

**FLORIDA DEPARTMENT OF EDUCATION
 REPORT OF FINANCIAL DATA TO THE
 COMMISSIONER OF EDUCATION (ESE 348)
 DISTRICT SCHOOL BOARD OF CLAY COUNTY
 For the Fiscal Year Ended June 30, 2020**

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2020, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 3, 2020.

 Signature of District School Superintendent

 Signature Date

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

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	599,980.03
Reserve Officers Training Corps (ROTC)	3191	391,934.81
Miscellaneous Federal Direct	3199	11,749.05
Total Federal Direct	3100	1,003,663.89
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,043,259.41
National Forest Funds	3255	
Federal Through Local	3280	312,219.00
Miscellaneous Federal Through State	3299	70,273.77
Total Federal Through State and Local	3200	1,425,752.18
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	187,205,277.00
Workforce Development	3315	469,160.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	11,000.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	23,232.69
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	27,878.33
District Discretionary Lottery Funds	3344	39,107.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	40,780,072.00
Florida School Recognition Funds	3361	2,275,119.00
Voluntary Prekindergarten Program	3371	751,751.28
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	849,679.81
Total State	3300	232,432,277.11
<i>Local:</i>		
District School Taxes	3411	66,363,624.26
Tax Redemptions	3421	1,313,249.97
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	349,612.15
Interest on Investments	3431	1,065,122.10
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	128,095.29
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	18,779.31
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	19,174.02
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	2,619.49
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	19,545.75
<i>Other Fees:</i>		
Preschool Program Fees	3471	458,857.73
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	22,949.90
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	499,346.00
Other Miscellaneous Local Sources	3495	2,277,261.58
Refunds of Prior Year's Expenditures	3497	8,097.59
Collections for Lost, Damaged and Sold Textbooks	3498	4,096.61
Receipt of Food Service Indirect Costs	3499	337,029.99
Total Local	3400	72,887,461.74
Total Revenues	3000	307,749,154.92

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
 For the Fiscal Year Ended June 30, 2020

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	135,507,171.83	37,517,753.96	18,407,277.65	4,892.03	6,795,096.26	1,005,119.68	1,606,855.70	200,844,167.11
Student Support Services	6100	11,887,316.14	3,287,512.34	247,940.93	877.00	78,161.03	46,910.33	23,645.65	15,572,363.42
Instructional Media Services	6200	3,014,616.38	915,106.36	171,044.33	0.00	44,603.03	246,804.90	1,497.00	4,393,672.00
Instruction and Curriculum Development Services	6300	2,985,949.51	823,214.71	85,106.47	262.00	19,241.53	21,124.30	5,677.80	3,940,576.32
Instructional Staff Training Services	6400	1,932,542.55	524,655.15	329,600.11	0.00	14,309.10	16,360.27	5,668.00	2,823,135.18
Instruction-Related Technology	6500	2,452,394.90	635,965.79	1,093,168.40	0.00	40,934.12	2,073.56	0.00	4,224,536.77
Board	7100	373,456.71	137,535.63	244,793.48	0.00	1,508.73		19,879.58	777,174.13
General Administration	7200	385,905.92	142,785.47	60,185.10	917.00	1,076.87	248.01	16,188.50	607,306.87
School Administration	7300	12,397,708.13	3,268,606.42	33,977.53	67.10	38,367.56	21,231.09	15,908.95	15,775,866.78
Facilities Acquisition and Construction	7410	663,231.27	170,589.36	127,426.70	1,970.00	63,390.35	2,268,822.66	723,871.20	4,019,301.54
Fiscal Services	7500	958,149.64	214,353.76	3,701.53	0.00	12,709.89	4,484.61	10,619.85	1,204,019.28
Food Services	7600	147,491.66	28,226.24	0.00	0.00	0.00		190.28	175,908.18
Central Services	7700	2,257,268.30	616,779.87	303,201.04	3,712.05	115,880.41	52,235.62	39,419.00	3,388,496.29
Student Transportation Services	7800	7,137,197.84	2,160,858.47	174,580.04	712,741.08	539,399.74	96,222.60	149,907.93	10,970,907.70
Operation of Plant	7900	9,168,879.71	3,342,089.20	6,808,162.97	6,391,681.03	884,818.52	868,808.13	6,608.29	27,471,047.85
Maintenance of Plant	8100	3,019,522.62	907,830.60	711,976.81	107,814.37	933,487.30	53,637.77	2,253.33	5,736,522.80
Administrative Technology Services	8200	958,045.43	266,928.61	44,480.19	8,081.00	15,910.22	2,480.83	985.46	1,296,911.74
Community Services	9100	210,966.45	83,797.40	3,788.22	0.00	38,366.98	3,235.53	26,899.02	367,053.60
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						288,956.42		288,956.42
Other Capital Outlay	9300						13,054,048.85		13,054,048.85
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710							723,482.70	723,482.70
Interest	720							53,427.62	53,427.62
Total Expenditures		195,457,814.99	55,044,589.34	28,850,411.50	7,233,014.66	9,637,261.64	18,052,805.16	3,432,985.86	317,708,883.15
Excess (Deficiency) of Revenues Over Expenditures									(9,959,728.23)

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2020

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	10,680,670.00
Sale of Capital Assets	3730	93,965.39
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	4,297,809.75
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	4,297,809.75
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	(32,500.00)
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	(32,500.00)
Total Other Financing Sources (Uses)		15,039,945.14
Net Change In Fund Balance		5,080,216.91
Fund Balance, July 1, 2019	2800	31,725,396.06
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	950,202.23
Restricted Fund Balance	2720	12,646,653.01
Committed Fund Balance	2730	
Assigned Fund Balance	2740	8,420,631.51
Unassigned Fund Balance	2750	14,788,126.22
Total Fund Balances, June 30, 2020	2700	36,805,612.97

**DISTRICT SCHOOL BOARD OF CLAY 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, 2020

Fund 410

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	7,245,935.58
School Breakfast Reimbursement	3262	1,801,365.03
Afterschool Snack Reimbursement	3263	32,998.70
Child Care Food Program	3264	
USDA-Donated Commodities	3265	1,471,767.00
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	715,448.71
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	11,267,515.02
<i>State:</i>		
School Breakfast Supplement	3337	83,133.00
School Lunch Supplement	3338	83,133.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	166,266.00
<i>Local:</i>		
Interest on Investments	3431	28,740.13
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	1,832,217.60
Student Breakfasts	3452	160,715.10
Adult Breakfasts/Lunches	3453	1,608.00
Student and Adult á la Carte Fees	3454	1,286,682.16
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	46,033.51
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	3,355,996.50
Total Revenues	3000	14,789,777.52

**DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2020**

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	5,947,593.01
Employee Benefits	200	2,312,019.21
Purchased Services	300	206,928.40
Energy Services	400	147,019.56
Materials and Supplies	500	7,194,679.03
Capital Outlay	600	84,585.89
Other	700	373,765.22
Other Capital Outlay (Function 9300)	600	459,969.73
Total Expenditures		16,726,560.05
Excess (Deficiency) of Revenues Over Expenditures		(1,936,782.53)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
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
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(1,936,782.53)
Fund Balance, July 1, 2019	2800	5,111,006.41
Adjustments to Fund Balance	2891	119,811.33
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	3,294,035.21
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2020	2700	3,294,035.21

**DISTRICT SCHOOL BOARD OF CLAY 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, 2020

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	152,252.17
Total Federal Direct	3100	152,252.17
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	186,612.92
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	7,033,953.29
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	230,193.25
English Literacy and Civics Education	3222	27,008.99
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	5,214,112.32
Teacher and Principal Training and Recruiting - Title II, Part A	3225	917,870.86
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	151,172.82
Twenty-First Century Schools - Title IV	3242	622,796.33
Federal Through Local	3280	1,418.43
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	296,542.02
Total Federal Through State and Local	3200	14,681,681.23
<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	18,175.69
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	18,175.69
Total Revenues	3000	14,852,109.09

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
 For the Fiscal Year Ended June 30, 2020

Exhibit K-3
 FDOE Page 7
 Fund 420

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	5,436,128.32	1,801,201.62	442,617.32		561,134.88	458,974.01	10,382.04	8,710,438.19
Student Support Services	6100	967,591.05	299,030.22	65,302.41		57,643.48	337.78	2,686.75	1,392,591.69
Instructional Media Services	6200						2,066.11		2,066.11
Instruction and Curriculum Development Services	6300	1,470,411.78	415,429.85	20,285.90		3,172.74			1,909,300.27
Instructional Staff Training Services	6400	1,105,406.56	275,470.75	512,733.31		28,674.73	6,083.57	30,324.50	1,958,693.42
Instruction-Related Technology	6500						1,144.00		1,144.00
Board	7100								0.00
General Administration	7200							499,346.00	499,346.00
School Administration	7300	64,084.13	11,907.48						75,991.61
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700			741.37					741.37
Student Transportation Services	7800	21,454.84	3,704.19	24,819.57	27,401.08				77,379.68
Operation of Plant	7900			169,787.00		6,455.00			176,242.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200			3,000.00					3,000.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						45,174.75		45,174.75
Total Expenditures		9,065,076.68	2,806,744.11	1,239,286.88	27,401.08	657,080.83	513,780.23	542,739.29	14,852,109.09
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
and CHANGES IN FUND BALANCES									
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							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2019	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, 2020	2700								0.00

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

REVENUES		Account Number								Totals
Federal Through State and Local			100	200	300	400	500	600	700	
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Federal Through State and Local	3280									0.00
Miscellaneous Federal Through State	3399									0.00
Total Federal Through State and Local	3200									0.00
State										
Local	3399									0.00
Local										
Interest on Investments	3431									0.00
Gain on Sale of Investments	3432									0.00
Net Income (Decrease) in Fair Value of Investments	3433									0.00
Gifts, Grants and Bequests	3440									0.00
Other Miscellaneous Local Services	3495									0.00
Total Local	3000									0.00
Total Revenues	3000		100	200	300	400	500	600	700	0.00
EXPENDITURES										Totals
Current:	Account Number		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Instruction	5000									0.00
Student Support Services	6100									0.00
Instructional Media Services	6300									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
Facilities	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
Commuter Services	9100									0.00
Capital Outlay										0.00
Facilities Acquisition and Construction	7490									0.00
Other Capital Outlay	9300									0.00
Total Expenditures										0.00
Excess (Deficiency) of Revenues over Expenditures		Account Number								
OTHER FINANCING SOURCES (USES)										
and CHANGES IN FUND BALANCES										
Local Revenues	3740									0.00
Transfers In										
From General Fund	3610									0.00
From Debt Service Funds	3620									0.00
From Capital Projects Funds	3630									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	3690									0.00
Transfers Out (Revenue 9700)										0.00
To General Fund	910									0.00
To Debt Service Funds	920									0.00
To Capital Projects Funds	930									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
Total Other Financing Sources (Uses)										0.00
Net Change in Fund Balance	2300									0.00
Fund Balance, July 1, 2019	2800									0.00
Adjustment to Fund Balance	2891									0.00
Ending Fund Balance	2710									0.00
Nonspendable Fund Balance										0.00
Restricted Fund Balance	2720									0.00
Committed Fund Balance	2730									0.00
Assigned Fund Balance	2740									0.00
Unassigned Fund Balance	2750									0.00
Total Fund Balance, June 30, 2020	2700									0.00

DISTRICT REGIONAL BOARD OF CLAY COUNTY
 CLAIMING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEPT SERVICE FUNDS
 For the Fiscal Year Ending June 30, 2020

Exhibit K-5
 FDOE Page 9
 Fund: 200

REVENUES	Account Number	SEECORR Fund	Special Aid	Excess 1011.14 and 1011.15, F.S. Loans	Local 10242 Revenue Bonds	District Bond	Cost of Debt Service	ARBA Economic Stimulus Debt	Totals
Federal									
Multi-Purpose Federal Direct	3199								0.00
State									0.00
Multi-Purpose Federal Through State	3199								0.00
COLETS W/Added for SEECORR Bonds	3197	4,011.94							4,011.94
SEECORR Bond Interest	3198	90.48							90.48
Sales Tax Distribution (i.e. 21% 20664K.A., F.S.)	3141		273,290.00						273,290.00
Other Miscellaneous State Revenues	3199								0.00
Total State Revenues	3100	4,102.42	273,290.00	0.00	0.00	0.00	0.00	0.00	278,392.42
Local									0.00
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3415								0.00
School District Local Sales Tax	3419								0.00
1st 1st Municipality	3421								0.00
Prorated in Lieu of Taxes	3422								0.00
Excess Fees	3423		6,119.11						6,119.11
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Income (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Donations	3440								0.00
Other Miscellaneous Local Revenues	3450								0.00
Impact Fees	3496								0.00
Reimbursable of Prior Year Expenditures	3497								0.00
Total Local Revenues	3400	0.00	6,119.11	0.00	0.00	0.00	0.00	0.00	6,119.11
Total Revenues	3000	4,102.42	279,409.11	0.00	0.00	0.00	0.00	0.00	285,521.53
EXPENDITURES									
Debt Service - Finance 9100									
Mortgage of Property	719		170,000.00						170,000.00
Interest	720	8,469.00	9,595.07						18,064.07
Debt and Fees	720	26.31							26.31
Other Debt Service	791								0.00
Total Expenditures		8,495.31	179,595.07						188,690.38
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE									
Transfers in	7110								0.00
Transfers out	7120								0.00
Proceeds on Sale of Bonds (Function 9299)	811								0.00
Proceeds of Lease-Purchase Agreements	3196								0.00
Payments on Lease-Purchase Agreements	3199								0.00
Discount on Lease-Purchase Agreements (Function 9299)	801								0.00
Losses	3199								0.00
Proceeds of Forward Supply Contract	3140								0.00
Total Value of Outstanding Bonds	3115								0.00
Discount on Outstanding Bonds (Function 9299)	812								0.00
Payments to Refund Bonds (Function 9299)	741								0.00
Refunding Lease-Purchase Agreements	3155								0.00
Payments on Outstanding Lease-Purchase Agreements	3194								0.00
Discount on Outstanding Lease-Purchase Agreements (Function 9299)	814								0.00
Payments to Refund Lease-Purchase Agreements (Function 9299)	742								0.00
Transfers in	3410								0.00
From Capital Project Funds	3430								0.00
From Special Revenue Funds	3430								0.00
Interest	3430								0.00
From Permanent Funds	3440								0.00
From Mutual Service Funds	3470								0.00
From Enterprise Funds	3490								0.00
Total Transfers in	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out - Function 9100									0.00
To General Fund	910								0.00
To Capital Project Funds	910								0.00
To Special Revenue Funds	910								0.00
Interest	910								0.00
To Permanent Funds	910								0.00
To Mutual Service Funds	910								0.00
To Enterprise Funds	910								0.00
Total Transfers Out	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balance	2800	(4,392.90)	13,814.09	0.00	0.00	0.00	0.00	0.00	9,421.19
Beginning Fund Balance	2800	4,451.94	118,634.96						123,086.90
Ending Fund Balance	2800								132,508.09
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	3,879.31	331,449.91						335,329.22
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balance June 30, 2020	2700	3,879.31	331,449.91	0.00	0.00	0.00	0.00	0.00	435,329.22

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						1,460,601.75					1,460,601.75
Interest on Undistributed CO&DS	3325						45,433.75					45,433.75
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											0.00
Other Miscellaneous State Revenues	3399									1,435,225.75		1,435,225.75
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	1,506,035.50	0.00	0.00	1,435,225.75	0.00	2,941,261.25
<i>Local:</i>												
District Local Capital Improvement Tax	3413							18,012,827.66				18,012,827.66
County Local Sales Tax	3418									1,272,846.29		1,272,846.29
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421							355,326.55				355,326.55
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431				5,830.21		26,214.92	21,843.29		78,812.87		132,701.29
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									112,463.23		112,463.23
Impact Fees	3496									8,657,051.75		8,657,051.75
Refunds of Prior Year's Expenditures	3497									9,447.60		9,447.60
Total Local Sources	3400	0.00	0.00	0.00	5,830.21	0.00	26,214.92	18,389,997.50	0.00	10,130,621.74	0.00	28,552,664.37
Total Revenues	3000	0.00	0.00	0.00	5,830.21	0.00	1,532,250.42	18,389,997.50	0.00	11,565,847.49	0.00	31,493,925.62
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620									1,617.30		1,617.30
Buildings and Fixed Equipment	630						1,745,557.16	315,142.37				2,060,699.53
Furniture, Fixtures and Equipment	640							183,447.48		356,960.40		540,407.88
Motor Vehicles (Including Buses)	650							45,210.00		123,894.00		169,104.00
Land	660											0.00
Improvements Other Than Buildings	670				11,874.09			2,681,172.35		204,492.00		2,897,538.44
Remodeling and Renovations	680				79,618.82		297,147.85	5,913,240.56		784,472.52		7,074,479.75
Computer Software	690									1,381,003.44		1,381,003.44
Charter School Local Capital Improvement	793											0.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710							116,799.91		232,825.00		349,624.91
Interest	720							20,144.09		17,175.00		37,319.09
Dues and Fees	730							1,600.97				1,600.97
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	91,492.91	0.00	2,044,305.98	9,275,156.76	0.00	3,102,439.66	0.00	14,513,395.31
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	(85,662.70)	0.00	(512,055.56)	9,114,840.74	0.00	8,463,407.83	0.00	16,980,530.31

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2020

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							249,421.16				249,421.16
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(3,574,321.75)		(723,488.00)		(4,297,809.75)
To Debt Service Funds	920							(4,083,182.42)		(2,640,787.00)		(6,723,969.42)
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	(7,657,504.17)	0.00	(3,364,275.00)	0.00	(11,021,779.17)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(7,408,083.01)	0.00	(3,364,275.00)	0.00	(10,772,358.01)
Net Change in Fund Balances		0.00	0.00	0.00	(85,662.70)	0.00	(512,055.56)	1,706,757.73	0.00	5,099,132.83	0.00	6,208,172.30
Fund Balance, July 1, 2019	2800				93,688.70		1,417,955.22	13,363,513.76		8,925,998.74		23,801,156.42
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				8,026.00		905,899.66	15,070,271.49	0.00	14,025,131.57		30,009,328.72
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2020	2700	0.00	0.00	0.00	8,026.00	0.00	905,899.66	15,070,271.49	0.00	14,025,131.57	0.00	30,009,328.72

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

REVENUES	Account Number	EXPENDITURES							Totals	
		100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other		
Federal Direct	3100									
Federal Through State and Local	3200									
State Sources	3300									
Local Sources	3400									
Total Revenues	3000	0.00								0.00
Current:										
Instruction	5000									
Student Support Services	6100									
Instructional Media Services	6200									
Instruction and Curriculum Development Services	6300									
Instructional Staff Training Services	6400									
Instruction-Related Technology	6500									
Panel	7100									
General Administration	7200									
School Administration	7300									
Facilities Acquisition and Construction	7410									
Fiscal Services	7500									
Central Services	7600									
Student Transportation Services	7800									
Operation of Plant	7900									
Maintenance of Plant	8100									
Administrative Technology Services	8200									
Commons Services	9100									
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		0.00								0.00
Even (Overlays) of Revenues Over Expenditures OTHER THAN FROM STATE SOURCES (USES) and CHANGES IN FUND BALANCES										
Sale of Capital Assets	Account Number									
Leas Recoveries	3740									
Transfers In:										
From General Fund	3610									
From Capital Projects Funds	3620									
From Debt Service Funds	3630									
From Special Revenue Funds	3640									
From Internal Service Funds	3670									
From Enterprise Funds	3690									
Total Transfers In (Function 9700)	3600									0.00
To General Fund	910									
To Debt Service Funds	920									
To Capital Projects Funds	930									
To Special Revenue Funds	940									
To Internal Service Funds	970									
To Enterprise Funds	990									
Total Transfers Out	9700									0.00
Total Other Financing Sources (Uses)										0.00
Net Change in Fund Balance										0.00
Fund Balance, Jan 1, 2019	2800									
Adjustments to Fund Balance										
Ending Fund Balance:										
Nonspendable Fund Balance	2710									
Restricted Fund Balance	2720									
Committed Fund Balance	2730									
Assigned Fund Balance	2740									
Unassigned Fund Balance	2750									
Total Fund Balance, June 30, 2020	2700									0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2020

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2019	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2020	2780								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2020

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	2,029,153.00							2,029,153.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		2,029,153.00	0.00	0.00	0.00	0.00	0.00	0.00	2,029,153.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200	1,790,175.27							1,790,175.27
Purchased Services	300	518,473.72							518,473.72
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		2,308,648.99	0.00	0.00	0.00	0.00	0.00	0.00	2,308,648.99
Operating Income (Loss)		(279,495.99)	0.00	0.00	0.00	0.00	0.00	0.00	(279,495.99)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	133,905.64							133,905.64
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		133,905.64	0.00	0.00	0.00	0.00	0.00	0.00	133,905.64
Income (Loss) Before Operating Transfers		(145,590.35)	0.00	0.00	0.00	0.00	0.00	0.00	(145,590.35)
TRANSFERS and CHANGES IN NET POSITION									
<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
Total Transfers In	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
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		(145,590.35)	0.00	0.00	0.00	0.00	0.00	0.00	(145,590.35)
Net Position, July 1, 2019	2880	5,069,116.63							5,069,116.63
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2020	2780	4,923,526.28							4,923,526.28

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
 SCHOOL INTERNAL FUNDS
 June 30, 2020

Exhibit K-10
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 Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2019	Additions	Deductions	Ending Balance June 30, 2020
Cash	1110	2,337,737.94	7,370,240.58	7,264,792.40	2,443,186.12
Investments	1160	1,415,301.77	174,789.51	217,176.36	1,372,914.92
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		3,753,039.71	7,545,030.09	7,481,968.76	3,816,101.04
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	68,873.22	7,264,792.40	7,314,328.72	19,336.90
Internal Accounts Payable	2290	3,684,166.49	280,237.69	167,640.04	3,796,764.14
Due to Budgetary Funds	2161				0.00
Total Liabilities		3,753,039.71	7,545,030.09	7,481,968.76	3,816,101.04
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2020

	Account Number	Governmental Activities Total Balance [1] June 30, 2020	Business-Type Activities Total Balance [1] June 30, 2020	Total	Governmental Activities - Debt Principal Payments 2019-20	Governmental Activities - Principal Due Within One Year 2020-21	Governmental Activities - Debt Interest Payments 2019-20	Governmental Activities - Interest Due Within One Year 2020-21
Notes Payable	2310			0.00				
Obligations Under Leases	2315	9,749,407.32		9,749,407.32	2,623,568.71	2,070,978.44	155,845.03	187,900.80
Bonds Payable								
SBE/COBI Bonds Payable	2321	165,000.00		165,000.00	58,000.00	50,000.00	8,460.00	5,950.00
District Bonds Payable	2322	1,950,000.00		1,950,000.00	120,000.00	95,955.00	125,000.00	91,155.00
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	2,115,000.00	0.00	2,115,000.00	178,000.00	145,955.00	133,460.00	97,105.00
Liability for Compensated Absences	2330	25,830,160.11		25,830,160.11				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	33,493,000.00		33,493,000.00	3,822,000.00	3,974,000.00	1,286,410.00	1,203,805.30
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	33,493,000.00	0.00	33,493,000.00	3,822,000.00	3,974,000.00	1,286,410.00	1,203,805.30
Estimated Liability for Long-Term Claims	2350	1,690,109.00		1,690,109.00				
Net Other Postemployment Benefits Obligation	2360	5,133,033.00		5,133,033.00				
Net Pension Liability	2365	198,107,479.00		198,107,479.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		276,118,188.43	0.00	276,118,188.43	6,623,568.71	6,190,933.44	1,575,715.03	1,488,811.10

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2020, including discounts and premiums.

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 SCHEDULE OF CATEGORICAL PROGRAMS
 REPORT OF EXPENDITURES AND AVAILABLE FUNDS
 For the Fiscal Year Ended June 30, 2020

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2019	Returned To FDOE	Revenues 2019-20	Expenditures 2019-20	Flexibility [1] 2019-20	Unexpended June 30, 2020
Class Size Reduction Operating Funds (3355)	94740	465,464.37		40,779,119.00	40,408,392.92		836,190.45
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	84,067.79		275,480.00	194,539.58		165,008.21
Florida School Recognition Funds (3361)	92040	14.21		2,275,119.00	2,269,095.30		6,037.91
Instructional Materials (FEFP Earmark) [2]	90880	564,266.40		3,017,978.00	2,726,877.98		855,366.42
Library Media (FEFP Earmark) [2]	90881	92,632.73		170,752.00	166,204.58		97,180.15
Mental Health Assistance (FEFP Earmark)	90280	199,350.39		1,018,362.00	865,230.91		352,481.48
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [3]	90800	811,745.49		1,720,844.00	1,723,615.40		808,974.09
Safe Schools (FEFP Earmark) [4]	90803	523,708.34		2,107,177.00	884,826.75		1,746,058.59
Student Transportation (FEFP Earmark)	90830			7,441,582.00	7,441,582.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	3,273,556.09		10,003,511.00	11,467,112.26		1,809,954.83
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	37,087.11		736,797.00	732,805.20		41,078.91
Voluntary Prekindergarten - School Year Program (3371)	96440			751,751.28	751,751.28		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441						0.00

- [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 CLAY COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2020

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	380	1,451,482.16	0.00	0.00	1,451,482.16
Public Utility Services Other than Energy - Functions 7900 & 8100	380	1,451,482.16		0.00	1,451,482.16
Natural Gas - All Functions	411	0.00	0.00	0.00	0.00
Natural Gas - Functions 7900 & 8100	411	0.00		0.00	0.00
Bottled Gas - All Functions	421	3,690.01	197.63		3,887.64
Bottled Gas - Functions 7900 & 8100	421	78.85			78.85
Electricity - All Functions	430	6,272,472.95	140,591.93		6,413,064.88
Electricity - Functions 7900 & 8100	430	6,272,472.95			6,272,472.95
Heating Oil - All Functions	440	46,547.10			46,547.10
Heating Oil - Functions 7900 & 8100	440	46,547.10			46,547.10
Gasoline - All Functions	450	204,511.65	3,756.00		208,267.65
Gasoline - Functions 7900 & 8100	450	173,545.50			173,545.50
Diesel Fuel - All Functions	460	705,792.95	2,474.00	27,401.08	735,668.03
Diesel Fuel - Functions 7900 & 8100	460	6,851.00		0.00	6,851.00
Other Energy Services - All Functions	490	0.00	0.00	0.00	0.00
Other Energy Services - Functions 7900 & 8100	490	0.00		0.00	0.00
Subtotal - Functions 7900 & 8100		7,950,977.56	0.00	0.00	7,950,977.56
Total - All Functions		8,684,496.82	147,019.56	27,401.08	8,858,917.46
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412	0.00		0.00	0.00
Liquefied Petroleum Gas	422	1,531.67		0.00	1,531.67
Gasoline	450	14,959.46		0.00	14,959.46
Diesel Fuel	460	696,249.95		27,401.08	723,651.03
Oil and Grease	540	26,254.11		0.00	26,254.11
Total		738,995.19		27,401.08	766,396.27

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:					
Buses	651	10,680,670.00			10,680,670.00

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

Exhibit K-13
 FDOE Page 19

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>					
Technology-Related Professional and Technical Services	319	35,058.45			35,058.45
Technology-Related Repairs and Maintenance	359	5,638.36			5,638.36
Technology-Related Rentals	369	2,205,325.94	171,837.04		2,377,162.98
Telephone and Other Data Communication Services	379	2,648,857.85	-		2,648,857.85
Other Technology-Related Purchased Services	399	586,906.97			586,906.97
Technology-Related Materials and Supplies	5X9	1,633,821.79	5,387.79		1,639,209.58
Technology-Related Library Books	619	14,209.77			14,209.77
Noncapitalized Computer Hardware	644	539,963.89	369,593.70	117,389.26	1,026,946.85
Technology-Related Noncapitalized Fixtures and Equipment	649	70,729.02	32,073.78	19,549.13	122,351.93
Noncapitalized Software	692	223,741.29	1,014.21	725,036.01	949,791.51
Miscellaneous Technology-Related	799				0.00
Total		7,964,253.33	579,906.52	861,974.40	9,406,134.25

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>					
Capitalized Computer Hardware and Technology-Related Infrastructure	643	248,190.66	35,409.27	21,174.55	304,774.48
Technology-Related Capitalized Fixtures and Equipment	648	6,685.00			6,685.00
Capitalized Software	691	62,910.00		655,967.43	718,877.43
Total		317,785.66	35,409.27	677,141.98	1,030,336.91

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

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

Exhibit K-13
 FDOE Page 20

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
SUBAWARDS FOR INDIRECT COST RATE:					
<i>Professional and Technical Services:</i>					
Subawards Under Subagreements - First \$25,000	311	25,000.00		25,000.00	50,000.00
Subawards Under Subagreements - In Excess of \$25,000	312	3,504,791.11		614,590.06	4,119,381.17
<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
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	515,582.51
Food	570	5,191,565.76
Donated Foods	580	1,475,386.96

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120	64,779,264.00	701,349.00	65,480,613.00
Basic Programs 101, 102 and 103 (Function 5100)	140			0.00
Basic Programs 101, 102 and 103 (Function 5100)	750			0.00
Total Basic Program Salaries		64,779,264.00	701,349.00	65,480,613.00
Other Programs 130 (ESOL) (Function 5100)	120	1,169,019.00	32,388.00	1,201,407.00
Other Programs 130 (ESOL) (Function 5100)	140			0.00
Other Programs 130 (ESOL) (Function 5100)	750			0.00
Total Other Program Salaries		1,169,019.00	32,388.00	1,201,407.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	39,974,104.00	1,235,054.00	41,209,158.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	21,650.65		21,650.65
Total ESE Program Salaries		39,995,754.65	1,235,054.00	41,230,808.65
Career Program 300 (Function 5300)	120	2,801,171.00		2,801,171.00
Career Program 300 (Function 5300)	140			0.00
Career Program 300 (Function 5300)	750			0.00
Total Career Program Salaries		2,801,171.00	0.00	2,801,171.00
TOTAL		108,745,208.65	1,968,791.00	110,713,999.65

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (used for classroom instruction)				
Textbooks (Function 5000)	520	4,469,336.45	211,325.72	4,680,662.17

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2020

Exhibit K-13
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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>						
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
<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>						
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
<i>Expenditures:</i>							
General Fund	100	10,389,889.03	745,811.00		204,197.64		11,339,897.67
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420		84,578.65				84,578.65
Capital Projects Funds	3CX						0.00
Total Charter School Distributions		10,389,889.03	830,389.65	0.00	204,197.64	0.00	11,424,476.32

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	2,491.73
Special Revenue Funds - Other Federal Programs	5900	
Total	5900	2,491.73

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2019	Earnings 2019-20	Expenditures 2019-20	Unexpended June 30, 2020
Earnings, Expenditures and Carryforward Amounts:	1,238,358.01	1,043,259.41	1,053,527.16	1,228,090.26
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			527,068.63	
School Nurses and Health Care Services			72,785.13	
Occupational Therapy, Physical Therapy and Other Therapy Services			31,400.54	
ESE Professional and Technical Services			274,567.18	
Gifted Student Education				
Staff Training and Curriculum Development			103,044.38	
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other Pupil Transportation Services			44,661.30	
Total Expenditures			1,053,527.16	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2020</i>		
Total Assets and Deferred Outflows of Resources	100	74,077,207.00
Total Liabilities and Deferred Inflows of Resources	100	27,181,215.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2020

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	1,050,693.02	256,364.60	2,935.00	643.05	9,918.10	677.62		1,321,231.39
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800			12,166.02					12,166.02
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
Total Expenditures		1,050,693.02	256,364.60	15,101.02	643.05	9,918.10	677.62	0.00	1,333,397.41

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

**SCHEDULE 5
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS**

For the Fiscal Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1) and (2)	Amount Provided to Subrecipients
United States Department of Agriculture				
Pass-Through				
Child Nutrition Cluster:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	17002	\$ 1,801,365.03	
National School Lunch Program	10.555 (3)	17001, 17003	8,750,701.28	
Summer Food Service Program for Children	10.559	17006, 17007	715,448.71	
Total Child Nutrition Cluster			<u>11,267,515.02</u>	
Total United States Department of Agriculture			<u>11,267,515.02</u>	
United States Department of Defense				
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556	HE 1254-15-1-0052	152,252.17	
Junior Reserve Officers Training Corps	12.UNK	N/A	439,721.06	
Total United States Department of Defense			<u>591,973.23</u>	
United States Department of Justice				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	N/A	11,749.05	
United States Department of Education				
Impact Aid	84.041	N/A	599,980.03	
Pass-Through				
Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States	84.027	262, 263	6,912,117.53	
University of South Florida:				
Special Education - Grants to States	84.027	1725104600	1,418.43	
Total Special Education Grants to States			<u>6,913,535.96</u>	
Florida Department of Education:				
Special Education - Preschool Grants	84.173	267	121,835.76	
Total Special Education Cluster			<u>7,035,371.72</u>	
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191, 193	275,377.93	
Title I Grants to Local Educational Agencies	84.010	212, 226	5,214,112.32	
Career and Technical Education - Basic Grants to States	84.048	161	186,612.92	
Education for Homeless Children and Youth	84.196	127	42,259.06	
Charter Schools	84.282	298	51,615.43	51,615.43
Twenty-First Century Community Learning Centers	84.287	244	271,799.95	
English Language Acquisition State Grants	84.365	102	151,172.82	
Improving Teacher Quality State Grants	84.367	224	917,870.86	
Student Support and Academic Enrichment State Grants	84.424	241	350,996.38	
Hurricane Relief - Immediate Aid to Restart School Operations	84.938	105, 107	202,667.53	
Total United States Department of Education			<u>15,299,836.95</u>	<u>51,615.43</u>

**SCHEDULE 5
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS
For the Fiscal Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1) and (2)	Amount Provided to Subrecipients
United States Department of Health and Human Services				
Pass-Through				
Lutheran Services:				
Block Grants for Community Mental Health Services	93.958	N/A	156,109.50	
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	156,109.50	
Total United States Department of Health and Human Services			\$ 312,219.00	
Total Expenditures of Federal Awards			\$ 27,483,293.25	51,615.43

Notes:

- (1) **Basis of Presentation.** The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Clay County District School Board under programs of the Federal government for the fiscal year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost 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 the 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) **Noncash Assistance.**
National School Lunch Program - Includes \$1,471,767 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

- (4) The District received a negotiated indirect cost rate for Federal awards and state projects; therefore, the District did not elect to charge de minimus rate of 10% for determining indirect cost amounts