

**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:
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or
Mail completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
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Tallahassee, Florida 32399-0400

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The *Report of Financial Data to the Commissioner of Education* (ESE 348) for the fiscal year ended June 30, 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.

<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Signature of District School Superintendent	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> September 8, 2022 Signature Date
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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

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	497,844.00
Reserve Officers Training Corps (ROTC)	3191	455,013.60
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	952,857.60
<i>Federal Through State and Local:</i>		
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	3200	2,541,704.60
<i>State:</i>		
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	3323	22,991.25
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	36,683.13
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	37,331,887.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program	3371	744,880.82
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	977,444.81
Total State	3300	230,778,647.01
<i>Local:</i>		
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	3424	
Lease Revenue	3425	580,281.92
Interest on Investments	3431	88,924.35
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	131,944.05
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	32,827.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	25,504.06
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	15,837.13
<i>Other Fees:</i>		
Preschool Program Fees	3471	577,851.12
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	23,204.72
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	1,211,611.07
Other Miscellaneous Local Sources	3495	1,978,128.17
Refunds of Prior Year's Expenditures	3497	141,432.42
Collections for Lost, Damaged and Sold Textbooks	3498	5,388.44
Receipt of Food Service Indirect Costs	3499	359,126.68
Total Local	3400	77,979,422.52
Total Revenues	3000	312,252,631.73

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
FD0E Page 2
Fund 100

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	136,424,903.76	44,271,642.53	21,616,876.27	10,970.23	6,678,060.06	690,895.01	1,549,886.82	211,243,234.68
Student Support Services	6100	12,820,451.49	3,941,853.14	285,823.81	2,610.00	131,547.57	39,738.97	29,135.71	17,251,160.69
Instructional Media Services	6200	3,093,752.60	1,055,272.50	224,462.04		55,332.11	295,985.17	2,175.00	4,736,979.42
Instruction and Curriculum Development Services	6300	3,118,505.87	936,043.42	195,202.47	956.00	39,696.76	35,935.24	20,885.73	4,347,225.49
Instructional Staff Training Services	6400	1,778,899.55	497,254.73	507,990.98		80,938.06	8,817.73	17,358.00	2,891,259.05
Instruction-Related Technology	6500	2,292,036.14	737,784.86	1,314,784.79		52,711.66	228,445.01		4,625,762.46
Board	7100	387,175.50	156,483.54	130,109.86		1,210.77			674,979.67
General Administration	7200	287,493.08	127,326.36	39,818.71	704.00	1,503.90	885.10	16,630.00	474,361.15
School Administration	7300	13,259,278.75	4,011,222.22	55,170.44		53,646.96	57,841.70	20,510.07	17,457,670.14
Facilities Acquisition and Construction	7410	828,960.38	258,074.28	345,762.63	4,483.87	10,633.72	2,965,184.94	825,058.56	5,238,158.38
Fiscal Services	7500	1,015,492.90	285,651.97	15,793.68		10,281.81	5,715.39	50.00	1,330,985.75
Food Services	7600	133,838.96	42,564.83						176,403.79
Central Services	7700	2,397,939.89	757,491.75	238,399.48	7,465.34	80,697.71	248,889.73	28,681.03	3,759,564.99
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	72,246.84	11,999,755.77
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	4,052.25	25,745,722.84
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	12,290.57	6,682,534.88
Administrative Technology Services	8200	1,211,835.39	372,942.10	117,566.46	12,001.00	6,514.75	1,355.03	1,165.95	1,723,380.68
Community Services	9100	206,765.06	103,363.74	2,143.83		18,939.40	1,922.68	9,420.00	342,554.71
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						389,997.94		389,997.94
Other Capital Outlay	9300						1,761,746.99		1,761,746.99
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		199,015,339.77	64,559,409.00	32,608,310.97	7,984,545.63	9,105,186.72	6,971,100.79	2,609,546.53	322,853,439.41
Excess (Deficiency) of Revenues Over Expenditures									(10,600,807.68)

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

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	
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

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
Fund 410

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
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
<i>State:</i>		
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
<i>Local:</i>		
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	
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

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
Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	53,593.37
Total Federal Direct	3100	53,593.37
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	382,043.36
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	7,845,546.74
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	238,630.97
English Literacy and Civics Education	3222	41,918.90
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
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
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	15,447,020.84

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

Exhibit K-3
FD0E Page 7
Fund 420

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	5,541,842.14	1,894,283.88	515,066.83		485,828.41	719,927.83	55,653.12	9,212,602.21
Student Support Services	6100	1,002,108.36	350,068.52	37,175.01		48,992.65	199.00	1,611.22	1,440,154.76
Instructional Media Services	6200						3,492.70		3,492.70
Instruction and Curriculum Development Services	6300	1,344,234.26	467,514.61	27,152.90		6,777.13	1,793.08	7,063.50	2,054,533.48
Instructional Staff Training Services	6400	1,118,883.50	311,496.96	345,671.50		42,217.59	11,845.69	48,216.27	1,878,334.51
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							484,711.21	484,711.21
School Administration	7300	70,531.43	15,040.27						85,571.70
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	2,992.00	228.91	436.70					3,657.61
Student Transportation Services	7800	23,388.07	4,425.08	43,436.12	20,388.45				91,631.72
Operation of Plant	7900					240.75			240.75
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						192,082.19		192,082.19
Total Expenditures		9,303,979.76	3,043,058.23	968,942.06	20,388.45	584,056.53	929,340.49	597,255.32	15,447,020.84
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									
Fund Balance, July 1, 2021	2890								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700								0.00

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

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSE)
For the Fiscal Year Ended June 30, 2022

Exhibit K-4
FD02 Page 9
Fund 441

Current	EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Instruction		5000								440,897.09
Student Support Services		6100	5,195.46	1,001.77	224,893.62		209,806.24	2,781.00		10,332.30
Instructional Media Services		6200	201.00	39.99			7,310.31			0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instruction-Related Technology		6500								0.00
Board		7100							13,067.08	13,067.08
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Food Services		7500								0.00
Central Services		7600								0.00
Student Transportation Services		7700								0.00
Operation of Plant		7800			5,617.05		119,050.33	10,079.27		134,746.65
Maintenance of Plant		7900								0.00
Administrative Technology Services		8100								0.00
Community Services		8200								0.00
Capital Outlay		9100								0.00
Facilities Acquisition and Construction		7420						11,990.00		11,990.00
Other Capital Outlay		9300								0.00
Total Expenditures			5,396.46	1,041.76	230,510.67	0.00	336,166.88	24,850.27	13,067.08	611,053.12
Excess (Deficiency) of Revenues over Expenditures										0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number								
Losses		3720								
Sale of Capital Assets		3730								
Loss Recoveries		3740								
Transfer 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
Transfer Out: (Funding 9700)										
To the General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Interfund		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								0.00
Total Other Financing Sources (Uses)										0.00
Net Change in Fund Balance										0.00
Fund Balance, July 1, 2021		2800								
Adjustments to Fund Balance		2891								
Ending Fund Balance:										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balance, June 30, 2022		2700								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)
For the Fiscal Year Ended June 30, 2022

Exhibit K-4
FDCE Page 10
Fund 442

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								
Student Support Services	6100								75,286.21
Instructional Media Services	6200					61,181.64	14,104.57		0.00
Instruction and Curriculum Development Services	6300						10,479.69		10,479.69
Instructional Staff Training Services	6400	84,374.28	12,788.69	6,808.52		18,534.00	15,313.55		0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						2,085.81		2,085.81
Totals Expenditures		84,374.28	12,788.69	6,808.52	0.00	79,715.64	41,985.62	0.00	225,672.75
Excess (Deficiency) of Revenues over Expenditures and CHANGES IN FUND BALANCES	Account Number								0.00
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Use)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2021	2880								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2022	2700								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSR II)
For the Fiscal Year Ended June 30, 2022

Exhibit K-4
FDCE Page 11
Fund 443

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	962,853.13							5,782,041.05
Student Support Services	6100	6,518.48	232,928.45	1,733,570.71		2,171,698.00	680,990.76		7,811,555
Instructional Media Services	6200		1,293.07						0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	5,879.99	934.84	936,027.01		5,000.00	654,342.33		947,841.84
Instruction-Related Technology	6500								654,342.33
Board	7100								0.00
General Administration	7200							314,771.93	314,771.93
School Administration	7300						764,726.60		764,726.60
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700					2,106,000.00	50,000.00		2,156,000.00
Student Transportation Services	7800	129,284.96	25,847.58						155,132.54
Operation of Plant	7900			7,388.95		106,568.74			113,957.69
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9900						100,000.00		100,000.00
Total Expenditures		1,104,556.56	261,003.94	2,676,086.67	0.00	4,389,266.74	2,350,059.69	314,771.93	10,996,623.53
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2021	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRSA ACT RELIEF FUND (INCLUDING CEER ID)
For the Fiscal Year Ended June 30, 2022

Exhibit K-4
FDCE Page 12
Fund 444

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Trical 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	9100								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2021	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2022	2700	0.00							

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
For the Fiscal Year Ended June 30, 2022

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	5,450,624.65	479,344.25	1,615,907.83		213,055.65			7,758,932.38
Student Support Services	6100	590,250.79	47,549.74						637,800.53
Instructional Media Services	6200	161,117.00	12,326.95						173,443.95
Instruction and Curriculum Development Services	6300	155,139.27	11,868.18						167,007.45
Instructional Staff Training Services	6400	76,947.00	5,886.42	192,245.00					275,078.42
Instruction-Related Technology	6500	82,000.00	6,273.00						88,273.00
Board	7100	4,000.00	306.00						4,306.00
General Administration	7200	4,000.00	306.00					366,179.67	370,485.67
School Administration	7300	418,500.00	31,997.04						450,497.04
Facilities Acquisition and Construction	7410	14,000.00	1,071.00						15,071.00
Fiscal Services	7500	34,000.00	2,601.00						36,601.00
Food Services	7600	454,750.00	34,788.43						489,538.43
Cental Services	7700	80,367.00	6,129.84						86,496.84
Student Transportation Services	7800	470,949.92	43,341.87						515,976.29
Operation of Plant	7900	536,885.04	41,241.38		1,684.50				578,126.42
Maintenance of Plant	8100	144,000.00	11,016.00						155,016.00
Administrative Technology Services	8200	30,000.00	2,295.00						32,295.00
Community Services	9100	18,500.00	1,415.25						19,915.25
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		8,736,050.67	739,173.35	1,808,153.83	1,684.50	213,055.65	0.00	366,179.67	11,854,882.67
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								0.00
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance									
Fund Balance, July 1, 2021	2800								
Adjustments to Fund Balance	2891	0.00							
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2022	2700	0.00							

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

Exhibit K-4
FD0E Page 14
Fund 446

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2021	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2022	2700	0.00							

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

REVENUES										Account Number
<i>Federal Through State and Local:</i>										
Federal Through Local										3280
Miscellaneous Federal Through State										3292
Total Federal Through State and Local										3300
<i>State:</i>										0.00
Other Miscellaneous State Revenues										3399
<i>Local:</i>										
Interest on Investments										3431
Gain on Sale of Investments										3432
Net Increase (Decrease) in Fair Value of Investments										3433
Gifts, Grants and Bequests										3440
Other Miscellaneous Local Sources										3495
Total Local										3400
Total Revenues										3000
										100
EXPENDITURES										
<i>Current:</i>										
Instruction										5000
Student Support Services										6100
Instructional Media Services										6200
Instruction and Curriculum Development Services										6300
Instructional Staff Training Services										6400
Instruction-Related Technology										6500
Bond										7100
General Administration										7200
School Administration										7300
Facilities Acquisition and Construction										7410
Food Services										7500
Central Services										7700
Student Transportation Services										7800
Operation of Plant										7900
Maintenance of Plant										8100
Administrative Technology Services										8200
Community Services										9100
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction										7420
Other Capital Outlay										9200
Total Expenditures										
Excess (Deficiency) of Revenues over Expenditures										0.00
OTHER FINANCING SOURCES (USES)										
and CHANGES IN FUND BALANCES										
Loss Recoveries										Account Number
<i>Transfers In:</i>										3740
From General Fund										3610
From Debt Service Funds										3620
From Capital Project Funds										3630
Interfund										3650
From Permanent Funds										3660
From Internal Service Funds										3670
From Enterprise Funds										3690
Total Transfers In										3600
<i>Transfers Out: (Function 9700)</i>										0.00
To General Fund										910
To Debt Service Funds										920
To Capital Project Funds										930
Interfund										930
To Permanent Funds										960
To Internal Service Funds										970
To Enterprise Funds										990
Total Transfers Out										9700
Total Other Financing Sources (Uses)										0.00
Net Change in Fund Balance										457,975.36
Fund Balance, July 1, 2021										2800
Fund Balance, June 30, 2022										2891
<i>Adjustments to Fund Balance</i>										
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance										2710
Restricted Fund Balance										2720
Committed Fund Balance										2730
Assigned Fund Balance										2740
Unassigned Fund Balance										2750
Total Fund Balance, June 30, 2022										2700

REVENUES		Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Leases 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (COEDS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARBA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>													
Miscellaneous Federal Direct		3199											0.00
Miscellaneous Federal Through State		3299											0.00
<i>State:</i>													
COEDS Distributed		3321						1,452,116.88					1,452,116.88
Interest on Undistributed COEDS		3325						10,903.44					10,903.44
Sales Tax Distribution (6.212,200)(0.06, F.S.)		3341											0.00
State Through Local		3380											0.00
Public Education Capital Outlay (PECO)		3391									1,119,580.00		1,119,580.00
Classrooms First Program		3392									0.00		0.00
SMART Schools Small County Assistance Program		3395									0.00		0.00
Class Size Reduction Capital Outlay		3396									818,837.00		818,837.00
Charter School Capital Outlay Funding		3397									81,714.18		81,714.18
Other Miscellaneous State Revenues		3399									2,020,131.18		3,483,151.50
Total State Sources		3300	0.00	0.00	0.00	0.00	0.00	1,463,020.32	0.00	0.00		0.00	
<i>Local:</i>													
District Local Capital Improvement Tax		3413							20,405,634.16				20,405,634.16
County Local Sales Tax		3418									16,646,815.00		16,646,815.00
School District Local Sales Tax		3419											0.00
Tax Redemptions		3421							346,213.08				346,213.08
Payment in Lieu of Taxes		3422											0.00
Excess Fees		3423											0.00
Interest on Investments		3431				0.02		6,920.63			116,857.57		231,764.50
Gain on Sale of Investments		3432									0.00		0.00
Net Increase (Decrease) in Fair Value of Investments		3433											0.00
Gifts, Grants and Bequests		3440											0.00
Other Miscellaneous Local Sources		3455									11,941,512.27		11,941,512.27
Impact Fees		3456											0.00
Refunds of Prior Years Expenditures		3457											0.00
Total Local Sources		3400	0.00	0.00	0.00	0.02	0.00	6,920.63	20,879,833.52	0.00	28,705,184.84	0.00	49,591,939.01
Total Revenues			0.00	0.00	0.00	0.02	0.00	1,469,940.95	20,879,833.52	0.00	30,725,316.02	0.00	53,075,095.51
EXPENDITURES													
<i>Capital Outlay: (Function 7400)</i>													
Library Books		610											0.00
Audiovisual Materials		620											0.00
Buildings and Fixed Equipment		630						54,731.63	748,106.29		4,613,540.64		5,416,378.56
Furniture, Fixtures and Equipment		640							714,036.83		756,333.69		1,470,370.52
Motor Vehicles (Including Buses)		650							166,255.00		84,515.00		250,770.00
Land		660						0.00					0.00
Improvements Other Than Buildings		670							1,868,590.23		507,030.71		2,375,620.94
Remodeling and Renovations		680							4,324,558.12		4,114,602.97		8,439,161.09
Computer Software		690							0.00		569,424.61		569,424.61
Charter School Local Capital Improvement		793											0.00
Charter School Capital Outlay Sales Tax		795											0.00
<i>Debt Service: (Function 2200)</i>													
Redemption of Principal		710											79,928.95
Interest		720											32,391.05
Dues and Fees		730						1,733.22					1,733.22
Other Debt Service		791						56,464.85			652,006.57		652,006.57
Total Expenditures			0.00	0.00	0.00	0.00	0.00	56,464.85	7,934,226.47	0.00	11,297,454.19	0.00	19,288,145.51
Excess (Deficiency) of Revenues Over Expenditures			0.00	0.00	0.00	0.02	0.00	1,413,476.10	12,945,607.05	0.00	19,427,861.83	0.00	33,786,945.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2022

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans		Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Newwied Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	AREA Economic Stimulus Capital Projects 399	Totals
				330	360								
Issuance of Bonds	3710												0.00
Premium on Sale of Bonds	3791												0.00
Discount on Sale of Bonds (Function 929)	891												0.00
Proceeds of Lease-Purchase Agreements	3750								561,600.00				561,600.00
Premium on Lease-Purchase Agreements	3793												0.00
Discount on Lease-Purchase Agreements (Function 929)	893												0.00
Loans	3720												0.00
Sale of Capital Assets	3730												0.00
Loss Recoveries	3740												0.00
Proceeds of Forward Supply Contract	3760												0.00
Proceeds from Special Facility Construction Account	3770												0.00
Transfers In:													
From General Fund	3610												0.00
From Debt Service Funds	3620												0.00
From Special Revenue Funds	3640												0.00
Interfund	3650												0.00
From Permanent Funds	3660												0.00
From Internal Service Funds	3670												0.00
From Enterprise Funds	3680												0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 970)													
To General Fund	910								(3,985,999.00)		(818,837.00)		(4,804,836.00)
To Debt Service Funds	920								(1,976,465.22)		(4,828,564.40)		(6,805,029.62)
To Special Revenue Funds	940												0.00
Interfund	950												0.00
To Permanent Funds	960												0.00
To Internal Service Funds	970												0.00
To Enterprise Funds	990												0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,962,464.22)	0.00	(5,647,401.40)	0.00	(11,609,865.62)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,400,864.22)	0.00	(5,647,401.40)	0.00	(11,048,265.62)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.02	0.00	1,413,476.10	7,544,792.83	0.00	13,780,460.43	0.00	22,728,679.38
Fund Balance, July 1, 2021	2860					71.86		1,667,195.55	22,673,151.17		27,753,110.48		47,093,528.86
Adjustments to Fund Balances	2881												0.00
Binding Fund Balance:													
Nonspendable Fund Balance	2710												0.00
Restricted Fund Balance	2720					71.88	0.00	3,086,671.45	30,217,894.00	0.00	36,533,570.91	0.00	69,832,208.24
Committed Fund Balance	2730												0.00
Assigned Fund Balance	2740												0.00
Unassigned Fund Balance	2750												0.00
Total Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00	71.88	0.00	3,086,671.45	30,217,894.00	0.00	36,533,570.91	0.00	69,832,208.24

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

REVENUES						Account Number																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS AND CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2021	2880								0.00
Adjustments to Net Position	2886								0.00
Net Position, June 30, 2022	2780								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2022

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481	3,003,367.37							3,003,367.37
Charges for Sales	3482					0.00			0.00
Premium Revenue	3484					0.00			0.00
Other Operating Revenues	3489					0.00			0.00
Total Operating Revenues		3,003,367.37	0.00	0.00	0.00	0.00	0.00	0.00	3,003,367.37
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200	321,126.18							321,126.18
Purchased Services	300	2,097,724.57							2,097,724.57
Energy Services	400					0.00			0.00
Materials and Supplies	500								0.00
Capital Outlay	600					0.00			0.00
Other	700					0.00			0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		2,418,850.75	0.00	0.00	0.00	0.00	0.00	0.00	2,418,850.75
Operating Income (Loss)		584,516.62	0.00	0.00	0.00	0.00	0.00	0.00	584,516.62
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	21,093.47							21,093.47
Gain on Sale of Investments	3432					0.00			0.00
Net Increase (Decrease) in Fair Value of Investments	3433					0.00			0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		21,093.47	0.00	0.00	0.00	0.00	0.00	0.00	21,093.47
Income (Loss) Before Operating Transfers		605,610.09	0.00	0.00	0.00	0.00	0.00	0.00	605,610.09
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		605,610.09	0.00	0.00	0.00	0.00	0.00	0.00	605,610.12
Net Position, July 1, 2021	2880	6,687,460.12							6,687,460.12
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2022	2780	7,293,070.21							7,293,070.21

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

June 30, 2022

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

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF LONG-TERM LIABILITIES

June 30, 2022

Exhibit K-12
FDOE Page 23
Fund 601

	Account Number	Governmental Activities 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			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	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

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2021	Returned To FDOE	Revenues 2021-22	Expenditures 2021-22	Flexibility [1] 2021-22	Unexpended 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

- [1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.
[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
[3] Expenditures for designated low-performing elementary schools should be included in expenditures.
[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2022

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	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380	1,793,614.60				1,793,614.60
Public Utility Services Other than Energy - Functions 7900 & 8100	380	1,793,614.60				1,793,614.60
Natural Gas - All Functions	411					0.00
Natural Gas - Functions 7900 & 8100	411					0.00
Bottled Gas - All Functions	421	10,304.70	154.22			10,458.92
Bottled Gas - Functions 7900 & 8100	421	91.06				91.06
Electricity - All Functions	430	6,212,961.17	139,069.69			6,352,030.86
Electricity - Functions 7900 & 8100	430	6,212,961.17				6,212,961.17
Heating Oil - All Functions	440	92,597.21				92,597.21
Heating Oil - Functions 7900 & 8100	440	92,597.21				92,597.21
Gasoline - All Functions	450	268,090.96	5,208.00			273,298.96
Gasoline - Functions 7900 & 8100	450	239,984.68				239,984.68
Diesel Fuel - All Functions	460	1,390,252.52	5,704.69	20,388.45	1,684.50	1,418,030.16
Diesel Fuel - Functions 7900 & 8100	460	13,585.76				13,585.76
Other Energy Services - All Functions	490					0.00
Other Energy Services - Functions 7900 & 8100	490					0.00
Subtotal - Functions 7900 & 8100		8,352,834.48	0.00	0.00	0.00	8,352,834.48
Total - All Functions		9,767,821.16	150,136.60	20,388.45	1,684.50	9,940,030.71
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422	4,848.48				4,848.48
Gasoline	450					0.00
Diesel Fuel	460	1,370,947.76		20,388.45	1,684.50	1,393,020.71
Oil and Grease	540	48,644.96				48,644.96
Total		1,424,441.20		20,388.45	1,684.50	1,446,514.15

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

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

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>						
Technology-Related Professional and Technical Services	319	5,467.80				5,467.80
Technology-Related Repairs and Maintenance	359	42,002.46				42,002.46
Technology-Related Rentals	369	3,656,805.79	229,411.53	2,719,188.64		6,605,405.96
Telephone and Other Data Communication Services	379	2,174,372.14		13,006.00		2,187,378.14
Other Technology-Related Purchased Services	399	582,454.28	3,477.00	18,000.00		603,931.28
Technology-Related Materials and Supplies	5X9	149,698.72	28,951.25	12,147.42		190,797.39
Technology-Related Library Books	619	1,170.30				1,170.30
Noncapitalized Computer Hardware	644	386,835.93	554,721.67	1,363,500.68		2,808,633.76
Technology-Related Noncapitalized Fixtures and Equipment	649	122,582.77	41,150.92	1,252.53		168,622.17
Noncapitalized Software	692	156,137.68	1,149.55			285,112.46
Miscellaneous Technology-Related	799					0.00
Total		7,277,527.87	858,861.92	4,127,095.27	635,036.66	12,898,521.72

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

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

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

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SUBAWARDS FOR INDIRECT COST RATE:	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311	25,000.00			25,000.00	75,000.00
Subawards Under Subagreements - In Excess of \$25,000	312	3,299,306.93			371,194.15	3,868,563.08
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	780,024.06
Food	570	7,874,454.51
Donated Foods	580	2,191,681.61

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	69,763,781.00	326,977.00	513,096.00	70,603,854.00
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750				0.00
Total Basic Program Salaries		69,763,781.00	326,977.00	513,096.00	70,603,854.00
Other Programs 130 (ESOL) (Function 5100)	120	1,554,553.00	1,602.00	15,774.00	1,571,929.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		1,554,553.00	1,602.00	15,774.00	1,571,929.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	40,875,348.00	892,468.00	335,540.00	42,103,356.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750				0.00
Total ESE Program Salaries		40,875,348.00	892,468.00	335,540.00	42,103,356.00
Career Program 300 (Function 5300)	120	3,419,414.00		12,361.00	3,431,775.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		3,419,414.00	0.00	12,361.00	3,431,775.00
TOTAL		115,613,096.00	1,221,047.00	876,771.00	117,710,914.00

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Textbooks (Function 5000)	520	4,330,317.97	80,192.18	2,360,763.00	6,771,273.15

EXCEPTIONAL STUDENT EDUCATION (ESP) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	106,014,977.00	16,244,884.00	7,827,968.00	130,087,829.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	69,272,993.00	6,410,643.00	5,024,237.00	80,707,873.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	6,149,328.00	1,184,251.00	272,140.00	7,605,719.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	6,028,679.00	2,672,332.00	645,786.00	9,296,797.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (function 7800)	100 through 700	3,385,704.00	27,964.00	177,633.00	3,591,301.00

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

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

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)						Total Amount
<i>Expenditures:</i>	Fund Number	Direct Payment (DEFP) (Subobject 393)	Direct Payment (Non-DEFP) (Subobjects 394 & 795)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	
General Fund	100	12,061,319.64	818,837.60		123,900.49	13,004,057.13
Special Revenue Funds - Food Services	410					0.00
Special Revenue Funds - Other Federal Programs	420		22,792.66			22,792.66
Special Revenue Funds - Federal Education Stabilization Fund	440		120,748.59			120,748.59
Capital Projects Funds	3XX			652,006.57		652,006.57
Total Charter School Distributions		12,061,319.64	962,378.25	652,006.57	123,900.49	13,799,604.95

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)		Amount
<i>Expenditures:</i>	Account Number	
General Fund	5900	2,505.37
Special Revenue Funds - Other Federal Programs	5900	
Special Revenue Funds - Federal Education Stabilization Fund	5900	
Total	5900	2,505.37

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)				
<i>Earnings, Expenditures and Carryforward Amounts:</i>	Unexpended June 30, 2021	Earnings 2021-22	Expenditures 2021-22	Unexpended June 30, 2022
<i>Expenditure Program or Activity:</i>	2,471,446.72	1,975,953.39	4,305,415.65	141,984.46
Exceptional Student Education			3,763,337.01	
School Nurses and Health Care Services			76,480.09	
Occupational, Therapy, Physical Therapy and Other Therapy Services			43,901.08	
ESSE Professional and Technical Services			207,285.00	
Gifted Student Education				
Staff Training and Curriculum Development			67,633.84	
Medicaid Administration and Billing Services				
Playground Equipment			80,952.88	
Consultants				65,825.75
Other - Pupil Transportation Services				
Total Expenditures			4,305,415.65	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)		
<i>Balance Sheet Amount, June 30, 2022</i>	Fund Number	Amount
Total Assets and Deferred Outflows of Resources	100	52,492,289.35
Total Liabilities and Deferred Inflows of Resources	100	11,670,559.89

DISTRICT SCHOOL BOARD OF CLAY COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2022

VOLUNTARY PREKINDERGARTEN PROGRAM [1]										Supplemental Schedule - Fund 100
GENERAL FUND EXPENDITURES		Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	
Current:										Totals
Prekindergarten		5500	866,072.30	285,760.00						1,151,832.30
Student Support Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instruction-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Food Services		7600								0.00
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
Capital Outlay:										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
Debt Service: (Function 3200)										
Redemption of Principal		710								0.00
Interest		720								0.00
Total Expenditures			866,072.30	285,760.00	0.00	0.00	0.00	0.00	0.00	1,151,832.30

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

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				
Pass-Through				
Child Nutrition Cluster:				
Florida Department of Agriculture and Consumer Services:				
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	
United States Department of Defense				
Invitational Grants for Military-Connected Schools	12.557	HE 1254-19-1-0023	53,593.37	
Junior Reserve Officers Training Corps	12.UNK	N/A	455,013.60	
Total United States Department of Defense			508,606.97	
United 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 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	COVID-19, 84.425C	123	85,765.90	
Elementary and Secondary School Emergency 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 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	COVID-19,93.575	None	193,386.00	
Lutheran Services Florida, Inc.:				
Block Grants for Community Mental Health Services	93.958	None	200,562.21	
Block Grants for Prevention and Treatment of Substance Abuse	93.959	None	171,803.00	
Total United States Department of Health and Human 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 intended to and does not present the financial position, changes in net position, or cash flows of the District.
 - (2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
 - (3) Noncash Assistance.
National School Lunch Program - Includes \$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