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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Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
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ccordance wit	Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2021, was subm h rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was a oard on September 9, 2021.	
Signatur	re of District School Superintendent September 9, 2021 Signature Date	
-	·	

REVENUES	Account	
	Number	
Federal Direct:	3121	507,581.84
Federal Impact, Current Operations Reserve Officers Training Corps (ROTC)	3191	404,743.43
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	912,325.27
ederal Through State and Local:		
Medicaid	3202	2,906,112.03
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	692,564.6
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,598,676.6
tate:	3310	195,230,705.0
Florida Education Finance Program (FEFP) Workforce Development	3315	495,645.0
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	21,807.2
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	31,144.4
District Discretionary Lottery Funds	3344	
Categorical Programs:		
Class Size Reduction Operating Funds	3355	41,608,810.0
Florida School Recognition Funds	3361	(20.1/2.0
Voluntary Prekindergarten Program	3371	638,163.8
Preschool Projects	3372	
Other State:	3373	
Reading Programs Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	648,832.4
Total State	3300	238,675,107.9
Local:		
District School Taxes	3411	68,956,546.7
Tax Redemptions	3421	1,242,864.2
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	245,107.1
Interest on Investments	3431	163,422.3
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433 3440	174,912.2
Gifts, Grants and Bequests	3445	1/7,712.2
Interest Income - Leases Student Fees:	3443	
Adult General Education Course Fees	3461	6,183.5
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	11,857.9
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	7,091.2
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	21,475.8
Other Fees:		
Preschool Program Fees	3471	547,001.8
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	10.070.0
Other Schools, Courses and Classes Fees Miscellaneous Local:	3479	19,070.6
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	537,372.0
Other Miscellaneous Local Sources	3495	2,220,330.9
Refunds of Prior Year's Expenditures	3497	3,594.8
Collections for Lost, Damaged and Sold Textbooks	3498	3,922.1
Receipt of Food Service Indirect Costs	3499	324,896.4
Total Local	3400	74,485,650.1
Total Revenues	3000	317,671,760.0

Exhibit K-1 FDOE Page 2 Fund 100

For the Fiscal Year Ended June 30, 2021									Fund 10
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Cepital Outlay	Other	Totals
Current:									
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	137,264.00	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	317,852.61	6,216.36	6,893.00	4,672.24	1,982 00	958.80	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
Capital Outlay:		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	X/////////////////////////////////////	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		<i>(((((((((((((((((((((((((((((((((((((</i>	
Facilities Acquisition and Construction	7420	<i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i>			<i>\}}}!</i>	\ <i>\\\\\\\</i>	53,833.46	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	53,833.46
Other Capital Outlay	9300	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		<i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i>		<i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i>	755,480.18		755,480.18
Deht Service: (Function 9200)		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>\\\\\\\\\\</i>	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		
Redemption of Principal	710	<i>\}}}}}</i>							0.00
Interest	720				<i></i>				0.00
Tetal 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	1	V/////////////////////////////////////	V/////////////////////////////////////	X/////////////////////////////////////	<i>(((((((((((((((((((((((((((((((((((((</i>	<i>\////////////////////////////////////</i>	<i>\////////////////////////////////////</i>	<i>(((((((((((((((((((((((((((((((((((((</i>	5,647,445.02

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

Exhibit K-1 FDOE Page 3 Fund 100

For the Fiscal Year Ended June 30, 2021

OTHER FINANCING SOURCES (USES)	Account	
and CHANGES IN FUND BALANCES	Number	
Loans	3720	
Sale of Capital Assets	3730	123,102.44
Loss Recoveries	3740	7,580.00
Transfers In:		
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
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		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	
Ending Fund Balance:		
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

Exhibit K-2 FDOE Page 4 Fund 410

For the Fiscal Year Ended June 30, 2021

REVENUES	Account Number	
Federal:	Number	
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
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
State:		
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
Local:		
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)

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	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	· · · · · · · · · · · · · · · · · · ·
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		3,700,340.86
Fund Balance, July 1, 2020	2800	3,294,035.21
Adjustments to Fund Balance	2891	66,650.85
Ending Fund Balance:		
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 429

For the Fiscal Year Ended June 30, 2021	· · · · · · · · · · · · · · · · · · ·	runa 420
REVENUES	Account Number	
Federal Direct:	Tvalilooi	
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
Federal Through State and Local:		
Career and Technical Education	3201	362,631.21
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	7,484,911.31
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	227,365.43
English Literacy and Civics Education	3222	29,696.87
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:		
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
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	·
Adult General Education Course Fees	3461	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

9,922,630.60 1,456,752.54 4,828.94 2,044,057.00 1,965,175.92 402,660.04 0 00 476,714.36 103,829.51 0.00 0.00 _0,00 8,765.48 9,781.44 1,054.00 0.00 0.00 0.00 0.00 317,090.00 16,713,339.83

Totals

Exhibit K-3 FDOE Page 7 Fund 420

For the Fiscal Year Ended June 30, 2021		100	200	300	400	500	600	700
EXPENDITURES	Account Number	Seleries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
urrent:		Dejet 153		THE VICES				
Instruction	5000	5,677,189.78	1,971,695.01	501,499.83		485,844.09	1,241,715.89	44,686.00
Student Support Services	6100	1,014,974.55	351,799.60	43,953.31		43,606.83	148,00	2,270.25
Instructional Media Services	6200					369.53	4,459.41	
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
Instructional Staff Training Services	6400	961,467.74	258,063.61	618,798.76		56,517.92	4,464.19	65,863.70
Instruction-Related Technology	6500			10,723.40			391,936.64	
Boerd	7100	<u></u>						
General Administration	7200							476,714.36
School Administration	7300	86,391.86	17,437.65					
Facilities Acquisition and Construction	7410							
Fiscal Services	7500		<u> </u>					
Food Services	7600							'
Central Services	7700	8,161.33	604.15					
Student Transportation Services	7800	4,472.26	754.13		4,555.05			
Operation of Plant	7900	97.50	18.59	840.00		97.91		
Maintenance of Plant	8100							
Administrative Technology Services	8200							
Community Services	9100							
Capital Outlay:				X/////////////////////////////////////		X/////////////////////////////////////		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Facilities Acquisition and Construction	7420	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>						<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Other Capital Outlay	9300	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>					317,090.00	
Total Espenditures		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
Excess (Deficiency) of Revenues over Expenditures						<u> </u>		<u> </u>
OTHER FINANCING SOURCES (USES)	Account							
and CHANGES IN FUND BALANCES	Number							
COSTIS	3720							
Sale of Capital Assets	3730	<u> </u>]					
oss Recoveries	3740]					
Fransfers In:								
From General Fund	3610		1					
From Debt Service Funds	3620		-					
From Capital Projects Funds	3630		-					
Interfund	3650		1					
From Permanent Funds	3660							
From Internal Service Funds	3670							
From Enterprise Funds	3690							
Total Transfers In	3600	0.00	1					
Fransfers Out: (Function 9700)								
To the General Fund	910		1					
To Debt Service Funds	920		4					
To Capital Projects Funds	930		4					
Interfund	950	<u> </u>	_					
To Permanent Funds	960	_	4					
To Internal Service Funds	970		4					
To Enterprise Funds	990		1					
Total Transfers Out	9700	0.00	ļ					
Part Other Character Community		0.00	1					
Total Other Financing Sources (Uses)		000	4					

Net Change in Fund Balance Fund Balance, July 1, 2020

Adjustments to Fund Balance Ending Fund Balance:

Nonspendable Fund Balance

Restricted Fund Balance

Committed Fund Balance

Unassigned Fund Balance

Total Fund Balances, June 30, 2021

Assigned Fund Balance

2800

2891

2710

2720

2730 2740

2750

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

DOE Page 8 For the Fiscal Year Ended June 30, 2021 Other CRRSA Act Other CARES Act Elem. & Sec. School Relief Fund Elem. & Sec. School Elem. & Sec. School Relief Fund Other ARP Act Relief Fund Totals REVENUES Emergency Relief (ESSER III) Emergency Relief (ESSER) (Including GEER) Emergency Relief (ESSER II) (Including GEER II) Account 443 444 445 116 Number 441 442 Federal Direct: Miscellaneous Federal Direct 3199 0,00 0.00 0,00 0.00 0.00 0.00 0.00 3100 Total Foderal Direct: Federal Through State and Local: 1,511,303.33 674,307.10 5,836,328,35 Education Stabilization Funds - K-12 3271 0.00 3272 Education Stabilization Funds - Workforce 0,00 3273 Education Stabilization Funds - VPK 0.00 Miscellaneous Federal Through State 3299 1,511,303.33 0.00 0.00 0.00 5,836,328.35 674,307.10 3200 3,650,717.92 Total Federal Through State and Local 0.00 Other Miscellaneous Local Sources 3495 0.00 0.00 0.00 0,00 0.00 0.00 3400 0.00 Total Local 0.00 0,00 0.00 5,836,328.35 3,650,717.92 674,307.10 1,511,303.33 3000 Total Revenues

Exhibit K-4

ESE 348

Totals

51,119.44

Exhibit K-4 FDOE Page 9 Fund 441

2,740,740.52 134,762 22 0.00 0.00 0.00 0.00 0.00

51,119,44 0.00 0.00 0,00 0.00 15,454.45 0.00 659,218.35 48,363.94 0,00 0.00 0.00 1,059.00 3,650,717.92

For the Fiscal Year Ended June 30, 2021		100	200	300	400	500	600	700
EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Current:		SHIRD RAY	Delivine					
Instruction	5000	_		632,219.71		8,741.31	2,099,779.50	<u> </u>
Student Support Services	6100					122,529.42	12,232.80	
Instructional Media Services	6200							
Instruction and Curriculum Development Services	6300							
Instructional Staff Training Services	6400							
Instruction-Related Technology	6500							
Board	7100							
General Administration	7200							
School Administration	7300							
Facilities Acquisition and Construction	7410							ļ
Fiscal Services	7500							
Food Services	7600							
Central Services	7700	14,168.00	1,286,45					
Student Transportation Services	7800		1					
Operation of Plant	7900			132,861.67		444,209.73	82,146.95	
Maintenance of Plant	8100			4,010.11		44,353.83		
Administrative Technology Services	8200			1				
	9100	 						
Community Services Capital Outlay:	- 7100							
Facilities Acquisition and Construction	7420	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	X/////////////////////////////////////	X/////////////////////////////////////				
Other Capital Outlay	9300	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		X/////////////////////////////////////			1,059.00	
Total Expenditures		14,168.00	1,286.45	769,091,49	0.00	619,834.29	2,195,218.25	
Excess (Deficiency) of Revenues over Expenditures		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		<i>X////////////////////////////////////</i>	X/////////////////////////////////////			
OTHER FINANCING SOURCES (USES)	Account							
and CHANGES IN FUND BALANCES	Number							
Loens	3720							
Sale of Capital Assets	3730							
Loss Recoveries	3740		}					
Transfers In:			}					
From General Fund	3610		ł					
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		1					
Total Transfers In	3600	0.00						
Transfers Out: (Function 9700)								
To the General Fund	910		1					
To Debt Service Funds	920		4					
To Capital Projects Funds	930							
Interfund	950		-					
To Permanent Funds	960							
To Internal Service Funds	970		4					
To Enterprise Funds	990	ļ	4					
Total Transfers Out	9700	000	4					
Total Other Financing Sources (Uses)		0.00	4					
Net Change in Fund Balance		0.00	4					
Fund Balance, July 1, 2020	2800		4					
	3801	•	1					

Adjustments to Fund Balance Ending Fund Balance:

Nonspendable Fund Balance

Restricted Fund Balance

Committed Fund Balance Assigned Fund Balance

Unassigned Fund Belance

Total Fund Balances, June 30, 2021

2891

2710

2720 2730

2740 2750

2700

0.00

For the Fiscal Year Ended June 30, 2021 400 500 Materials 600 Capital 700 Account EXPENDITURES Employee Benefits Totals Energy Number Services and Supplies Outlay Other 164,129.22 28,871.76 101,123.51 Instruction 5000 15,366.36 119,496.67 428,987.52 6100 828.04 169.90 Student Support Services 997.94 Instructional Media Services 6200 0.00 Instruction and Curriculum Development Services 6300 0.00 Instructional Staff Training Services 1,540.00 1,516,48 3,056.48 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 4,128 63 38,354.48 196,619.68 6,291.00 202,910.68 0.00 0.00 0.00 0.00 0.00 4,128.63 300,087.71 125.957.57 0.00 300,087.71 674,307.10

Bodychate Inest Inested restricts	0,00		_
Instruction-Related Technology	6500		
Board	7100		
General Administration	7200		
School Administration	7300		
Facilities Acquisition and Construction	7410		
Fiscal Services	7500		
Food Services	_7600		
Central Services	7700		
Student Transportation Services	7800	28,560.00	
Operation of Plant	7900		
Maintenance of Plant	8100		_
Administrative Technology Services	R200		_
Community Services	9100		_
Capital Outlay:			7
Facilities Acquisition and Construction	7420	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	4
Other Capital Outlay	9300		2
Total Expenditures		192,689.22	_
Excess (Deficiency) of Revenues over Expenditures		192,689.22	2
OTHER FINANCING SOURCES (USES)	Account		
and CHANGES IN FUND BALANCES	Number		
.cons	3720		
Sale of Capital Assets	3730		
Loss Rocoveries	3740	<u> </u>	
Fransfers 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 Fransfers Out: (Function 9700)	3600	0.00	
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	
Fatal Other Financing Sources (Uses)	9700	0.00	
Net Change in Fund Balance		0.00	
	2800	0.00	
Fund Belance, July 1, 2020			
Adjustments to Fund Balance Ending Fund Balance:	2891		
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	
ESE 348			

599,053.92 5,841.36 0.00 0.00 25,821.55 423,375.00 0.00

27,216.86 0.00 312,995 40 0.00 0.00 0.00 115,152.01 1,847.23 0.00 0.00 0.00 0.00 0.00 1,511,303.33 0.00

27,216.86

	Account	100	200	300	400	500	600	700
EXPENDITURES	Number	Selaries	Employee Renefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Current:			331,111					
Instruction	5000	307,226.61	61,483.82	205,707.69		24,635.80		
Student Support Services	6100	4,872.07	969,29					
Instructional Media Services	6200							
Instruction and Curriculum Development Services	6300					ļ		
Instructional Staff Training Services	6400	21,902.95	2,862.60	1,056.00				
Instruction-Related Technology	6500						423,375.00	
Board	7100							
General Administration	7200							
School Administration	7300							
Facilities Acquisition and Construction	7410						312,995.40	ļ <u>.</u>
Fiscal Services	7500					<u> </u>		
Food Services	7600				ļ			<u> </u>
Central Services	7700							
Student Transportation Services	7800	50,508.70	9,976.03		54,667.28		ļ	
Operation of Plant	7900					1,847.23		
Maintenance of Plant	8100				<u>.</u>			
Administrative Technology Services	8200							
Community Services	9100	\		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	 	 ************************************		<u> </u>
Capital Outlay:	- 1	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>				X/////////////////////////////////////	1	
Facilities Acquisition and Construction	7420	\////////////////////////////////////						<i>\}}}}</i>
Other Capital Outlay	9300				<i>41111111111111</i>			
Fotal Expenditures		384,510.33	75,291.74	206,763.69	54,667.28	26,483.03	736,370.40	mmmi
Excess (Deficiency) of Revenues over Expenditures	 							<u> </u>
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number							
.0603	3720							
Sele of Capital Assets	3730							
ons Recoveries	3740							
Pransfers In:	3,40							
From General Fund	3610							
From Debt Service Funds	3620							
From Capital Projects Funds	3630							
Interfund	3650							
From Permanent Funds	3660							
From Internal Service Funds	3670							
From Enterprise Funds	3690							
Total Transfers in	3600	0.00						
Fransfers Out: (Function 9700)	1							
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						
und Balance, July 1, 2020	2800	_	1					
Adjustments to Fund Balance	2891	 	1					
Ending Fund Balance:			ĺ					

Nonspendable Fund Balance

Restricted Fund Balance Committed Fund Balance

Assigned Fund Balance

Unassigned Fund Balance

Total Fund Balances, June 30, 2021

2710 2720

2730

2740

2750

2700

0.00 0.00 0.00 0,00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

Totals

700

Other

For the Fiscal Year Ended June 30, 2021	T	100	200	300	400	500	600	
EXPENDITURES	Account Number		Employee	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	
Current:		Salarica	Benefits	Scryious	octylocs	and deposits	Canal	十
Instruction	5000							┸
Student Support Services	6100							
Instructional Media Services	6200							┸
Instruction and Curriculum Development Services	6300							_
Instructional Staff Training Services	6400							
Instruction-Related Technology	6500							
Board	7100							
General Administration	7200							_
School Administration	7300							_
Facilities Acquisition and Construction	7410							丄
Fiscal Services	7500							丄
Food Services	7600					l		┸
Central Services	7700							┸
Student Transportation Services	7800			****				_L
Operation of Plant	7900							
Maintenance of Plant	8100							\top
Administrative Technology Services	8200							
Community Services	9100							Т
Capital Outlay:	- 7100							
Facilities Acquisition and Construction	7420	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>						_//
Other Capital Outlay	9300							
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.0	
Excess (Deficiency) of Revenues over Expenditures								<u> [XZ]</u>
OTHER FINANCING SOURCES (USES)	Account							
and CHANGES IN FUND BALANCES	Number		ļ					
Loans	3720							
Sale of Capital Assets	3730		1					
Loss Recoveries	3740							
Transfers In:		1				•		
From General Fund	3610		-					
From Debt Service Funds	3620		-					
From Capital Projects Funds	3630		ł					
Interfund	3650							
From Permanent Funds	3660							
From Internal Service Funds	3670							
From Enterprise Funds	3690		1					
Total Transfers in	3600	0.00	1					
Transfers Out: (Function 9700)		1						
To the General Fund	910	 	-					
To Debt Service Funds	920		-					
To Capital Projects Funds	930		4					
Interfund	950		1					
To Permanent Funds	960							
To Internal Service Funds	970		4					
To Enterprise Funds	990		4					
Total Transfers Out	9700	0.00	1					
Total Other Financing Sources (Uses)		0.00	1					
Net Change in Fund Balance		0.00	4					
Fund Balance, July 1, 2020	2800		1					
Adjustments to Fund Balance	2891		1					
Ending Fund Balance:	1	1						
Nonmendable Fund Relance	1 2710	1	1					

2710

2720

2730

2740

2750

2700

0.00

Nonspendable Fund Balance Restricted Fund Balance

Committed Fund Balance

Assigned Fund Balance

Unassigned Fund Balance

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0 00 0.00 0.00 0.00 0.00 0.00 0.00

700

Other

500 Materials

and Supplies

Capital Outlay

Employee Benefits

Services

EXPENDITURES	Account	100	\vdash
	Number	Salaries	┡
Current:			l
Instruction	5000		⊢
Student Support Services	6100		⊢
Instructional Media Services	6200		├
Instruction and Curriculum Development Services	6300	 	╁╌
Instructional Staff Training Services	6400		┢
Instruction-Related Technology Board	6500 7100		⇈
General Administration	7200		⇈
School Administration	7300	†	Т
Facilities Acquisition and Construction	7410		⇈
Fiscal Services	7500		Г
Food Services	7600		Г
Central Services	7700	<u> </u>	
Student Transportation Services	7800		⇈
	7900	† 	Т
Operation of Plant Maintenance of Plant	8100		Т
	8200	<u> </u>	1
Administrative Technology Services Community Services	9100		Т
Capital Outlay:	7100		7 77
Facilities Acquisition and Construction	7420	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<u> </u>
Other Capital Outlay	9300		<i>}///</i>
Fotal Expenditures	l	0.00	
Excess (Deficiency) of Revenues over Expenditures			
OTHER FINANCING SOURCES (USES)	Account		Γ
and CHANGES IN FUND BALANCES	Number		1
otas	3720		1
Sale of Capital Assets	3730		1
.oss Recoveries	3740		1
Fransfers In:			
From General Fund	3610	 	1
From Debt Service Funds	3620		1
From Capital Projects Funds	3630	 	1
Interfund	3650	 	1
From Permanent Funds	3660	 	1
From Internet Service Funds	3670		1
From Enterprise Funds	3690		1
Total Transfers In Fransfers Out: (Function 9700)	3600	0.00	1
To the General Fund	910	İ	1
To Debt Service Funds	920		1
To Capital Projects Funds	930		1
Interfund	950		1
To Permanent Funds	960		1
To Internal Service Funds	970		1
To Enterprise Funds	990		1
Total Transform Out	9700	0.00	1
Total Other Financing Sources (Uses)		0.00	7
Net Change in Fund Belance		0.00	7
Fund Belance, July 1, 2020	2800		1
Adjustments to Fund Balance	2891		1
Ending Fund Balance:	4071		1
Nonspendable Fund Balance	2710		1
Restricted Fund Balance	2720		_
Committed Fund Balance	2730		1
	2730 2740		1
Committed Fund Balance	i		1

400 Energy Services

300 Purchased

Services

500 Materials and Supplies

600 Capital Outlay

700 Other

0.00 0.00

EXPENDITURES	Account	100	200 Employee
EAT ENDITORES	Number	Salaries	Benefits
Current:	5000		
Instruction	6100		
Student Support Services	6200		
Instructional Media Services	6300	<u> </u>	
Instruction and Curriculum Development Services	6400		·
Instructional Staff Training Services Instruction-Related Technology	6500		
Board	7100		
General Administration	7200		
School Administration	7300		
Facilities Acquisition and Construction	7410		
Fiscal Services	7500	<u> </u>	
Food Services	7600		
Central Services	7700		
Student Transportation Services	7800		
Operation of Plant	7900		
Maintenance of Plant	8100		
Administrative Technology Services	8200		
Community Services	9100		
Capital Outlay:	7,00		
Facilities Acquisition and Construction	7420	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	
Other Cepital Outlay	9300	<i>\////////////////////////////////////</i>	
Total Expenditures		0.00	
Excess (Deficiency) of Revenues over Expenditures			
OTHER FINANCING SOURCES (USES)	Account		
and CHANGES IN FUND BALANCES	Number		Į.
Loans	3720		1
Sale of Capital Assets	3730		
Loss Recoveries	3740		1
Transfers In:	3610		
From General Fund	3620		1
From Debt Service Funds	3630		1
From Capital Projects Funds	3650		1
Interfund From Permanent Funds	3660		i
From Internal Service Funds	3670		
	3690		
From Enterprise Funds Total Transfers In	3600	0.00	1
Transfers Out: (Function 9700)	3000	0.00	1
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		4
Restricted Fund Balance	2720		4
Committed Fund Belance	2730		4
Assigned Fund Balance	2740		4
Unassigned Fund Balance	2750		4
Total Fund Balances, June 30, 2021	2700	0.00	.1

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
State: Other Mireellaneous State Revenues	3399	
Local:		
Interest on Investments	3431	· · · · · · · · · · · · · · · · · · ·
Orin on Sole of Investments Net Increase (Decrease) in Fair Value of Investments	3433	<u> </u>
Gifts, Greats and Requests	3440	0.00
Other Missellancous Local Sources	3495	6,097,832,31
Total Local	3400	6,097,832.31
Total Revenues	3000	6,097,832.31
EXPENDITURES	Account Number	100
Current:	Number	Salaries
Instruction	5000	
Student Support Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	1
Fiscal Services	7500	
Food Services	7600	
Central Services	7700	
Student Transportation Services	7800	
Operation of Plant	7900	
Mointenance of Plant	8100	
Administrative Technology Services	R200	
Community Services	9100	·
Capital Outlay:	Ì	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Facilities Acquisition and Construction	7420	\/////////////////////////////////////
Other Capital Outlay	9300	111111111111111111111111111111111111111
Total Expenditures		
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	Account	<i></i>
and CHANGES IN FUND BALANCES	Number	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3610 3620	
From Capital Projects Funds	3630	
Plant 12014		
From Permanent Funds	3650 3660	
	3650	
From Permanent Funds	3650 3660	
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3650 3660 3670	000
From Permenera Funds From Internal Service Funds From Enterprise Funds Total Tracefor In Trongferr Out: (Flanction 9700)	3650 3660 3670 3690	000
From Permanus Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3650 3660 3670 3690 3600	000
From Permeneral Funds From Internal Service Funds From Enterprise Eurods Total Transfers In Trongfer One: (Fanction 9700) To General Fund	3650 3660 3670 3690 3600	000
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Typesfor ba Total Typesfor ba Trounferr One: (Fluencom 9700) To General Fund To Debt Service Funds	3650 3660 3670 3690 3600 910	900
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Timesfers In Transfers Ont: (Function 9700) To General Fund To Debt Service Funds To Cepital Projects Funds	3450 3660 3670 3690 3600 910 920 930	900
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Fromufers Out: (Function 9700) To Concrut Fund To Debt Service Funds To Capital Projects Funds Interfund	3650 3660 3670 3690 3600 910 920 930	0.00
From Permeneral Funds From Internal Service Funds From Enterprise Funds Total Tracefors In Transferr Ont: (Fanction 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3650 3660 3670 3690 3690 910 920 930 950	000
From Permanent Funds From Internal Service Funds From Enternies Funds Total Transfers In Total Transfers In Transfers In To General Fund To Dett Service Funds To Lettich Transfers To Ceptial Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds	3650 3660 3670 3690 3690 910 920 930 950	000
From Permanent Funds From Internal Service Funds From Enternies Funds Total Transfer In Total Transfer In Total Transfer In To General Fund To Det Service Funds To Det Service Funds To Det Service Funds Interfund To Permanent Funds To Internal Service Funds Total Transfer Funds Total Transfer Funds	3450 3450 3460 3460 3460 910 920 930 950 960 970	000
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Tyransfers In Transfers Out: (Function 9700) To General Fund To Dett Service Funds To Capital Projects Funds To Capital Projects Funds Interfund To Permanent Funds To Funds Service Funds To Internal Service Funds To Externic Funds To Externic Funds To Externic Funds To Externic Funds To Later Funds Total Other Entering Sources (Uses) Net Chengy in Fund Balance	3450 3450 3460 3670 3690 3600 910 920 930 950 950 960 970	0.00 0.00 201,887.69
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Total Transfers In Transfers Ont: (Fluencon 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Out Not Change in Fund Relative Fund Bahence, July 1, 2020	3450 3450 3460 3460 3460 910 920 930 940 950 960 9700	000
From Permanent Funds From Internal Service Funds From Enternal Service Funds Total Transfers In Total Transfers In Total Transfers In To Dest Service Funds To Dest Service Funds To Dest Service Funds To Dest Service Funds To Destination To Permanent Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Other Enternation Service (User) Net Change In Fund Relance Fund Balance Fund Fund Fund Fund Funder Fund Fund Fund Fund Funder Fund Fund Fund Fund Funder Fund Fund Fund Fund Fund Funder Fund Fund Fund Fund Fund Funder Fund Fund Fund Fund Fund Fund Fund Fund	3450 3450 3460 3670 3690 3600 910 920 930 950 950 960 970	0.00 0.00 201,887.69
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfera In Transfera Out: (Fluencom 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds Interprise To Permanent Funds To Internal Service Funds Total Transfera Out Tested Other Emending Sewrers (Ures) Net Chenge in Fund Belance Fund Belance, July 1, 2020 Adjustment to Fund Belance Endage Fund Belance Endage Fund Belance Endage Fund Belance	3450 3450 3460 3670 3690 3400 910 920 930 950 960 970 970 2800 2891	0.00 0.00 201,887.69
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers ba Transfers Out: (Fluencom 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Other Funds Total Other Funds Not Change in Fund Relative Fund Balance Pund Balance Pu	3650 3660 3670 3690 3600 910 920 930 950 960 9700 2200 2210	0 00 0 00 201,817.69 3.816.101 04
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Total Transfers In Transfers Out: (Function 9700) To General Fund To Dett Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Other Financing, Sources (Unes) Net Chenge in Fund Relance Fund Behance, July 1, 2020 Addissinguith to Fund Behance Reduction Fund Behance Restricted Fund Behance	3450 3450 3460 3460 3460 910 920 920 930 940 950 950 9700 2200 22710 2720	0.00 0.00 201,887.69
From Permanent Funds From Internal Service Funds From Enternal Service Funds Total Transfers In Total Transfers In To Deat Service Funds To Deat Service Funds To Permanent Funds To Internal Service Funds Total Transfers Out Total Other Enternal Service (Unes) Net Change In Fund Relance Fund Belance Ending Fund Belance Ending Fund Belance Ending Fund Belance Restricted Fund Belance Restricted Fund Belance Central Fund Belance	3650 3660 3670 3690 3600 910 920 930 950 960 9700 2200 22710 2730	0 00 0 00 201,817.69 3.816.101 04
From Permanent Funds From Indensi Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Captal Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Other Financing, Sources (Unes) Net Change in Fund Relance Fund Bahnee, July 1, 2020 Adjustments to Fund Bahnee Endang Fund Salance Revisited Fund Bahnee Revisited Fund Bahnee Revisited Fund Bahnee Revisited Fund Bahnee	3450 3450 3460 3460 3460 910 920 920 930 940 950 950 9700 2200 22710 2720	0 00 0 00 201,817.69 3.816.101 04

Fund 490							CDE REVENUE FOR CHOST MIST	- 01 1
								\dashv
							0,00	
								- 1
							0.00	_
							6,097,832,31	
							6,097,832.31	
							6,097,832.31	
Totals	700	600 Capital	500 Materials	400	300	200	100	4
	Other	Outley	and Supplies	Energy Services	Purchased Services	Employee Benefits	Salaries	,
1								
0.00								
0.00						-		
0.00								
0,00			-					_
0.00								_
0.00								
0,00								_
0.00								
0.00				4.44				
0.00								
0.00	-							
0.00								
0.00					ŀ			
0.00								_
0.00								_
5,895,944.63	5,895,944.63							_
0.00	<i>{{///////////////////////////////////</i>		<i>/////////////////////////////////////</i>		<i>\\\\\\\</i>	<i>\\\\\\</i>		
0.00 5,895,944.63	100000							
201,887.68	5,895,944.63		0.00					
A44,841.56	· · · · · · · · · · · · · · · · · · ·							—

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS

Funds 200 For the Fiscal Year Ended June 30, 2021 Special Act Sections 1011.14 and Motor Vehicle District Bonds Other Debt ARRA Economic Stimulus Debt Totals REVENUES Bonds 1011.15, F.S., Loans Revenue Bonds Scrvice Service Bonds 220 240 210 Federal: 0.00 3199 Miscellancous Federal Direct 0.00 Miscellaneous Federal Through State 3299 54,631.70 COADS Withheld for SBE/COBI Bonds 3322 54,631.70 3.71 SRE/COBI Bond Interest 3326 3.71 3341 223,250.00 223,250.00 Sales Tax Distribution (s. 212.20(6)(d)6 a., F.S.) 0.00 Other Miscellaneous State Revenues 3399 277,885.41 0.00 0.00 0.00 0.00 223,250.00 0.00 Total State Sources 3300 54,635.41 0.00 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 3422 Payment in Lieu of Taxes 0.00 Excess Fees 3423 220.71 795,46 Interest on Investments 3431 574.75 0.00 3432 Gain on Sale of Investments 0.00 3433 Net Increase (Decrease) in Fair Value of Investments 0.00 Gifts, Grants and Bequests 3440 Other Misocilaneous Local Sources 3495 0.00 0.00 Impact Fees 3496 0.00 3497 Refunds of Prior Year's Expenditures 220.71 0.00 Total Local Sources 3400 0.00 574.75 0.00 0.00 0.00 795.46 0.00 0.00 0.00 220,71 0.00 278,680.87 Total Revenues 3000 54,635.41 223,824.75 EXPENDITURES Debt Service (Function 9200) 5,432,917.88 5,607,917.88 710 50,000.00 125,000.00 Redemption of Principal 1,360,446,34 1,457,551.36 5,950.00 91,155.02 Interest 720 8,030.27 8,006.16 730 24.11 Dues and Fees 0,00 Other Debt Service 791 55,974.11 216,155.02 0.00 0.00 0.00 6,801,370.38 0.00 7,073,499.51 Total Expenditures 0.00 (6,801,149.67) 0.00 (6,794,818 64) (1,338,70) 7.669.73 0.00 0 00 Excess (Deficiency) of Revenues Over Expenditures

Exhibit K-6

FDOE Page 16

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS

Exhibit K-6 FDOE Page 16 Funds 200

For the Fiscal Year Ended June 30, 2021									Funds 200
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Louns 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Scrvice 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 Lesse-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Lorns	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 Lesse-Purchase Agreements	3794				·				0.00
Discount on Refunding Lease-Purchase Agrants (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299) Transfers In:	762								0.00
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					<u> </u>			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
Total Other Financing Sources (Uses)	ļ	0.00	0,00	0.00	0.00		6,807,980.81	0.00	6,807,980.81
Net Change in Fund Balances		(1,338,70)	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	<u> </u>							0.00
Ending Fund Balance:									2.00
Nonspendable Fund Balance	2710					 	190 010 00		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	128,019.08	0.00	0.00 468,877.53
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
COMMINION STATEMENT OF REVINUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
FOR DE FINEY FUNDED [FINE] AND 3.021 Exhibit K-7 FDOE Page 17 Funda 300

For the Fiscal Year Ended June 30, 2021	Access	Capital Outley		Sections (01).14 and	Public Education	District Bonds	Capital Outley and	Nonvoted Capital Improvement	1	Other Capital	ARRA Esonomio Stimulus	
REVENUES	Account Number	Bond Issue (COBI)	Special Act Bonds	1011.15, F.S. Louis	Capital Outlay (PECO)		Debt Service Program (CO&DS)	Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 330	Projects 390	Capital Projects 399	Totals
dend:		310	320	330	341	350	344			, m		
Minorllaneous Foderal Direct	3199						1					0 00
Minoritaneous Federal Through State	3299	· · · · · · · · · · · · · · · · · · ·										0.00
ate:												
COADS Distributed	3321						1,377,375.09					1,377,375.05
Interpret on Undistributed COADS	3325						24,137.14					24,137.14
Solos Tay Distribution (s. 212.20(6)(d)6 a., F.S.)	3341											0.00
State Through Local	3380									<u> </u>		0.00
Public Education Capital Outley (PECO)	3391											0,00
Clearpoons First Program	3392											0.00
SMART Schools Small County Assistance Program	3399											0.00
Close Size Raduction Capital Outley	33%											0.00
Charter School Capital Outlay Funding	3397									796,649.00		796,649.0
Other Minocilianovas State Revenues	3399									695,106.91		695,106.9
Total State Sensors	3300	000	0.00	0.00	0.00	0.00	1,401,512.23	0.00	0.00	1,491,755.91	0,00	2,893,268.14
ocal:			annanna an		mmmmm	mmmm	mmmm	l		mmmm	mmmmw	
District Local Capital Improvement Tax							amman	19,263,452.69			<i></i>	19,265,452,69
County Local Sales Tax	3418									6,037,754.62	 	6,037,754.67
School District Local Soles Tax	7419									 		0.00
Toe Redemptions								345,894.58				345,894.51
Personal in Lieu of Taxon	3422								<u> </u>		<u> </u>	0.00
Expans Fore	3423								 			0.00
Interest on Investments	3431						81.02	1,476.33		4,322.87		5,880.27
Guin on Sale of Investments	3432								-		1	0.00
Net Increase (Decrease) in Fair Value of Investments	3433								ļ			0.00
Gifts, Greets and Bequests	3440											0.00
Other Mircellimerum Lincol Sources	3495			_						1,487,536.77		1,487,536,77
Impact Face	34%								ļ	10,431,325.13		10,431,325.13
Refunds of Prior Your's Expenditures	3497							108,457.29				108,457,2
Total Local Sources	3400	0.00	0,00	0,00	0.00	9.00		19,721,280.89			0.00	37,682,301,30
otal Revenues	3000	0.00	0.00	0.00	0,00_	0.00	1,401,593.25	19,721,280,89	0.00	19,452,695.30	0.00	40,575,569,44
EXPENDITURES								ł			l i	
Capital Outlay: (Function 7400)	1		ł								}	0.00
Library Books	610				-					\$5.16	i	85.10
Andjovjenal Meterials	620							153,397.47		1,632,485 08	i	2,315,190.0
Buildings and Fixed Equipment	630					·	528,307.46	315,810,30		184,840 31		611,102.61
Furniture, Fixtures and Equipment	640						110,382.00	156,875.00		184,890.31		156,875.00
Motor Vahicles (Including Buses)	450				-			136,875.00				156,875 00
1,44							 	1,634,724 23		149,894.79		1,784,619.03
Improvements Other Then Heridage	670							4,786,819,57		\$20,956.71		5,615,770.47
Remodeling and Renovations	680				7,954 14			76,073,40				5,615,730,4 ₂ 870,289,21
Conguter Software	6490	mmmmm	mmmmm	mmmmm	mmmmm	mmmmm	mmm	76,073.40		illimment	vinnimini	
Charter School Local Capital Improvement	793	HHHHHH	HHHHHH	HHHHHH	HHHHHH		HHHHH	mmmmm	HHHHHH		allillillilli	0.00
Charter School Capital Outley Sales Tax	795	<u>ummm</u>	anninin	<i></i>	ammm	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	annanna	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\overline{m}	180,696.94		180,696,94
Debe Service: (Function 9200)		I	1			l		131,832 68		506,375.79		638,708 41
Redemption of Principal	710			_	 	 		5.111.32		7-300.00		5,111.3
Interest	770	 			 		1,608.10					1,608.1
Duce and Fore	730				 	 	1,908.10					0.0
Other Debt Service	791					0.00	640,297,56	7,260,713,97	0.00	4,270,510.61	0,00	12,179,476,21
otel Expendituers		0.00	0.00	0,00							0.00	28,396,093,10
seen (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	(7,954.14)	0.00	761,293,69	12,460,566 92	0.00	17,182,184 69	0.00 1	28,396,093.16

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Firstly See Food have 2001

Exhibit K-7 FDOE Page 18 Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outley Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Losse	Public Education Capital Outley (PECO)	District Bonds	Capital Outley and Debt Service Process (CO&DS)	Nonvoted Capital Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		316	320	330	340	354	344	370	389	390	399	
	3710											0,0
transium on Sale of Bonds	3791											00
Discount on Sole of Bonds (Exection 9299)	893											0.0
Proceeds of Lance-Purchase Agreements	3750											0.0
fromium on Laure-Purchase Agreements	3793											0.0
Discount on Leave-Purchase Agreements (Function 9299)	893											0.0
Ame	3770											00
late of Capital Assets	3730							426,091 00				426,091.0
on Recoveries	3740											
Tooseds of Forward Supply Contract	3760											0.0
Tracrode from Special Facility Construction Account	3770											9.0
rangers in:												
From General Fund	3610								ļ			0,0
From Dobt Service Funds	3620											0.00
From Special Revenue Funds	3640		_								_	0.00
Interfeed	3650											o.
From Permanent Funds	3660						<u> </u>		<u></u>	_		9.00
From Internal Service Funds	3670						l					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
Fransfers Out: (Function 9700)										l		
To General Fund	910							(3,165,296.42		(796,649,00)		(3,961,945,4)
To Debt Service Fresh	920						1	(1,980,193.7)	<u></u>	(4,827,787.08)		(6,207,920.8)
To Special Revenue Funds	940									<u></u>		9.00
Interfund	950											0.00
To Permanent Funds	960								1			0.00
To Internal Service Funds	970											0.0
To Enterprise Funds	990											0.00
Total Transfors Out	9700	0.00	0.00	0.00	000	0.00	0.00	(5,145,490,)5	0.00	(5,624,436,08)	0.00	(10,769,926.2)
Total Other Flanning Sources (Uses)	7.11	0.00	0.00	0.00	0.00	0.00	0,00	(4,659,399,15	0.00	(5,624,436,08)	0.00	(10,283,835,2
Vet Change in Fund Relences		0,00	0.00		(7,954.14)	0.00				9,557,748.61	0.00	18,112,257.9
Fund Ralance, July 1, 2020	2800			***	8,026.00		905,299.66	15,070,271 49		13,994,597.09		29,978,794.2
Adjustments to Fund Relences	2891											0.00
Ending Fund Balance:	···							İ				
Nonependable Fund Balanca	2710	1					1					9.0
Restricted Fund Holmor	2720				71.86	0.00	1,667,195.35	22,871,439.26	0.00	23,552,345.70	0.00	48,091,052,1
Committed Fund Belance	2730											0.0
Arrigned Fund Believe	2740	i a										0.0
Unamigned Fund Sulance	2750			1								0.0
Total Fund Relences, June 30, 2021	2700	0.00	0.00	0.00	71 86	0.00	1,667,195.35	22,871,439.26	9,00	23,552,345.70	0.00	48,091,012.1

0.00 0.00

Totals

500 Materials and Supplies

400 Energy Services

600 Capital Outlay

700

For the Fiscal Year Ended June 30, 2021	Account	1
REVENUES	Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	-
Total Revenues	3000	100
EXPENDITURES	Account Number	Salaries
Current:		Statedies
Instruction	5000	
Student Support Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction-Related Technology	6500	
Board	7100	
General Administration	7200	+
School Administration	7300	4
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Student Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	<u> </u>
Community Services Capital Outlay:	9100	
Facilities Acquisition and Construction	7420	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Other Capital Outlay	9300	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Debt Service: (Function 9200)		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Redemption of Principal	710	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Interest	720	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		
OTHER FINANCING SOURCES (USES) RED CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	1710	
	3730 3740	
Loss Recoveries Transfers In:		
Loss Recoveries		
Loss Recoveries Transfers In:	3740	
Lors Recoveries Transfers In: From General Fund	3740	
Lors Recoveries Transfers In: From General Fund From Debt Service Funds	3740 3610 3620 3630 3640	
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Internal Service Funds	3740 3610 3620 3630 3640 3670	
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Openial Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds	3740 3610 3620 3630 3640 3670 3690	
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3740 3610 3620 3630 3640 3670	9.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700)	3740 3610 3620 3630 3640 3670 3690 3600	9.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund	3740 3610 3620 3630 3640 3670 3690 3600	000
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: ("Junction 9700) To General Fund To Debt Service Funds	3740 3610 3620 3630 3640 3670 3690 3600 910 920	000
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Total Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds	3740 3610 3620 3630 3640 3670 3690 3600 910 920 930	0 00
Loss Recoveries Transfers In: From General Fund From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) TO General Fund To Debt Service Funds To Copylital Projects Funds To Special Revenue Funds	3740 3610 3620 3630 3640 3670 3690 3600 910 920 930	0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds	3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 940 970	0.00
Loss Recoveries Transfers In: From General Fund From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) TO General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds	3740 3610 3620 3630 3640 3670 3690 3600 910 920 930	0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	3740 3610 3620 3630 3640 3670 3690 910 920 930 940 970 990	
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Debt Service Funds To Special Revenue Funds To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds	3740 3610 3620 3630 3640 3670 3690 910 920 930 940 970 990	000
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out To General Fund To Debt Service Funds To Special Revenue Funds To Lospital Projects Funds To Special Revenue Funds To Internal Fund To Internal Fund To Internal Funds To Internal Funds To Internal Funds To Internal Funds To Internal Funds To Internal Funds To Internal Funds Total Transfers Out Total Other Financing Sources (Uses)	3740 3610 3620 3630 3640 3670 3690 910 920 930 940 970 990	0.00
Loss Recoveries Transfers In: From General Fund From General Fund From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 940 9700	0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out To General Fund To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financiag Sources (Uses) Net Change in Fund Balance Fund Balance Ending Fund Balance Ending Fund Balance Ending Fund Balance	3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 940 970 9700 2800	0.00
Loss Recoveries Transfers In: From General Fund From General Fund From Capital Projects Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Net Change In Fund Balance Fund Balance, July 1, 2020 Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance Ending Fund Balance: Nonspendable Fund Balance	3740 3610 3620 3630 3630 3640 3670 3690 3600 910 920 930 940 970 990 2801 2801	0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) TO General Fund To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Other Funds Total Other Funds Total Other Funds Total Other Funds Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2020 Adjustments to Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance Restricted Fund Balance	3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 940 970 970 2800 2891 2710 2720	0.00
Loss Recoveries Transfers In: From General Fund From General Fund From General Fund From Capital Projects Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Expital Projects Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change In Fund Balance Fund Balance, Luly (1, 2020 Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance	3740 3610 3620 3630 3630 3640 3670 3690 3600 910 920 930 940 970 990 2801 2801	0.00

2750

2700

ECE	34

Unassigned Fund Balance

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

Exhibit K-9 FDOE Page 20 Funds 900

For the Fiscal Year Ended June 30, 2021						ADDA G	Out Fatai Barana	Ot - F-1	r tmas 900
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								1	
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	3407	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)		5.55							
Salaries	100						_		0.00
Employee Benefits	200								0.00
Purchased Services	300	-							0.00
	400								0.00
Energy Services	500								0.00
Materials and Supplies									0.00
Cepital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780						0.00	000	0.00
Total Operating Expenses		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	9.00	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	1							0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780	1							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)	0.0	0.00	0,00	0 00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00						
TRANSFERS and CHANGES IN NET POSITION	ļ	l			ľ	1			
		 							
Transfers in:	2610	ł			1	ł			0.00
From General Fund	3610 3620				-				0.00
From Debt Service Funds			 		<u> </u>				0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640	-							0.00
Interfund	3650								0.00
From Permanent Funds	3660	ļ					· · · · · · · · · · · · · · · · · · ·		0.00
From Internal Service Funds	3670							250	
Total Transfers in	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)					}	1		 	
To General Fund	910								0.00
To Debt Service Funds	920							-	0.00
To Capital Projects Funds	930							ļ -	0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960	1							0.00
To Internel Service Funds	970	1							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
Net Position, July 1, 2020	2880	1	1	1					0.00
Adjustments to Net Position	2896					l .			0.00
		 							0.00
Net Position, June 30, 2021	2780					4	L		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 Exhibit K-10 FDOE Page 21 Funds 700

For the Fiscal Year Ended June 30, 2021				Self-Insurance	Scif-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	PBRAS 700
INCOME OR (LOSS)	Account Number	Self-Insurance	Self-Insurance	Sell-insurance 713	714	715	731	791	Totals
OPERATING REVENUES									3,962,539.06
Charges for Services	3481	3,962,539.06							0.00
Charges for Seles	3482						•		0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489				0.00	0.00	0,00	0.00	3,962,539.06
Total Operating Revenues		3,962,539.06	0.00	0.00	0.00	0.00		0.00	3,962,339.06
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	<u> </u>	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)		1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							
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 Misocilaneous 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 Nanoperating 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									
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					1			0.00
From Enterprise Funds	3690								0.00
Total Transfers in	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)	- 3000	V.00	0.00		580				
To General Fund	910	j				1			0.00
To Debt Service Funds	920								0,00
To Capital Projects Funds	930								0.00
To Special Revenue Funda	940								0.00
Interfund	950								0.00
To Permanent Funds	960	i							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	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	28%	1,525,520,29							0.00
		6,687,460 12							6,687,460,12
Net Position, June 30, 2021	2780	5,58/,460 12							0,000,1400,12

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

Exhibit K-11 FDOE Page 22 Fund 891

June 30, 2021					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

ESE 348

Fund 601 June 30, 2021 Governmental Activities -Governmental Activities -Governmental Activities - Interest Governmental Activities Business-Type Activities Total Balance [1] Governmental Activities -Account Total **Debt Principal Payments** Principal Due Within One Year Debt Interest Payments Duc Within One Year Total Balance [1] 2021-22 2020-21 2021-22 2020-21 June 30, 2021 June 30, 2021 0.00 2310 Notes Payable 2,070,978.41 1,483,928.12 187,900.80 131,631.31 7,678,428.91 Obligations Under Leases 2315 7,678,428.91 Bonds Payable 3,450.00 115,000.00 50,000.00 55,000.00 5,950,00 2321 115,000.00 SBE/COBI Bonds Payable 91,155.00 85,998.76 125,000.00 130,000.00 2322 1,825,000.00 1,825,000.00 District Bonds Payable 0.00 2323 Special Act Bonds Payable 0.00 2324 Motor Vehicle License Revenue Bonds Payable 0.00 Sales Surtax Bonds Payable 2326 185,000.00 97,105.00 89,448.76 0.00 1,940,000.00 175,000.00 1.940,000,00 Total Bonds Payable 2320 25,258,797,07 inbility for Compensated Absences 2330 25,258,797.07 ease-Purchase Agreements Payable 1,028,370.20 29,519,000.00 3,974,000.00 4,145,000.00 1,203,805.30 29,519,000.00 Certificates of Participation (COPS) Payable 2341 2342 0.00 Qualified Zone Academy Bonds (QZAB) Payable 2343 0.00 Qualified School Construction Bonds (QSCB) Payable 0.00 Build America Bonds (BAB) Payable 2344 0.00 Other Lease-Purchase Agreements Payable 2349 4,145,000.00 1,203,805,30 1,028,370.20 29,519,000.00 0.00 29,519,000.00 3,974,000.00 2340 Total Lease-Purchase Agreements Payable 1,608,648.00 Estimated Liability for Long-Term Claims 2350 1,608,648.00 5.154.782.00 5,154,782.00 Net Other Postemployment Benefits Obligation 2360 2365 246,057,852.00 246,057,852.00 Net Pension Liability 2370 0.00 Estimated PECO Advance Payable 0.00 2380 Other Long-Term Liabilities 0.00 Derivative Instrument 2390 6,219,978.41 5,813,928.12 1,488,811.10 1,249,450.27 317,217,507.98 0,00 317,217,507.98 Total Long-term Liabilities

^[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							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			<u> </u>			0.00
Florida Digital Classrooms (FEFP Earmark)	98250	165,008.21		109,596.00	105,088.38		169,51 <u>5</u> .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

Exhibit K-13

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

[|] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media." |
| Expenditures for designated low-performing elementary schools should be included in expenditures. |
| Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

For the Fiscal Year Ended June 30, 2021

For the Fiscal Year Ended June 30, 2021						1000142025
	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		i		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	<i>VIIIIIIIIII</i>	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 Stablilization Fund 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651					0.00

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures: Technology-Related Professional and Technical Services	319					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*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Capitalized Expenditures: Capitalized Computer Hardware and Technology-Related						
Infrastructure	643	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.

For the Fiscal Year Ended June 30, 2021						FIDUE Page 21
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	_Total
SUBAWARDS FOR INDIRECT COST RATE:						
Professional and Technical Services:						
Subawards Under Subagreements - First \$25,000	311	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
Other Purchased Services:						
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

		Special Revenue Food Services
	Subobject	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	<u> </u>	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	14,557.00	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	14,557.00	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

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

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	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

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Research-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals
Instruction:						
Basic	5100			<u> </u>		0.0
Exceptional	5200					0.0
Career Education	5300					0.0
Adult General	5400					0.0
Prekindergarten	5500					0.0
Other Instruction	5900					0.0
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.0
School Safety:						0.0
otal Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.0

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
I. Instruction:						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
II. School Safety:						0.00
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00

		I .					
DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement (Subobject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:					1= =:		
General Fund	100	12,129,378.81	796,649.00		189,925.95	<u> </u>	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	7	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	
Expenditures:			
General Fund	5900		
Special Revenue Funds - Other Federal Programs	\$900	18,567.27	
Special Revenue Funds - Federal Education Stabilization Fund	5900		
Total	5900	18,567.27	

MEDICAID EXPENDITURE REPORT (Medicaid expendinges are used in federal reporting)	Unexpended June 30, 2020	Earnings 2020-21	Expenditures 2020-21	Unexpended June 30, 2021
Farnings, Expenditures and Correforward Amounts:	1,228,090.26	2,906,112.02	1,662,755.56	2,471,446.72
Expenditure Program or Activity:				
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
Balance Sheet Amount, June 30, 2021		
Total Assets and Deferred Outflows of Resources	100	59,261,772.21
Total Liabilities and Deferred Inflows of Resources	100	12,814,024.03

FDOE Page 29 Supplemental Schedule - Fund 100 For the Fiscal Year Ended June 30, 2021 600 Capital Outlay 500 700 VOLUNTARY PREKINDERGARTEN PROGRAM [1] Employee Benefits Materials Account Numbe Energy GENERAL FUND EXPENDITURES and Supplies Other Salaries Services Current: 1,352,173.36 9,427.08 1,001,643.80 339,728.26 5500 Prekindergarten 0.00 Student Support Services 6100 0.00 Instructional Media Services 6200 0.00 6300 Instruction and Curriculum Development Services 200.00 200.00 Instructional Staff Training Services 6400 0.00 Instruction-Related Technology 6500 0.00 Board 7100 0.00 7200 General Administration 0.00 School Administration 7300 0.00 Facilities Acquisition and Construction 7410 0.00 Fiscal Services 7500 000 Food Services 7600 80 00 80.00 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 Capital Outlay: 0.00 Facilities Acquisition and Construction 7420 0.00 Other Capital Outlay 9300 Debt Service: (Function 9200) 0.00 Redemption of Principal 0.00 720 Interest 0.00 1,352,453.36 339,728.26 9,707.08 Total Expenditures

^[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 Serv		04000		450 040 45	
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:			_	19,106,093.92	
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				7,581,268.38	
Not Clustered					
United States Department of Defense:					
Competitive Grants: Promoting K-12 Student		HE 1254-15-1-	005	i2	
Achievement at Military-Connected Schools	12.556	HE 1254-19-1	-	377,799.67	
Invitational Grants to Military-Connected Schools	12.557	0023		156,927.79	
Navy Junior Reserve Officers Training Corps	12.UNK	N/A		518,535.95	
Total United States Department of Defense				1,053,263.41	
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, 226		5,697,510.89	
		464		362,631.21	
Career and Technical Education - Basic Grants to Sta	84.048	161		302,031.21	
Career and Technical Education - Basic Grants to Sta Education for Homeless Children and Youth	84.048 84.196	161 127		98,204.52	
Education for Homeless Children and Youth				•	
Education for Homeless Children and Youth Twenty-First Century Community Learning Centers	84.196	127		98,204.52	
Education for Homeless Children and Youth Twenty-First Century Community Learning Centers English Language Acquisition State Grants	84.196 84.287	127 244		98,204.52 20,933.10	
Education for Homeless Children and Youth Twenty-First Century Community Learning Centers	84.196 84.287 84.365	127 244 102		98,204.52 20,933.10 150,320.10	40,735.09
Education for Homeless Children and Youth Twenty-First Century Community Learning Centers English Language Acquisition State Grants Improving Teacher Quality State Grants	84.196 84.287 84.365 84.367	127 244 102 224		98,204.52 20,933.10 150,320.10 1,662,428.86	40,735.09 16,441.82
Education for Homeless Children and Youth Twenty-First Century Community Learning Centers English Language Acquisition State Grants Improving Teacher Quality State Grants Student Support and Academic Enrichment State Grant	84.196 84.287 84.365 84.367 84.424	127 244 102 224 241		98,204.52 20,933.10 150,320.10 1,662,428.86 326,669.53	40,735.09 16,441.82
Education for Homeless Children and Youth Twenty-First Century Community Learning Centers English Language Acquisition State Grants Improving Teacher Quality State Grants Student Support and Academic Enrichment State Grant Education Stabilization Fund	84.196 84.287 84.365 84.367 84.424	127 244 102 224 241		98,204.52 20,933.10 150,320.10 1,662,428.86 326,669.53	40,735.09 16,441.82 370,883.60

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	
	Humber				
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) <u>Basis of Presentation</u>. 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) <u>Impact Aid</u>. 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