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, 2019

Return completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

INDEX:

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2019, 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 5, 2019.

____
Signature of District School Superintendent

September 5, 2019
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, 2019

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	792,257.19
Reserve Officers Training Corps (ROTC)	3191	396,470.49
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	1,188,727.68
Federal Through State and Local:		
Medicaid	3202	1,849,659.35
National Forest Funds	3255	
Federal Through Local	3280	344,579.84
Miscellaneous Federal Through State	3299	63,878.61
Total Federal Through State and Local	3200	2,258,117.80
State:		
Florida Education Finance Program (FEFP)	3310	176,681,252.00
Workforce Development	3315	515,999.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	8,318.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	22,869.69
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	25,664.25
District Discretionary Lottery Funds	3344	130,054.00
Categorical Programs:		
Class Size Reduction Operating Funds	3355	40,409,424.00
Florida School Recognition Funds	3361	2,204,340.00
Voluntary Prekindergarten Program	3371	778,035.29
Preschool Projects	3372	
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	5,361,011.59
Total State	3300	226,136,967.82
Local:		
District School Taxes	3411	52,767,774.48
Tax Redemptions	3421	1,043,091.38
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	325,918.67
Interest on Investments	3431	952,635.11
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	160,957.96
Student Fees:		
Adult General Education Course Fees	3461	30,094.46
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	13,785.66
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	5,666.00
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	9,311.66
Other Fees:		
Preschool Program Fees	3471	599,647.49
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	18,642.17
Miscellaneous Local:		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	216,634.54
Other Miscellaneous Local Sources	3495	1,122,959.71
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	30,988.92
Collections for Lost, Damaged and Sold Textbooks	3498	7,369.08
Receipt of Food Service Indirect Costs	3499	255,288.05
Total Local	3400	57,560,765.34
Total Revenues	3000	287,144,578.64

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, 2019

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	129,807,883.29	32,633,171.18	17,086,933.72	14,804.71	7,533,790.96	756,815.57	1,415,642.65	189,249,042.08
Student Support Services	6100	10,940,461.02	2,728,720.71	163,806.94	1,474.46	88,176.56	11,644.41	30,041.51	13,964,325.61
Instructional Media Services	6200	3,061,688.47	790,285.72	170,859.61		65,686.27	241,112.31	1,740.00	4,331,372.38
Instruction and Curriculum Development Services	6300	2,901,835.00	702,472.27	100,277.03	565.90	57,053.18	65,663.48	4,766.00	3,832,632.86
Instructional Staff Training Services	6400	1,370,921.18	340,314.39	372,668.47		111,751.72	10,391.42	3,446.00	2,209,493.18
Instruction-Related Technology	6500	2,276,862.00	537,846.81	815,389.88		40,439.48	22,339.76		3,692,877.93
Board	7100	401,678.39	131,759.97	217,554.80		1,471.24	0.00	19,683.61	772,148.01
General Administration	7200	290,264.73	122,187.05	177,914.16	1,402.01		672.00	16,155.00	608,594.95
School Administration	7300	11,924,293.14	2,837,610.49	49,785.30		44,516.60	16,456.15	26,175.73	14,898,837.41
Facilities Acquisition and Construction	7410	583,047.77	127,462.29	330,027.36	1,791.77	21,377.66	101,923.43	380.00	1,166,010.28
Fiscal Services	7500	1,058,192.49	237,381.48	20,586.76		13,290.98	12,511.39	14,331.33	1,356,294.43
Food Services	7600	83,711.82	8,349.11						92,060.93
Central Services	7700	2,107,231.09	509,683.35	346,994.74	8,894.39	144,552.92	228,667.28	19,911.00	3,365,934.77
Student Transportation Services	7800	6,921,251.50	2,037,890.48	191,865.23	1,145,837.13	488,156.51	5,929.52	107,890.33	10,898,820.70
Operation of Plant	7900	6,735,879.53	2,039,482.60	7,886,377.87	7,236,813.21	648,409.58	119,800.75	52,715.84	24,719,479.38
Maintenance of Plant	8100	2,992,285.58	803,638.32	652,861.62	117,589.38	843,055.10	93,227.52	9,060.00	5,511,717.52
Administrative Technology Services	8200	898,221.01	213,046.80	94,078.80	5,334.47	11,384.43	509.85	41,750.00	1,264,325.36
Community Services	9100	187,507.60	71,952.95	7,735.23		53,458.00	13,625.36	36,862.15	371,141.29
Capital Outlay:									
Facilities Acquisition and Construction	7420						1,594,143.28		1,594,143.28
Other Capital Outlay	9300						1,373,661.70		1,373,661.70
Debt Service: (Function 9200)									
Redemption of Principal	710							1,100,579.47	1,100,579.47
Interest	720							63,274.85	63,274.85
Total Expenditures		184,543,215.61	46,873,255.97	28,685,717.52	8,534,507.43	10,166,571.19	4,669,095.18	2,964,405.47	286,436,768.37
Excess (Deficiency) of Revenues Over Expenditures									707,810.27

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, 2019

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	81,898.17
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	2,301,108.79
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	2,301,108.79
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)		2,383,006.96
Net Change In Fund Balance		3,090,817.23
Fund Balance, July 1, 2018	2800	28,634,578.83
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	1,011,666.14
Restricted Fund Balance	2720	8,558,533.11
Committed Fund Balance	2730	
Assigned Fund Balance	2740	8,833,454.36
Unassigned Fund Balance	2750	13,321,742.45
Total Fund Balances, June 30, 2019	2700	31,725,396.06

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, 2019

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
Federal :		
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	9,803,140.13
School Breakfast Reimbursement	3262	2,386,976.23
Afterschool Snack Reimbursement	3263	45,978.66
Child Care Food Program	3264	
USDA-Donated Commodities	3265	1,271,411.06
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	105,255.68
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	13,612,761.76
State:		
School Breakfast Supplement	3337	61,413.00
School Lunch Supplement	3338	85,108.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	146,521.00
Local:		
Interest on Investments	3431	23,382.62
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	2,227,000.85
Student Breakfasts	3452	205,699.80
Adult Breakfasts/Lunches	3453	12,305.95
Student and Adult á la Carte Fees	3454	1,740,162.21
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	69,934.42
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	4,278,485.85
Total Revenues	3000	18,037,768.61

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, 2019

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	5,732,616.29
Employee Benefits	200	1,997,031.92
Purchased Services	300	93,830.51
Energy Services	400	160,270.49
Materials and Supplies	500	8,782,536.18
Capital Outlay	600	403,150.77
Other	700	348,391.53
Other Capital Outlay (Function 9300)	600	442,765.13
Total Expenditures		17,960,592.82
Excess (Deficiency) of Revenues Over Expenditures		77,175.79
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		77,175.79
Fund Balance, July 1, 2018	2800	5,031,014.60
Adjustments to Fund Balance	2891	(8,896.15)
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	5,099,294.24
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2019	2700	5,099,294.24

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, 2019

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
Federal Direct:		
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	232,027.48
Total Federal Direct	3100	232,027.48
Federal Through State and Local:		
Career and Technical Education	3201	287,531.04
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	6,077,027.74
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	229,019.46
English Literacy and Civics Education	3222	33,928.06
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	4,553,655.87
Teacher and Principal Training and Recruiting - Title II, Part A	3225	846,319.11
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	113,758.43
Twenty-First Century Schools - Title IV	3242	611,966.35
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	1,012,498.39
Total Federal Through State and Local	3200	13,765,704.45
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	12,059.70
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	12,059.70
Total Revenues	3000	14,009,791.63

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, 2019

Exhibit K-3
FDOE Page 7
Fund 420

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	5,152,189.54	1,561,728.59	648,764.26		370,081.99	416,855.53	49,148.34	8,198,768.25
Student Support Services	6100	817,316.34	220,124.27	191,202.22		50,868.67	375.48	10,217.31	1,290,104.29
Instructional Media Services	6200	512.51	64.15				14,149.28		14,725.94
Instruction and Curriculum Development Services	6300	1,193,056.90	303,381.45	5,198.71		593.42	1,023.92		1,503,254.40
Instructional Staff Training Services	6400	1,021,350.91	228,880.76	600,834.40		36,351.77	11,705.23	20,216.04	1,919,359.11
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							216,634.54	216,634.54
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	31,719.12	5,084.70	34,913.97	58,344.81				130,062.60
Operation of Plant	7900			56,810.00	4,000.00	1,861.00			62,671.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200			650,309.60					650,309.60
Community Services	9100					100.00			100.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						37,554.63		37,554.63
Total Expenditures		8,216,145.32	2,319,263.92	2,188,053.16	62,344.81	459,856.85	481,664.07	296,216.23	14,023,544.36
Excess (Deficiency) of Revenues over Expenditures									(13,752.73)

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		(13,752.73)
Fund Balance, July 1, 2018	2800	13,752.73
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2019	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, 2019

Exhibit K-4
FDOE Page 8
Fund 490

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	
Total Federal Through State and Local	3200	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	
Other Miscellaneous Local Sources	3495	
Total Local	3400	0.00
Total Revenues	3000	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
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		0.00
Fund Balance, July 1, 2018	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2019	2700	0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2019

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Federal:									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO&DS Withheld for SBE/COBI Bonds	3322	102,711.01							102,711.01
SBE/COBI Bond Interest	3326	221.31							221.31
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341		223,250.00						223,250.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	102,932.32	223,250.00	0.00	0.00	0.00	0.00	0.00	326,182.32
Local:									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431		10,680.66				5,202.57		15,883.23
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	10,680.66	0.00	0.00	0.00	5,202.57	0.00	15,883.23
Total Revenues	3000	102,932.32	233,930.66	0.00	0.00	0.00	5,202.57	0.00	342,065.55
EXPENDITURES									
Debt Service (Function 9200)									
Redemption of Principal	710	93,000.00	120,000.00				3,741,000.00		3,954,000.00
Interest	720	13,110.00	100,455.02				1,367,188.30		1,480,753.32
Dues and Fees	730	46.63	625.00				7,577.16		8,248.79
Miscellaneous	790								0.00
Total Expenditures		106,156.63	221,080.02	0.00	0.00	0.00	5,115,765.46	0.00	5,443,002.11
Excess (Deficiency) of Revenues Over Expenditures		(3,224.31)	12,850.64	0.00	0.00	0.00	(5,110,562.89)	0.00	(5,100,936.56)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									
From General Fund	3610								0.00
From Capital Projects Funds	3630						5,124,288.30		5,124,288.30
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	5,124,288.30	0.00	5,124,288.30
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	5,124,288.30	0.00	5,124,288.30
Net Change in Fund Balances		(3,224.31)	12,850.64	0.00	0.00	0.00	13,725.41	0.00	23,351.74
Fund Balance, July 1, 2018	2800	7,689.67	305,184.32				108,473.58		421,347.57
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	4,465.36	318,034.96				122,198.99		444,699.31
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2019	2700	4,465.36	318,034.96	0.00	0.00	0.00	122,198.99	0.00	444,699.31

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2019

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) **310**	Special Act Bonds **320**	Sections 1011.14 and 1011.15, F.S., Loans **330**	Public Education Capital Outlay (PECO) **340**	District Bonds **350**	Capital Outlay and Debt Service Program (CO&DS) **360**	Nonvoted Capital Improvement Section 1011.71(2), F.S. **370**	Voted Capital Improvement Fund **380**	Other Capital Projects **390**	ARRA Economic Stimulus Capital Projects **399**	Totals
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						1,399,065.30					1,399,065.30
Interest on Undistributed CO&DS	3325						28,257.01					28,257.01
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				833,377.00							833,377.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397									282,783.00		282,783.00
Other Miscellaneous State Revenues	3399									1,385,999.56		1,385,999.56
Total State Sources	3300	0.00	0.00	0.00	833,377.00	0.00	1,427,322.31	0.00	0.00	1,668,782.56	0.00	3,929,481.87
Local:												
District Local Capital Improvement Tax	3413							16,904,972.65				16,904,972.65
County Local Sales Tax	3418									2,197,400.53		2,197,400.53
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421							334,091.70				334,091.70
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431				8,835.53		13,413.94	122,479.91		387,440.64		532,170.02
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495											0.00
Impact Fees	3496									4,899,922.88		4,899,922.88
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	8,835.53	0.00	13,413.94	17,361,544.26	0.00	7,484,764.05	0.00	24,868,557.78
Total Revenues	3000	0.00	0.00	0.00	842,212.53	0.00	1,440,736.25	17,361,544.26	0.00	9,153,546.61	0.00	28,798,039.65
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620									3,444.64		3,444.64
Buildings and Fixed Equipment	630				0.00		403,683.12	228,494.01		557,315.38		1,189,492.51
Furniture, Fixtures and Equipment	640						19,007.89	446,831.31		932,710.24		1,398,549.44
Motor Vehicles (Including Buses)	650							1,824,922.00		179,068.54		2,003,990.54
Land	660											0.00
Improvements Other Than Buildings	670				124,673.74			1,149,378.46		293,773.06		1,567,825.26
Remodeling and Renovations	680				663,785.05		690,680.85	5,665,523.72		242,235.80		7,262,225.42
Computer Software	690							3,762.08		800,895.50		804,657.58
Charter School Local Capital Improvement	793											0.00
Debt Service: (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						1,462.64					1,462.64
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	788,458.79	0.00	1,114,834.50	9,318,911.58	0.00	3,009,443.16	0.00	14,231,648.03
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	53,753.74	0.00	325,901.75	8,042,632.68	0.00	6,144,103.45	0.00	14,566,391.62

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, 2019

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730							41,330.00				41,330.00
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	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(2,018,325.79)		(282,783.00)		(2,301,108.79)
To Debt Service Funds	920							(2,462,842.20)		(2,661,446.10)		(5,124,288.30)
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	(4,481,167.99)	0.00	(2,944,229.10)	0.00	(7,425,397.09)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(4,439,837.99)	0.00	(2,944,229.10)	0.00	(7,384,067.09)
Net Change in Fund Balances		0.00	0.00	0.00	53,753.74	0.00	325,901.75	3,602,794.69	0.00	3,199,874.35	0.00	7,182,324.53
Fund Balance, July 1, 2018	2800				39,934.96		1,092,053.47	9,760,719.07		5,726,124.40		16,618,831.90
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				93,688.70		1,417,955.22	13,363,513.76	0.00	8,925,998.75		23,801,156.43
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2019	2700	0.00	0.00	0.00	93,688.70	0.00	1,417,955.22	13,363,513.76	0.00	8,925,998.75	0.00	23,801,156.43

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2019

Exhibit K-7
FDOE Page 12
Fund 000

REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues	3000	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
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 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2019

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2018	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2019	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, 2019

Exhibit K-9
FDOE Page 14
Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481	2,401,431.58							2,401,431.58
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		2,401,431.58	0.00	0.00	0.00	0.00	0.00	0.00	2,401,431.58
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200	1,159,924.16							1,159,924.16
Purchased Services	300	919,757.83							919,757.83
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		2,079,681.99	0.00	0.00	0.00	0.00	0.00	0.00	2,079,681.99
Operating Income (Loss)		321,749.59	0.00	0.00	0.00	0.00	0.00	0.00	321,749.59
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	74,606.78							74,606.78
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)		74,606.78	0.00	0.00	0.00	0.00	0.00	0.00	74,606.78
Income (Loss) Before Operating Transfers		396,356.37	0.00	0.00	0.00	0.00	0.00	0.00	396,356.37
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		396,356.37	0.00	0.00	0.00	0.00	0.00	0.00	396,356.37
Net Position, July 1, 2018	2880	4,672,760.26							4,672,760.26
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2019	2780	5,069,116.63							5,069,116.63

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
June 30, 2019

Exhibit K-10
FDOE Page 15
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2018	Additions	Deductions	Ending Balance June 30, 2019
Cash	1110	2,391,390.28	9,100,855.29	9,152,409.65	2,339,835.92
Investments	1160	1,190,204.97	329,383.99	104,287.19	1,415,301.77
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		3,581,595.25	9,430,239.28	9,256,696.84	3,755,137.69
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	127,179.85	9,152,409.65	9,191,726.28	87,863.22
Internal Accounts Payable	2290	3,389,444.84	277,829.63		3,667,274.47
Due to Budgetary Funds	2161	64,970.56		64,970.56	0.00
Total Liabilities		3,581,595.25	9,430,239.28	9,256,696.84	3,755,137.69

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2019

	Account Number	Governmental Activities Total Balance [1] June 30, 2019	Business-Type Activities Total Balance [1] June 30, 2019	Total	Governmental Activities - Debt Principal Payments 2018-19	Governmental Activities - Principal Due Within One Year 2019-20	Governmental Activities - Debt Interest Payments 2018-19	Governmental Activities - Interest Due Within One Year 2019-20
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	1,692,306.03		1,692,306.03	1,100,579.47	1,080,245.50	63,274.85	83,608.82
Bonds Payable								
SBE/COBI Bonds Payable	2321	223,000.00		223,000.00	93,000.00	58,000.00	13,110.00	8,460.00
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324	2,070,000.00		2,070,000.00	120,000.00	120,000.00	100,455.00	95,955.00
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	2,293,000.00	0.00	2,293,000.00	213,000.00	178,000.00	113,565.00	104,415.00
Liability for Compensated Absences	2330	21,757,827.09		21,757,827.09				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	37,315,000.00		37,315,000.00	3,741,000.00	3,822,000.00	1,367,188.30	1,286,410.00
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	37,315,000.00	0.00	37,315,000.00	3,741,000.00	3,822,000.00	1,367,188.30	1,286,410.00
Estimated Liability for Long-Term Claims	2350	1,979,025.00		1,979,025.00				
Net Other Postemployment Benefits Obligation	2360	5,133,033.00		5,133,033.00				
Net Pension Liability	2365	178,914,039.00		178,914,039.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		249,084,230.12	0.00	249,084,230.12	5,054,579.47	5,080,245.50	1,544,028.15	1,474,433.82

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2019, 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, 2019

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2018	Returned To FDOE	Revenues [1] 2018-19	Expenditures 2018-19	Flexibility [2] 2018-19	Unexpended June 30, 2019
Class Size Reduction Operating Funds (3355)	94740	1,863,079.44		40,406,567.00	41,807,039.07		462,607.37
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	77,463.46		974,918.00	968,313.67		84,067.79
Florida School Recognition Funds (3361)	92040			2,204,325.79	2,204,325.79		0.00
Instructional Materials (FEFP Earmark) [3]	90880	712,335.80		3,015,770.00	3,163,839.40		564,266.40
Library Media (FEFP Earmark) [3]	90881	31,395.29		171,131.00	109,893.56		92,632.73
Mental Health Assistance (FEFP Earmark)	90280			936,284.00	736,933.61		199,350.39
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	205,471.43		1,717,998.00	1,111,723.94		811,745.49
Safe Schools (FEFP Earmark) [5]	90803	198,404.48		1,908,991.00	1,583,687.14		523,708.34
Student Transportation (FEFP Earmark)	90830			7,286,825.00	7,286,825.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	3,052,441.94		9,914,107.00	9,692,992.85		3,273,556.09
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	7,667.79		722,103.00	692,683.68		37,087.11
Voluntary Prekindergarten - School Year Program (3371)	96440			888,905.82	888,905.82		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441						0.00

[1] Include both state and local revenue sources.
[2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and school safety.
[3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
[4] Expenditures for designated low-performing elementary schools should be included in expenditures.
[5] Combine all programs funded from the 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, 2019

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	**380**	1,444,467.64			1,444,467.64
Public Utility Services Other than Energy - ***Functions 7900 & 8100***	380	1,444,467.64			1,444,467.64
Natural Gas - All Functions	**411**				0.00
Natural Gas - ***Functions 7900 & 8100***	411				0.00
Bottled Gas - All Functions	**421**				0.00
Bottled Gas - ***Functions 7900 & 8100***	421				0.00
Electricity - All Functions	**430**	7,123,569.30	152,250.63	4,000.00	7,279,819.93
Electricity - ***Functions 7900 & 8100***	430	7,123,569.30		4,000.00	7,127,569.30
Heating Oil - All Functions	**440**	71,774.95			71,774.95
Heating Oil - ***Functions 7900 & 8100***	440	71,774.95			71,774.95
Gasoline - All Functions	**450**	238,350.91	4,815.84	15,197.16	258,363.91
Gasoline - ***Functions 7900 & 8100***	450	145,660.18			145,660.18
Diesel Fuel - All Functions	**460**	1,094,788.46	2,832.78	43,147.65	1,140,768.89
Diesel Fuel - ***Functions 7900 & 8100***	460	12,920.20			12,920.20
Other Energy Services - All Functions	**490**				0.00
Other Energy Services - ***Functions 7900 & 8100***	490				0.00
Subtotal - *Functions 7900 & 8100*		8,798,392.27	0.00	4,000.00	8,802,392.27
Total - All Functions		9,972,951.26	159,899.25	62,344.81	10,195,195.32
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422	6,023.81		371.24	6,395.05
Gasoline	450	66,487.90		15,197.16	81,685.06
Diesel Fuel	460	1,076,815.20		43,147.65	1,119,962.85
Oil and Grease	540	38,619.92			38,619.92
Total		1,187,946.83		58,716.05	1,246,662.88

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:					
Buses	651			1,824,922.00	1,824,922.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2019

Exhibit K-13
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TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures:					
Technology-Related Professional and Technical Services	319	35,395.94			35,395.94
Technology-Related Repairs and Maintenance	359	45,022.08			45,022.08
Technology-Related Rentals	369	1,442,345.23	122,721.77		1,565,067.00
Telephone and Other Data Communication Services	379	3,217,401.37	376.31		3,217,777.68
Other Technology-Related Purchased Services	399	438,865.40			438,865.40
Technology-Related Materials and Supplies	5X9	2,007,127.64	4,050.92		2,011,178.56
Technology-Related Library Books	619				0.00
Noncapitalized Computer Hardware	644	541,456.41	312,824.89		854,281.30
Technology-Related Noncapitalized Fixtures and Equipment	649	56,951.94	47,515.06		104,467.00
Noncapitalized Software	692	85,222.54	693.85		85,916.39
Miscellaneous Technology-Related	799				0.00
Total		7,869,788.55	488,182.80	0.00	8,357,971.35

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
Capitalized Expenditures:					
Capitalized Computer Hardware and Technology-Related Infrastructure	643	120,490.96	17,547.86	504,674.27	642,713.09
Technology-Related Capitalized Fixtures and Equipment	648	1,710.10	1,399.32		3,109.42
Capitalized Software	691	534,610.21		79,284.21	613,894.42
Total		656,811.27	18,947.18	583,958.48	1,259,716.93

* 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.

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
SUBAWARDS FOR INDIRECT COST RATE:					
Professional and Technical Services:					
Subawards Under Subagreements - First $25,000	311	25,000.00		25,000.00	50,000.00
Subawards Under Subagreements - In Excess of $25,000	312	5,478,726.66		1,299,008.79	6,777,735.45
Other Purchased Services:					
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	645,994.14
Food	570	6,841,285.83
Donated Foods	580	1,292,281.25

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120	64,779,264.00	701,349.00	65,480,613.00
Basic Programs 101, 102 and 103 (Function 5100)	140	1,740.00		1,740.00
Basic Programs 101, 102 and 103 (Function 5100)	750	531.00		531.00
Total Basic Program Salaries		64,781,535.00	701,349.00	65,482,884.00
Other Programs 130 (ESOL) (Function 5100)	120	1,169,019.00	32,388.00	1,201,407.00
Other Programs 130 (ESOL) (Function 5100)	140			0.00
Other Programs 130 (ESOL) (Function 5100)	750			0.00
Total Other Program Salaries		1,169,019.00	32,388.00	1,201,407.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	39,974,104.00	1,235,054.00	41,209,158.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	210.00		210.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	13,076.59		13,076.59
Total ESE Program Salaries		39,987,390.59	1,235,054.00	41,222,444.59
Career Program 300 (Function 5300)	120	2,801,171.00		2,801,171.00
Career Program 300 (Function 5300)	140	124.28		124.28
Career Program 300 (Function 5300)	750			0.00
Total Career Program Salaries		2,801,295.28	0.00	2,801,295.28
TOTAL		108,739,239.87	1,968,791.00	110,708,030.87

Textbooks (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (Function 5000)	520	4,984,927.19	85,689.07	5,070,616.26

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2019

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
I. Instruction:						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
II. School Safety:						0.00
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Direct Payment (Non-FEFP) (Subobject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:							
General Fund	100	8,498,306.15	49,164.39		190,359.86		8,737,830.40
Special Revenue Funds - Food Service	410						0.00
Special Revenue Funds - Other Federal Programs	420		284,057.11				284,057.11
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		8,498,306.15	333,221.50	0.00	190,359.86	0.00	9,021,887.51

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	9,310.21
Special Revenue Funds - Other Federal Programs	5900	
Total	5900	9,310.21

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2018	Earnings 2018-19	Expenditures 2018-19	Unexpended June 30, 2019
Earnings, Expenditures and Carryforward Amounts:	802,152.78	1,849,659.35	1,413,454.12	1,238,358.01
Expenditure Program or Activity:				
Exceptional Student Education			944,412.05	
School Nurses and Health Care Services			83,997.27	
Occupational Therapy, Physical Therapy and Other Therapy Services			184,670.92	
ESE Professional and Technical Services			119,012.20	
Gifted Student Education				
Staff Training and Curriculum Development			74,441.32	
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other Pupil Transportation			6,920.36	
Total Expenditures			1,413,454.12	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2019		
Total Assets and Deferred Outflows of Resources	100	42,665,027.42
Total Liabilities and Deferred Inflows of Resources	100	10,939,631.36

DISTRICT SCHOOL BOARD OF CLAY COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2019

VOLUNTARY PREKINDERGARTEN PROGRAM [1] 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	Totals
Current:									
Prekindergarten	5500	804,574.45	239,972.43	7,876.99		10,698.98	5,589.41		1,068,712.26
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 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		804,574.45	239,972.43	7,876.99	0.00	10,698.98	5,589.41	0.00	1,068,712.26

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

SCHEDULE 5
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2019

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:					
Indirect:					
Florida Department of Agriculture and Consumer Services:					
Child Nutrition Cluster:					
Non-Cash Assistance (commodities):					
National School Lunch Program	10.555 (3)	17001, 17003	$	1,271,411.06	
Non-Cash Assistance Subtotal				1,271,411.06	
Cash Assistance:					
School Breakfast Program	10.553	17002		2,386,976.23	
National School Lunch Program	10.555 (3)	17001, 17003		9,849,118.79	
Summer Food Service Program for Children	10.559	17006, 17007		105,255.68	
Cash Assistance Subtotal				12,341,350.70	
Total Child Nutrition Cluster:				13,612,761.76	
Total United States Department of Agriculture			$	13,612,761.76	
United States Department of Education:					
Direct:					
Impact Aid	84.041	N/A	$	792,257.19	
Indirect:					
Special Education Cluster:					
Florida Department of Education:					
Special Education - Grants to States	84.027	262, 263		5,916,562.04	
Special Education - Preschool Grants	84.173	267		160,465.70	
Lutheran Services:					
Special Education - Grants to States	84.027	None		344,579.84	
Total Special Education Cluster				6,421,607.58	
Florida Department of Education:					
Adult Education - Basic Grants to States	84.002	191, 193		288,759.95	
Title I Grants to Local Educational Agencies	84.010	212, 226		4,553,655.87	
Career and Technical Education - Basic Grants to States	84.048	161		287,531.04	
Education for Homeless Children and Youth	84.196	127		16,937.21	
Charter Schools	84.282	298		257,938.18	257,938.18
Twenty-First Century Community Learning Centers	84.287	244		371,642.08	
English Language Acquisition State Grants	84.365	102		113,758.43	
Improving Teacher Quality State Grants	84.367	224		846,319.11	
Student Support and Academic Enrichment State Grants	84.424	241		240,324.27	
Hurricane Relief - Immediate Aid to Restart School Operations	84.938	105		737,623.00	
Total Indirect				14,136,096.72	257,938.18
Total United States Department of Education			$	14,928,353.91	257,938.18

SCHEDULE 5
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2019

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 Defense:					
Direct:					
		HE 1254-11-1-0034			
		HE 1254-15-1-0052			
Competitive Grants: Promoting K-12 Student		HE 1254-12-1-0035			
Achievement at Military-Connected Schools	12.556	HE 1254-13-1-0022		225,649.48	
Invitational Grants to Military-Connected Schools	12.557	HE 1254-14-1-0035		6,378.00	
Navy Junior Reserve Officers Training Corps	12.UNK	N/A		396,470.49	
Total United States Department of Defense			$	628,497.97	
Total Expenditures of Federal Awards			$	29,169,613.64	257,938.18

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, 2019. 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) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Noncash Assistance.
National School Lunch Program - Includes $1,271,411.06 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