

**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, 2021**

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

 Signature of District School Superintendent

September 9, 2021

 Signature Date

DISTRICT SCHOOL BOARD OF CLAY 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	507,581.84
Reserve Officers Training Corps (ROTC)	3191	404,743.43
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	912,325.27
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,906,112.02
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	692,564.62
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,598,676.64
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	195,230,705.00
Workforce Development	3315	495,645.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	21,807.21
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	31,144.44
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	41,608,810.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program	3371	638,163.85
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	648,832.47
Total State	3300	238,675,107.97
<i>Local:</i>		
District School Taxes	3411	68,956,546.78
Tax Redemptions	3421	1,242,864.29
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	245,107.12
Interest on Investments	3431	163,422.34
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	174,912.28
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	6,183.50
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	11,857.95
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	7,091.22
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	21,475.89
<i>Other Fees:</i>		
Preschool Program Fees	3471	547,001.80
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	19,070.00
<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	537,372.08
Other Miscellaneous Local Sources	3495	2,220,330.95
Refunds of Prior Year's Expenditures	3497	3,594.86
Collections for Lost, Damaged and Sold Textbooks	3498	3,922.72
Receipt of Food Service Indirect Costs	3499	324,896.41
Total Local	3400	74,485,650.19
Total Revenues	3000	317,671,760.07

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, 2021

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	135,280,628.47	42,831,781.52	21,710,039.69	7,667.13	4,305,561.03	1,020,443.55	1,578,079.13	206,734,200.52
Student Support Services	6100	12,094,990.81	3,603,959.24	380,823.46	1,407.00	75,539.54	14,599.30	13,952.62	16,185,271.97
Instructional Media Services	6200	2,977,057.34	963,147.56	196,995.32		51,559.49	237,602.33	1,575.00	4,427,937.04
Instruction and Curriculum Development Services	6300	3,099,903.98	903,946.82	137,364.00	287.00	22,418.23	26,848.82	20,833.76	4,211,502.61
Instructional Staff Training Services	6400	1,674,316.01	477,859.31	229,760.11		49,245.86	550.74	40,711.50	2,472,443.53
Instruction-Related Technology	6500	2,415,597.60	708,253.95	1,347,871.72		46,917.58	446,152.82		4,964,793.67
Board	7100	382,685.41	304,053.03	261,647.29		1,637.97		40,376.43	990,400.13
General Administration	7200	278,109.28	127,114.19	41,393.99	151.00	55.29	383.78	16,155.00	463,362.53
School Administration	7300	12,677,244.29	3,797,883.39	37,230.35	44.15	42,358.55	54,054.30	19,036.97	16,627,852.00
Facilities Acquisition and Construction	7410	542,032.84	149,114.99	279,626.61	1,406.00	8,256.45	2,683,217.42	796,656.80	4,460,311.11
Fiscal Services	7500	970,698.19	255,598.25	3,451.01		5,209.36	6,573.90	290.00	1,241,820.71
Food Services	7600	95,502.69	26,264.71						121,767.40
Central Services	7700	2,212,904.77	694,037.57	206,286.07	4,251.49	42,856.08	241,604.79	46,192.72	3,448,133.49
Student Transportation Services	7800	6,926,667.08	2,334,355.71	355,442.54	791,087.86	511,725.60	26,843.83	142,345.83	11,088,468.45
Operation of Plant	7900	8,856,912.96	3,426,873.44	6,877,792.65	5,954,166.53	659,323.69	106,384.35	1,157.47	25,882,611.09
Maintenance of Plant	8100	2,994,743.86	1,027,465.24	1,038,716.44	95,027.58	815,724.69	41,296.63	12,813.00	6,025,787.44
Administrative Technology Services	8200	1,057,779.85	317,832.61	6,216.36	6,893.00	4,672.24	1,982.00	958.60	1,396,354.86
Community Services	9100	293,489.27	134,630.02	2,675.54		18,353.05	566.94	1,454.61	451,169.43
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						53,833.46		53,833.46
Other Capital Outlay	9300						755,480.18		755,480.18
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		194,831,264.70	62,084,191.55	33,113,233.15	6,862,388.74	6,661,414.70	5,718,419.14	2,732,589.64	312,003,501.62
Excess (Deficiency) of Revenues Over Expenditures									5,647,445.02

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, 2021

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	123,102.44
Loss Recoveries	3740	7,580.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	3,961,945.42
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	3,961,945.42
<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
Total Other Financing Sources (Uses)		4,092,627.86
Net Change In Fund Balance		9,760,886.31
Fund Balance, July 1, 2020	2800	36,707,675.30
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	991,989.62
Restricted Fund Balance	2720	20,048,688.18
Committed Fund Balance	2730	
Assigned Fund Balance	2740	8,867,843.47
Unassigned Fund Balance	2750	16,560,040.34
Total Fund Balances, June 30, 2021	2700	46,468,561.61

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

For the Fiscal Year Ended June 30, 2021

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	691,569.78
School Breakfast Reimbursement	3262	156,349.15
Afterschool Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA-Donated Commodities	3265	1,507,309.00
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	16,750,865.99
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	19,106,093.92
<i>State:</i>		
School Breakfast Supplement	3337	68,363.00
School Lunch Supplement	3338	101,004.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	169,367.00
<i>Local:</i>		
Interest on Investments	3431	2,262.92
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	787.00
Student and Adult á la Carte Fees	3454	1,284,578.07
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	24,804.37
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	1,312,432.36
Total Revenues	3000	20,587,893.28

**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, 2021**

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	6,080,444.75
Employee Benefits	200	2,561,985.74
Purchased Services	300	136,407.47
Energy Services	400	142,603.65
Materials and Supplies	500	6,744,534.07
Capital Outlay	600	54,991.12
Other	700	359,151.08
Other Capital Outlay (Function 9300)	600	807,434.54
Total Expenditures		16,887,552.42
Excess (Deficiency) of Revenues Over Expenditures		3,700,340.86
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		3,700,340.86
Fund Balance, July 1, 2020	2800	3,294,035.21
Adjustments to Fund Balance	2891	66,650.85
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	724,534.79
Restricted Fund Balance	2720	6,336,492.13
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2021	2700	7,061,026.92

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

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	534,727.46
Total Federal Direct	3100	534,727.46
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	362,631.21
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	7,484,911.31
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	227,365.43
English Literacy and Civics Education	3222	29,696.87
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	5,697,510.87
Teacher and Principal Training and Recruiting - Title II, Part A	3225	1,662,428.86
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	150,320.10
Twenty-First Century Schools - Title IV	3242	347,602.63
Federal Through Local	3280	96,357.07
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	98,224.52
Total Federal Through State and Local	3200	16,157,048.87
<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	21,563.50
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	21,563.50
Total Revenues	3000	16,713,339.83

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, 2021

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	5,677,189.78	1,971,695.01	501,499.83		485,844.09	1,241,715.89	44,686.00	9,922,630.60
Student Support Services	6100	1,014,974.55	351,799.60	43,953.31		43,606.83	148.00	2,270.25	1,456,752.54
Instructional Media Services	6200					369.53	4,459.41		4,828.94
Instruction and Curriculum Development Services	6300	1,559,186.82	448,795.31	19,389.79		8,353.56	4,965.52	3,366.00	2,044,057.00
Instructional Staff Training Services	6400	961,467.74	258,053.61	618,798.76		56,517.92	4,464.19	65,863.70	1,965,175.92
Instruction-Related Technology	6500			10,723.40			391,936.64		402,660.04
Board	7100								0.00
General Administration	7200							476,714.36	476,714.36
School Administration	7300	86,391.86	17,437.65						103,829.51
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	8,161.33	604.15						8,765.48
Student Transportation Services	7800	4,472.26	754.13		4,555.05				9,781.44
Operation of Plant	7900	97.50	18.59	840.00		97.91			1,054.00
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						317,090.00		317,090.00
Total Expenditures		9,311,941.84	3,049,168.05	1,195,205.09	4,555.05	594,789.84	1,964,779.65	592,900.31	16,713,339.83
Excess (Deficiency) of Revenues over Expenditures									
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, 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 CLAY 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

Exhibit K-4

DOE Page 8

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Other CRRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
<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	3,650,717.92	674,307.10	1,511,303.33				5,836,328.35
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	3,650,717.92	674,307.10	1,511,303.33	0.00	0.00	0.00	5,836,328.35
<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
Total Revenues	3000	3,650,717.92	674,307.10	1,511,303.33	0.00	0.00	0.00	5,836,328.35

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)
 For the Fiscal Year Ended June 30, 2021

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			632,219.71		8,741.31	2,099,779.50		2,740,740.52
Student Support Services	6100					122,529.42	12,232.80		134,762.22
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							51,119.44	51,119.44
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	14,168.00	1,286.45						15,454.45
Student Transportation Services	7800								0.00
Operation of Plant	7900			132,861.67		444,209.73	82,146.95		659,218.35
Maintenance of Plant	8100			4,010.11		44,353.83			48,363.94
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						1,059.00		1,059.00
Total Expenditures		14,168.00	1,286.45	769,091.49	0.00	619,834.29	2,195,218.25	51,119.44	3,650,717.92
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
<i>Loans</i>									
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, 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 CLAY 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	164,129.22	28,871.76	15,366.36		101,123.51	119,496.67		428,987.52
Student Support Services	6100					828.04	169.90		997.94
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400			1,540.00		1,516.48			3,056.48
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	28,560.00	5,665.85		4,128.63				38,354.48
Operation of Plant	7900					196,619.68	6,291.00		202,910.68
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
Total Expenditures		192,689.22	34,537.61	16,906.36	4,128.63	300,087.71	125,957.57	0.00	674,307.10
Excess (Deficiency) of Revenues over Expenditures									
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, 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 CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)
 For the Fiscal Year Ended June 30, 2021

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	307,226.61	61,483.82	205,707.69		24,635.80			599,053.92
Student Support Services	6100	4,872.07	969.29						5,841.36
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	21,902.95	2,862.60	1,056.00					25,821.55
Instruction-Related Technology	6500						423,375.00		423,375.00
Board	7100								0.00
General Administration	7200							27,216.86	27,216.86
School Administration	7300								0.00
Facilities Acquisition and Construction	7410						312,995.40		312,995.40
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800	50,508.70	9,976.03		54,667.28				115,152.01
Operation of Plant	7900					1,847.23			1,847.23
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		384,510.33	75,291.74	206,763.69	54,667.28	26,483.03	736,370.40	27,216.86	1,511,303.33
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To 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, 2020	2800								
Adjustments to Fund Balance	2891								
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, 2021	2700	0.00							

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

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
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
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
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To 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, 2020	2800								
Adjustments to Fund Balance	2891								
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 Balances, June 30, 2021	2700	0.00							

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
 For the Fiscal Year Ended June 30, 2021

Exhibit K-4
 FDOE Page 13
 Fund 445

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
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
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
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loans Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To 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, 2020	2800								
Adjustments to Fund Balance	2891								
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 Balances, June 30, 2021	2700	0.00							

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND
 For the Fiscal Year Ended June 30, 2021

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
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
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
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To 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, 2020	2800								
Adjustments to Fund Balance	2891								
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 Balances, June 30, 2021	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, 2021

Exhibit K-5
 FDOE Page 15
 Fund 490

REVENUES		Account Number								Totals
<i>Federal Through State and Local:</i>										
Federal Through Local		3220								
Miscellaneous Federal Through State		3229								
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								0.00
Other Miscellaneous Local Sources		3495								6,097,832.21
Total Local		3400								6,097,832.21
Total Revenues		3000								6,097,832.21
EXPENDITURES		Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>										
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
Food 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
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	5,895,044.63	5,895,044.63
<i>Excess (Deficiency) of Revenues over Expenditures</i>										201,887.68
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number								
Loss Resources		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 Source (Use)										0.00
Net Change in Fund Balance										201,887.68
Fund Balance, July 1, 2020		2800								3,816,101.04
Adjustments to Fund Balance		2851								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								4,017,988.72
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balance, June 30, 2021		2700								4,017,988.72

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

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
COVIDS Withheld for SBE/COBI Bonds	3322	54,631.70							54,631.70
SBE/COBI Bond Interest	3326	3.71							3.71
Sales Tax Distribution (s. 212.20(6)(d)6 a., F.S.)	3341		223,250.00						223,250.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	54,635.41	223,250.00	0.00	0.00	0.00	0.00	0.00	277,885.41
<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		574.75				220.71		795.46
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	574.75	0.00	0.00	0.00	220.71	0.00	795.46
Total Revenues	3000	54,635.41	223,824.75	0.00	0.00	0.00	220.71	0.00	278,680.87
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	50,000.00	125,000.00				5,432,917.88		5,607,917.88
Interest	720	5,950.00	91,155.02				1,360,446.34		1,457,551.36
Dues and Fees	730	24.11					8,006.16		8,030.27
Other Debt Service	791								0.00
Total Expenditures		55,974.11	216,155.02	0.00	0.00	0.00	6,801,370.38	0.00	7,073,499.51
Excess (Deficiency) of Revenues Over Expenditures		(1,338.70)	7,669.73	0.00	0.00	0.00	(6,801,149.67)	0.00	(6,794,818.64)

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

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COB1 Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									
From General Fund	3610								0.00
From Capital Projects Funds	3630						6,807,980.81		6,807,980.81
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	6,807,980.81	0.00	6,807,980.81
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	6,807,980.81	0.00	6,807,980.81
Net Change in Fund Balances		(1,318.70)	7,669.73	0.00	0.00	0.00	6,831.14	0.00	13,162.17
Fund Balance, July 1, 2020	2800	3,078.37	331,449.05				121,187.94		455,715.36
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	1,739.67	339,118.78	0.00	0.00	0.00	128,019.08		468,877.53
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	1,739.67	339,118.78	0.00	0.00	0.00	128,019.08	0.00	468,877.53

DISTRICT SCHOOL BOARD OF CLAY 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) 319	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 338	Public Education Capital Outlay (PECO) 348	District Bonds 358	Capital Outlay and Debt Service Program (COMDS) 368	Nonvoted Capital Improvement Section 1011.17(7)(b) F.S. 378	Voted Capital Improvement Fund 398	Other Capital Projects 399	ARRA Economic Stimulus Capital Projects 399	Totals
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
COMDS Distributed	3321						1,377,375.09					1,377,375.09
Interest on Undistributed COMDS	3322						24,137.14					24,137.14
Sales Tax Distribution (s. 212.20(6)(b) s., F.S.)	3341											0.00
State Through Local	3389											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
Chester School Capital Outlay Funding	3397									796,649.00		796,649.00
Other Miscellaneous State Revenues	3399									495,106.91		495,106.91
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	1,401,512.23	0.00	0.00	1,491,755.91	0.00	2,493,268.14
Local:												
District Local Capital Improvement Tax	3412							19,265,452.00				19,265,452.00
County Local Sales Tax	3418									6,037,754.62		6,037,754.62
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421							345,894.58				345,894.58
Payment in Lieu of Taxes	3422											0.00
Rental Fees	3423											0.00
Interest on Investments	3431						81.02	1,476.33		4,322.87		5,880.22
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									1,487,536.77		1,487,536.77
Impact Fees	3496									10,431,325.13		10,431,325.13
Refunds of Prior Year's Expenditures	3497							108,457.29				108,457.29
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	81.02	19,721,289.89	0.00	17,060,939.39	0.00	37,682,301.30
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	1,401,593.25	19,721,289.89	0.00	19,452,695.30	0.00	40,375,549.44
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610											0.00
Archival Materials	620									85.16		85.16
Buildings and Fixed Equipment	630						528,307.46	153,397.47		1,633,485.08		2,315,190.01
Furniture, Fixtures and Equipment	640						110,282.00	315,899.50		184,840.31		611,021.81
Motor Vehicles (Including Buses)	650							156,879.00				156,879.00
Land	660											0.00
Improvements Other Than Buildings	670							1,634,324.23		149,894.79		1,784,619.02
Remodeling and Renovations	680				7,954.14			4,786,819.57		820,056.71		5,613,720.42
Computer Software	690							76,073.40		794,215.83		870,289.23
Chester School Local Capital Improvement	793											0.00
Chester School Capital Outlay Sales Tax	795									180,636.94		180,636.94
Debt Service: (Function 9200)												
Redemption of Principal	710							131,832.48		506,375.79		638,208.27
Interest	720							3,111.32				3,111.32
Fees and Fines	730							1,608.10				1,608.10
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	7,954.14	0.00	640,297.56	7,269,713.97	0.00	4,320,510.61	0.00	12,129,476.28
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	(7,954.14)	0.00	761,295.69	12,460,546.92	0.00	15,132,184.69	0.00	28,356,073.16

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 and 1011.15, F.S. Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (COADS)	Nonvoted Capital Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ABRA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3721											0.00
Discount on Sale of Bonds (Function 9209)	891											0.00
Proceeds of Lease-Purchase Agreements	3730											0.00
Premium on Lease-Purchase Agreements	3733											0.00
Discount on Lease-Purchase Agreements (Function 9209)	893											0.00
Leases	3770											0.00
Sale of Capital Assets	3770							486,091.00				486,091.00
Loss Recoveries	3789											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							(3,165,296.42)		(796,649.00)		(3,961,945.42)
To Debt Service Funds	920							(1,980,123.73)		(4,877,787.08)		(6,857,910.81)
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	(5,145,420.15)	0.00	(5,624,436.08)	0.00	(10,769,856.23)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(5,145,420.15)	0.00	(5,624,436.08)	0.00	(10,769,856.23)
Net Change in Fund Balances		0.00	0.00	0.00	(7,954.14)	0.00	761,295.69	7,801,167.77	0.00	9,557,748.61	0.00	18,112,247.97
Fund Balances, July 1, 2020	2800				8,026.00		905,899.66	15,070,271.49		13,994,597.09		29,978,794.21
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				71.86	0.00	1,667,195.35	22,871,439.26	0.00	23,532,445.70	0.00	48,091,012.17
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	71.86	0.00	1,667,195.35	22,871,439.26	0.00	23,532,445.70	0.00	48,091,012.17

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

REVENUES		Account Number							Totals		
Federal Direct		3100									
Federal Through State and Local		3200									
State Sources		3300									
Local Sources		3400									
Total Revenues		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	
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures											
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES											
		Account Number									
Sale of Capital Assets		3730									
Loss Recoveries		3740									
<i>Transfers In:</i>											
From General Fund		3610									
From Debt Service Funds		3620									
From Capital Projects Funds		3630									
From Special Revenue Funds		3640									
From Internal Service Funds		3670									
From Enterprise Funds		3690									
Total Transfers In		3600	0.00								
<i>Transfers Out: (Function 9700)</i>											
To General Fund		910									
To Debt Service Funds		920									
To Capital Projects Funds		930									
To Special Revenue Funds		940									
To Internal Service Funds		970									
To Enterprise Funds		990									
Total Transfers Out		9700	0.00								
Total Other Financing Sources (Uses)			0.00								
Net Change in Fund Balance			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 CLAY COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2021

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 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									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2020	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2021	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, 2021

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 751	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481	3,962,539.06							3,962,539.06
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		3,962,539.06	0.00	0.00	0.00	0.00	0.00	0.00	3,962,539.06
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200	711,271.46							711,271.46
Purchased Services	300	1,499,603.01							1,499,603.01
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		2,210,874.47	0.00	0.00	0.00	0.00	0.00	0.00	2,210,874.47
Operating Income (Loss)		1,751,664.59	0.00	0.00	0.00	0.00	0.00	0.00	1,751,664.59
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	12,269.25							12,269.25
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	1780								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)		12,269.25	0.00	0.00	0.00	0.00	0.00	0.00	12,269.25
Income (Loss) Before Operating Transfers		1,763,933.84	0.00	0.00	0.00	0.00	0.00	0.00	1,763,933.84
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		1,763,933.84	0.00	0.00	0.00	0.00	0.00	0.00	1,763,933.84
Net Position, July 1, 2020	2880	4,923,526.28							4,923,526.28
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2021	2780	6,687,460.12							6,687,460.12

DISTRICT SCHOOL BOARD OF CLAY 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

ASSETS	Account Number	Beginning Balance July 1, 2020	Additions	Deductions	Ending Balance June 30, 2021
Cash	1110	2,443,186.12	6,095,285.64	5,825,944.63	2,712,527.13
Investments	1160	1,372,914.92	2,546.67	70,000.00	1,305,461.59
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		3,816,101.04	6,097,832.31	5,895,944.63	4,017,988.72
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	19,336.90	5,825,944.63	5,834,274.10	11,007.43
Internal Accounts Payable	2290	3,796,764.14	271,887.68	61,670.53	4,006,981.29
Due to Budgetary Funds	2161				0.00
Total Liabilities		3,816,101.04	6,097,832.31	5,895,944.63	4,017,988.72
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, 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	7,678,428.91		7,678,428.91	2,070,978.41	1,483,928.12	187,900.80	131,631.31
Bonds Payable								
SBE/COBI Bonds Payable	2321	115,000.00		115,000.00	50,000.00	55,000.00	5,950.00	3,450.00
District Bonds Payable	2322	1,825,000.00		1,825,000.00	125,000.00	130,000.00	91,155.00	85,998.76
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	1,940,000.00	0.00	1,940,000.00	175,000.00	185,000.00	97,105.00	89,448.76
Liability for Compensated Absences	2330	25,258,797.07		25,258,797.07				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	29,519,000.00		29,519,000.00	3,974,000.00	4,145,000.00	1,203,805.30	1,028,370.20
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	29,519,000.00	0.00	29,519,000.00	3,974,000.00	4,145,000.00	1,203,805.30	1,028,370.20
Estimated Liability for Long-Term Claims	2350	1,608,648.00		1,608,648.00				
Net Other Postemployment Benefits Obligation	2360	5,154,782.00		5,154,782.00				
Net Pension Liability	2365	246,057,852.00		246,057,852.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		317,217,507.98	0.00	317,217,507.98	6,219,978.41	5,813,928.12	1,488,811.10	1,249,450.27

[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 CLAY 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	836,190.45		41,608,810.00	42,445,000.45		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	165,008.21		109,596.00	105,088.38		169,515.83
Florida School Recognition Funds (3361)	92040	6,037.91			79,625.88		(73,587.97)
Instructional Materials (FEFP Earmark) [2]	90880	855,366.42		2,947,094.00	925,603.87		2,876,856.55
Library Media (FEFP Earmark) [2]	90881	97,180.15		170,762.00	148,058.45		119,883.70
Mental Health Assistance (FEFP Earmark)	90280	352,481.48		1,370,428.00	871,553.24		851,356.24
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [3]	90800	808,974.09		1,722,480.00	1,758,101.25		773,352.84
Safe Schools (FEFP Earmark) [4]	90803	1,746,058.59		2,110,995.00	1,662,590.76		2,194,462.83
Student Transportation (FEFP Earmark)	90830			7,441,582.00	7,441,582.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	1,809,954.83		9,877,352.00	11,582,224.55		105,082.28
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	41,078.91		742,269.00	744,404.39		38,943.52
Voluntary Prekindergarten - School Year Program (3371)	96440			692,525.85	692,525.85		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, 2021

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	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380	1,660,469.77				1,660,469.77
Public Utility Services Other than Energy - Functions 7900 & 8100	380	1,660,469.77				1,660,469.77
Natural Gas - All Functions	411					0.00
Natural Gas - Functions 7900 & 8100	411					0.00
Bottled Gas - All Functions	421	5,971.46	330.14			6,301.60
Bottled Gas - Functions 7900 & 8100	421	91.47				91.47
Electricity - All Functions	430	5,838,801.00	133,501.62			5,972,302.62
Electricity - Functions 7900 & 8100	430	5,838,801.00				5,838,801.00
Heating Oil - All Functions	440	60,647.09				60,647.09
Heating Oil - Functions 7900 & 8100	440	60,647.09				60,647.09
Gasoline - All Functions	450	193,438.48	4,866.00			198,304.48
Gasoline - Functions 7900 & 8100	450	104,861.29				104,861.29
Diesel Fuel - All Functions	460	763,530.71	3,905.89	4,555.05	58,795.91	830,787.56
Diesel Fuel - Functions 7900 & 8100	460	6,919.56				6,919.56
Other Energy Services - All Functions	490					0.00
Other Energy Services - Functions 7900 & 8100	490					0.00
Subtotal - Functions 7900 & 8100		7,671,790.18	0.00	0.00	0.00	7,671,790.18
Total - All Functions		8,522,858.51	142,603.65	4,555.05	58,795.91	8,728,813.12
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422	2,708.68				2,708.68
Gasoline	450	35,036.03				35,036.03
Diesel Fuel	460	753,343.15		9,781.44	58,795.91	821,920.50
Oil and Grease	540	38,046.03				38,046.03
Total		829,133.89		9,781.44	58,795.91	897,711.24

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651					0.00

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

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TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subject	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					0.00
Technology-Related Repairs and Maintenance	359	11,557.69				11,557.69
Technology-Related Rentals	369	3,952,316.70	232,541.97	476,095.60		4,660,954.27
Telephone and Other Data Communication Services	379	2,558,807.42		132,861.67		2,691,669.09
Other Technology-Related Purchased Services	399	563,477.66				563,477.66
Technology-Related Materials and Supplies	5X9	626,788.31	26,957.02	1,042.48		654,787.81
Technology-Related Library Books	619	7,275.93				7,275.93
Noncapitalized Computer Hardware	644	949,987.15	1,386,405.61	2,628,349.98	85,977.76	5,050,720.50
Technology-Related Noncapitalized Fixtures and Equipment	649	88,907.77	45,756.47	13,340.02	20,488.59	168,492.85
Noncapitalized Software	692	94,665.76	4,737.88		308,166.38	407,570.02
Miscellaneous Technology-Related	799					0.00
Total		8,853,784.39	1,696,398.95	3,251,689.75	414,632.73	14,216,505.82

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subject	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	137,467.15	257,442.77		69,811.34	464,721.26
Technology-Related Capitalized Fixtures and Equipment	648	26,431.62	37,345.00	1,059.00		64,835.62
Capitalized Software	691	17,335.40			562,122.85	579,458.25
Total		181,234.17	294,787.77	1,059.00	631,934.19	1,109,015.13

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

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

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	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311	25,000.00		25,000.00	1,056.00	51,056.00
Subawards Under Subagreements - In Excess of \$25,000	312	3,355,940.52		674,280.65		4,030,221.17
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391	25,000.00	25,000.00	25,000.00		75,000.00
Subawards Under Subagreements - In Excess of \$25,000	392	2,318,231.81	3,983.02	19,991.86		2,342,206.69

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	554,548.30
Food	570	5,062,110.77
Donated Foods	580	1,122,148.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	68,985,111.00	846,247.00	162,020.00	69,993,378.00
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	209,454.56	837.60		210,292.16
Total Basic Program Salaries		69,194,565.56	847,084.60	162,020.00	70,203,670.16
Other Programs 130 (ESOL) (Function 5100)	120	1,300,651.00	14,537.00	4,264.00	1,319,472.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		1,300,651.00	14,537.00	4,264.00	1,319,472.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	41,544,066.00	1,217,884.00	83,212.00	42,845,162.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750				0.00
Total ESE Program Salaries		41,544,066.00	1,217,884.00	83,212.00	42,845,162.00
Career Program 300 (Function 5300)	120	3,278,710.00		6,190.00	3,284,900.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		3,278,710.00	0.00	6,190.00	3,284,900.00
TOTAL		115,317,992.56	2,079,525.60	255,686.00	117,653,204.16

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	520	1,946,117.20	144,594.96	94,025.17	2,184,737.33

	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES					
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	104,732,380.00	14,565,278.00	1,803,005.00	121,100,663.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	69,091,258.00	6,263,261.00	1,232,326.00	76,586,845.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	5,865,910.00	1,042,172.00	50,679.00	6,958,761.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	5,956,758.00	2,634,217.00	164,427.00	8,755,402.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	3,087,111.00	3,155.00	41,411.00	3,131,677.00

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

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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>						0.00
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Quaranteed 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>						0.00
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement (Subobject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100	12,129,378.81	796,649.00		189,925.95		13,115,953.76
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420		57,176.91				57,176.91
Special Revenue Funds - Federal Education Stabilization Fund	440		378,408.28				378,408.28
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		12,129,378.81	1,232,234.19	0.00	189,925.95	0.00	13,551,538.95

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	18,567.27
Special Revenue Funds - Federal Education Stabilization Fund	5900	
Total	5900	18,567.27

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:	1,228,090.26	2,906,112.02	1,662,755.56	2,471,446.72
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			1,130,723.24	
School Nurses and Health Care Services			69,387.43	
Occupational Therapy, Physical Therapy and Other Therapy Services			41,106.72	
ESE Professional and Technical Services			213,357.50	
Gifted Student Education				
Staff Training and Curriculum Development			42,433.49	
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other (Pupil Transportation)			165,747.18	
Total Expenditures			1,662,755.56	

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	59,261,772.21
Total Liabilities and Deferred Inflows of Resources	100	12,814,024.03

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

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	1,001,643.80	339,728.26	280.00		9,427.08	1,094.22		1,352,173.36
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					200.00			200.00
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					80.00			80.00
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
Total Expenditures		1,001,643.80	339,728.26	280.00	0.00	9,707.08	1,094.22	0.00	1,352,453.36

[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, 2021**

Federal Grantor/Pass-Through Grantor/Program Title Or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1) and (2)	Amount Provided to Subrecipients
Clustered				
Child Nutrition Cluster:				
United States Department of Agriculture:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	21002	\$ 156,349.15	
National School Lunch Program	10.555 (3)	21001, 21003	2,198,878.78	
Summer Food Service Program for Children	10.559	21006, 21007	18,750,865.99	
Total Child Nutrition Cluster:			<u>19,106,093.92</u>	
Special Education Cluster:				
United States Department of Education:				
Florida Department of Education:				
Special Education - Grants to States	84.027 (5)	262, 263	7,327,636.73	
Special Education - Preschool Grants	84.173	267	157,274.58	
University of South Florida:				
Special Education - Grants to States	84.027 (5)	None	96,357.07	
Total Special Education Cluster			<u>7,581,268.38</u>	
Not Clustered				
United States Department of Defense:				
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools				
	12.556	HE 1254-15-1-0052	377,799.67	
Invitational Grants to Military-Connected Schools	12.557	HE 1254-19-1-0023	156,927.79	
Navy Junior Reserve Officers Training Corps	12.UNK	N/A	518,535.95	
Total United States Department of Defense			<u>1,053,263.41</u>	
United States Department of Education:				
Impact Aid	84.041 (4)	N/A	\$ 507,581.44	
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191, 193	278,625.80	
Title I Grants to Local Educational Agencies	84.010	212, 228	5,697,510.89	
Career and Technical Education - Basic Grants to States	84.048	161	382,631.21	
Education for Homeless Children and Youth	84.196	127	98,204.52	
Twenty-First Century Community Learning Centers	84.287	244	20,933.10	
English Language Acquisition State Grants	84.365	102	150,320.10	
Improving Teacher Quality State Grants	84.367	224	1,682,428.86	40,735.09
Student Support and Academic Enrichment State Grant	84.424	241	326,669.53	16,441.82
Education Stabilization Fund	84.424	123, 124	5,836,328.35	370,883.60
Episcopal Children's Services, Inc.:				
Education Stabilization Fund	84.424	None	375,512.00	
Total United States Department of Education			<u>15,316,745.80</u>	<u>428,060.51</u>

**SCHEDULE 5
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS
For the Fiscal Year Ended June 30, 2021**

Federal Grantor/Pass-Through Grantor/Program Title Or Cluster 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:				
Lutheran Services Florida, Inc.:				
Block Grants for Community Mental Health Services	93.958	None	165,562.00	
Block Grants for Prevention and Treatment of Substance Abuse	93.959	None	151,490.00	
Total United States Department of Health and Human Services			317,052.00	
Total Expenditures of Federal Awards			\$ 43,374,423.51	428,060.51

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, 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 the financial position or changes in net position.

- (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 \$1,507,309 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

- (4) Impact Aid. Expenditures are related to grant numbers S041B-2020-1240 (\$22,418.44) and S041B-2021-1240 (\$485,163.00).

- (5) Special Education Cluster - Expenditures for CFDA No. 84.027 total \$7,423,993.80.

- (6) Indirect Cost Rate. 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