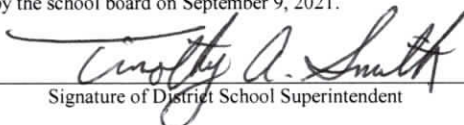


**FLORIDA DEPARTMENT OF EDUCATION  
 REPORT OF FINANCIAL DATA TO THE  
 COMMISSIONER OF EDUCATION (ESE 348)  
 DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 For the Fiscal Year Ended June 30, 2021**

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

**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

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

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	377,261.00
Reserve Officers Training Corps (ROTC)	3191	519,704.14
Miscellaneous Federal Direct	3199	27,147.19
Total Federal Direct	3100	924,112.33
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,112,978.68
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,010,860.60
Total Federal Through State and Local	3200	3,123,839.28
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	158,923,526.00
Workforce Development	3315	3,840,386.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	123,000.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	24,217.14
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	446,500.00
State Forest Funds	3342	
State License Tax	3343	59,593.97
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	42,713,776.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program	3371	831,795.64
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	454,418.77
Total State	3300	207,417,213.52
<i>Local:</i>		
District School Taxes	3411	96,589,089.16
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	271,974.33
Interest on Investments	3431	169,533.07
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(8,402.37)
Gifts, Grants and Bequests	3440	62,281.73
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	13,150.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	1,055,970.71
Continuing Workforce Education Course Fees	3463	43,669.26
Capital Improvement Fees	3464	49,178.89
Postsecondary Lab Fees	3465	175,496.35
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	14,302.88
Financial Aid Fees	3468	82,262.68
Other Student Fees	3469	58,462.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	390,343.33
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	152,365.29
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	116,625.37
Receipt of Federal Indirect Cost Rate	3494	1,925,627.37
Other Miscellaneous Local Sources	3495	866,336.29
Refunds of Prior Year's Expenditures	3497	15,463.53
Collections for Lost, Damaged and Sold Textbooks	3498	19,697.98
Receipt of Food Service Indirect Costs	3499	492,045.52
Total Local	3400	102,555,473.37
<b>Total Revenues</b>	<b>3000</b>	<b>314,020,638.50</b>



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

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

For the Fiscal Year Ended June 30, 2021

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	<b>Account Number</b>	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	164,592.16
<i>Transfers In:</i>		
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
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		7,757,012.23
<b>Net Change In Fund Balance</b>		2,082,750.93
Fund Balance, July 1, 2020	2800	45,829,886.18
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
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**

Exhibit K-2

FDOE Page 4

For the Fiscal Year Ended June 30, 2021

**Fund 410**

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
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
<i>State:</i>		
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
<i>Local:</i>		
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
<b>Total Revenues</b>	<b>3000</b>	<b>19,371,868.78</b>

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

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

For the Fiscal Year Ended June 30, 2021

<b>EXPENDITURES (Functions 7600/9300)</b>	<b>Account Number</b>	
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
<b>Total Expenditures</b>		17,868,534.57
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		1,503,334.21
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>Net Change in Fund Balance</b>		1,503,334.21
Fund Balance, July 1, 2020	2800	6,896,719.60
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
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	
<b>Total Fund Balances, June 30, 2021</b>	<b>2700</b>	<b>8,400,053.81</b>

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

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

For the Fiscal Year Ended June 30, 2021

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	2,454,725.12
Total Federal Direct	3100	2,454,725.12
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	905,729.32
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	12,790,262.35
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	191,290.11
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	256,718.52
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	16,569,171.45
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	3,193,360.59
Total Federal Through State and Local	3200	33,906,532.34
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
<b>Total Revenues</b>	<b>3000</b>	<b>36,361,257.46</b>





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

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) <b>441</b>	Other CARES Act Relief Fund (Including GEER) <b>442</b>	Elem. & Sec. School Emergency Relief (ESSER II) <b>443</b>	Other CRRSA Act Relief Fund (Including GEER II) <b>444</b>	Elem. & Sec. School Emergency Relief (ESSER III) <b>445</b>	Other ARP Act Relief Fund <b>446</b>	Totals
<i>Federal Direct:</i>								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>								
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
<i>Local:</i>								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	3000	11,497,786.62	1,872,300.05	0.00	0.00	0.00	0.00	13,370,086.67



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

Exhibit K-4  
 FDOE Page 10  
**Fund 442**

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	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						18,751.57
Instruction and Curriculum Development Services	6300	21,264.21	3,170.15						24,434.36
Instructional Staff Training Services	6400	300.00	26.52						326.52
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800	23,486.39	6,812.78						30,299.17
Operation of Plant	7900	5,300.48	1,390.90	36,704.60		400,094.76	1,206.35		444,697.09
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						188,278.41		188,278.41
<b>Total Expenditures</b>		650,397.83	130,931.79	71,810.46	0.00	719,558.35	204,760.49	94,841.13	1,872,300.05
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600		0.00						
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700		0.00						
<b>Total Other Financing Sources (Uses)</b>			0.00						
<b>Net Change in Fund Balance</b>			0.00						
Fund Balance, July 1, 2020	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2021	2700		0.00						









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

REVENUES		Account Number								
<i>Federal Through State and Local:</i>										
Federal Through Local		3280								
Miscellaneous Federal Through State		3299								
Total Federal Through State and Local		3200							0.00	
<i>State:</i>										
Other Miscellaneous State Revenues		3399								
<i>Local:</i>										
Interest on Investments		3431								
Gain on Sale of Investments		3432								
Net Increase (Decrease) in Fair Value of Investments		3433								
Gifts, Grants and Bequests		3440								
Other Miscellaneous Local Sources		3495							3,900,803.43	
Total Local		3400							3,900,803.43	
<b>Total Revenues</b>		3000							3,900,803.43	
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction		5000								0.00
Student Support Services		6100							3,894,473.06	3,894,473.06
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instruction-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Food Services		7600								0.00
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
<b>Total Expenditures</b>			0.00	0.00	0.00	0.00	0.00	0.00	3,894,473.06	3,894,473.06
<b>Excess (Deficiency) of Revenues over Expenditures</b>										6,330.37
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number								
<i>Loss Recoveries</i>										
		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
Interfund		3650								
From Permanent Funds		3660								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600							0.00	
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Interfund		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700							0.00	
<b>Total Other Financing Sources (Uses)</b>									0.00	
<b>Net Change in Fund Balance</b>									6,330.37	
Fund Balance, July 1, 2020		2800							0.00	
Adjustments to Fund Balance		2891							3,447,131.81	
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720							3,453,462.18	
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balances, June 30, 2021		2700							3,453,462.18	



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

Exhibit K-6  
 FDOE Page 16  
 Funds 200

REVENUES	Account Number	SBECOBIBonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	205,975.80							205,975.80
SBE/COBI Bond Interest	3326	13.99							13.99
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	205,989.79	0.00	0.00	0.00	0.00	0.00	0.00	205,989.79
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431						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								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	941,884.90	0.00	941,884.90
<b>Total Revenues</b>	3000	205,989.79	0.00	0.00	0.00	0.00	941,884.90	0.00	1,147,874.69
<b>EXPENDITURES</b>									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	159,000.00					8,495,000.00		8,754,000.00
Interest	720	51,133.93					3,775,268.75		3,826,402.68
Dues and Fees	730	90.91					186,661.45		186,752.36
Other Debt Service	791								0.00
<b>Total Expenditures</b>		210,224.84	0.00	0.00	0.00	0.00	12,556,930.20	0.00	12,767,155.04
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(4,235.05)	0.00	0.00	0.00	0.00	(11,615,045.30)	0.00	(11,619,280.35)
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791						7,204,057.88		7,204,057.88
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750						37,643,023.00		37,643,023.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmtnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						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
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	12,411,777.17	0.00	12,411,777.17
<i>Transfers Out: (Function 9700)</i>									
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	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(44,650,000.00)	0.00	(44,650,000.00)
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00	12,608,858.05	0.00	12,608,858.05
<b>Net Change in Fund Balances</b>		(4,235.05)	0.00	0.00	0.00	0.00	993,812.75	0.00	989,577.70
Fund Balance, July 1, 2020	2800	25,990.38					9,738,758.79		9,764,749.17
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	21,755.33					10,732,571.54		10,754,326.87
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	21,755.33	0.00	0.00	0.00	0.00	10,732,571.54	0.00	10,754,326.87

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

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						1,384,283.06					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	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
<i>Local:</i>												
District Local Capital Improvement Tax	3413							28,510,060.68				28,510,060.68
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419									32,008,936.72		32,008,936.72
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431							27,676.39		435,652.12		463,328.51
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433							(2,795.51)		(526,571.02)		(529,366.53)
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									713.04		713.04
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	28,534,941.56	0.00	31,918,730.86	0.00	60,453,672.42
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,411,087.62</b>	<b>28,534,941.56</b>	<b>0.00</b>	<b>32,845,598.86</b>	<b>0.00</b>	<b>62,791,628.04</b>
<b>EXPENDITURES</b>												
<i>Capital Outlay: (Function 7400)</i>												
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
<i>Debt Service: (Function 9200)</i>												
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
<b>Total Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>352,697.34</b>	<b>0.00</b>	<b>2,566,652.61</b>	<b>16,463,887.56</b>	<b>0.00</b>	<b>36,314,480.73</b>	<b>0.00</b>	<b>55,697,718.24</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(352,697.34)</b>	<b>0.00</b>	<b>(1,155,564.99)</b>	<b>12,071,054.00</b>	<b>0.00</b>	<b>(3,468,881.87)</b>	<b>0.00</b>	<b>7,093,909.80</b>

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)  
 For the Fiscal Year Ended June 30, 2021

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730									70,093.50		70,093.50
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620									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)												
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)
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	(13,068,059.95)	0.00	37,783,956.21	0.00	24,715,896.26
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	(352,697.34)	0.00	(1,155,564.99)	(997,005.95)	0.00	34,315,074.34	0.00	31,809,806.06
Fund Balance, July 1, 2020	2800				352,697.34		5,133,919.03	8,151,297.19		63,749,285.09		77,387,198.65
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
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  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS  
 For the Fiscal Year Ended June 30, 2021

REVENUES		Account Number								
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400								
<b>Total Revenues</b>		3000	0.00							
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction		5000								0.00
Student Support Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instruction-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal		710								0.00
Interest		720								0.00
<b>Total Expenditures</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									0.00	
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number								
Sale of Capital Assets		3730								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
From Special Revenue Funds		3640								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
<b>Total Transfers In</b>		3600	0.00							
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
To Internal Service Funds		970								
To Enterprise Funds		990								
<b>Total Transfers Out</b>		9700	0.00							
<b>Total Other Financing Sources (Uses)</b>									0.00	
<b>Net Change in Fund Balance</b>									0.00	
Fund Balance, July 1, 2020		2800								
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
<b>Total Fund Balances, June 30, 2021</b>		2700	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

<b>INCOME OR (LOSS)</b>	<b>Account Number</b>	<b>Self-Insurance 711</b>	<b>Self-Insurance 712</b>	<b>Self-Insurance 713</b>	<b>Self-Insurance 714</b>	<b>Self-Insurance 715</b>	<b>Consortium Programs 731</b>	<b>Other Internal Service 791</b>	<b>Totals</b>
<b>OPERATING REVENUES</b>									
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
<b>Total Operating Revenues</b>		4,865,352.48	42,563,181.23	0.00	0.00	0.00	0.00	0.00	47,428,533.71
<b>OPERATING EXPENSES (Function 9900)</b>									
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
<b>Total Operating Expenses</b>		3,520,464.00	42,413,970.76	0.00	0.00	0.00	0.00	0.00	45,934,434.76
<b>Operating Income (Loss)</b>		1,344,888.48	149,210.47	0.00	0.00	0.00	0.00	0.00	1,494,098.95
<b>NONOPERATING REVENUES (EXPENSES)</b>									
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
<b>Total Nonoperating Revenues (Expenses)</b>		199,617.20	35,781.10	0.00	0.00	0.00	0.00	0.00	235,398.30
<b>Income (Loss) Before Operating Transfers</b>		1,544,505.68	184,991.57	0.00	0.00	0.00	0.00	0.00	1,729,497.25
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
<b>Total Transfers In</b>	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		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

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION**  
**SCHOOL INTERNAL FUNDS**  
 June 30, 2021

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

<b>ASSETS</b>	<b>Account Number</b>	<b>Beginning Balance July 1, 2020</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance June 30, 2021</b>
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
<b>Total Assets</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290				0.00
Due to Budgetary Funds	2161				0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>NET POSITION</b>					
<b>Restricted for:</b>					
Other purposes					
Individuals, organizations and other governments					
<b>Total Net Position</b>	2785	0.00			0.00

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 SCHEDULE OF LONG-TERM LIABILITIES  
 June 30, 2021

	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				
<b>Total Long-term Liabilities</b>		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.



**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**SCHEDULE OF CATEGORICAL PROGRAMS**  
**REPORT OF EXPENDITURES AND AVAILABLE FUNDS**  
For the Fiscal Year Ended June 30, 2021

Exhibit K-13  
FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2020	Returned To FDOE	Revenues 2020-21	Expenditures 2020-21	Flexibility [1] 2020-21	Unexpended 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

Exhibit K-14  
 FDOE Page 25

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

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

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

<b>TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES</b>	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>						
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
<b>Total</b>		4,804,604.09	2,936,120.15	2,310,443.77	4,181,784.23	14,232,952.24

<b>TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*</b>	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>						
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
<b>Total</b>		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

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Subobject	Special Revenue Food Services 410
<b>FOOD SERVICE SUPPLIES SUBJECT</b>		
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
<b>TEACHER SALARIES</b>					
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
<b>Total Basic Program Salaries</b>		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
<b>Total Other Program Salaries</b>		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
<b>Total ESE Program Salaries</b>		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
<b>Total Career Program Salaries</b>		5,148,987.29	368.00	22,133.95	5,171,489.24
<b>TOTAL</b>		118,302,608.84	3,634,548.05	2,914,522.92	124,851,679.81

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

	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES</b>					
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

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION  
 For the Fiscal Year Ended June 30, 2021

Exhibit K-14  
 FDOE Page 28

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

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subject 393)	Direct Payment (Non-FEFP) (Subjects 394 & 794)	Charter School Local Capital Improvement (Subject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100	6,086,809.83	372,992.00		269,086.00	12,512.40	6,741,400.23
Special Revenue Funds - Food Services	410		5,533.77			600.00	6,133.77
Special Revenue Funds - Other Federal Programs	420		57,352.00			154,216.77	211,568.77
Special Revenue Funds - Federal Education Stabilization Fund	440		170,428.60				170,428.60
Capital Projects Funds	3XX					3,499.99	3,499.99
<b>Total Charter School Distributions</b>		6,086,809.83	606,306.37	0.00	269,086.00	170,829.16	7,133,031.36

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

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
<i>Expenditure Program or Activity:</i>				
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				
<b>Total Expenditures</b>			2,112,978.68	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2021</i>		
Total Assets and Deferred Outflows of Resources	100	59,526,564.20
Total Liabilities and Deferred Inflows of Resources	100	11,613,927.09

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM  
 For the Fiscal Year Ended June 30, 2021

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500	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
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		532,392.99	203,498.08	27,654.31	0.00	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, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
*For the Fiscal Year Ended June 30, 2021*

<b>Federal Grantor /Pass-Through Grantor/Program Title</b>	<b>Catalog of Federal Domestic Assistance Number</b>	<b>Pass-Through Grantor Number</b>	<b>Amount of Expenditures (1)</b>
<b>United States Department of Agriculture:</b>			
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	<u>14,221,246.79</u>
<b>Total Child Nutrition Cluster</b>			<u>16,450,985.03</u>
Child and Adult Care Food Program	10.558	5033	<u>103,861.83</u>
<b>Total United States Department of Agriculture</b>			<u>16,554,846.86</u>
<b>United States Department of Defense:</b>			
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	<u>928,977.80</u>
<b>Total United States Department of Defense</b>			<u>1,448,681.80</u>
<b>United States Department of Labor:</b>			
Indirect:			
WIOA Cluster:			
Workforce Escarosa, Inc.:			
WIOA Youth Activities	17.259	2020-2021-03	<u>256,718.52</u>
<b>Total United States Department of Labor</b>			<u>256,718.52</u>
<b>United States Department of Education:</b>			
Direct:			
Student Financial Assistance Cluster:			
Federal Pell Grant Program	84.063	N/A	<u>664,430.56</u>
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	<u>53,067.00</u>
<b>Total Direct</b>			<u>1,902,023.06</u>
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	<u>267,250.27</u>
<b>Total Special Education Cluster</b>			<u>12,790,262.35</u>

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

<b>Federal Grantor /Pass-Through Grantor/Program Title</b>	<b>Catalog of Federal Domestic Assistance Number</b>	<b>Pass-Through Grantor Number</b>	<b>Amount of Expenditures (1)</b>
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
<b>Total Florida Department of Education</b>			<b>34,229,638.14</b>
<b>Total Indirect</b>			<b>47,019,900.49</b>
<b>Total United States Department of Education</b>			<b>48,921,923.55</b>
<b>United States Department of Health and Human Services:</b>			
Indirect:			
Community Action Community - Head Start:			
Head Start	93.600	None	423,438.00
<b>Total United States Department of Health and Human Services</b>			<b>423,438.00</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 67,605,608.73</b>

## 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 Principles, and Audit requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present financial position, changes in net position, or cash flows of the District.

(2) Summary of Significant Accounting Policies

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

(3) Indirect Cost Rate

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

(4) Noncash Assistance: 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).