN</th><th>FUND BALANCE - SP</th><th>ECIAL REVENUE FUNDS - ELE</th><th>MENTARY AND SECONDARY</th><th>SCHOOL EMERGENCY RELI</th><th>IEF III (ESSER III)</th><th></th><th></th><th></th><th>Exhibit K FDOE Page</th></t<>	DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY TATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN	FUND BALANCE - SP	ECIAL REVENUE FUNDS - ELE	MENTARY AND SECONDARY	SCHOOL EMERGENCY RELI	IEF III (ESSER III)				Exhibit K FDOE Page
Drawn Date		Account	100	200	300	400	500	600	700	Fund 4
OwnO	EXPENDITURES		Salaries						Other	Totals
index index	Current:									
interfactor100100100100100100100100100Interfactor1001	Instruction	5000								0.0
interaction of the second se	Student Support Services	6100								0.0
industation400500 <td>Instructional Media Services</td> <td>6200</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.0</td>	Instructional Media Services	6200								0.0
induction4m5m <th< td=""><td>Instruction and Curriculum Development Services</td><td>6300</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.0</td></th<>	Instruction and Curriculum Development Services	6300								0.0
IndIn	Instructional Staff Training Services	6400								0.
OrderingNo	Instruction-Related Technology	6500								0.
Addaman900900900900900900900900Radapation900 <td>Board</td> <td>7100</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.</td>	Board	7100								0.
number170 <th< td=""><td>General Administration</td><td>7200</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.</td></th<>	General Administration	7200								0.
number1900	School Administration	7300								0.
Index controlNo <td>Facilities Acquisition and Construction</td> <td>7410</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td>	Facilities Acquisition and Construction	7410								0
CandragandamSince </td <td>Fiscal Services</td> <td>7500</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.</td>	Fiscal Services	7500								0.
Made operationMathematical and the set of	Food Services	7600								0
One of Main Sector<	Central Services	7700								0
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additional condense relational condense relational <td></td> <td>9300</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td>		9300								0
nonsenser programmentImage: second secon			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
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abyenIronForronSub <td>e of Capital Assets</td> <td>3730</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	e of Capital Assets	3730								
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To Permanent Funds960960To Internal Service Funds9709700To Enterprise Funds97009700To Tangero Quant97009700ta Other Funancing Source Quant97009000ta Other Funancing Source Quant92009000ta Banee, July 1, 202092009200ta Banee, Tuly 1, 202092009200Nanspadab Fund Balance92009200Nanspadab Fund Balance92009200Contritted Fund Balance92009200Contritted Fund Balance92009200Sagand Fund Balance92009200Contritted Fund Balance92009200Sagand Fund Balance92			1	1						
To Internal Service Funds970InternationTo Enterprise Funds9900Toal Transfers Out97000tal Other Financing Sources (Uses)Image: Comparison of the compa				1						
To Enterprise Funds 990 To Enterprise Funds 990 To Enterprise Funds 9700 To Intransfers Out 9700 tal Other Financing Sources (Uses) Image: Sources (Uses) to Enterprise Fund Balance Image: Sources (Uses) da Balance, July 1, 2020 2800 da Balance, July 1, 2020 2801 garge Hund Balance 2810 Marge Hund Balance 2710 Restricted Fund Balance 2710 Committed Fund Balance 2720 Assigned Fund Balance 2730 Assigned Fund Balance 2730			1	1						
Total Transfers Out 9700 0.00 tal Other Financing Sources (Uses) I 0.00 t Change in Fund Balance I 0.00 d Balance, July 1, 2020 2800 I justments to Fund Balance 2.890 I ing Fund Balance 2.891 I Nonspendbe Fund Balance 2.710 I Restricted Fund Balance 2.720 I Ommitted Fund Balance 2.730 I Assigned Fund Balance 2.730 I Assigned Fund Balance 2.730 I			1							
tal Other Financing Sources (Uses)I0t Change in Fund BalanceI0nd Balance, July 1, 20202.800Iijustens to Fund Balance2.891Iding Fund Balance2.891INonspendble Fund Balance2.710IRestricted Fund Balance2.720IConmitted Fund Balance2.730IStagged Fund Balance2.730IAssigned Fund Balance2.740IAssigned Fund Balance2.740I <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
t Change in Fund Balance0a Balance, July 1, 20202800justments to Fund Balance2891ding Fund Balance2891Nonspendable Fund Balance2710Restricted Fund Balance2720Committed Fund Balance2730Assigned Fund Balance2730Assigned Fund Balance2740Assigned Fund Balance2740		9700		1						
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Restricted Fund Balance2720Committed Fund Balance2730Assigned Fund Balance2740		2710	1							
Committed Fund Balance2730Assigned Fund Balance2740				1						
Assigned Fund Balance 2740										
			+							
Unassigned Fund Balance 2750			+							
	Unassigned Fund Balance	2750	ł – – – – – – – – – – – – – – – – – – –							

Exhibit K-4

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN I For the Fiscal Year Ended June 30, 2021			0	200				n	FDOE Page Fund
EXPENDITURES	Account	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000								0
Student Support Services	6100								0
Instructional Media Services	6200								0
Instruction and Curriculum Development Services	6300								0
Instructional Staff Training Services	6400								0
Instruction-Related Technology	6500								0
Board	7100								0
General Administration	7200								0
School Administration	7300								0
Facilities Acquisition and Construction	7410								0
Fiscal Services	7500								0
Food Services	7600								0
Central Services	7700								(
Student Transportation Services	7800								(
Operation of Plant	7900								(
Maintenance of Plant	8100								(
Administrative Technology Services	8200								(
Community Services	9100								C
apital Outlay:									-
Facilities Acquisition and Construction	7420								0
Other Capital Outlay	9300								0
otal Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(
xcess (Deficiency) of Revenues over Expenditures									0
OTHER FINANCING SOURCES (USES)	Account								
and CHANGES IN FUND BALANCES	Number								
oans	3720								
ale of Capital Assets	3730								
oss Recoveries	3740								
ransfers 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							
ransfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
otal Other Financing Sources (Uses)		0.00							
et Change in Fund Balance		0.00							
ind Balance, July 1, 2020	2800								
djustments to Fund Balance	2891								
nding Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
	2740 2750								

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS For the Fiscal Yater Ended Jane 20, 2021

REVENUES	Account Number								
ederal Through State and Local:			1						
Federal Through Local	3280								
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200	0.00							
State:									
Other Miscellaneous State Revenues	3399								
ocal:									
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	3,900,803.43	-						
Total Local	3400	3,900,803.43	-						
otal Revenues	3000	3,900,803.43		n		1	r		
EXPENDITURES	Account	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	Totals
urrent:									
Instruction	5000								
Student Support Services	6100							3,894,473.06	3,894,4
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
	6400	1				1			
Instructional Staff Training Services									
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7410								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services Capital Outlay:	9100								
Facilities Acquisition and Construction	7420								
Other Capital Outlay	9300								
Oulei Capital Ouliay	9300								
				0.00	0.00	0.00		0.00 0.00 0.00	0.001.1
Total Expenditures		0.00	0.00	0.00	0.00	0.00		0.00 3,894,473.06	
xcess (Deficiency) of Revenues over Expenditures	A	0.00	0.00	0.00	0.00	0.00		0.00 3,894,473.06	
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	Account Number	0.00	0.00	0.00	0.00	0.00		0.00 3,894,473.06	
xcess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Number	0.00	0.00	0.00	0.00	0.00		0.00 3,894,473.06	
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	0.00		0.00 3.894,473.06	
xcess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oss Recoveries ransfers In:	Number 3740	0.00	0.00	0.00	0.00	0.00		0.00 3.894,473.06	
xcess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oss Recoveries rangfers In: From General Fund	Number 3740 3610	0.00	0.00	0.00	0.00	0.00		0.00 3.894,473.06	
xxees (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ass Recoveries ransfers In: From General Fund From Debt Service Funds	Number 3740 3610 3620	0.00	0.0	0.00	0.00	0.00		0.00 3.894,473.06	
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oss Recoveries Fransfers In: From General Fund From General Fund From Cheb Service Funds From Capital Projects Funds	Number 3740 3610 3620 3630		0.00	0.00	0.00	0.00		0.00 3.894,473.06	
Xxess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oss Recoveries ransfers In: From General Fund From Debt Service Funds Interfund	Number 3740 3610 3620 3630 3650	0.00	0.0	0.00	0.00	0.00		0.00 3.894,473.06	
xcess (beficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oss Recoveries ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	Number 3740 3610 3620 3630 3650 3660		0.00	0.00	0.00	0.00		0.00 3.894,473.06	
Xxees (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES ses Recoveries 'ransfers In: From General Fund From Dents Service Funds Interfund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	Number 3740 3610 3620 3630 3650 3650 3660 3660		0.00	0.00		0.00		0.00 3.894,473.06	
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ass Recoveries and CHANGES IN FUND BALANCES and CHANGES and CHANGES IN FUND BALANCES and CHANGES	Number 3740 3610 3620 3650 3650 3660 3670 3690		0.0	0.00	0.00	0.00		0.00 3.894,473.06	
xcess (beficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oss Recoveries rangers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds From Enterprise Funds	Number 3740 3610 3620 3630 3650 3650 3660 3660	0.00	0.00	0.09	0.00	0.00		0.00 3.894,473.06	
Xxees (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES From General Fund From Dental Projects Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Trotal Transfers In Transfer	Number 3740 3610 3620 3650 3650 3650 3660 3670 3690 3690		0.00	0.00		0.00		0.00 3.894,473.06	
xcess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oss Recoveries imarfers In: Prom General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Permanent Service Funds From Enterprise Funds Total Transfers In marfero Cut: (Function 9700) To General Fund	Number 3740 3610 3620 3650 3660 3660 3660 3660 3690 3600 910		0.00	0.00		0.00		0.00 3.894,473.06	
xeess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oss Recoveries manifers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds From Internal Service Funds Tomal Transfers In ransfers Ont: (Function 9700) To General Fund To Debt Service Funds	Number 3740 3610 3620 3650 3650 3650 3660 3690 3600 910 920		0.00	0.09	0.00	0.00		0.00 3.894,473.06	
Xxees (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund	Number 3740 3610 3650 3650 3650 3660 3660 3690 3600 910 920 930		0.00	0.00		0.00		0.00 3.894,473.06	
xxess (Deficiency) of Revenues over Expenditures OTHER PINANCING SOURCES (USES) and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES From Capital Projects Funds To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Capital Projects Funds Interfund In Capital Projects Funds Interfund To Capital Projects Funds Interfund Interfund Interfund	Number 3740 3610 3620 3650 3650 3650 3660 3690 3600 910 920		0.0	0.00		0.00		0.00 3.894,473.06	
xcess (beficine;) of Revenues over Expenditures: OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES or Revent Finds From Ceneral Fund From Debt Service Funds From Debt Service Funds From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In To Debt Service Funds To Capital Projects Funds	Number 3740 3610 3650 3650 3650 3660 3660 3690 3600 910 920 930		0.00	0.09	0.00	0.00		0.00 3.894,473.06	
xxess (Deficiency) of Revenues over Expenditures OTHER PINANCING SOURCES (USES) and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES From Capital Projects Funds To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Capital Projects Funds Interfund In Capital Projects Funds Interfund To Capital Projects Funds Interfund Interfund Interfund	Number 3740 3610 3620 3650 3650 3650 3660 3660 3690 3690 910 920 930 950		0.00	0.09		0.00		0.00 3.894,473.06	
xxess (Deficiency) of Revenues over Espenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES ass. Recoveries iransfers In: From General Fund From Debt Service Funds From Debt Service Funds From Dermanent Funds From Internal Service Funds From Internal Service Funds To General Fund To General Fund To Gapital Projects Funds Interfund To Pertanent Funds To Capital Projects Funds To Permanent Funds	Number 3740 3610 3620 3650 3650 3660 3660 3690 3600 910 920 930 950 970		0.0	0.00		0.00		0.00 3.894,473.06	
xxess (Deficiency) of Revenues over Espenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ass Recoveries rangfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In rangfers Out: (Function 9700) To General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund Interfund To Permanent Funds Interfund To Internal Service Funds	Number 3740 3610 3650 3650 3650 3660 3660 3600 3600 910 920 930 930 950 960	0.00		0.09	0.00	0.00		0.00 3.894,473.06	
xxess (Deficiency) of Revenues over Expenditures OTHER PINANCING SOURCES (USES) and CHANGES IN FUND BALANCES and CHANGES From Equitation From Central Prodes To an Internal Service Funds To hermal Funds To hermal Funds To hermal Funds To hermal Funds To Internal Service Funds To Internal Service Funds Interfund To Permanent Funds To hermal Fund	Number 3740 3610 3620 3650 3650 3660 3660 3690 3600 910 920 930 950 970	0.00		0.09		0.00		0.00 3.894,473.06	
xxees (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES ass Recoveries and CHANGES IN FUND BALANCES ass Recoveries from Central Fund From Central Fund From Central Projects Funds Interfund From Remanent Funds From Internal Service Funds To Lept Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	Number 3740 3610 3650 3650 3650 3660 3660 3600 3600 910 920 930 930 950 960	0.00	0.00	0.09		0.09		0.00 3.894,473.06	
Xxess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ass. Recoveries and CHANGES IN FUND BALANCES ass. Recoveries and CHANGES IN FUND BALANCES ass. Recoveries and CHANGES IN FUND BALANCES ass. Recoveries and CHANGES IN FUND BALANCES ass. Recoveries From Central Funds From Capital Projects Funds To Capital Projects Funds To Capital Projects Funds Interfund To Permanent Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Permanent Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise	Number 3740 3610 3620 3630 3650 3650 3660 3660 3600 910 920 920 930 950 950 970 990 9700	0.00		0.09	0.00	0.00		0.00 3.894,473.06	
xxess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ass Recoveries rangfers In: From General Fund From Depti Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In To Debt Service Funds Interfund To Dett Service Funds Interfund To Internal Service Funds Interfund To Dett Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund Interfund Interfund, Interfund Interfund, Interfund Interfund, Interfund Interfund, Interfund Interfund, Interfund, Interfund Interfund, Interfund, Interfund, Interfund Interfund, Interfund, Interfund, Interfund Interfund, Int	Number 3740 3610 3650 3650 3650 3660 3660 3660 3600 910 920 930 920 930 950 960 970 990 9700	0.00		0.09	0.00	0.00		0.00 3.894,473.06	
xxess (Deficiency) of Revenues over Expenditures OTHER PINANCING SOURCES (USES) and CHANGES IN FUND BALANCES and CHANGES IN FUND BALANCES ass Recoveries and CHANGES IN FUND BALANCES ass Recoveries from Central Fund From Central Fund From Capital Projects Funds Interfund From Capital Projects Funds From Internal Service Funds From Enterprise Funds Total Transfers Int (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Dettransfers Out To Dett Service Funds To Enterprise Funds Fund Enterfund To Permanent Funds To Enterprise Funds To Enterprise Funds Fund Enterfund Fund Fund Funds Fund Fund Funds Fund Fund Funds Fund Fund Funds Fund Fund Funds Fund Fund Funds Fund Fund Funds Fund Fund Funds Fund Fund Funds Fund Fund Funds Fund Fund Funds Fund Fund Funds Fund Fund Fund Funds Fund Fund Fund Funds Fund Fund Fund Funds Fund Fund Fund Funds Fund Fund Fund Funds Fund Fund Fund Fund Fund Fund Fund Fund	Number 3740 3610 3620 3650 3650 3650 3660 3660 3600 910 920 920 930 950 950 970 990 9700	0.00		0.09		0.00		0.00 3.894,473.06	
xxess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ass. Recoveries and CHANGES IN FUND BALANCES ass. Recoveries and CHANGES IN FUND BALANCES ass. Recoveries and CHANGES IN FUND BALANCES ass. Recoveries and CHANGES IN FUND BALANCES ass. Recoveries and CHANGES IN FUND BALANCES ass. Recoveries and CHANGES IN FUND BALANCES ass. Recoveries and CHANGES IN FUND BALANCES ass. Recoveries and CHANGES IN FUND BALANCES ass. Recoveries and CHANGES IN FUND BALANCES ass. Recoveries and CHANGES IN FUND ASS. Recoveries and CHANGES IN FUND ASS. Recoveries and CHANGES ass. Recoveries and CHANGES IN FUND BALANCES ass. Recoveries and CHANGES ass. Recoveries and CHANGES ass. Recoveries and CHANGES ass. Recoveries and CHANGES ass. Recoveries ass. Recov	Number 3740 3610 3620 3650 3650 3660 3660 3690 3690 3690 3690 3690 920 930 950 960 970 990 9700 2800 2891	0.00		0.09	0.00	0.00		0.00 3.894,473.06	
xxess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ass Recoveries ransfers In: From General Fund From Ceptial Projects Funds Interfund Interfund From Permanent Funds From Internal Service Funds Interfund To Detto Service Funds Interfund To Dett Service Funds Interfund To Dett Service Funds Interfund To Dett Service Funds Interfund To Dett Service Funds Interfund To Dett Service Funds Interfund To Dett Service Funds Interfund To Dett Service Funds Interfund To Dett Service Funds Interfund To Dett Service Funds Interfund To Dett Service Funds Interfund To Dett Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund Interfund To Internal Service Funds Interfund Interfun	Number 3740 3610 3650 3650 3650 3660 3660 3600 3600 910 920 930 920 930 950 930 950 960 970 970 990 9700 2800 2891 2710	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		0.09	0.00	0.00		0.00 3.894,473.06	
Xxess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ass Recoveries Transfers In: From General Fund From Deats Service Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers In To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Permanent Funds To Permanent Funds To Internal Service Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Internal Service Funds Interfund To Permanent Funds Interfund Interfund Internal Service Funds Interfund Interfund Internal Service Funds Interfund Interfund Internal Service Funds Interfund Internal Service Funds Interfund Internal Service Funds Interfund Internal Service Funds Interfund Internal Service Funds Internal Service Funds Interfund Internal Service Funds Internal Service	Number 3740 3610 3650 3650 3650 3650 3660 3660 3660 3600 910 920 920 930 920 930 950 950 970 9700 9700 2891 2710 2720	0.00		0.09		0.00		0.00 3.894,473.06	
Excess (Deficiency) of Revenues over Espenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES sas Recoveries irangiers In: From General Fund From Careral Funds Form Careral Funds From Debt Service Funds From Internal Service Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In To General Fund To General Fund To General Funds Total Transfers In To General Fund To Debt Service Funds To General Fund To Debt Service Funds To General Fund To Debt Service Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds <td< td=""><td>Number 3740 3610 3650 3650 3650 3660 3660 3660 3600 910 920 920 920 920 920 920 920 92</td><td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td><td></td><td>0.09</td><td>0.00</td><td>0.00</td><td></td><td>0.00 3.894,473.06</td><td></td></td<>	Number 3740 3610 3650 3650 3650 3660 3660 3660 3600 910 920 920 920 920 920 920 920 92	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		0.09	0.00	0.00		0.00 3.894,473.06	
Xxess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ass Recoveries Transfers In: From General Fund From Deats Service Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers In To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Permanent Funds To Permanent Funds To Internal Service Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Internal Service Funds Interfund To Permanent Funds Interfund Interfund Internal Service Funds Interfund Interfund Internal Service Funds Interfund Interfund Internal Service Funds Interfund Internal Service Funds Interfund Internal Service Funds Interfund Internal Service Funds Interfund Internal Service Funds Internal Service Funds Interfund Internal Service Funds Internal Service	Number 3740 3610 3650 3650 3650 3650 3660 3660 3660 3600 910 920 920 930 920 930 950 950 970 9700 9700 2891 2710 2720	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		0.09	0.00	0.00		0.00 3.894,473.06	3,894.4

Exhibit K-5 FDOE Page 15 Fund 490

For the Fiscal Year Ended June 30, 2021	1	SBE/COBI	Special Act	Sections 1011.14 and	Motor Vehicle	District	Other Debt	ARRA Economic Stimulus Debt	Funds 200
REVENUES	Account Number	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	Bonds 250	Service 290	Service 299	Totals
leral: Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
ate:									
CO&DS Withheld for SBE/COBI Bonds	3322	205,975.80							205,975.80
SBE/COBI Bond Interest	3326 3341	13.99							13.99
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) Other Miscellaneous State Revenues	3341 3399								0.00
Total State Sources	3300	205,989.79	0.00	0.00	0.00	0.00	0.00	0.00	205.989.79
scal:									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions Payment in Lieu of Taxes	3421 3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431						941,884.90		941,884.90
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497 3400	0.00	0.00	0.00	0.00	0.00	941,884.90	0.00	0.00
Total Local Sources otal Revenues	3400	205,989.79	0.00	0.00	0.00	0.00	941,884.90 941,884.90	0.00	941,884.90 1,147,874.69
EXPENDITURES		203,767.19	0.00	0.00	0.00	0.00	741,004.90	0.00	1,147,074.09
ebt Service (Function 9200)									
Redemption of Principal Interest	710	159,000.00 51,133,93					8,595,000.00 3,775,268.75		8,754,000.00 3.826.402.68
Interest Dues and Fees	720	51,133.93					3,775,268.75		3,826,402.68
Other Debt Service	791	90.91					180,001.45		0.00
otal Expenditures		210,224.84	0.00	0.00	0.00	0.00	12,556,930.20	0.00	12,767,155.04
xcess (Deficiency) of Revenues Over Expenditures		(4,235.05)	0.00	0.00	0.00	0.00	(11,615,045.30)	0.00	(11,619,280.35)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
suance of Bonds	3710								0.00
remium on Sale of Bonds	3791						7,204,057.88		7,204,057.88
Discount on Sale of Bonds (Function 9299)	891								0.00
oceeds of Lease-Purchase Agreements	3750						37,643,023.00		37,643,023.00
remium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
oans	3720 3760								0.00
occeeds of Forward Supply Contract ice Value of Refunding Bonds	3760								0.00
emium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
funding Lease-Purchase Agreements	3755								0.00
emium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299) cansfers In:	762								0.00
From General Fund	3610								0.00
From Capital Projects Funds	3630						12,411,777.17		12,411,777.17
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	0.00	0.00	0.00	0.00	10 411 222 12	0.00	0.00 12,411,777.17
Total Transfers In ansfers Out: (Function 9700)	3600	0.00	0.00	0.00	0.00	0.00	12,411,777.17	0.00	12,411,777.17
To General Fund	910								0.00
To Capital Projects Funds	930						(44,650,000.00)		(44,650,000.00)
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds Total Transfers Out	990 9700	0.00	0.00	0.00	0.00	0.00	(44,650,000.00)	0.00	(44,650,000.00)
tal Other Financing Sources (Uses)	7/00	0.00	0.00	0.00	0.00	0.00	(44,650,000.00) 12,608,858.05	0.00	(44,650,000.00) 12,608,858.05
t Change in Fund Balances		(4,235.05)	0.00	0.00	0.00	0.00	993,812.75	0.00	989,577.70
nd Balance, July 1, 2020	2800	25,990.38	3.00	0.00	0.00	9.99	9,738,758.79	0.00	9,764,749.17
justments to Fund Balances	2891								0.00
ding Fund Balance:							-		
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720 2730	21,755.33					10,732,571.54		10,754,326.87
									0.00
Committed Fund Balance		1			1	1			
Committed Fund Balance Assigned Fund Balance Unassigned Fund Balance	2740 2750								0.00

For the Fiscal Year Ended June 30, 2021	CHARGES IN FORD I	BALANCES - CAITTAL I ROJEC	13 FUNDS									FDOE Page 1 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. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Federal:		010	040	000	0.0	550	500	570	500	550		
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						1,384,283.06					1,384,283.06
Interest on Undistributed CO&DS	3325						26,804.56					26,804.56
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397									347,992.00		347,992.00
Other Miscellaneous State Revenues	3399									578,876.00		578,876.00
Total State Sources Local:	3300	0.00	0.00	0.00	0.00	0.00	1,411,087.62	0.00	0.00	926,868.00	0.00	2,337,955.62
District Local Capital Improvement Tax	3413							28,510,060.68				28,510,060.68
County Local Sales Tax	3413							28,510,000.08				28,510,060.88
School District Local Sales Tax	3418									32.008.936.72		32.008.936.72
Tax Redemptions	3419									52,008,950.72		32,008,936.72
Payment in Lieu of Taxes	3421											0.00
Excess Fees	3422											0.00
Excess rees Interest on Investments	3423							27.676.39		435,652,12		463,328.51
Gain on Sale of Investments	3431							27,070.39		455,052.12		465,528.51
	3432							(2,795.51)		(526,571.02		(529,366.53
Net Increase (Decrease) in Fair Value of Investments	3433							(2,795.51		(526,571.02		(529,366.52
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources												
Impact Fees	3496											0.00
Refunds of Prior Year's Expenditures	3497									713.04		713.04
Total Local Sources	3400	0.00		1					0.00		1	60,453,672.42 62,791,628.04
Total Revenues EXPENDITURES	3000	0.00	0.00	0.00	0.00	0.00	1,411,087.62	28,534,941.56	0.00	32,845,598.86	0.00	62,791,628.04
Capital Outlay: (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630									23,845,218.50		23,845,218.50
Furniture, Fixtures and Equipment	640							4,472,472.23		247,905.23		4,720,377.46
Motor Vehicles (Including Buses)	650							3,480,540.00				3,480,540.00
Land	660											0.00
Improvements Other Than Buildings	670						30,500.00	1,396,567.06		1,353,060.89		2,780,127.95
Remodeling and Renovations	680				352.697.34		2,534,366.79	6,532,932.69		10,868,296.11		20,288,292.93
Computer Software	690							581,375.58				581,375.58
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795											0.00
Debt Service: (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						1,785.82					1,785.82
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	352,697.34	0.00	2,566,652.61	16,463,887.56	0.00	36,314,480.73	0.00	55,697,718.24
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	(352,697,34	0.00	(1,155,564,99	12.071.054.00	0.00	(3.468.881.87	0.00	7.093.909.80

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

For the Fiscal Year Ended June 30, 2021										-		Funds 300
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. Vo 370	oted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710	510	020	550	546	000	500	570	500	550	0,77	0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893	1										0.00
Loans	3720											0.00
Sale of Capital Assets	3730	1								70.093.50		70.093.50
Loss Recoveries	3740									70,093.30		0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds for Special Facility Construction Account	3780											0.00
Transfers In:	3770											0.00
From General Fund	3610											0.00
From Debt Service Funds	3620									44,650,000.00		44,650,000,00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,650,000.00	0.00	44.650.000.00
Transfers Out: (Function 9700)	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,050,000.00	0.00	44,050,000.00
To General Fund	910							(7,219,428.07)		(372,992.00)	(7,592,420.07)
To Debt Service Funds	920							(5.848.631.88)		(6.563,145,29		(12.411.777.17)
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	(13,068,059.95)	0.00	(6,936,137.29	0.00	(20,004,197.24)
Total Other Financing Sources (Uses)	2100	0.00	0.00			0.00		(13,068,059,95)	0.00		0.00	24,715,896.26
Net Change in Fund Balances		0.00	0.00			0.00		(997,005,95)	0.00			31,809,806.06
Fund Balance, July 1, 2020	2800	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		77,387,198,65
Adjustments to Fund Balances	2891	1			002,001101		5,155,717,05	0,101,271.17		05,717,205.07		0.00
Ending Fund Balance:	2071											0.00
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						3,978,354.04	7,154,291.24		98,064,359.43		109,197,004.71
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2021	2700	0.00	0.00	0.00	0.00	0.00	3.978.354.04	7,154,291.24	0.00	98.064.359.43	0.00	109,197,004.71

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued) for the lived Vare Food lung 30, 2021

Exhibit K-7 FDOE Page 18

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS For the Fiscal Year Ended June 30, 2021

For the Fiscal Year Ended June 30, 2021		L	1						Fund 000
REVENUES	Account Number								
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	3400								
Total Revenues	3000	0.00							
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:		Salares	Denents	Scivices	Services	and Suppries	Odday	Onici	
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Debt Service: (Function 9200) Redemption of Principal	710								0.00
Debt Service: (Function 9200) Redemption of Principal Interest									0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures	710 720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES)	710 720 Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	710 720 Account Number	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets	710 720 Account Number 3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	710 720 Account Number	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries	710 720 Account Number 3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In:	710 720 Account Number 3730 3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures COTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund	710 720 Account Number 3730 3740 3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures 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	710 720 Account Number 3730 3740 3610 3620		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures 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 General Fund From Capital Projects Funds From Capital Projects Funds	710 720 Account Number 3730 3740 3610 3620 3630 3640 3640 3670		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures 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 General Fund From General Funds From Special Revenue Funds From Special Revenue Funds	710 720 Account Number 3730 3740 3610 3620 3630 3630 3640			0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures COTHER 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	710 720 Account Number 3730 3740 3610 3620 3630 3640 3640 3670	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures 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 General Fund From Debt Service Funds From Capital Projects Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds Transfers In Transfers Out: (Function 9700)	710 720 Account Number 3730 3610 3620 3630 3630 3630 3640 3650 3690 3690			0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures 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 Special Revenue Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In Transfers In To General Fund To General Fund	710 720 Account Number 3730 3740 3610 3620 3620 3630 3640 3640 3660 3690 3690 3600			0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures 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 Enterprise Funds Total Transfers In Transfers In Transfers In To Debt Service Funds To Debt Service Funds To Debt Service Funds	710 720 Account Number 3730 3740 3610 3620 3630 3640 3640 3660 3660 910 920			0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures 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 Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Tatal Transfers In Transfers / Out: (Function 9700) To Debt Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds	710 720 Account Number 3730 3740 3610 3620 3630 3640 3660 3660 3660 910 920 930			0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures 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 Total Transfers In Total Transfers In Total Transfers In Total Projects Funds Total Transfers In Total Transfers In Total Experise Funds Total Debt Service Funds Total Debt Service Funds Total Debt Service Funds To Debt Service Funds To Capital Projects Funds To Special Revenue Funds	710 720 Account Number 3730 3740 3610 3620 3630 3630 3630 3640 3660 3660 910 910 920 930 940			0.00	0.0	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures 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 General Fund From Debt Service Funds From Internal Service Funds From Internal Service Funds From Interse In Transfers In Transfers In Transfers Out: (Function 9700) To General Fund To Obeth Service Funds To Special Revenue Funds	710 720 Account Number 3730 3740 3610 3620 3630 3630 3630 3630 3640 3670 3690 3690 3690 3690 900 910 920 920 930 940 970			0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures 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 Enterprise Funds From Enterprise Funds Total Transfers In Transfers In Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds	710 720 Account Number 3730 3610 3620 3620 3630 3640 3640 3670 3690 3690 3600 910 920 930 940 970 990			0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures 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 Enterprise Funds Total Transfers In Total Transfers In To Debt Service Funds To Capital Projects Funds To Capital Iservice Funds To Capital Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Depti Service Funds To Depti Service Funds To Internal Service Funds To Enterprise Funds	710 720 Account Number 3730 3740 3610 3620 3630 3630 3630 3630 3640 3670 3690 3690 3690 3690 900 910 920 920 930 940 970	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures 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 Capital Projects Funds From Debt Service Funds From Special Revenue Funds From Internal Service Funds Total Transfers In Total Transfers In Tanfører Out: (Function 9700) To General Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Debt Service Funds To Capital Projects Funds To Lobt Service Funds To Special Revenue Funds To Enterprise Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Lapter Service Funds Total Other Financing Sources (Uses)	710 720 Account Number 3730 3610 3620 3620 3630 3640 3640 3670 3690 3690 3600 910 920 930 940 970 990			0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures 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 Obst Service Funds To Debt Service Funds To General Fund To Obst Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Special Revenue Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds <td>710 720 Account Number 3730 3740 3610 3620 3630 3630 3640 3670 3630 3640 3670 3690 3660 910 910 920 930 940 970 9700</td> <td>0.00</td> <td></td> <td>0.00</td> <td>0.0</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	710 720 Account Number 3730 3740 3610 3620 3630 3630 3640 3670 3630 3640 3670 3690 3660 910 910 920 930 940 970 9700	0.00		0.00	0.0	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures 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 Total Transfers In Transfers In: Total Internal Service Funds Total Transfers In Transfers In Transfers In Total Service Funds Total Transfers In Transfers In To General Fund To Debt Service Funds To Special Revenue Funds To To Special Revenue Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Vet Change In Fund Balance Fund Balance, July 1, 2020	710 720 Account Number 3730 3740 3610 3620 3630 3630 3630 3630 3640 3630 3640 3670 3690 3690 3690 910 920 920 920 920 920 920 920 920 920 92			0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures 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 Enterprise Funds Total Transfers In Transfers Out To Debt Service Funds Total Transfers In Total Transfers In Total Transfers In To Debt Service Funds To Depetial Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Transfers Out Total Dether Funancing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2020 Adjustments to Fund Balance	710 720 Account Number 3730 3740 3610 3620 3630 3630 3640 3670 3630 3640 3670 3690 3660 910 910 920 930 940 970 9700			0.00	0.00	0.00	0.00	0.00	0.00
Debt Service: Function 9200) Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures 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 Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In To Lebt Service Funds To Internal Service Funds To Internal Service Funds Total Other Financing Sources (Uses)<	710 720 720 Account Number 3730 3610 3620 3630 3640 3630 3640 3660 3660 3660 910 920 930 920 930 940 970 970 9700			0.00	0.00	0.00		0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures 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 General Fund From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In Total I Projects Funds Total Transfers In Total Transfers In Total Transfers In Transfers Nut: To Debt Service Funds To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance	710 720 720 Account Number 3730 3740 3610 3620 3630 3630 3630 3640 3670 3630 3640 3670 3690 3660 910 910 910 910 910 970 970 970 9700 970			0.00	0.0		0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures 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 Gapital Projects Funds From Dabt Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Service Funds Total Transfers In Total Service Funds Total Transfers In Total Transfers In To General Fund To Debt Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Sunds To E	710 720 Account Number 3730 3740 3610 3620 3630 3630 3630 3640 3650 3660 900 3660 910 920 920 920 920 920 920 920 920 920 92			0.00	0.0	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures 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 Gapital Projects Funds From Internal Service Funds From Internal Service Funds Total Insfers In Transfers Out: Total General Fund To General Fund To Debt Service Funds Total Expendences Total Expendences Total Expendences Total Expendences Total Expendences Total Expendences Total Expendence To Debt Service Funds To Enterprise Funds To Internal Service Funds Total Transfers Out Total T	710 720 Account Number 3730 3610 3620 3630 3630 3630 3630 3640 3650 3660 910 920 920 920 920 930 940 970 920 930 940 920 920 920 920 920 920 920 920 920 92			0.00	0.00	0.00	0.0	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal Interest Total Expenditures 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 Gapital Projects Funds From Dabt Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Service Funds Total Transfers In Total Service Funds Total Transfers In Total Transfers In To General Fund To Debt Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Sunds To E	710 720 Account Number 3730 3740 3610 3620 3630 3630 3630 3640 3650 3660 900 3660 910 920 920 920 920 920 920 920 920 920 92			0.00	0.00	0.00		0.00	0.00

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 2021

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	Totals
	INUIIDEI	911	912	913	914	915	921	922	
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)	100								
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500 600								0.00
Capital Outlay	700								0.00
Other Depreciation and Amortization Expense	780								0.00
	/80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss) NONOPERATING REVENUES (EXPENSES)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Investments	3431								0.00
Gain on Sale of Investments	3431								0.00
Net Increase (Decrease) in Fair Value of Investments	3432								0.00
Gifts, Grants and Bequests	3433								0.00
Other Miscellaneous Local Sources	3440								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3740								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	720								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)	810	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)									
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
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2020	2880								0.00
Adjustments to Net Position	2896				ļ				0.00
Net Position, June 30, 2021	2780				<u> </u>				0.00

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2021

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	4,865,352.48	39,410,497.13						44,275,849.61
Other Operating Revenues	3489		3,152,684.10						3,152,684.10
Total Operating Revenues		4,865,352.48	42,563,181.23	0.00	0.00	0.00	0.00	0.00	47,428,533.71
OPERATING EXPENSES (Function 9900)									
Salaries	100	249,364.05							249,364.05
Employee Benefits	200	2,952,129.21							2,952,129.21
Purchased Services	300	318,970.74	4,364,820.26						4,683,791.00
Energy Services	400		9,878.03						9,878.03
Materials and Supplies	500		11,438.57						11,438.57
Capital Outlay	600		1,889.41						1,889.41
Other	700		38,025,944.49						38,025,944.49
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		3,520,464.00	42,413,970.76	0.00	0.00	0.00	0.00	0.00	45,934,434.76
Operating Income (Loss)		1,344,888.48	149,210.47	0.00	0.00	0.00	0.00	0.00	1,494,098.95
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431		35,780.03						35,780.03
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		1.07						1.07
Loss Recoveries	3740	199,617.20							199,617.20
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)		199,617.20	35,781.10	0.00	0.00	0.00	0.00	0.00	235,398.30
Income (Loss) Before Operating Transfers		1,544,505.68	184,991.57	0.00	0.00	0.00	0.00	0.00	1,729,497.25
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 Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		1,544,505.68	184,991.57	0.00	0.00	0.00	0.00	0.00	1,729,497.25
Net Position, July 1, 2020	2880	0.00	16,553,016.72						16,553,016.72
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2021	2780	1,544,505.68	16,738,008.29						18,282,513.97

Exhibit K-10

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY

COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION

SCHOOL INTERNAL FUNDS

June 30, 2021

ASSETS	Account Number	Beginning Balance July 1, 2020	Additions	Deductions	Ending Balance June 30, 2021
Cash	1110				0.00
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290				0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

Exhibit K-11 FDOE Page 22 **Fund 891**

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

Julie 50, 2021			-					Fulla 601
	Account Number	Governmental Activities Total Balance [1] June 30, 2021	Business-Type Activities Total Balance [1] June 30, 2021	Total	Governmental Activities - Debt Principal Payments 2020-21	Governmental Activities - Principal Due Within One Year 2021-22	Governmental Activities - Debt Interest Payments 2020-21	Governmental Activities - Interest Due Within One Year 2021-22
Notes Payable	2310			0.00				
Obligations Under Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	1,083,615.00		1,083,615.00	159,000.00	172,000.00	51,285.00	43,400.00
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	39,301,021.15		39,301,021.15	4,105,000.00	4,250,000.00	1,684,800.00	1,519,250.00
Total Bonds Payable	2320	40,384,636.15	0.00	40,384,636.15	4,264,000.00	4,422,000.00	1,736,085.00	1,562,650.00
Liability for Compensated Absences	2330	40,318,551.64		40,318,551.64				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	49,020,432.43		49,020,432.43	4,490,000.00	4,715,000.00	348,000.00	2,001,625.00
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	49,020,432.43	0.00	49,020,432.43	4,490,000.00	4,715,000.00	348,000.00	2,001,625.00
Estimated Liability for Long-Term Claims	2350	26,698,080.00		26,698,080.00				
Net Other Postemployment Benefits Obligation	2360	16,041,211.00		16,041,211.00				
Net Pension Liability	2365	265,354,508.00		265,354,508.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		437,817,419.22	0.00	437,817,419.22	8,754,000.00	9,137,000.00	2,084,085.00	3,564,275.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2021, including discounts and premiums.

Exhibit K-12 FDOE Page 23 Fund 601

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY SCHEDULE OF CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS For the Fingel Yang Finded June 30, 2021

For the Fiscal Year Ended June 30, 2021							FDOE Page 24
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues	Expenditures	Flexibility [1]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2020	To FDOE	2020-21	2020-21	2020-21	June 30, 2021
Class Size Reduction Operating Funds (3355)	94740	217,908.21		42,713,776.00	42,819,146.14		112,538.07
Excellent Teaching Program (3363)	90570	0.00					0.00
Florida Digital Classrooms (FEFP Earmark)	98250	196,765.49		109,773.00	267,080.65		39,457.84
Florida School Recognition Funds (3361)	92040	130,730.80			17,022.55		113,708.25
Instructional Materials (FEFP Earmark) [2]	90880	2,291,972.69		2,950,925.00	5,242,897.69		0.00
Library Media (FEFP Earmark) [2]	90881	356,695.76		170,984.00	140,603.22		387,076.54
Mental Health Assistance (FEFP Earmark)	90280	99,497.03		1,394,223.00	1,302,372.72		191,347.31
Preschool Projects (3372)	97950	0.00					0.00
Research-Based Reading Instruction (FEFP Earmark) [3]	90800	763,482.74		1,717,189.00	1,610,603.03		870,068.71
Safe Schools (FEFP Earmark) [4]	90803	643,831.42		2,846,175.00	3,249,140.53		240,865.89
Student Transportation (FEFP Earmark)	90830	0.00		8,381,273.00	8,381,273.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	2,292,006.39		10,301,451.00	10,054,316.39		2,539,141.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	288,694.20		756,121.00	669,651.55		375,163.65
Voluntary Prekindergarten - School Year Program (3371)	96440	232,660.08		819,205.19	763,638.42		288,226.85
Voluntary Prekindergarten - Summer Program (3371)	96441	570.40		12,590.45	11,460.90		1,699.95

[1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.

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

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

[4] 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, 2021

To the fiscal feat Ended Jule 30, 2021						TDOL Tage 25
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380	1,451,884.35	399,003.36			1,850,887.71
Public Utility Services Other than Energy - Functions 7900 & 8100	380	1,451,884.35				1,451,884.35
Natural Gas - All Functions	411	794,797.83	17,755.37			812,553.20
Natural Gas - <i>Functions 7900 & 8100</i>	411	794,797.83				794,797.83
Bottled Gas - All Functions	421	13,369.72	59.47			13,429.19
Bottled Gas - <i>Functions 7900 & 8100</i>	421	13,369.72				13,369.72
Electricity - All Functions	430	8,171,826.08	186,249.75			8,358,075.83
Electricity - Functions 7900 & 8100	430	8,171,826.08				8,171,826.08
Heating Oil - All Functions	440					0.00
Heating Oil - <i>Functions</i> 7900 & 8100	440					0.00
Gasoline - All Functions	450	199,187.34	5,044.55			204,231.89
Gasoline - Functions 7900 & 8100	450	171,065.91				171,065.91
Diesel Fuel - All Functions	460	951,547.08	1,700.37			953,247.45
Diesel Fuel - Functions 7900 & 8100	460	20,799.07				20,799.07
Other Energy Services - All Functions	490					0.00
Other Energy Services - Functions 7900 & 8100	490					0.00
Subtotal - Functions 7900 & 8100		10,623,742.96	0.00	0.00	0.00	10,623,742.96
Total - All Functions		11,582,612.40	609,812.87	0.00	0.00	12,192,425.27
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	6,808.79				6,808.79
Diesel Fuel	460	916,819.64				916,819.64
Oil and Grease	540	33,026.15				33,026.15
Total		956,654.58		0.00	0.00	956,654.58

			Special Revenue	Special Revenue - Federal		
		General Fund	Other Federal Programs	Education Stablilization Fund	Capital Projects Funds	
	Subobject	100	420	440	3XX	Total
EXPENDITURES FOR SCHOOL BUSES						
AND SCHOOL BUS REPLACEMENTS:						
Buses	651				3,480,540.00	3,480,540.00

Exhibit K-14 FDOE Page 25

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2021

For the Fiscal Teal Ended Jule 30, 2021						
TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures: Technology-Related Professional and Technical Services	319	211,668.09		1,952.50		213,620.59
Technology-Related Repairs and Maintenance	359	886,969.01	119.99			887,089.00
Technology-Related Rentals	369	2,607,244.04	1,584,672.04	1,636,381.28		5,828,297.36
Telephone and Other Data Communication Services	379	56,734.12		183,429.34		240,163.46
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5X9	671,797.53	348,314.93	100,927.27		1,121,039.73
Technology-Related Library Books	619	14,007.28				14,007.28
Noncapitalized Computer Hardware	644	155,247.02	770,281.65	241,883.17	3,525,997.85	4,693,409.69
Technology-Related Noncapitalized Fixtures and Equipment	649	189,767.03	228,216.79	144,257.43	74,410.80	636,652.05
Noncapitalized Software	692	11,169.97	4,514.75	1,612.78	581,375.58	598,673.08
Miscellaneous Technology-Related	799					0.00
Total		4,804,604.09	2,936,120.15	2,310,443.77	4,181,784.23	14,232,952.24

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Capitalized Expenditures: Capitalized Computer Hardware and Technology-Related						
Infrastructure	643	309,014.72	235,195.49	105,346.20	274,313.70	923,870.11
Technology-Related Capitalized Fixtures and Equipment	648	158,281.72	155,521.75	28,077.23	164,047.64	505,928.34
Capitalized Software	691					0.00
Total		467,296.44	390,717.24	133,423.43	438,361.34	1,429,798.45

* 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, 2021

For the Fiscal Year Ended June 30, 2021						FDOE Page 27
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Professional and Technical Services:						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
Other Purchased Services:						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

		Special Revenue Food Services
	Subobject	410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	928,642.36
Food	570	7,597,438.50
Donated Foods	580	

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	83,064,214.11	2,964,772.53	2,856,797.61	88,885,784.25
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	1,909,156.90	221,335.30	35,591.36	2,166,083.56
Total Basic Program Salaries		84,973,371.01	3,186,107.83	2,892,388.97	91,051,867.81
Other Programs 130 (ESOL) (Function 5100)	120	1,580,877.15	69,458.40		1,650,335.55
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	36,335.05	221,335.30		257,670.35
Total Other Program Salaries		1,617,212.20	290,793.70	0.00	1,908,005.90
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	26,280,314.41	155,289.02		26,435,603.43
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	282,723.93	1,989.50		284,713.43
Total ESE Program Salaries		26,563,038.34	157,278.52	0.00	26,720,316.86
Career Program 300 (Function 5300)	120	5,082,618.57		22,133.95	5,104,752.52
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	66,368.72	368.00		66,736.72
Total Career Program Salaries		5,148,987.29	368.00	22,133.95	5,171,489.24
TOTAL		118,302,608.84	3,634,548.05	2,914,522.92	124,851,679.81

		General Fund	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stabilization Fund	
TEXTBOOKS (used for classroom instruction)	Subobject	100	420	440	Total
Textbooks (Function 5000)	520	5,739,982.17	470,392.59	50,444.41	6,260,819.17

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	96,822,293.00	14,206,672.00		111,028,965.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	62,281,793.00	6,621,922.00		68,903,715.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	5,608,216.00	727,185.00		6,335,401.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	4,915,238.00	6,360,231.00		11,275,469.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700				0.00

Exhibit K-14 FDOE Page 27

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION

Exhibit K-14

For the Fiscal Year Ended June 30, 2021 CATEGORICAL FLEXIBLE SPENDING -	Account	Student	Research-Based Reading	Instructional	Supplemental Academic	FDOE Page 28	
GENERAL FUND EXPENDITURES	Number	Transportation	Instruction	Materials & Library Media	Instruction	Subtotals	
I. Instruction:							
Basic	5100					0.00	
Exceptional	5200					0.00	
Career Education	5300					0.00	
Adult General	5400					0.00	
Prekindergarten	5500					0.00	
Other Instruction	5900					0.00	
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	
II. School Safety:						0.00	
Total 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:	5100					0.00	
Basic	5100 5200						
Exceptional						0.00	
Career Education	5300					0.00	
Adult General Prekindergarten	5400 5500					0.00	
Other Instruction	5900					0.00	
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	
II. School Safety:						0.00	
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00	
DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement (Subobject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:	100				2 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 -		
General Fund Special Revenue Funds - Food Services	100	6,086,809.83	372,992.00 5,533.77		269,086.00	12,512.40	6,741,400.23
	410		5,533.77			600.00 154.216.77	6,133.7 211.568.7
Special Revenue Funds - Other Federal Programs	420		57,352.00			154,216.77	211,568.7 170,428.6
Special Revenue Funds - Federal Education Stabilization Fund			170,428.60				
Capital Projects Funds	3XX	< 00< 000 02	606,306.37	0.00	269,086.00	3,499.99	3,499.9
Total Charter School Distributions		6,086,809.83	000,300.37	0.00	269,086.00	170,829.16	7,133,031.3
LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount					
Expenditures: General Fund	5900						
Special Revenue Funds - Other Federal Programs	5900		1				
Special Revenue Funds - Other Federal Programs Special Revenue Funds - Federal Education Stabilization Fund	5900		1				
Special Revenue Funds - Federal Education Stabilization Fund	5900	0.00	1				
		1	- 			1	
MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)		Unexpended June 30, 2020	Earnings 2020-21	Expenditures 2020-21	Unexpended June 30, 2021		
Earnings, Expenditures and Carryforward Amounts:		0.00	2.112.978.68	2.112.978.68	0.00		
Expenditure Program or Activity:						•	
Exceptional Student Education				2,112,978.68			
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				2,112,978.68			
GENERAL FUND BALANCE SHEET INFORMATION	Fund	Amount]				
(This information is used in state reporting)	Number	7.1110ulit	1				

(This information is used in state reporting)	Number	Amount
Balance Sheet Amount, June 30, 2021		
Total Assets and Deferred Outflows of Resources	100	59,526,564.20
Total Liabilities and Deferred Inflows of Resources	100	11,613,927.09

For the Fiscal Year Ended June 30, 2021 Supplemental Schedule - Fund 100										
VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES		100 Salaries	200 Employee Benefits	300	400 Energy Services	500	600 Capital Outlay	700 Other	Totals	
	Account Number			Purchased Services		Materials and Supplies				
Current:										
Prekindergarten	5500	528,929.52	202,734.30	5,295.03		72.78	2,051.14	7,736.85	746,819.62	
Student Support Services	6100			15,255.78					15,255.78	
Instructional Media Services	6200								0.00	
Instruction and Curriculum Development Services	6300	2,254.43	431.89	520.44		95.87			3,302.63	
Instructional Staff Training Services	6400	64.00	11.97						75.97	
Instruction-Related Technology	6500								0.00	
Board	7100								0.00	
General Administration	7200								0.00	
School Administration	7300								0.00	
Facilities Acquisition and Construction	7410						1,597.30		1,597.30	
Fiscal Services	7500								0.00	
Food Services	7600								0.00	
Central Services	7700								0.00	
Student Transportation Services	7800								0.00	
Operation of Plant	7900	1,145.04	319.92	6,583.06					8,048.02	
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		532,392.99	203,498.08	27,654.31	0.0	168.65	3,648.44	7,736.85	775,099.32	

[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

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY, FLORIDA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Fiscal Year Ended June 30, 2021

	Catalog of Federal Domestic Assistance	Pass-Through	Amount of Expenditures	
Federal Grantor /Pass-Through Grantor/Program Title	Number	Grantor Number	(1)	
United States Department of Agriculture:				
Indirect:				
Child Nutrition Cluster:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	20002	\$ 193,375.64	
National School Lunch Program	10.555	20001	2,036,362.60	
Summer Food Service Program for Children	10.559	20006	14,221,246.79	
Total Child Nutrition Cluster			16,450,985.03	
Child and Adult Care Food Program	10.558	5033	103,861.83	
Total United States Department of Agriculture			16,554,846.86	
United States Department of Defense:				
Direct:				
Army Junior Reserve Officers Training Corps	12.UNK	N/A	80,344.00	
Air Force Junior Reserve Officers Training Corps	12.UNK	N/A	63,427.00	
Navy Junior Reserve Officers Training Corps	12.UNK	N/A	375,933.00	
Competitive Grants: Promoting K-12 Student Achievement at Military-				
Connected Schools	12.556	N/A	928,977.80	
Total United States Department of Defense			1,448,681.80	
United States Department of Labor:				
Indirect:				
WIOA Cluster:				
Workforce Escarosa, Inc.:				
WIOA Youth Activities	17.259	2020-2021-03	256,718.52	
Total United States Department of Labor			256,718.52	
United States Department of Education:				
Direct:				
Student Financial Assistance Cluster:				
Federal Pell Grant Program	84.063	N/A	664,430.56	
Impact Aid	84.041	N/A	377,261.00	
Higher Education Emergency Relief Fund	84.425 E	N/A	317,071.50	
HEERF Institutional Portion	84.425 F	N/A	490,193.00	
HEERF Fund for the Improvement of Postsecondary Education	84.425 N	N/A	53,067.00	
Total Direct			1,902,023.06	
Indirect:				
Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States	84.027	262, 263	12,523,012.08	
Special Education - Preschool Grants	84.173	267	267,250.27	
Total Special Education Cluster			12,790,262.35	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY, FLORIDA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Fiscal Year Ended June 30, 2021

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	191,290.11
Title I Grants to Local Educational Agencies	84.010	126, 212, 223, 226	16,447,733.50
Migrant Education - State Grant Program	84.011	217	121,437.95
Student Support and Academic Enrichment Grant	84.424	241	1,187,683.64
Career and Technical Education - Basic Grants to States	84.048	161	905,729.32
Education for Homeless Children and Youth	84.196	127	172,592.88
English Language Acquisition Grants	84.365	102	83,920.93
Supporting Effective Instruction State Grants	84.367	224	1,691,811.14
Public Charter Schools Program	84.282	298	57,352.00
Education Stabilization Fund - Coronavirus Aid, Relief, and			,
Economic Security Act (CARES Act):			
Governor's Emergency Education Relief Fund	84.425 C	123	784,479.58
Elementary and Secondary Emergency Relief Fund	84.425 D	123, 124	12,585,607.09
Total Florida Department of Education			34,229,638.14
Total Indirect			47,019,900.49
Total United States Department of Education			48,921,923.55
United States Department of Health and Human Services:			
Indirect: Community Action Community - Head Start:			
Head Start	93.600	None	423,438.00
Total United States Department of Health and Human Services	423,438.00		
Total Expenditures of Federal Awards			\$ 67,605,608.73

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, 2021. 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) <u>Summary of Significant Accounting Policies</u>

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: National School Lunch Program

Includes \$1,515,693 of donated food received during the fiscal year. Donated foods are recorded at fair value as determined at the time of donation.

(5) Impact Aid

Expenditures are related to grant numbers/programs as follows: 19-FL-2020-0001 (\$51,355), 19-FL-2021-0001 (\$325,906).