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, 2022

Email completed form to:

OFFRSubmissions@fldoe.org

or

Mail completed form to:

Florida Department of Education

Office of Funding and Financial Reporting

325 West Gaines Street, Room 814

Tallahassee, Florida 32399-0400

INDEX:		PAGE NUMBER FDOE
Exhibit K-1	Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund	- 1-3
Exhibit K-2	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Food Services	- 4-5
Exhibit K-3	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Other Federal Programs	- 6-7
Exhibit K-4	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Federal Education Stabilization Fund	8-14
Exhibit K-5	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous	. 15
Exhibit K-6	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Debt Service Funds	. 16
Exhibit K-7	Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Capital Projects Funds	17-18
Exhibit K-8	Statement of Revenues, Expenditures and Changes in Fund Balance – Permanent Funds	. 19
Exhibit K-9	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Funds	20
Exhibit K-10	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds	21
Exhibit K-11	Combining Statement of Changes in Assets, Liabilities and Fiduciary Net Position – School Internal Funds	22
Exhibit K-12	Schedule of Long-Term Liabilities	23
Exhibit K-13	Schedule of Categorical Programs – Report of Expenditures and Available Funds	24
Exhibit K-14	Schedule of Selected Subobject Expenditures, Categorical Flexible Spending – General Fund Expenditures and Other Data Collection	25-28
Exhibit K-15	Supplemental Schedule - Voluntary Prekindergarten (VPK) Program, General Fund Expenditures	29
Exhibit K-16	Schedule 5, Supplementary Schedule of Expenditures of Federal Awards	30

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2022, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 8, 2022.

	September 8, 2022
Signature of District School Superintendent	Signature Date

DISTRICT SCHOOL BOARD OF CLAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND For the Fiscal Year Ended June 30, 2022

Exhibit K-1 FDOE Page 1 Fund 100

For the Fiscal Year Ended June 30, 2022		Fund 100
REVENUES	Account Number	
Federal Direct:	Number	
Federal Impact, Current Operations	3121	497,844.00
Reserve Officers Training Corps (ROTC)	3191	455,013.60
Miscellaneous Federal Direct	3199	
Total Federal Direct Federal Through State and Local:	3100	952,857.60
Medicaid	3202	1,975,953.39
National Forest Funds	3255	
Federal Through Local	3280	372,365.21
Miscellaneous Federal Through State	3299	193,386.00
Total Federal Through State and Local State:	3200	2,541,704.60
Florida Education Finance Program (FEFP)	3310	191,163,115.00
Workforce Development	3315	495,645.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	6,000.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure Diagnostic and Learning Resources Centers	3323 3335	22,991.25
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	36,683.13
District Discretionary Lottery Funds	3344	
Categorical Programs:		
Class Size Reduction Operating Funds	3355	37,331,887.00
Florida School Recognition Funds Voluntary Prekindergarten Program	3361 3371	744,880.82
Preschool Projects	3372	744,000.02
Other State:	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	0== /// 04
Other Miscellaneous State Revenues Total State	3399	977,444.81
Local:	3300	230,778,647.01
District School Taxes	3411	71,589,651.20
Tax Redemptions	3421	1,217,710.19
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition Lease Revenue	3424	590 291 02
Interest on Investments	3425 3431	580,281.92 88,924.35
Gain on Sale of Investments	3432	00,721.55
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	131,944.05
Interest Income - Leases	3445	
Student Fees: Adult General Education Course Fees	3461	22 927 00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	32,827.00 25,504.06
Continuing Workforce Education Course Fees	3463	23,301.00
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees Other Student Fees	3468	15.007.10
Other Fees:	3469	15,837.13
Preschool Program Fees	3471	577,851.12
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees Miscellaneous Local:	3479	23,204.72
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	1,211,611.07
Other Miscellaneous Local Sources	3495	1,978,128.17
		141 422 42
Refunds of Prior Year's Expenditures	3497	
Refunds of Prior Year's Expenditures Collections for Lost, Damaged and Sold Textbooks	3498	5,388.44
Refunds of Prior Year's Expenditures		141,432.42 5,388.44 359,126.68 77,979,422.52

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2022

EXPENDITURES	Account Number	100	Employee Employee	Purchased	Energy	Materials	Capital	/00
Current:		omaico	Dellette	ONI MICO	DUMES	and Subplies	Cunuy	
Instruction	5000	136,424,903.76	44,271,642.53	21,616,876.27	10,970.23	6,678,060.06	690,895.01	
Student Support Services	6100	12,820,451.49	3,941,853.14	285,823.81	2,610.00	131,547.57	39,738.97	
Instructional Media Services	6200	3,093,752.60	1,055,272.50	234,462.04		55,332.11	295,985.17	
Instruction and Curriculum Development Services	6300	3,118,505.87	936,043.42	195,202.47	956.00	39,696.76	35,935.24	
Instructional Staff Training Services	6400	1,778,899.55	497,254.73	507,990.98		80,938.06	8,817.73	
Instruction-Related Technology	6500	2,292,036.14	737,784.86	1,314,784.79		52,711.66	228,445.01	
Board	7100	387,175.50	156,483.54	130,109.86		1,210.77		
General Administration	7200	287,493.08	127,326.36	39,818.71	704.00	1,503.90	885.10	
School Administration	7300	13,259,278.75	4,011,222.22	55,170.44		53,646.96	57,841.70	
Facilities Acquisition and Construction	7410	828,960.38	258,074.28	345,762.63	4,483.87	10,633.72	2,965,184.94	
Fiscal Services	7500	1,015,492.90	283,651.97	15,793.68		10,281.81	5,715.39	
Food Services	7600	133,838.96	42,564.83					
Central Services	7700	2,397,939.89	757,491.75	238,399.48	7,465.34	80,697.71	248,889.73	
Student Transportation Services	7800	7,249,468.79	2,346,531.98	495,403.78	1,365,593.41	440,224.24	30,286.73	
Operation of Plant	7900	9,101,789.43	3,516,889.00	5,999,405.90	6,411,935.80	602,199.78	109,450.68	
Maintenance of Plant	8100	3,406,752.23	1,143,016.05	1,013,595.84	167,825.98	841,047.46	98,006.75	
Administrative Technology Services	8200	1,211,835.39	372,942.10	117,566.46	12,001.00	6,514.75	1,355.03	
Community Services	9100	206,765.06	103,363.74	2,143.83		18,939.40	1,922.68	
Capital Outlay: Facilities Acquisition and Construction	7420						389 997 94	
Other Capital Outlay	9300						1,761,746.99	
Debt Service: (Function 9200)								
Redemption of Principal	710							
	720							
Interest								

DISTRICT SCHOOL BOARD OF CLAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued) For the Fiscal Year Ended June 30, 2022

Exhibit K-1 FDOE Page 3 Fund 100

For the Fiscal Year Ended June 30, 2022	Aggreent	Fund 100
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	140,811.63
Loss Recoveries	3740	8,327.90
Transfers In:		*
From Debt Service Funds	3620	
From Capital Projects Funds	3630	4,804,836.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	II .
From Enterprise Funds	3690	
Total Transfers In	3600	4,804,836.00
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)		4,953,975.53
Net Change In Fund Balance		(5,646,832.15)
Fund Balance, July 1, 2021	2800	46,468,561.61
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	1,060,578.42
Restricted Fund Balance	2720	23,751,229.62
Committed Fund Balance	2730	
Assigned Fund Balance	2740	4,376,569.71
Unassigned Fund Balance	2750	11,633,351.71
Total Fund Balances, June 30, 2022	2700	40,821,729.46

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DISTRICT SCHOOL BOARD OF CLAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES For the Fiscal Year Ended June 30, 2022

Exhibit K-2 FDOE Page 4

For the Fiscal Year Ended June 30, 2022		Fund 410
REVENUES	Account Number	
Federal:	Titumooi	
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	
School Breakfast Reimbursement	3262	
Afterschool Snack Reimbursement	3263	24,363.00
Child Care Food Program	3264	
USDA-Donated Commodities	3265	2,392,074.24
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	22,227,110.00
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	24,643,547.24
State:		
School Breakfast Supplement	3337	68,337.00
School Lunch Supplement	3338	100,703.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	169,040.00
Local:		
Interest on Investments	3431	17,757.19
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	125.66
Student and Adult á la Carte Fees	3454	1,317,650.30
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	29,286.19
Refunds of Prior Year's Expenditures	3497	25,200.15
Total Local	3400	1,364,819.34
Total Revenues	3000	26,177,406.58

DISTRICT SCHOOL BOARD OF CLAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued) For the Fiscal Year Ended June 30, 2022

Exhibit K-2 FDOE Page 5 Fund 410

For the Fiscal Year Ended June 30, 2022		Fund 410
EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	6,567,539.06
Employee Benefits	200	2,742,049.08
Purchased Services	300	135,870.11
Energy Services	400	150,136.60
Materials and Supplies	500	10,850,919.18
Capital Outlay	600	157,842.72
Other	700	403,035.52
Other Capital Outlay (Function 9300)	600	1,755,468.34
Total Expenditures		22,762,860.61
Excess (Deficiency) of Revenues Over Expenditures		3,414,545.97
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		3,414,545.97
Fund Balance, July 1, 2021	2800	7,061,026.92
Adjustments to Fund Balance	2891	37,019.84
Ending Fund Balance:		-
Nonspendable Fund Balance	2710	961,947.26
Restricted Fund Balance	2720	9,550,645.47
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2022	2700	10,512,592.73

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, 2022

Exhibit K-3 FDOE Page 6

For the Fiscal Year Ended June 30, 2022		Fund 420
REVENUES	Account Number	
Federal Direct:	Ivumoci	
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	53,593.37
Total Federal Direct	3100	53,593.37
Federal Through State and Local:	3100	33,373.37
Career and Technical Education	3201	382,043.36
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	7,845,546.74
Workforce Innovation and Opportunity Act:		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Adult General Education	3221	238,630.97
English Literacy and Civics Education	3222	41,918.90
Adult Migrant Education	3223	4
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	4,849,341.84
Teacher and Principal Training and Recruiting - Title II, Part A	3225	1,005,752.99
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	130,886.11
Twenty-First Century Schools - Title IV	3242	810,620.53
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	88,686.03
Total Federal Through State and Local	3200	15,393,427.47
State:		10,070,127.17
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	15,447,020.84
	3000	15,177,020.07

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENUES, EXPANDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
For the Riccal Very Federal Inc. 20, 2022

For the Fiscal Year Ended June 30, 2022	OND BALMACE - 51	ECIAL REVENUE FUNDS - VAL	EN LEBEKALI KOGKAMA (CO						Fund 420
EXPENDITURES	Account	100	200 Employee	300 Purchased	Energy	Materials And Symplica	Capital	Other O	Totals
Current:		Salaries	Benedits	- 1		and outputs			
Instruction	5000	5,541,842.14	1,894,283.88	37 175 01		485,828.41	19900	1.611.22	1,440,154,76
Instructional Media Services	6200	1.002,108.36	350,088.32	37,175,01		10,324.00	3,492.70	1,011	3,492.70
Instruction and Curriculum Development Services	6300	1,544,234.26	467,514.61	27,152.90		6,777.13	1,793.08	7,063.50	2,054,535.48
Instructional Staff Training Services	6400	1,118.883.50	311.496.96	345.674.50		42,217.59	11,845.69	48,216.27	1,878,334.51
Instruction-Related Technology	6500								
Board	7100								
General Administration	7300	70 531 43	15,040,27					404,711.21	85,571.70
Facilities Acquisition and Construction	7410	1 4944	a digordina						
Fiscal Services	7500								
Food Services	7600	No description	(QQ) stands						
Central Services	7700	2,992.00	228.91	436.70					91 637 72
Student Transportation Services	7800	23.388.07	4,425.08	43,436.12	20.388.45	240.75			240.75
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Facilities Acquisition and Construction	7420								
Other Capital Outlay	9300						192,082.19		192,082.19
Total Expenditures		9,303,979.76	3,043,058.23	968,942.06	20,388.45	.45 584,056.53	929,340.49	597,255.32	15,447,020.84
xcess (Deficiency) of Revenues over Expenditures		A CONTRACTOR OF THE PARTY OF TH							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number			ž.					
oans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
From General Fund	3610								
From Debt Service Funds	3620							9	
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: (Eurocian 9700)	3600	0.00							
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930					12			
Interfund	950								
To Permanent 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, 2021	2800								
Adjustments to Fund Balance	2891								
More and blance:	2710								
Restricted Fund Balance	2720			(94)					
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Datances, sure 30, 2022	2700	0.00							
101 340									

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
CORONAYRUS ALD, RELLEF AND ECONOMIC SECURITY (CARES) ACT
CORONAVURUS RESPONSE & RELLEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELLEF FUND
AMERICAN RESCUE PLAN (ARP) RELLEF FUND
For the Fiscal Year Ended June 30, 2022

Exhibit K-4

Total Revenues	Total Local	Other Miscellaneous Local Sources	Local:	Total Federal Through State and Local	Miscellaneous Federal Through State	Federal Through Local	Education Stabilization Funds - VPK	Education Stabilization Funds - Workforce	Education Stabilization Funds - K-12	Federal Through State and Local:	Total Federal Direct:	Miscellaneous Federal Direct	Federal Direct:		REVENUES	TOT THE TIME TOTAL PHANCES THE SO, FORE
3000	3400	3495	z.	3200	3299	3280	3273	3272	3271		3100	3199		Number	Account	
611,033.12	0.00			611,033.12					611,033.12		0.00			441	Elem. & Sec. School Emergency Relief (ESSER)	
225,672.75	0.00			225,672.75					225,672.75		0.00			442	Relief Fund (Including GEER)	Other CARES Act
10,996,625.53	0.00			10,996,625.53					10,996,625.53		0.00			443	Elem. & Sec. School Emergency Relief (ESSER II)	
0.00	0.00			0.00							0.00			444	Relief Fund (Including GEER II)	Other CRRSA Act
11,854,880.67	0.00			11,854,880.67					11,854,880.67		0.00			445	Elem. & Sec. School Emergency Relief (ESSER III)	
0.00	0.00			0.00							0.00			446	Other ARP Act Relief Fund	
23,688,212.07	0.00	0.00		23,688,212.07	0.00	0.00	0.00	0.00	23,688,212.07		0.00	0.00			Totals	

Total Fund Balances, June 30, 2022

Committed Fund Balance
Assigned Fund Balance
Unassigned Fund Balance

2710 2720 2730 2740 2750

Restricted Fund Balance

Nonspendable Fund Balance

To Internal Service Funds
To Enterprise Funds
Total Transfers Out
Total Other Financing Sources (Uses)
Net Change in Fund Balance
Fund Balance, July 1, 2021

To the General Fund
To Debt Service Funds
To Capital Projects Funds

910 920 930 950 960

To Permanent Funds Interfund Total Transfers In Fransfers Out: (Function 9700)

From Internal Service Funds
From Enterprise Funds

3670 3690 3600

From Permanent Funds Interfund

Adjustments to Fund Balance
Ending Fund Balance:

2800 2891

990

970

Sale of Capital Assets

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES

Account Number 3720 3730 3740

Loss Recoveries
Transfers In:

From General Fund
From Debt Service Funds

From Capital Projects Funds

3610 3620 3630 3650 3660

Excess (Deficiency) of Revenues over Expenditures	Total Expenditures	Other Capital Outlay	Facilities Acquisition and Construction	Capital Outlay:	Community Services	Administrative Technology Services	Maintenance of Plant	Operation of Plant	Student Transportation Services	Central Services	Food Services	Fiscal Services	Facilities Acquisition and Construction	School Administration	General Administration	Board	Instruction-Related Technology	Instructional Staff Training Services	Instruction and Curriculum Development Services	Instructional Media Services	Student Support Services	Instruction	Current:	EXPENDITURES		DISTRICT SCHOOL BOARD OF CLAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) For the Fiscal Year Ended June 30, 2022
		9300	7420		9100	8200	8100	7900	7800	7700	7600	7500	7410	7300	7200	7100	6500	6400	6300	6200	6100	5000		Number	Account	IN FUND BALANCE - SPI
	5,396.46																				201.00	5,195,46		Salaries	100	CIAL REVENUE FUNDS - ELEI
																					39.99	1,001.77		Employee Benefits	200	MENTARY AND SECONDARY
								5,617.05														224.893.62		Purchased Services	300	SCHOOL EMERGENCY RELIE
								155														.2		Energy Services	400	F (ESSER)
	0.00 336,166.88							119.050.33								12					7,310.31	209,806.24		Materials and Supplies	500	ŧ
	38 24,850.27	11,990.00						10,079.27													2,781.00	4		Capital Outlay	600	
	27 13,067.08	00						27							13,067.08						98			Other	700	
0.00	611,033.12	11.990.00	0.00		0.00	0.00	0.00	134,746.65	0.00	0.00	0.00	0.00	0.00	0.00	13,067.08	0.00	0.00	0.00	0.00	0.00	10,332.30	440,897.09		10/8/8	4	FDOE Page 9 Fund 441

Total Fund Balances, June 30, 2022

DISTRICT SCHOOL BOARD OF CLAY COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)

For the Fiscal Year Ended June 30, 2022 Account 100 200 300	Account	100	200	300	400	500	600	700	Totals
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	STRILOT
Current:						61 181 64	14 104 57		75.286.21
Student Support Services	6100								
Instructional Media Services	6200						10,479.69		10,479.69
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	84,374.28	12,788.69	9 6.808.52		18.534.00	15,315.55		137,821.04
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	008/								
Operation of Plant	006/								
Administrative Technology Services	8000								
Community Services	9100								
Capital Outlay:									
Facilities Acquisition and Construction	7420								
Other Capital Outlay	9300	0, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7,	7 11 11 11 11 11 11 11 11 11 11 11 11 11			00 79715.64	41.985.62	0.00	225.672.75
Lotal Expenditures		VIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	11/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1						
OTHER FINANCING SOURCES (USES)	Account								
and CHANGES IN FUND BALANCES	Number								
Loans	3730								
Loss Recoveries	3740								
Transfers In:	}								
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)	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, 2021	2800								
Adjustments to Fund Balance Finding Fund Balance:	2891								
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Total Falcon Toma 20 2022									

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)

TO THE COUNTY OF THE PROPERTY O

5,782,041,05
7,811,55
0,00
0,00
947,841,94
654,342,33
0,00
314,771,93
0,00
764,726,60
0,00
0,00
135,132,54
113,957,69
0,00
0,00

Totals

For the Fiscal Year Ended June 30, 2022								
EXPENDITURES	Account	100	200 Employee	300 Purchased	Energy Energy	Materials	600 Capital	700
Current:		Salaries	Benems	Services		and Supplies		Cus
Instruction Student Support Services	6100	962,853.13	232.928.45	1,733,570.71		2,171,698.00	680,990.76	
Instructional Media Services	6200							
Instruction and Curriculum Development Services	6300							
Instructional Staff Training Services	6400	5,879.99	934.84	936,027.01		5,000.00		
Instruction-Related Technology	6500						654,342.33	
Board	7100							
General Administration	7200							314,771.93
Facilities Acquisition and Construction	7410						764,726.60	
Fiscal Services	7500							
Food Services	7600							
Central Services	7700					2.106,000.00	50,000.00	
Student Transportation Services	7800	129,284.96	25,847.58					
Operation of Plant Maintenance of Plant	8100			7,388.95		106,568.74		
Administrative Technology Services	8200							
Community Services	9100							
Facilities Acquisition and Construction	7420							
Other Capital Outlay	9300						100.000.00	
Total Expenditures		1,104,536.56	261,003.94	2,676,986.67	0.00	4,389,266.74	2,250,059.69	314,771.93
Excess (Deficiency) of Revenues over Expenditures								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number							
.oans	3720							
Sale of Capital Assets	3730							
oss Recoveries	3740							
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	8						
Transfers Out: (Function 9700)	2000	0,00						
To the General Fund	910							
To Debt Service Funds	920							
To Capital Projects Funds	930							
To Permanent Funds	960							
To Internal Service Funds	970							
To Enterprise Funds	990							
Total Transfers Out	9700	0.00						
Lotal Officer Financing Sources (Uses)		0.00						
Net Change in Fund Balance Fund Balance, July 1, 2021	2800	0.00						
Adjustments to Fund Balance	2891							
Ending Fund Balance:]							
Restricted Fund Balance	2720							
Committed Fund Balance	2730							
Assigned Fund Balance	2740							
Unassigned Fund Balance	2750							
Total Fund Balances, June 30, 2022	2700	0.00						

Total Fund Balances, June 30, 2022

2700 2740 2750

Assigned Fund Balance

2710 2720 2730

2800 2891

9700 970 960 950 910 920 930

Net Change in Fund Balance
Fund Balance, July 1, 2021
Adjustments to Fund Balance
Ending Fund Balance:
Nonspendable Fund Balance
Restricted Fund Balance
Committed Fund Balance

Total Transfers Out

Total Other Financing Sources (Uses)

To Internal Service Funds
To Enterprise Funds

To Permanent Funds

Total Transfers In Transfers Out: (Function 9700)

From Enterprise Funds

3690 3670 3660 3620 3630 3650 3610 3740

From Permanent Funds
From Internal Service Funds

Interfund From Capital Projects Funds

To the General Fund
To Debt Service Funds
To Capital Projects Funds

Loss Recoveries
Transfers In:

From Debt Service Funds

From General Fund

For the Fiscal Vear Forded June 30 2022				9					Fund 444
TOT THE LIBERT TERM TRIBAN BATTLE DAY TANKE		100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital	2	Totals
		Salaries	Benefits	Services	Services	and Supplies	Cuttav	Other	
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	27							0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00				0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
	-								

Total Fund Balances, June 30, 2022

2700

2720 2730 2740 2750

2710 2891 2800

Unassigned Fund Balance

Assigned Fund Balance

Total Other Financing Sources (Uses)
Net Change in Fund Balance

To Enterprise Funds

990 970 960 950 930 920 910 3600 3690

To Internal Service Funds

To Permanent Funds Interfund

To Debt Service Funds
To Capital Projects Funds

Total Transfers In

ansfers Out: (Function 9700)

From Enterprise Funds From Internal Service Funds From Permanent Funds

To the General Fund

Loss Recoveries
Transfers In:

From General Fund

From Capital Projects Funds From Debt Service Funds

3630 3650 3660 3670

3620 3610 3740 3730 3720

Sale of Capital Assets

and CHANGES IN FUND BALANCES

Number

Fund Balance, July 1, 2021
Adjustments to Fund Balance
Ending Fund Balance:

Restricted Fund Balance
Committed Fund Balance

Nonspendable Fund Balance

	,	100	200	300	400	500	600	700
EXPENDITURES	Number	2.	Employee	Purchased	Energy	Materials	Capital	
Current:		Carates	Postorio	ON TIONS	ari vioce	and Supplies	Contax	Oute
Instruction	5000	5,450,624.65	479,344.25	1,615,907.83		213,055.65		
Student Support Services	6100	590,250.79	47.549.74					
Instructional Media Services	6200	. 161,137.00	12,326.95					
Instruction and Curriculum Development Services	6300	155,139,27	11.868.18					
Instructional Staff Training Services	6400	76,947.00	5,886.42	192,245.00				
Instruction-Related Technology	6500	82,000.00	6.273.00					
Board	7100	4,000.00	306.00					
General Administration	7200	4,000.00	306.00					366,179.67
School Administration	7300	418,500.00	31,997.04					
Facilities Acquisition and Construction	7410	14,000.00	1.071.00					
Fiscal Services	7500	34,000.00	2,601.00					
Food Services	7600	454.750.00	34.788.43					
Central Services	7700	80,367.00	6,129.84					
Student Transportation Services	7800	470.949.92	43.341.87		1.684.50			
Operation of Plant	7900	536,885.04	41,241.38					
Maintenance of Plant	8100	144,000.00	11.016.00					
Administrative Technology Services	8200	30,000.00	2,295.00					
Community Services	9100	18,500.00	1.415.25					
Capital Outlay: Facilities Acquisition and Construction	7420							
Other Capital Outlay	9300							
Total Expenditures		8,726,050.67	739,757.35	1,808,152.83	1,684.5			366,179.67
Excess (Deficiency) of Revenues over Expenditures								
OTHER FINANCING SOURCES (USES)	Account							

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND
For the Field Yest Gold-June 30, 2022

December	For the Fiscal Year Ended June 30, 2022		000	700
Colorida	EXPENDITURES	Account	Employee Purchased Energy Materials Benefits Services Services and Supplies	Other
International Content	Current:			
Columnia (Salemania Company) 600	Student Support Services	6100		
Content Cont	Instructional Media Services	6200		
Mathematicista 600 600 600 600 600 600 600 600 600 60	Instruction and Curriculum Development Services	6300		
AMERICANISM AND AND AND AND AND AND AND AN	Instructional Staff Training Services	6400		
The control of the	Instruction-Related Technology	6500		
Section Sect	Board	7100		
Section Sect	School Administration	7300		
s. 50.00 50.00 40	Facilities Acquisition and Construction	7410		
No. 1970 1	Fiscal Services	7500		
Marie Mari	Food Services	7600		
Interiories (1970) (197	Central Services	7700		
Cibril Entr. FOX. Comment Comm	Student Transportation Services	7800		
Calcin C	Operation of Plant	7900		
Inclusiones Control Inclusiones Control In 190	Maintenance of Plant	8100		
Section State St	Administrative Technology Services	8200		
100 100	Community Services Capital Outlay:	9100		
INCOMENT DETACLMENT OF THE PROPERTY OF THE PRO	Facilities Acquisition and Construction	7420		
Mathematical Math	Other Capital Outlay	9300		
OF IR Revenues or This Residence of This Revision Franks 1770 Statis 1770 1770 Intended Franks 2000 1770 Revision Franks 2770 1770	Total Expenditures		0000	
and CHANCES IN FUND BALANCES Syncored S	OTHER FINANCING SOURCES (USES)	Account		
sstds 3720 1 Flund 3740 1 Flund 3610 1 Projects Funds 3620 1 Service Funds 3630 1 Service Funds 3650 1 Service Funds 3650 1 Service Funds 3690 1 Funds 3690 1 Funds 910 2 Funds 920 2 Funds 990 2 Funds 290 2 Funds 2800 2 Funds 2891 2 Funds 2891 2 Funds 2710 2 Funds 2720 2 Funds 2730 2 Funds 2750 2 Funds	and Carricono II. E CLOS DIBERTORIO	3770		
Famil Famil Famil Famil From the Funds 3610 3620	oans	3/20		
Famel 3610 Projects Funds 3620 Projects Funds 3620 Service Funds 3620 Funds 3620 Funds 3620 Funds 910 Funds 920 Funds	ate of Capital Assets	3740		
3610 3620 3620 3620 3620 3620 3620 3620 362	ransfers In:			
de 3620 362	From General Fund	3610		
100 3650 3650 3650 3650 3650 3650 3650 36	From Debt Service Funds	3620		
3660 3670	Interfund	3650		
dds 3670 3690 3690 3900 910 910 920 920 950 950 970 970 970 970 2700 2750 2750 2750 2750 2750	From Permanent Funds	3660		
3690 3600 3600 3100 910 910 920 920 920 920 920 920 920 920 920 92	From Internal Service Funds	3670		
90) 910 910 920 930 930 950 950 950 970 970 970 970 970 970 9700 970	From Enterprise Funds	3690		
910 920 920 930 950 950 950 970 970 970 970 970 2700 2750 2750 2750 2750 2760	Total Transfers In	3600	0.00	
930 930 930 950 950 950 970 970 970 970 970 2700 2750 2750 2750 2750 2760	To the General Fund	910		
930 950 950 950 970 970 970 9700 2700 2750 2750 2750 2750 2750 2750 2	To Debt Service Funds	920		
950 960 970 970 970 970 9700 9700 9700 2891 2891 2710 2720 2730 2740 2750 2760 27700	To Capital Projects Funds	930		
960 970 970 970 970 9700 2800 2891 2710 2720 2730 2750 2750 2760 27700	Interfund	950		
2800 2700 2700 2700 2000 2700 2700 2700	To Permanent Funds	960		
2800 2891 2700 2710 2710 2710 2710 2710 2710 271	To Enterprise Funds	990		
2800 2800 2800 2801 2801 2710 2720 2730 2740 2750 2760 2770	Total Transfers Out	9700	0.00	
2800 2891 2891 2710 2720 2730 2740 2740 2750 2760	Total Other Financing Sources (Uses)		0,00	
2800 2891 2710 2720 2730 2740 2740 2750 2760	Net Change in Fund Balance		0,00	
2891 2710 2720 2730 2730 2740 2740 2760 2760	Fund Balance, July 1, 2021	2800		
2710 2720 2730 2730 2740 2740 2750 2760	Adjustments to Fund Balance Feding Find Rolance:	2891		
2720 2730 2740 2760 2760 2700	Nonspendable Fund Balance	2710		
2730 2740 2750 2700	Restricted Fund Balance	2720		
2740 2750 2700	Committed Fund Balance	2730		
2750 2700	Assigned Fund Balance	2740		
2700	Unassigned Fund Balance	2750		
	Total Fund Balances, June 30, 2022	2700	0.00	

Total Fund Balances, June 30, 2022

Unassigned Fund Balance

Restricted Fund Balance
Committed Fund Balance
Assigned Fund Balance

2710 2720 2730 2740 2750 2700

4,443,093.36

4,443,093.36

Net Change in Fund Balance Fund Balance, July 1, 2021 Adjustments to Fund Balance Ending Fund Balance:

> 2800 2891

> > 3.985.118.00

457,975.36

Nonspendable Fund Balance

Total Other Financing Sources (Uses)

Total Transfers Out

To Internal Service Funds
To Enterprise Funds

To Permanent Funds

950 950

930

To Capital Projects Funds

Total Transfers In
Transfers Out: (Function 9700)
To General Fund
To Debt Service Funds INSTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF BEFUNES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
For the Fiscal Year Ended June 20, 2022 Total Revenues otal Expenditures From Internal Service Funds
From Enterprise Funds xces (Defidency) of Revenues over Expenditures
OTHER FINANCING SOURCES (USES)
and CHANGES IN FUND BALANCES Interfund From Permanent Funds From Capital Projects Funds From General Fund From Debt Service Funds Other Capital Outlay Food Services Fiscal Services Instruction and Curriculum Development Services
Instructional Staff Training Services Total Federal Through State and Local State: Facilities Acquisition and Construction Community Services Maintenance of Plant Operation of Plant Student Transportation Services Central Services Facilities Acquisition and Construction School Administration Instruction-Related Technology Student Support Services Other Miscellaneous Local Sources Gifts, Grants and Bequests Net Increase (Decrease) in Fair Value of Investments Gain on Sale of Investments Miscellaneous Federal Through State Administrative Technology Services General Administration Federal Through Local Instructional Media Services Interest on Investments Other Miscellaneous State Revenues EXPENDITURES REVENUES 3650 3660 3670 3690 3610 3620 3630 7600 7700 7800 7900 8100 7300 7410 7500 6100 6200 6300 6400 Account Number 3431 3432 3433 3440 3495 3490 3000 Account Number 3299 3200 9300 6500 910 920 3740 9100 8200 7100 Account 7420 3399 3280 Salaries 9,147,444.25 9,147,444.25 9,147,444.25 Employee Benefits 300 Purchased Services Energy Services

Materials and Supplies Capital Outlay Other 700 Totals 8,689,468.89 8.689.468.89

Exhibit K-5 FDOE Page 15 Fund 490

Color Colo	Sections 1011.14 and 1011.15; E.S., Loans 1229	7 213.993.76 7 213.993.76 7 2977.81 8 porch 220 8 porch 220 9 0 0.00 9 0 0.00 9 0 347.076.59	Bonds 210 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	3710 3710 3791 3991 3919 3919 3979 3979 3979 3979	Permisson of Leaz-Perchast Americanis (Function 9299) Lans Discont of Lanz-Perchast Americanis (Function 9299) Local Proceeds of Florency Stephy Contract From Value of Erdenders Bonds Procedure of Erdenders Lanz-Perchast Americanis Procedure of Erdenders Lanz-Perchast Americanis Procedure of Erdenders Lanz-Perchast Americanis Procedure of Erdenders Lanz-Perchast Desire Americanis Procedure of Erdenders Lanz-Perchast Desire of Erdenders Procedure of Erdenders Lanz-Perchast Erdenders Procedure of Erdenders Lanz-Perchast Erdenders Procedure of Erdenders Lanz-Perchast Erdenders Procedure of Erdenders Proce
1.00	Section 101.14 and 1011.5; Ex. Loans 229	213.9 7.9 Special Act Broads 220 7.9 3392.1		3710 3710 3791 3991 3919 3919 3919 3919 3919 3919	Permisson of Lease-Perchast Americans (Function 9299) Leans Phiscond of Lease-Perchast Americans (1999) Leans Proceded of Forward Supply-Contrad First Value of Endeside Bonds Descond on Endesides Bonds Permisson on Reflacifies Bonds Permisson on Reflacifies Bonds Permisson on Reflacifies Bonds Permisson on Reflacifies Lease-Perchast Americans (1999) Permisson on Reflacifies Lease-Perchast (Function 9299) Permisson of Perchast (Perchast Perchast
1	Sections 1011.44 and 1011.15; F.S., Loans 229	211.9 2.7.9 Special Act Broads 220 220 230 2420		3710 3710 891 891 3729 3729 3720 37	Permism of Lease-Perchast Americant (Function 9299) Leans Proceeded of Forward Supply-Control Free Value of Erchards Bonds Proceded of Forward Supply-Control Free Value of Erchards Bonds Discont on Reduction Bonds Proceded of Forward Supply-Control Proceded of Forwards Supply-Control Proceded of Reduction 9299) Payment to Endonel Bonds Exerce Assett (Function 9299) Payment to Reduction Lease-Perchast Americans Proceded of Reduction Lease-Perchast Exerce Assett (Function 9299) Proceded of Reduction Proceded Function 9299) Proceded of Reduction Proceded Function 9299 Proceded Function 9299 Proceded Function Proceded Function 9299 Proceded Function Proceded Function 9299 Proceded Function
Color	Section 1011.14 and 1011.15; E.S., Loan 229	215.9 7.9 Special Act Banda 220 7.9 3352.1		3710 3791 891 3793 3793 3793 3776 3776 3776 3776 37776 37776 37776 37776 37776 37776 37776 37776 37776 37777 37776 3610 3610 3610 3620 36	Permism of Leaz-Perchast Americans (Fruction 9299) Leans Proceeded of Feerard Supply-Contact Frie Vilva of Ercheful Bonds Frie Vilva of Ercheful Bonds Discont a Edudinity Bonds Permism on Reference Ameri (Fruction 9299) Permism on Reference Bonds Permism of Bonds House American Discont a Edudinity Leaz-Perchast American Permism on Reference Bonds Permism on Reference American Discont a Reducinity Leaz-Perchast American Permism on Reference Leaz-Perchast American Permism on Reference Leaz-Perchast American Permism on Reference Leaz-Perchast Enteror American 9299) Permism of Reference Perchast From General Fruid From Statistics From Enterories Fruids From Statistics From Enterories Fruids From Commist Perchast From Statistics From Enterories Fruids To Caristal Perchast To Statistics Fruids To Literan Stavies
100	Section 1011.14 and 1011.15; E.S., Loan 229	211.9 7.9 Special Act Bonda 220 7.9 3392.12		3710 3791 891 3793 3793 3776 37776 3776 3776 3776 3776 3776 3776 3776 3776 3776 37776 37776 37776 37776 3776 3776 37776 37776 37776 37776 37776 37776 37776 37776 37776 37777	Permism of Leaz-Perchast Americant (Function 9289) Discond of Leaz-Perchast Americant (Function 9289) Proceeds of Ferrard Supply-Control Fried Value of Ercheight Bonds Processor of Theoretical Bonds Discond on Education Bonds Discond on Education Bonds Discond on Education Bonds Discond on Education Education 9289) Permism on Refunding Leaz-Perchast American 9289) Permism on Refunding Leaz-Perchast American 9289) Permism on Refunding Leaz-Perchast American 9289) Permism on Refunding Leaz-Perchast Education 9289) Permism on Refunding Leaz-Perchast Education 9289) Permism on Refunding Leaz-Perchast Education 9289) From General Fundi From General Fundi From General Fundi From Special Revenue Fundi From Special Revenue Fundi From Literaturian 9700) From General Fundi To Lateraturian 9700) To General Fundi To Lateraturian 9700 To General Fundi To Addiumental to Fundi Balances To Addiumental to Fundi Balances Education 9700 To General Fundi To Addiumental to Fundi Balances Education 9700 To General Fundi To Mallances Education 9700 To General Fundi To Balances Education 9700 To General Pundi To Balances To Balances Education 9700 To General Pundi To Balances E
Color	Section 1011.14 and 1011.15; E.S., Loans 1239	213.9 7.9 Special Acad Bonda 220 7.9 399.1		3710 3791 891 3793 3793 3793 3700 3	Permism of Leaz-Perchast Americanis (Function 9299) Lans Proceed of Florency Supply Contract Proced of Florency Supply Contract Flore Value of Enthelian Bonds Proced on Stefanding Long Proced on Stefanding Proced on Stefand
1	Section 101.14 and 1011.5; Ex. Jones 1239	213.9 5pecial Acad Benda 220 220 230 240		3710 3791 891 892 3793 3793 893 3700 3700 3700 3700 3700 3700 3700 3700 3610 3610 3610 3610 362	Permisson of Lease-Perchast Americant (Function 9299) Leans Phicocond of Lease-Perchast Americant (Function 9299) Leans Proceeds of Forward Supply-Contrad Floor Value of Federalis Bonds Premisson on Reflueface Bonds Premisson on Reflueface Bonds Premisson on Reflueface Bonds Premisson on Reflueface Leave-Perchast Americant Premisson on Reflueface Leave-Perchast Americant Premisson of Reflueface Leave-Perchast Premisson of Reflueface Leave-Perchast Premisson of Reflueface Leave-Perchast Premisson of Reflueface Premisson of Reflueface Premisson Frend Premisson of Reflueface
1	Sections 1011.14 and 1011.15; 5.5, Loan 1239	2)1.9 9peist Act Broad 230 230		3710 3791 891 3793 3793 893 893 37760 37760 37760 37760 37760 37760 366	Permism of Lease-Perchast Americant (Function 9299) Leans Proceeded of Forwards Susph-Contract First Value of Erchards Bonds First Value of Erchards Bonds Proceded of Forwards Susph-Contract First Value of Erchards Bonds Discount on Reduction Bonds Discount on Reduction Bonds Permism on Reduction Lease-Perchast Americans Proceded of Reduction Lease-Perchast Americans Proceded of Reduction Lease-Perchast Americans Discount on Reduction Lease-Perchast Americans Proceded of Reduction Lease-Perchast Americans Proceded of Reduction Lease-Perchast Americans Proceded of Reduction Lease-Perchast Proceded of Reduction Lease-Pe
100 100	Section 1011.14 and 1011.15; F.S., Loan 229	215.9 7.9 Special Acad Benda 220		3710 3791 891 3799 3799 3779 3779 3776 37776 37776 37776 37776 37776 37776 37776 37776 37776 37776 37776 37776 37776 37776 37776 37776 37776 37776 377776 37776 37776 37776 37776 37776 37776 37776 37776 377776 37776 37776 37776 377776 377776 377776 377776 377777776 37777777777	Permism of Leaz-Perchast Ameromist (Function 9289) Discond of Leaz-Perchast Ameromist (Function 9289) Proceeds of Florency Supply Control From Value of Erchest Broads Press Value of Erchest Reads Discond on Education Bonds Discond on Education Bonds Discond on Education Bonds Discond on Education Bonds Discond on Education Leax-Perchast Amerometes Discond on Education Leax-Perchast Amerometes Discond on Education Leax-Perchast American 9299) Perment to Education Leax-Perchast American 9299) Discond on Education Leax-Perchast Discond to Perchast Discond Income Perchast Control Perment to Education Leax-Perchast Entern American 9299) From General Fund From General Funds From General Funds From Special Perchast Leax-Perchast Entern American 9299) From General Funds From Special Perchast Funds From Learning Funds From Learning Funds From Learning Funds From Learning Funds To Learning Funds To Learning Special Funds To Learning Funds To Learning Special Funds To Learning Funds
1	Section 101.14 and 1011.15; E.S., Loans 1229	215.9 7.9 Special Acad Benda 220		3710 3791 891 3799 3799 3799 3700 3700 3700 3700 3700	Permism of Lease-Perchast Americanis (Function 9299) Lanu Proceeded of Ferraria Stephy Contract Proceded of Ferraria Stephy Contract Free Value of Erdenberg Bonds Proceded of Ferraria Stephy Contract Proceded of Erdenberg Bonds Proceded to Erdenberg Bonds Proceded to Erdenberg Bonds Proceded to Erdenberg Americanis 9299) Proceded of Erdenberg Americanis Proceded Stephy Stephysics Proceded of Erdenberg Lease-Perchast Americanis 9299) Proceded of Erdenberg Lease-Perchast Entered (Function 9299) Proceded Tread Proceded Proceded Fundal From Stephysics Fundal From Enternal Stephysics Fundal Fr
100 100	Section 101.14 and 1011.15; E.S., Loans 229	215.9 Special Act Bends 220		3710 3791 891 3793 3793 3793 3793 3793 3793 3794 3715 3	Permism of Lease-Perchast Americant (Function 9299) Lean Discount on Lease-Perchast Americant (Function 9299) Lean Proceeds of Forward Supply Control Free Value of Endeside Bonds Provides on Refluciate Bonds Provides on Refluciate Bonds Provides on Refluciate Bonds Provides Lease-Perchast Americant Provides Lease-Perchast Endes Provides Lease-Perchast Lease-Perchast
0.00	Sections 1011.14 and 1011.15; E.S., Loans 1220	215.9 Special Act Books 220		3710 3791 891 891 3759 3759 893 893 37160 37160 37160 37176 371776 37176 37176 37176 37176 37176 37176 37176 37176 371776 37176 37176 37176 37176 37176 37176 371776 37176 371776 37176 37176 37176 37176 37176 37176 37176 37176 371	Permism of Lease-Perchast Americant (Function 9299) Leans Phicocond on Lease-Perchast Americant (Function 9299) Leans Execution of Ferential Study) Leans Execution of Refunding Bonds Discount on Refunding Bonds Discount on Refunding Leaner Ameri (Function 9299) Payment to Enforce Leaner Americant (Function 9299) Payment to Refunding Leaner Perchast Americant (Function 9299) Prom General Fund Prom General Fund From General Fund From Special Revenue Funds From Special Revenue Funds From Special Revenue Funds From Special Revenue Funds From Statement (Funding 1999) To General Fund From Statement Funds From Statement Fu
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Section 101.14 and 1011.15, F.S., Loans 220	215.99 7.99 Special Act Benda 220		3710 3791 891 3799 3799 3799 3700 3700 3716 3717 3	Permism of Leaz-Perchate Americant (Function 9289) Discond of Leaz-Perchate Americant (Function 9289) Proceeds of Florance Steph Control From Value of Erchnick Bonds Permism on Referencing Bonds Discond on Administ Bonds Discond on Administ Bonds Discond on Referencing Americant 9289) Permism on Referencing Americant Americant 92891 Permism on Referencing Leaz-Perchate American 92891 Permism of Referencing Leaz-Perchate Berry American 92891 From General Funds From General Funds From General Funds From Learning Steph Leaz-Perchate Berry American 92891 From General Funds From Learning Steph Leaz-Perchate Berry American 92891 From General Funds From Learning Steph Leaz-Perchate Berry American 92891 From General From Leaz-Perchate Perchate Berry Am
0.00	Section 101.14 and 1011.15; E.S., Loans 1229	215.9 7.9 Special Acad Benda 220		3710 3791 891 3799 3799 3792 3700 3	Permism of Lease-Perchase Americanis (Function 97999) Leans Proceed of Ferenced Supply Centrics Proceding of Ferenced Supply Centrics Free Value of Enthelian Bonds Proceding of Supply Centrics Proceding of Supply Centrics Proceding of Enthelian Bonds Proceding of Enthelian Bonds Proceding of Enthelian Supply Refunding Lease-Perchase Americanis 97999) Proceding on Enthelian Commission of Enthelian Supply Proceding on Enthelian Americanis (Paris) Proceding on Enthelian Americanis (Paris) Proceding on Enthelian Supply Centrics From Control Find From Special Remain Finds From Special Remain From Permanent Insid From Special Remain From Permanent Insid From Permanent Insi
0.00	Section 101.14 and 1011.15; E.S., Loans 239	215.9 5pecial Acad Benda 220		3710 3791 891 3793 3	Permism of Lease-Perchast Americant (Function 9299) Lean Phicocont of Latar-Perchast Americant (Function 9299) Lean Execution of Formatic Supply Control Execution of Reducidar Bonds Permism on Reducidar Bonds Permism on Reducidar Bonds (Function 9299) Phymicat to Reducidar Bonds (Function 9299) Reducidar Latar-Perchast Americant Permism on Reducidar Latar-Perchast Americant Primoson on Reducidar Latar-Perchast Americant Primoson on Reducidar Latar-Perchast Americant Primoson on Reducidar Latar-Perchast Perchast Primoson on Reducidar Latar-Perchast Exercis (1929) From Carial Projects Funds From Carial Projects Funds From Perchasted Funds From Perchasted Funds From Reducidar Funds From Reducida
0.00	Section 1011.14 and 1011.15; E.S., Loans 229	215.9 7.99 Special Act Benda 220		3710 3791 891 893 3799 3799 893 893 3720 3720 3720 3715 3775	Permism of Lease-Perchast Americant (Function 9299) Leans Phicocont on Lease-Perchast Americant (Function 9299) Leans Proceeds of Forward Supply Contract Floor Value of Fordering to Bonds Permism on Refunding Bonds Phicocont on Refunding Bonds Phicocont on Refunding Leaner, Asent (Function 9299) Phymostr to Endoned Bond Energy American Property Refunding Leane-Perchast Americant Permism on Refunding Leaner Perchast American 9299) Refunding Leane-Perchast Americant Permism on Refunding Leaner Perchast Permism on Refunding Leaner Perchast Permism on Refunding Leaner Perchast Permism Onjoin Projects Funds Prom General Fund From General Funds From General Funds From Spinish Revenue Funds From Spinish Revenue Funds From Spinish Service Funds From Spinish Ser
0.00	Section 101.14 and 101.15; F.S., Loans 220	215.99 7.99 Special Act Benda 220		3710 3791 891 3799 3799 3799 3700 3716 3715 3	Permism of Lease-Perchast Amerometa (Function 97899) Leans Discontin on Lease-Perchast Amerometa (Function 97899) Leans From Control of Ferrard Supply-Control From Control of Technology Bonds Permism on Refuncion Bonds Discontin on Refuncion Bonds Extra (Function 97899) Permism to Refuncion Lease-Perchast Amerometa Permism on Refuncion Lease-Perchast Amerometa Permism on Refuncion Lease-Perchast America (Funcion 97899) Permism to Refuncion Lease-Perchast America (Funcion 97899) Permism to Refuncion Lease-Perchast December America (Funcion 97899) Permism on Refuncion Lease-Perchast Exerce America (Funcion 97899) Permism to Refuncion Lease-Perchast Exerce America (Funcion 97899) From General Fundi From General Fundi From Special Revenue Fundi From Lease-Struck Fundi F
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Section 101.14 and 1011.15; E.S., Loans 1229	Special A Brode 220 220	Bonds 210	3710 3791 891 3793 3793 3793 3700 3700 3700 3700 3700 3702 3	Permism of Lease-Perchase Automorals (Parcelon 9299) Lease Proceeded of Forward Supply-Commed Proceded of Editorials Bonds Forward (Parcelon 9299) Promette to Referred Bonds Forward Automorate Proceded of Editorials Lease-Parchase Automorate Proceded Forward Proceded From Special Proceded Forward From Special Proceded Forward From Permaned Forward From Permaned Forward From Internal Service Forward
0.00	Section 1011.14 and 1011.15, Ex., Long. 229	Special A Breads 220	Bonds 210	3710 3791 891 3793 3793 893 893 3720 371	Permism of Least-Purchast Automotal (Function 9299) Lean Discount of Latar-Purchast Automotal (Function 9299) Lean Proceeds of Forward Supply-Control Flore Value of Refunding Boods Principus on Refunding Latar-Purchast Automotal Refunding Latar-Purchast Automotal Principus on Refunding Latar-Purchast
0.00	Sections 1011.14 and 1011.15, F.S., Loans 1229	Special A Benda 220	Bonds 210	3710 3791 891 3799 3799 3799 893 3700 3716 3716 3716 3717 37	Permism of Least-Perchair Americant (Function 9299) Lean Discount of Least-Perchair Americant (Function 9299) Lean Proceeds of Ferward Stoph's Codinet First Value of Erthelling Bonds Permism on Refunding Bonds Discount on Refunding Bonds (Function 9299) Payment to Refund Bonds Exert Asset (Function 9299) Payment to Refunding Least-Perchair Americant Discount on Refunding Least-Perchair Americant (Function 9299) Payment to Refunded Least-Perchair Exert Asset (Function 9299) Prom General Fund From General Fund From Special Revenue Funds
0.00	Section 101.14 and 1011.15; E.S., Loans 1229	Special A Brode 220 220	Bonds 210	3710 3791 891 3750 3770 3770 3770 3770 3770 3770 3775 3775 3775 3775 3775 3775 3775 3775 3775 3775 3775 3775 3775 3775 3776 3	Permium of Laux-Purchase Austrometi (Function 9299) Lass Proceed of Ferrard Supply Central Proced of Refunding Bonds (Function 9299) Proced to Refunding Laux-Purchase Austromets Proced to Refunding Laux-Purchase Austromets Proced of Refunding Laux-Purchase Austromets Proced to Refunding Laux-Purchase Austromets Proced of Refunding Laux-Purchase Austromets Proced to Refunding Laux-Purchase Austromets Proced Control Fund From Capital Proceder Funds From Capital Proceder Funds From Capital Proceder Funds From Special Revenue Funds
6.00 6.00 6.00 86.16 6.00 6.00 6.00 6.00 6.00 6.00 6.00	Section 101.14 and 1011.55, East, Jones 239	Special A Breads 220	Bonds 210	3710 3791 891 893 3799 3799 893 3700 3700 371	Emmin en Laux-Purchase Austroment (Function 9799) Laus Phiscond en Laux-Purchase Austroment (Function 9799) Laus Proceeds of Forward Supply-Contrad Fried value of Refunding Bonds Fried value of Refunding Bonds Primin en Refunding Bonds Primin en Refunding Bonds Primin en Refunding Bonds (Function 9799) Priming to the Refunding Austroment Primin en Schending Laux-Purchase Austroment Primin en Schending Laux-Purchase Austroment Primin en Refunding Laux-Purchase Austr
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Sertion 1011.14 and 1011.15; E.S., Loans 220	Special A Borde 220	Bonds 210	3710 3791 891 3793 3793 893 893 3700 3700 3700 3715 3772 377	Emminum of Latas-Perchatas Americanti (Function 9299) Latas Photocati on Latas-Perchatas Americanti (Function 9299) Latas Procedud of Fervard Study (Function 1979) Procedud of Fervard Study (Function 9299) Promitum on Refunding Bonds Procedud on Refunding Bonds (Function 9299) Promitum on Refunding Latas-Perchatas Americanti (Function 9299) Refunding of Refunding Latas-Perchatas Americanti (Procedud 9299) Promitum on Refunding Latas-Perchatas Americanti (Procedud 9299) Promitum on Refunding Latas-Perchatas Latas (Procedud 9299) Promitum on Refunding Latas-Perchatas (Procedud 9299) Promitum on Refunding Latas-Perchatas (Procedud 9299) Promitum on Refunding Latas-Perchatas (Procedud 9299) Professi (Procedud 9299) Procedud 9299 Procedud 929
0.00	Section 101.14 and 1011.15; E.S., Loan 1239	Special A Bonda 220	Bonds 210	3710 3791 891 3759 3759 3700 3700 3700 3715 3	Emmiss of Jaza-Perchats Americanis (Function 9799) Discount on Latar-Perchats Americanis (Function 9799) Proceeds of Ferward Supply-Contrad Fast Vision of Refunding Honds Fast Vision of Refunding Honds Promiss on Advanding Honds Promiss to Refunding Honds Promiss to Refunding Honds (Function 9799) Promests to Refunding Honds (Function 9799) Promests to Refunding Latar-Perchats Americanis (Function 9799) Discount on Refunding Latar-Perchats Americanis (Function 9799) Promests to Refunding Latar-Perchats Function 9799) Promests to Refunding Latar-Perchats Function 9799) Promests to Refunding Latar-Perchats Function 9799) Transfers in Refunding Latar-Perchats Function 9799)
0.00	Section 101.14 and 1011.5; Ex., Loan 229	Special A Bonda 220 20	Bonds 210	3710 3791 891 3799 3799 3793 893 8770 3710 3710 3715 3792 892 761 3794 894	Permium of Lates-Perchate Austromoti (Function 9299) Late Princed of Lates-Perchate Austromoti (Function 9299) Late Proceed of Fermal Stephy Contrad Proced of Refunding Bonds Discord on Refunding Bonds (Function 9299) Refunding Lates-Perchate Austromotic Proced to Refunding Lates-Perchate Austromotic Proced of Refunding Lates-Perchater Austromotic
0.00	Section 1011.14 and 1011.15, Exp. Leans 1012.14 and 1012.15, Leans 102.16	Special A Bonda 220	Bonds 210	3710 3791 891 893 3799 3799 893 893 3720 3710	Emminum of Lates-Perchate Automonti (Fuordion 9799) Lann Phicocond on Lates-Perchate Automonti (Fuordion 9799) Lann Proceeded of Fernand Supply Contrad Floor Value of Refunding Bonds Premium on Refunding Bonds Premium on Refunding Bonds (Fuordion 9799) Physmate to Refunding Bonds (Fuordion 9799) Refunding Lases-Perchate Automontis Permium on Refunding Lates-Perchate Automontis Permium on Refunding Lates-Perchate Automontis Premium on Refunding La
0.00	Sections 1011.14 and 1011.15; F.S., Loans 220	Special A Benda 220	Bonds 210	3710 3791 891 3793 3793 3793 893 3700 3700 3710 3710 3717 37	tion 92
0.00	Section 101.14 and 1011.15; E.S., Loans 229	Special A Brode 220	Bonds 210	3716 3791 891 3793 3793 3793 3893 3893 3700 3716 3716 3715 3797 3767 3767 3767	tion 92
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Section 1011.14 and 1011.15, E.s., Jones 219	Special A Bonda 220	Bonds 210	3710 3791 891 3799 3790 3793 893 3720 3716 3716 3715 3792	Permium of Lears-Purchase Automents (Function 9299) LAME Proceed of Lears-Purchase Automents (Function 9299) LAME Percords of Forward Supply Contrad Floored of Forward Supply Contrad Floored of Forward Supply Contrad Floored on Refunding Bonds Permium on Refunding Bonds Permium on Refunding Bonds (Function 9299)
0.00	Serifican 1011.14 and 1011.15, 5.5., Loans 230	Special A Bonda 220	Boods 210	3710 3791 891 3790 3790 3792 893 37720 3715 3715	Permium of Lears-Perchant Americant (Function 2009) Learn Proceed of Lears-Perchant Americant (Function 2009) Learn Proceed of Fernal Supply Contral Flore Value of Refunding Bonds Permium on Refunding Bonds
0.00	Section 101.14 and 1011.15; E.S., Loan 1239	Special A Broads 210	Boods 210	3710 3791 891 891 3750 3793 893 893 3720 3760 3715	Permium of Laux-Purchase Agreements (Fuscion 2029) Loans Proceed of Feward Supply Contrat Free Value of Refunding Bonds
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Section 101.14 and 1011.15; E.S., Joans 239	Special A Bends 220	900da 210	3710 3791 891 891 3750 3793 893 8770 3760	Permium on Lasse-Purchase Amenments (Function 9299) Loans Proceeds of Ferward Supply Contrad
0.00	Section 1011.14 and 1011.15, F.S., Jones 114	Special A Bends 220	Bonda 210	3710 3791 891 3750 3759 3759 893	Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements (Function 9299) Loans
0.00	Section 1011.4 and 1011.5; 5.5, Loans 1239	Special A Bonds 220	Bonds 210	3710 3791 891 3750 3750 3793	Premium on Lease-Purchase Agreements This count on Lease-Purchase Agreements (Function 9799)
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Section 1011.14 and 1011.15; E.S., Loan 1239	Special A Bends 220	Bonds 210	3710 3791 891 3750	
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Section 1011.14 and 1011.15, E.S., Loans 200	Special A Bends 220	Bonda 210	3710 3791 891	Proceeds of Lease-Purchase Agreements
0.00	Section 1011.14 and 1011.15, E.S., Lonas 220	Special A Bonda 220	Bonds 210	3710 3791	Discount on Sale of Bunds (Function 9299)
0.00	Sedien 101.14 and 101.15; S., Jones 101.15	Special A Bends 220	Bonds 210	3710	Premium on Sale of Bonds
0.00	Section 1011.14 and 1011.15, 5.8., Loans 209	Special A Bends 220	Bonds 210		Issuance of Bonds
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 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 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 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00			SBECOBI	Account Number	OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE
000 14,145942.9 000 000			(824.77)		Excess (Deficiency) of Revenues Over Expenditures
0.000 0.000		7	58,471.47		Total Expenditures
1,150,000 000		7		791	Other Debt Service
115676755 115676755 1000			21.47	730	Dues and Feet
000 000 000 000 000 000 000 000 000 00		85,998.76	3.450.00	770	Interest
600 91'98 000 000 601 91'98 000 000 91'98 91'98 000 000			** 000 07	3	Debt Service (Function 9200)
900 900 91'98 000 000 900 900 900 900 900 900 900 9				2000	EXPENDITURES
NO		773 956 57	47 646 70	3000	Total Revenues
0.00 0.00 0.00 280				3497	Refunds of Prior Year's Expenditures
0.00 0.00 0.00 200				3496	Impact Focs
0.00 0.00 0.00 200				3495	Other Miscellaneous Local Sources
0.00 0.00 0.00 200				3440	Gifts, Grants and Bequests
0.00 0.00 200				3433	Net Increase (Decrease) in Fair Value of Investments
0.00 0.00 0.00 200		70:307		3431	Gain on Sale of investments
0.00 0.00 0.00 200		300		3423	Excess Foes
2000 000 000 2001				3422	Payment in Lieu of Taxes
0.00 0.00 0.00 200,0				3421	Tax Redemptions
0.00 0.00 0.00 200.0				3419	School District Local Sales Tax
0.00 0.00 0.00 200.0				3418	County Local Sales Tax
0.00 0.00 0.00 220.8				-	Local:
		223,250.00	57,646.70	3300	Total State Sources
0.00	q	***************************************		3399	Other Miscellaneous State Revenues
223,250,00	5		4.83	3326	SBECOBI Bond Interest
57,61,87		7	57,641.87	3322	CO&DS Withheld for SBE/COBI Bonds
				3277	State:
0,00				3199	Miscellaneous Federal Direct
240 259 290 299	230	220	210	Number	Federal:
1911.14 and Revenue Rendu Bendi Service ARRA Economic Stimulus Dekt FS. (Loans Revenue Rendu Bendi Service Service Todali	Sections 1011.14 and	Special Act	SBE/COBI	Account	REVENITES Account SBE/COBI

Excess (Deficiency)	Total Expenditures	Other Debt Service	Dues and Fees	Interest	Redemption of Principal	Charter School	Charter School	Computer Software	Remodeling and Renovations	Improvements (Land	Motor Vehicles	Furniture, Fixtu	Buildings and F	Audiovisual Materials	Library Books	C-11-10-11-16-16-16-16-16-16-16-16-16-16-16-16-	Total Revenues	Total Local Sources	Refunds of Prio	Impact Fees	Other Miscellar	Gifts, Grants and Bequests	Net Increase (D	Gain on Sale of Investments	Interest on Inva	Faces Fees	lax Kedemphons	To: Pad District	School District	County Local Sales Tax	Local: District Local C	Total State Sources	Other Miscella	Charter School	Class Size Redu	SMART School	Classrooms First Program	Public Education	State Through Local	Thielest on One	Intersect on Und	CO&DS Distributed	Miscellaneous	Federal: Miscellaneous Federal Direct		COMBINING ST. For the Fiscal Year
Excess (Deficiency) of Revenues Over Expenditures		ice			Pincipal	Charter School Capital Outlay Sales Tax	Charter School Local Capital Improvement	are	Renovations	Improvements Other Than Buildings		Motor Vehicles (Including Buses)	Furniture, Fixtures and Equipment	Buildings and Fixed Equipment	terials	acuon Proof	EXPENDITURES		rces	Refunds of Prior Year's Expenditures		Other Miscellaneous Local Sources	d Bequests	Net Increase (Decrease) in Fair Value of Investments	Investments	denote the second	u of Taxes	TIS .	Scilool District Local Sales Lax	Coral Salar Tay	iles Tax	al: District Local Capital Improvement Tax	rces	Other Miscellaneous State Revenues	Charter School Capital Outlay Funding	Class Size Reduction Capital Outlay	SMART Schools Small County Assistance Program	t Program	Public Education Capital Outlay (PECO)	State Through Local	Interest of Orland Foreign Cost De	Stributed CO&DS	wited	Miscellaneous Federal Through State	ederal Direct	REVENUES	DISTRICT SCHOOL BOARD OF CLAY COUNTY COMBRUNG STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS For the Fiscal Year Ended June 30, 2022
		791	730	720	710	795	793	690	680	670	660	650	640	630	620	610		3000	3400	3497	3496	3495	3440	3433	3432	3/21	3422	3421	3417	2410	3418	3413	3300	3399	3397	3396	3395	3392	3391	3380	3323	Stre	3321	3299	3199	Account Number	ND CHANGES IN FUND BA
0.00	0.00																	0.00	0.00														0.00													Capital Outlay Bond Issues (COBI) 310	LANCES - CAPITAL PROJECTS
0.00	0.00																	0.00	0.00														0.00													Special Act Bonds 320	SUNDS
0.00	0.00																	0.00	0.00														0.00													Sections 1011.14 and 1011.15, F.S., Loans 330	
0	0																	0	0														0													Public Education Capital Outlay (PECO) 340	
0.02	0.00																	0.02	0.02						0.02	3							0.00													District Bonds 350	
0.00 1,413,476.10	0.00 56,4		1,7											54,7				0.00 1,469,940.95	0.00 6,9						9,0	60							0.00 1,463,020.32								10:3	10.0	1,452,116,88			Capital Outlay and Debt Service Program (CO&DS) 360	
12,945,607.05	56,464.85 7,934,226.47		1,733.22	32,391.05	79,928.95				4,324,558.12	1,868,950.23		166,255.00	714.036.83	54,731.63 748,106.29					6,920.63 20,879,833.52						0,720,03			346213.08	246			20,405,634,16									10,503,44	13.44	6.88			Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	-
7.05 0.00	5.47 0.00			.05	.95			0.00	1.112	123	0.00	5.00	.83	1.29				3.52 0.00	3.52 0.00						0.20	98		3.08	00			.16	0.00													t Voted Capital Improvement Fund 380	
19,427,861.83	11,	652,006.57						569,424.61	4,114,602.97	507,030.71		84,515.00	756,333.69	4,613,540.64					28,705,184.84			11.941.512.27			110,007,07	116 857 57					16,646,815,00		2,1	81.714.18	818,837.00				1.119,580.00							Other Capital Projects 390	
0.00	0.00																	0.00	0.00														0.00													ARRA Economic Stimulus Capital Projects 399	
33,786,945.00	19,288,145.51	652,006.57	1,733.22	32,391.05	79,928.95	0.00	0.00	569,424.61	8,439,161.09	2,375,980.94	0.00	250,770.00	1,470,370.52	5,416,378.56	0.00	0.00		53,075,090.51	49,591,939.01	0.00	0.00	11,941,512.27	0.00	0.00	0.00	251 764 50	0.00	346,213.08	246.212.00	0.00	16.646.815.00	20,405,634.16	3,483,151.50	81,714.18	818,837.00	0.00	0.00	0.00	1,119,580.00	0.00	10,703,44	10 903 44	1.452.116.88	0.00	0.00	Totals	Exhibit K-7 FDOE Page 17 Funds 300

									2750	Unassigned Fund Balance
									2740	Assigned Fund Balance
									2730	Committed Fund Balance
36,533,570.91	0.00	30,217,894.00	3.080,671.45	0.00	71.88				2720	Restricted Fund Balance
									2710	Enaing Fund Dollance: Nonspendable Fund Balance
									2891	Adjustments to Fund Balances
22,753,110.48		22,673,151.17	1,667,195.35		71.86				2800	Fund Balance, July 1, 2021
13,780,460.43	0.00	7,544,742.83	1,413,476.10	0.00	0.02	0.00	0.00	0.00		Net Change in Fund Balances
(5,647,401.40)	0.00	(5,400,864.22)	0.00	0.00	0.00	0.00	0.00	0.00		Total Other Financing Sources (Uses)
(5.647,401.40)	0.00	(5,962,464.22)	0.00	0.00	0.00	0.00	0.00	0.00	9700	Total Transfers Out
									990	To Enterprise Funds
									970	To Internal Service Funds
									960	To Permanent Funds
									950	Interfund
									940	To Special Revenue Funds
(4,828,564.40)		(1,976,465.22)							920	To Debt Service Funds
(818,837.00)		(3,985,999.00)							910	Transfers Out: (t'unchon 9700) To General Fund
0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	3600	Total Transfers In
									3690	From Enterprise Funds
									3670	From Internal Service Funds
									3660	From Permanent Funds
									3650	Interfund
									3640	From Special Revenue Funds
									3620	From Debt Service Funds
				c					3610	From General Fund
									3770	Proceeds from Special Facility Construction Account
									3760	Proceeds of Forward Supply Contract
									3740	oss Recoveries
									3730	Sale of Capital Assets
									3720	oans
									893	Discount on Lease-Purchase Agreements (Function 9299)
									3793	Premium on Lease-Purchase Agreements
		561,600.00							3750	Proceeds of Lease-Purchase Agreements
									891	Discount on Sale of Bonds (Function 9299)
									3791	Premium on Sale of Bonds
									3710	Issuance of Bonds
	380		360	350	340	330	320	310	Tampor	THE CAMPING IN YOUR MINISTERS
Other Capital ARRA Economic Stimulus Projects Capital Projects	Voted Capital Improvement Fund	Nonvoted Capital Improvement Section 1011.71(2), F.S.	Capital Outlay and Debt Service Program (CO&DS)	District Bonds	Public Education Capital Outlay (PECO)	Sections 1011.14 and 1011.15, F.S., Loans	Special Act Bonds	Capital Outlay Bond Issues (COBI)	Account	OTHER FINANCING SOURCES (USES) Account OCHANGES IN FIRM BATANCE Number (COBI) Special Act Bo

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2022

Totals

Exhibit K-8 FDOE Page 19 Fund 000

	Unassigned Fund Balance	Assigned Find Balance	Restricted Fund Balance	Nonspendable Fund Balance	Ending Fund Balance:	Adjustments to Fund Balance	Fund Balance, July 1, 2021	Net Change in Fund Balance	Total Other Financing Sources (Uses)	Total Transfers Out	To Enterprise Funds	To Internal Service Funds	To Special Revenue Funds	To Capital Projects Funds	To Debt Service Funds	To General Fund	Transfers Out: (Function 9700)	From Enterprise Funds	From Internal Service Funds	From Special Revenue Funds	From Capital Projects Funds	From Debt Service Funds	Transfers In:	Loss Recoveries	Sale of Capital Assets	and CHANGES IN FUND BALANCES	Excess (Deficiency) of Revenues Over Expenditures	Total Expenditures	Interest	Redemption of Principal	Other Capital Outlay Debt Service: (Function 9200)	Facilities Acquisition and Construction	Capital Outley:	Community Services	Administrative Technology Services	Maintenance of Plant	Student Transportation Services	Central Services	Fiscal Services	Facilities Acquisition and Construction	School Administration	General Administration	Board	Instruction-Related Technology	Instructional Staff Training Services	Instruction and Curriculum Development Services	Instructional Media Services	Student Support Services	Current:	EXPENDITURES	Total Revenues	Total December	State Sources	Federal Through State and Local	Federal Direct		REVENUES	For the Fiscal Year Ended June 30, 2022
2700	2750	2740	2720	2710		2891	2800			9700	990	970	940	930	920	910	3600	3690	3670	3640	3630	3620	3610	3740	3730	Account Number			720	710	9300	7420	7,500	9100	8200	8100	7800	7700	7500	7410	7300	7200	7100	6500	6400	6300	6200	6100	5000	Number	Account	2000	3400	3200	3100	Number	Account	
0.00								0.00	0.00	0.00							0.00											0.00																						Salaries	100	0.00						
																				1					-			0																						Employee Benefits		- 1						ļ
																											VIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	0.00																						Purchased Services	300							
																												00																						Services	400							
																												0.00																						and Supplies	500							
																												w 1																						Outlay	600							

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, 2022

Total Transfers Out
Change in Net Position
Net Position, July 1, 2021 Net Position, June 30, 2022 Adjustments to Net Position Fotal Operating Revenues
OPERATING EXPENSES (Function 9900) Net Income (Loss) Before Operating Transfers **Fotal Operating Expenses** Materials and Supplies Other Miscellaneous Local Sources Fifts, Grants and Bequests Vet Increase (Decrease) in Fair Value of Investments Other Operating Revenues ransfers In: otal Nonoperating Revenues (Expenses) nterest (Function 9900)

Miscellaneous (Function 9900)

oss on Disposition of Assets (Function 9900) rain on Disposition of Assets perating Income (Loss) ransfers Out: (Function 9700) epreciation and Amortization Expense nergy Services emium Revenue harges for Sales harges for Services ain on Sale of Investments pital Outlay urchased Services nployee Benefits To Internal Service Funds To Permanent Funds To Special Revenue Funds To Capital Projects Funds To Debt Service Funds From Special Revenue Funds From Debt Service Funds To General Fund Total Transfers In From Internal Service Funds From Permanent Funds From Capital Projects Funds From General Fund NONOPERATING REVENUES (EXPENSES) TRANSFERS and CHANGES IN NET POSITION OPERATING REVENUES INCOME OR (LOSS) Account Number 3620 3620 3630 3640 3650 3660 3670 3600 3481 3482 3484 3489 2880 2896 910 920 930 940 950 950 9700 3431 3432 3433 3440 3495 3740 3780 720 790 2780 100 200 300 400 500 600 780 Self-Insurance - Consortium 0.00 0.00 0.00 0.00 0.00 Self-Insurance - Consortium 912 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Self-Insurance - Consortium 913 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Self-Insurance - Consortium 914 0.00 0.00 0.00 0.00 0.00 0.00 ARRA - Consortium 915 0.00 0.00 0.00 0.00 0.00 0.00 Other Enterprise Programs 921 0.00 0.00 0.00 0.00 0.00 Other Enterprise Programs 922 0.00 0.00 0.00 0.00 0.00 0.00 Totals Exhibit K-9
FDOE Page 20
Funds 900 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, 2022

Exhibit K-10 FDOE Page 21 Funds 700

7,293,070.21							1,293,070.21	2/80	Net Position, June 30, 2022
0.00									: T 20 2022
0,00								2896	Adjustments to Net Position
6 687 460 12	0.00	0.00	0.00	0.00	0.00	0.00	6 687 460 12	2880	Net Position, July 1, 2021
605 610 00	0.00	0.00	0.00	0.00	0.00	0.00	60 5 610 09		Change in Net Position
0.00	00 00	000	000	0.00	0.00	0.00	0.00	9700	Total Transfers Out
0.00					7.11.11.11.11.11.11.11.11.11.11.11.11.11			990	To Enterprise Funds
0.00								960	To Permanent Funds
0.00								950	Interfund
0.00			111111111111111111111111111111111111111					940	To Special Revenue Funds
0.00								930	To Capital Projects Funds
0.00								920	To Debt Service Funds
0.00								910	To General Fund
								2	Transfers Out: (Function 9700)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3600	Total Transfers In
0.00								3690	From Enterprise Funds
0.00								3660	From Permanent Funds
0.00								3650	Interfund
0.00								3640	From Special Kevenue Funds
0.00								3630	From Capital Frojects Funds
0.00								2620	From Conital Braining Funds
0.00								3630	From Daht Service Funds
								3610	From General Fund
								×	TRANSFERS and CHANGES IN NET POSITION
605,610.09	0.00	0.00	0.00	0.00	0.00	0.00	605,610.09		Income (Loss) Before Operating Transfers
21,093.47	0.00	0.00	0.00	0.00	0.00	0.00	21,093.47		Total Nonoperating Revenues (Expenses)
0.00								810	Loss on Disposition of Assets (Function 9900)
0.00								790	Miscellaneous (Function 9900)
0.00								720	Interest (Function 9900)
0.00								3780	Gain on Disposition of Assets
0.00								3740	Loss Recoveries
0.00								3495	Other Miscellaneous Local Sources
0.00								3440	Gifts, Grants and Bequests
0.00								3433	Net Increase (Decrease) in Fair Value of Investments
0.00								3432	Gain on Sale of Investments
21,093.47							21,093.47	3431	Interest on Investments
201,010,02	0.00	6,00	0,00	6,00	0,00	0.00	ac 10 x 010 x		NONOPERATING REVENUES (EXPENSES)
584 516 62	0.00	0.00	0 00	0.00	0.00	000.0	584 516 62		Operating Income (Loss)
2 418 850 75	0 00	0.00	0.00	0.00	0.00	0.00	2.418.850.75		Total Operating Expenses
0.00								780	Depreciation and Amortization Expense
0.00								700	Other
0.00								600	Capital Outlay
0.00								500	Materials and Supplies
0.00								400	Energy Services
2.097.724.57							2,097,724.57	300	Purchased Services
321 126 18							321,126.18	200	Employee Benefits
0 00								100	OPERATING EXPENSES (Function 9900) Salaries
3,003,367.37	0.00	0.00	0.00	0.00	0.00	0.00	3,003,367.37		Total Operating Revenues
0.00								3489	Other Operating Revenues
0.00								3484	Premium Revenue
0.00								3482	Charges for Sales
3,003,367.37							3,003,367.37	3481	OPERATING REVENUES Charges for Services
Totals	791	731	715	714	713	712	711	Number	INCOME OR (LOSS)
Funds 700	Other Internal Comice	Consortium Programs	Colf Transpare	Calf Taggrange	Calf Treurance	Colf Training	Colf Incurence	Account	For the Fiscal Year Ended June 30, 2022

DISTRICT SCHOOL BOARD OF CLAY COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION SCHOOL INTERNAL FUNDS June 30, 2022

Exhibit K-11
FDOE Page 22
Fund 891

0.00			0.00	2785	Total Net Position
				î	Individuals, organizations and other governments
					Other purposes
					Restricted for:
					NET POSITION
0.00	0.00	0.00	0.00		Total Liabilities
0.00				2161	Due to Budgetary Funds
0.00				2290	Internal Accounts Payable
0.00				2120	Accounts Payable
0.00				2170	Payroll Deductions and Withholdings
0.00				2110	Accrued Salaries and Benefits
0.00				2125	Cash Overdraft
					LIABILITIES
0.00	0.00	0.00	0.00		Total Assets
0.00				1150	Inventory
0.00				1220	Due From Other Agencies
0.00				1141	Due From Budgetary Funds
0.00				1170	Interest Receivable on Investments
0.00				1131	Accounts Receivable, Net
0.00				1160	Investments
0.00				1110	Cash
Ending Balance June 30, 2022	Deductions	Additions	Beginning Balance July 1, 2021	Account Number	ASSETS
The pung					Jule 30, 2022

Exhibit K-12 FDOE Page 23 Fund 601

								TOO DIIII T
	Account Number	Total Balance [1] June 30, 2022	Business-Type Activities Total Balance [1] June 30, 2022	Total	Governmental Activities - Debt Principal Payments 2021-22	Governmental Activities - Principal Due Within One Year 2022-23	Governmental Activities - Debt Interest Payments 2021-22	Governmental Activities - Interest Due Within One Year 2022-23
Notes Payable	2310			0.00				
Obligations Under Leases	2315	6,574,600.02		6,574,600.02				
Bonds Payable								
SBE/COBI Bonds Payable	2321	60,000.00		60,000.00				
District Bonds Payable	2322	1,695,000.00		1,695,000.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	1,755,000.00	0.00	1,755,000.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	27,646,263.90		27,646,263.90				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	25,374,000.00		25,374,000.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342	· ·	3	0.00	2			2
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	25,374,000.00	0.00	25,374,000.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	1,636,816.00		1,636,816.00				
Net Other Postemployment Benefits Obligation	2360	5,605,633.00		5,605,633.00				
Net Pension Liability	2365	294,008,226.00		294,008,226.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		362,600,538.92	0.00	362,600,538.92	0.00	0.00	0.00	0.00

^[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2022, 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, 2022

Exhibit K-13 FDOE Page 24

FOI the Fiscal real Ended June 50, 2022							FUOD Fage 24
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues	Expenditures	Flexibility [1]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2021	To FDOE	2021-22	2021-22	2021-22	June 30, 2022
Class Size Reduction Operating Funds (3355)	94740	953.00		37,327,978.00	37,327,978.00		953.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	169,515.83		109,475.00	255,647.47		23,343.36
Florida School Recognition Funds (3361)	92040						0.00
Instructional Materials (FEFP Earmark) [2]	90880	2,876,856.55		3,005,244.00	3,937,470.42		1,944,630.13
Library Media (FEFP Earmark) [2]	90881	119,883.70		170,287.00	234,438.96	¥.	55,731.74
Mental Health Assistance (FEFP Earmark)	90280	851,356.24		1,596,826.00	1,261,540.77		1,186,641.47
Preschool Projects (3372)	97950						0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	773,352.84		1,699,052.00	1,142,981.33		1,329,423.51
Safe Schools (FEFP Earmark) [4]	90803	2,194,462.83		2,098,438.00	2,035,451.45		2,257,449.38
Student Transportation (FEFP Earmark)	90830			7,538,106.00	7,538,106.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	105,083.28		9,949,742.00	9,591,540.74		463,284.54
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	38,943.52		743,957.00	737,394.98		45,505.54
Voluntary Prekindergarten - School Year Program (3371)	96440			744,880.82	744,880.82		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441						0.00

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."

DISTRICT SCHOOL BOARD OF CLAY COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2022

Exhibit K-14

FDOE Page 25

TRANSPORTATION: (Function 7800 only) ENERGY EXPENDITURES FOR STUDENT Subtotal - Functions 7900 & 8100 Natural Gas - Functions 7900 & 8100 UTILITIES AND ENERGY SERVICES EXPENDITURES: Oil and Grease Other Energy Services - Functions 7900 & 8100 Gasoline - Functions 7900 & 8100 Electricity - Functions 7900 & 8100 Bottled Gas - Functions 7900 & 8100 Public Utility Services Other than Energy - Functions 7900 & 8100 Gasoline Compressed Natural Gas Other Energy Services - All Functions Diesel Fuel - Functions 7900 & 8100 Diesel Fuel - All Functions Heating Oil - Functions 7900 & 8100 Electricity - All Functions **Bottled Gas - All Functions Natural Gas - All Functions** Diesel Fuel iquefied Petroleum Gas Sasoline - All Functions leating Oil - All Functions Public Utility Services Other than Energy - All Functions Subobject 450 412 540 421 411 411 460 422 490 490 460 450 450 440 440 430 430 421 380 380 460 General Fund 100 9,767,821.16 8,352,834.48 1,793,614.60 1,424,441.20 6,212,961.17 6,212,961.17 ,370,947.76 ,793,614.60 ,390,252.52 239,984.68 268,090.96 92,597.21 92,597.21 48,644.96 13,585.76 10,304.70 4,848.48 91.06 Special Revenue Food Services 410 150,136.60 139,069.69 5,208.00 ,704.69 154.22 0.00 Special Revenue Other Federal Programs 20,388.45 20,388.45 20,388.45 20,388.45 0.00 Special Revenue - Federal Education Stabilization Fund 1,684.50 1,684.50 1,684.50 1,684.50 0.00 Total 9,940,030.71 6,352,030.86 1,446,514.15 8,352,834.48 6,212,961.17 1,418,030.16 1,793,614.60 1,393,020.71 ,793,614.60 239,984.68 273,298.96 92,597.21 48,644.96 92,597.21 13,585.76 10,458.92 4,848.48 91.06 0.00 0.00 0.00

EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:

Subobject

General Fund 100

> Special Revenue Other Federal Programs

Special Revenue - Federal Education Stablilization Fund

Capital Projects Funds 3XX

Total

0.00

651

DISTRICT SCHOOL BOARD OF CLAY COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2022

Exhibit K-14 FDOE Page 26

285,112.46 0.00		4 127 095 27	858,861.92	7,277,527.87		Total
285,112.4					799	Miscellaneous Technology-Related
	127,825.23		1,149.55	156,137.68	692	Noncapitalized Software
168,622.17	3,635.95	1,252.53	41,150.92	122,582.77	649	Technology-Related Noncapitalized Fixtures and Equipment
2,808,633.76	503,575.48	1,363,500.68	554,721.67	386,835.93	644	Noncapitalized Computer Hardware
1,170.30				1,170.30	619	Technology-Related Library Books
190,797.39		12,147.42	28,951.25	149,698.72	5X9	Technology-Related Materials and Supplies
603,931.28		18,000.00	3,477.00	582,454.28	399	Other Technology-Related Purchased Services
2,187,378.14		13,006.00		2,174,372.14	379	Telephone and Other Data Communication Services
6,605,405.96		2,719,188.64	229,411.53	3,656,805.79	369	Technology-Related Rentals
42,002.46				42,002.46	359	Technology-Related Repairs and Maintenance
5,467.80				5,467.80	319	Noncapitalized Expenditures: Technology-Related Professional and Technical Services
Total	Capital Projects Funds 3XX	Special Revenue - Federal Education Stabilization Fund 440	Special Revenue Funds 410, 420 and 490	General Fund 100	Subobject	TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES

Total	Capitalized Software	Technology-Related Capitalized Fixtures and Equipment	Capitalized Expenditures: Capitalized Computer Hardware and Technology-Related Infrastructure	TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*
	691	648	643	Subobject
480,670.09		12,686.73	467,983.36	General Fund 100
183,944.69			183,944.69	Special Revenue Funds 410, 420 and 490
2,085.81			2,085.81	Special Revenue - Federal Education Stablilization Fund 440
563,007.04	441,599.38		121,407.66	Capital Projects Funds 3XX
1,229,707.63	441,599.38	12,686.73	775,421.52	Total

^{*} 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.

	3,591,301.00	177,633.00	27,964.00	3,385,704.00	100 through 700	Student Transportation Support Services - Frograms 111, 112, 113, 234 and 233 (Function 7800)
	9,296,797.00	645,786.00	2,622,332.00	6,028,679.00	100 through 700	Instruction Staff Support Services - Programs 111, 112, 113, 224 and 255 (Functions 6200 through 6500)
	7,605,719.00	272,140.00	1,184,251.00	6,149,328.00	100 through 700	Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)
	80,707,873.00	5,024,237.00	6,410,643.00	69,272,993.00	100 through 700	Total Direct Costs - Programs 111, 112, 113, 234 and 235 (Function 5000)
	130,087,829.00	7,827,968.00	16,244,884.00	106,014,977.00	100 through 700	Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)
	Total	Special Revenue - Federal Education Stabilization Fund 440	Special Revenue Other Federal Programs 420	General Fund 100	Object	EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES
	6,771,273.15	2,360,763,00	80,192.18	4,330,317.97	520	Textbooks (Function 5000)
	Total	Special Revenue - Federal Education Stabilization Fund 440	Special Revenue Other Federal Programs 420	General Fund 100	Subobject	TEXTBOOKS (used for classroom instruction)
	117,110,214,00	0/0,///.00	1,221,047.00	110,010,000		IVIAL
	117 710 914 00	876 771 00	1 221 047 00	115 613 096 00		TOTAT.
	2 /21 775 00	10 26 10	0.00	3 410 414 00	/30	Total Career Program Salaries
	0.00				140	Career Program 300 (Function 5300)
	3,431,775.00	12,361.00		3,419,414.00	120	Career Program 300 (Function 5300)
	42,103,356.00	335,540.00	892,468.00	40,875,348.00		Total ESE Program Salaries
	0.00				750	ESE Programs 111, 112, 113, 254 and 255 (Function 5200)
	0.00				140	ESE Programs 111, 112, 113, 254 and 255 (Function 5200)
	42,103,356.00	335,540.00	892,468.00	40,875,348.00	120	ESE Programs 111, 112, 113, 254 and 255 (Function 5200)
	1,571,929.00	15,774.00	1,602.00	1,554,553.00		Total Other Program Salaries
	0.00				750	Other Programs 130 (ESOL) (Function 5100)
	0.00				140	Other Programs 130 (ESOL) (Function 5100)
	1,571,929.00	15,774.00	1,602.00	1.554,553.00	120	Other Programs 130 (ESOL) (Function 5100)
	70,603,854.00	513,096.00	326,977.00	69,763,781.00		Total Basic Program Salaries
	0.00				750	Basic Programs 101, 102 and 103 (Function 5100)
	0.00				140	Basic Programs 101, 102 and 103 (Function 5100)
	70,603,854.00	513,096.00	326,977.00	69,763,781.00	120	Basic Programs 101, 102 and 103 (Function 5100)
						TEACHER SALARIES
	Total	Special Revenue - Federal Education Stabilization Fund 440	Special Revenue Other Federal Programs 420	General Fund 100	Subobject	
				2,171,001.01	280	ENDERNA I DOMES
				2 101 691 61	580	Donated Foods
				7.874.454.51	570	Food
				780,024.06	510	FOOD SERVICE SUPPLIES SUBOBJECT Supplies
				410	Subobject	
				Special Revenue Food Services		
0.00					222	OAA; ZZO 10 CCANYT III. SIIRIIIMA ŽIVORO CNITINI ROMINA CNITINI III SIIRIIIMA ZZO II AZZO III OAZZO II AZZO III OAZZO II OAZZO III OAZZO
0.00					307	Subawards Under Subarreements - In Excess of \$25,000
0.00					301	Other Purchased Services: Subawards Theor Subarreements - First \$25,000
3,868,563.08	198,062.00	371,194.15		3.299,306.93	312	Subawards Under Subagreements - In Excess of \$25,000
75,000.00	25,000.00	25,000.00		25,000.00	311	Subawards Under Subagreements - First \$25,000
						Professional and Technical Services:
Lotal	440	420	410	100		SUBAWARDS FOR INDIRECT COST RATE:
3	Special Revenue - Federal Education Stabilization Fund	Special Revenue Other Federal Programs	Special Revenue Food Services	General Fund	Subobject	
FDOE Page 27						SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2022

Total Liabilities and Deferred Inflows of Resources

Total Assets and Deferred Outflows of Resources

Balance Sheet Amount, June 30, 2022

GENERAL FUND BALANCE SHEET INFORMATION
(This information is used in state reporting)

Fund Number

Amount

4,305,415.65

67,633.84 80,952.88 65,825.75

100

52,492,289.35 11,670,559.89 Total Expenditures

Other - Pupil Transportation Services

Medicaid Administration and Billing Services

ESE Professional and Technical Services
Gifted Student Education
Staff Training and Curriculum Development

Occupational Therapy, Physical Therapy and Other Therapy Services

Exceptional Student Education
School Nurses and Health Care Services

MEDICAID EXPENDITURE REPORT
(Medicaid expenditures no used in federal reporting)
[Barnings, Expenditures and Carr/farward Amounts:
[Expenditure Program or Activity:

Unexpended June 30, 2021

Earnings 2021-22

Expenditures 2021-22

Unexpended June 30, 2022

141,984.46

2,471,446.72

1,975,953.39

4,305,415.65

3,763,337.01 76,480.09 43,901.08 207,285.00

Acco.					5900	Special Revenue Funds - Federal Education Stabilization Fund
S900 S900 O.00 O.00 O.00 O.00 O.00 O.00						
2000 2000					5900	Special Revenue Funds - Other Federal Programs
S000 S000 O.00				2,505.37	5900	General Fund
						Expenditures:
S900 O.00				Amount	Account Number	LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)
S000 S000 O.000 O.000			962,378.25	12,061,319.64		Total Charter School Distributions
S900 S900 O.00 O.00 O.00 O.00 O.00 O.00	652,006.57				зхх	Capital Projects Funds
S000 S000 O.00			120,748.59		440	Special Revenue Funds - Federal Education Stabilization Fund
S000 S000 O.00			22,792.66		420	Special Revenue Funds - Other Federal Programs
S900 S000 O.00					410	Special Revenue Funds - Food Services
S900 S000 O.00	123,900,49		818,837.00	12,061,319,64	100	Expenditures: General Fund
S900	Amount Withheld for Administration	Charter School Loo Improvement & Capite Tax (Subobjects 793	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Direct Payment (FEFP) (Subobject 393)	Fund Number	DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)
S000 S000 O.00			0.00	0.00		Total Flexible Spending Expenditures
S900						School Safety:
S900 S000 O.00			0.00	0.00	5000	Subtotal - Flexible Spending Instructional Expenditures
S900 S000 O.00					5900	Other Instruction
S900 S000 O.00					5500	Prekindergarten
S000 S000 O.00					5400	Adult General
S000 S000 O.00 O.00 O.00 O.00 O.00 O.00					5300	Career Education
S900 S900 O.00					5200	Exceptional
S900 S000 O.00					5100	Instruction: Basic
0.00 0.00 0.00		Federally-Connected	Florida Digital Classrooms	Class Size Reduction Operating	Account Number	CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED
0.00 0.00 0.00			0.00	0.00		Total Flexible Spending Expenditures
0.00 0.00 0.00						School Safety:
			0.00	0.00	5000	Subtotal - Flexible Spending Instructional Expenditures
					5900	Other Instruction
					5500	Prekindergarten
5400 0.00					5400	Adult General .
5300 0.00					5300	Career Education
5300 0.00					5200	Exceptional
5100 0.00					5100	Basic
	4					l. Instruction:
Account Student Evidence-Based Reading Instructional Supplemental Academic Instruction Subtotals Number Transportation Instruction Materials & Library Media Supplemental Academic Instruction Subtotals		Instruction Materials & Libra	Evidence-Based Reading Instruction	Student Transportation	Account	CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES

Total Amount

13,004,057.13

22,792.66 120,748.59 652,006.57 13,799,604.95

Exhibit K-15
FDOE Page 29
Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1]	Account Number	100	200	300	400	500	600	700
GENERAL FUND EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy	Materials and Supplies	Capital Outlay	Other
Current:					COLLEGE	ши оприхо	Ounuy	
Prekindergarten	5500	866,072.30	285,760.00					
Student Support Services	6100							
Instructional Media Services	6200							
Instruction and Curriculum Development Services	6300							
Instructional Staff Training Services	6400							
Instruction-Related Technology	6500							
Board	7100							
General Administration	7200							
School Administration	7300							
Facilities Acquisition and Construction	7410							
Fiscal Services	7500							
Food Services	7600							
Central Services	7700							
Student Transportation Services	7800			1851 1861		4	3	
Operation of Plant	7900							
Maintenance of Plant	8100							
Administrative Technology Services	8200							
Community Services	9100							
Capital Outlay:								
Facilities Acquisition and Construction	7420							
Other Capital Outlay	9300							
Debt Service: (Function 9200)								
Redemption of Principal	710							
Interest	720							
Total Expenditures		866,072.30	285,760.00	0	0.00	0.00	0.00	

SCHEDULE 5 SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1) and (2)	Amount Provided to Subrecipients
United States Department of Agriculture			ı	-
Pass-Through				
Child Nutrition Cluster:				
Florida Department of Agriculture and Consumer Se	rvices:			
National School Lunch Program	10.555 (3)	22001, 22003	2,416,437.24	
Summer Food Service Program for Children	10.559	21006, 21007	22,227,110.00	
Total Child Nutrition Cluster		22006, 22007	24,643,547.24	-
Inited States Department of Defense				
		HE 1254-19-1-		
Invitational Grants for Military-Connected Schools	12.557	0023	53,593.37	
Junior Reserve Officers Training Corps	12.UNK	N/A	455,013.60	
Total United States Department of Defense		_	508,606.97	-
Inited States Department of Education				
Impact Aid	84.041	S041B221240	497,844.00	
Pass-Through			, , , , , , , , , , , , , , , , , , , ,	
Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States	84.027	262, 263	7,683,710.29	
Florida Department of Education:		•	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Special Education - Preschool Grants	84.173	267	161,836.45	
Total Special Education Cluster		_	7,845,546.74	-
Pass-Through				
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191, 193	280,549.87	
Title I Grants to Local Educational Agencies	84.010	126, 212, 226	4,849,341.84	
Career and Technical Education - Basic Grants			and grades decision from the industrial and	
to States	84.048	161	382,043.36	
Education for Homeless Children and Youth	84.196	127	88,686.03	
Twenty-First Century Community Learning Centers	84.287	244	467,939.91	
English Language Acquisition State Grants	84.365	102	130,886.11	
Supporting Effective Instruction State Grants	84.367	224	1,005,752.99	
Student Support and Academic Enrichment State			, , ,	
Grants	84.424	241	342,680.62	
Education Stabilization Fund:	84.425			
Governor's Emergency Education Relief Fund Elementary and Secondary School Emergency	COVID-19, 84.425C	123	85,765.90	
Relief Fund	COVID-19, 84.425D	124,263	11,853,083.82	
ESSER III - American Rescue Plan	COVID-19, 84.425U	121	11,749,362.35	
Total Education Stabilization Fund	84.425		23,688,212.07	
Total United States Denominant of Education		_	20 570 492 54	
Total United States Department of Education			39,579,483.54	

SCHEDULE 5 SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1) and (2)	Amount Provided to Subrecipients
United States Department of Health and Human Services Pass-Through Early Learning Coalition of North Florida:				
Child Care and Development Block Grant Lutheran Services Florida, Inc.:	COVID-19,93.575	None	193,386.00	
Block Grants for Community Mental Health Services Block Grants for Prevention and Treatment of	93.958	None	200,562.21	
Substance Abuse	93.959	None	171,803.00	
Total United States Department of Health and Human S	Services		\$ 565,751.21	
Total Expenditures of Federal Awards			\$ 65,297,388.96	

Notes:

- (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Clay County District School Board under programs of the Federal government for the fiscal year ended June 30, 2022. 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 indended to and does not present the financial position, changes in net position, or cash flows of the District.
- (2) <u>Summary of Significant Accounting Policies</u>. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (3) Noncash Assistance.

 National School Lunch Program Includes \$2,392,074.24 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
- (4) The District received a negotiated indirect cost rate for Federal awards and state projects; therefore, the District did not elect to charge de minimus rate of 10% for determining indirect cost amounts