

School Board of Clay County

Teacher Inservice Center - Fleming Island High School, 2233 Village Square Parkway

April 2, 2020 - Regular School Board Meeting

Date: Apr 02 2020 (6:00 p.m.)

Student Showcase (Orange Park Elementary Chorus, Angie Lindsey, Music Teacher)

Invocation (Reese D. Edwards, Senior Chaplain, Orange Park Medical Center)

Pledge of Allegiance

Call to Order

Recognitions and Awards

[1. Introduction of Chief Science Officers \(students\) in Clay County District Schools](#)

Presenters

[2. First Coast YMCA After-School Impact Report](#)

School Showcase (Orange Park Elementary, Carolyn McCullough, Principal)

Presentations from the Audience (Public Comment)

Consent Agenda

Superintendent

[3. C1 - Minutes of Workshop on February 25, 2020; Student Hearings, and Regular Meeting on March 5, 2020](#)

🔗 [2020 Feb 25 Workshop.pdf](#)

🔗 [2020 Mar 5 Student Discipline.pdf \(Confidential\)](#)

🔗 [2020 Mar 5 Regular Meeting.pdf](#)

Human Resources

[4. C2 - Personnel Consent Agenda](#)

🔗 [Personnel Consent Agenda April 2, ,2020.pdf](#)

[5. C3 - Proposed Supplement Allocations for 2020-2021](#)

[6. C4 - Reappointments of Instructional and Support Personnel 2020-2021 School Year](#)

[7. C5 - Kelly Services Early Childhood Education Services Amendment](#)

🔗 [Kelly Services Amendment - Early Childhood Education.pdf](#)

[8. C6 - Appointment of Clay County School Board's CCEA and CESPA Bargaining Team Members for 2020-2021](#)

[☞ 2020-2021 Bargaining Team Members.pdf](#)

Instruction-Academic Services

[9. C7 - K-12 Academic Services Out of State and Overnight Student Travel](#)

[☞ April 2020 - Student Travel.pdf](#)

[10. C8 - YMCA License Agreement for Use of School Property](#)

[☞ April 2020 - YMCA Agreement.pdf](#)

[11. C9 - Amendment Number Two to Contract Between "Bright Minds Youth Development, Inc." and the School Board of Clay County](#)

[☞ April 2020 - Bright Minds Agreement - Amendment Two.pdf](#)

[12. C10 - Summer Programs Manual, Proposed Allocations, and Calendar](#)

[☞ April 2020 - 2020 Clay County Summer Programs Manual.pdf](#)

[☞ April 2020 - 2020 ESE Extended School Year Calendar.pdf](#)

[☞ April 2020 - Summer School Calendar 2020.pdf](#)

Instruction-Career and Technical Education

[13. C11 - CTE Out of State and Overnight Field Trip](#)

Instruction-Professional Development

[14. C12 - Clay Charter Academy Contract Renewal](#)

Instruction-Reading/Library Media

[15. C13 - Proclamation #20-13 to Establish April, 2020 as School Library Month in Clay County](#)

[☞ Proclamation-April 2020 School Library Media Month \(1\).docx](#)

Instruction-Climate and Culture

[16. C14 - Proclamation #20-12 National School Nurse Week](#)

[☞ Nurses Week Proclamation19-20.docx](#)

Business Affairs

[17. C15 - Proposed Allocation Changes for 2020-2021](#)

[☞ Allocation Summary - April 2, 2020.pdf](#)

[18. C16 - Clay County District School Board Operational, Financial and Single Audit for the 2018-2019 Fiscal Year](#)

[19. C17 - Charter School Audits for the 2018-2019 Fiscal Year](#)

[☞ 2019 Audit Report for Clay Charter Academy.pdf](#)

[☞ 2019 Audit Report for St. John's Classical Academy.pdf](#)

[☞ 2019 Audit Report for Florida Cyber Charter Academy at Clay.pdf](#)

[20. C18 - Clay Education Foundation Audit for the 2018-2019 Fiscal Year](#)

[☞ 2019 Audit for Clay County Education Foundation.pdf](#)

Business Affairs-Accounting

21. C19 - Monthly Financial Reports for February, 2020

🔗 [February Monthly Property Report.pdf](#)

🔗 [February Monthly Financial Report.pdf](#)

22. C20 - Budget Amendment for Month Ending February 29, 2020

🔗 [Budget Amendments February 2020.pdf](#)

Business Affairs-Internal Accounts

23. C21 - Student Activity Account (Internal Account) Audits for the 2018-2019 Fiscal Year

Business Affairs-Payroll

24. C22 - Revised 2020-2021 Payroll Calendar for 9-Month Employees

🔗 [2020-2021 Payroll Calendar 9 Month-revised.pdf](#)

Business Affairs-Property

25. C23 - Deletion of Certain Items Report - March, 2020

🔗 [Deletion-Report-March-2020.pdf](#)

Business Affairs-Purchasing

26. C24 - BID Renewal

Operations-Facilities

27. C25 - Pre-Qualification of Contractors

🔗 [Table for Board Backup Contractor Prequal, 4.2.20.pdf](#)

28. C26 - Change Order #1 for Keystone Heights High School Site Improvements (Sanitary Line)

🔗 [KHS Site Improvements CO 1.pdf](#)

29. C27 - Schematic/Preliminary/Final (Phase I, II, and III) Plans and Specifications for Clay High School Security Lighting Repair/Replacement

30. C28 - Clay High School Erosion Control/Stormwater Repair Contract Award

🔗 [CHS Erosion Control.Stormwater Repair Bid Tab.pdf](#)

31. C29 - Wilkinson Elementary School Fire Alarm Replacement Contract Award

🔗 [WES Fire Alarm Replacement Bid Tab.pdf](#)

32. C30 - Keystone Heights Elementary School Roof Replacement/Repair (Building 10) Contract Award

🔗 [KHE Roof Replacement Bldg 10 Bid Tab.pdf](#)

33. C31 - Lakeside Junior High School Parking Lot Renovation Contract Award

🔗 [LSJH Parking Lot Renovation Bid Tab.pdf](#)

34. C32 - County-Wide Architectural Services up to \$2 Million Contract Award

[35. Adoption of Consent Agenda](#)

CCEA Update (Renna Lee Paiva)

CESPA Update (Lonnie Roberts)

Superintendent's Update and Presentations

Discussion Agenda

Human Resources

[36. D1 - Human Resources Special Action](#)

School Board Attorney Remarks

School Board Member Remarks

Adjournment

DRAFT

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

Introduction of Chief Science Officers (students) in Clay County District Schools

Description

This initiative is a partnership between Northeast Florida STEM2Hub and Clay Education Foundation, formed in early 2020, with assistance from Chris Okamoto, K12 Curriculum Specialist. Following two days of training, students were pinned as the first Chief Science Officers in Clay County and among some of the first in the state of Florida.

Gap Analysis**Previous Outcomes****Expected Outcomes****Strategic Plan Goal****Recommendation****Contact**

Makayla Buchanan, Executive Director, Clay Education Foundation, makayla.buchanan@myoneclay.net

Financial Impact

Undetermined

Review Comments**Attachments**

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

First Coast YMCA After-School Impact Report

Description

Chuck Steinfurth will have a brief presentation re: the after-school impact of YMCA services.

Gap Analysis**Previous Outcomes****Expected Outcomes****Strategic Plan Goal****Recommendation****Contact**

Carol Studdard, Board Chair, carol.studdard@myoneclay.net

Financial Impact**Review Comments****Attachments**

DRAFT

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C1 - Minutes of Workshop on February 25, 2020; Student Hearings, and Regular Meeting on March 5, 2020

Description

Florida Statute 1001.42(1) requires the superintendent, as secretary, to keep such minutes and records as are necessary to set forth clearly all actions and proceedings of the school board. The minutes of each meeting shall be reviewed, corrected if necessary, and approved at the next regular meeting; provided, that this action may be taken at an intervening special meeting if the board desires.

Gap Analysis

Previous Outcomes

Expected Outcomes

Strategic Plan Goal

Recommendation

Approve minutes as submitted.

Contact

David S. Broskie, Superintendent of Schools, david.broskie@myoneclay.net; Bonnie O'Nora, Board Assistant;

Financial Impact

None

Review Comments

Attachments

- 🔗 [2020 Feb 25 Workshop.pdf](#)
- 🔗 [2020 Mar 5 Student Discipline.pdf \(Confidential\)](#)
- 🔗 [2020 Mar 5 Regular Meeting.pdf](#)



School Board of Clay County

District Multi-Purpose Center, Green Cove Springs (Corner of Walnut Street and Gratio Place)

February 25, 2020 - School Board Workshop

Date: Feb 25 2020 (9:00 a.m.)

Invocation (Carol Studdard)

Call to Order (Present: Janice Kerekes, District 1; Carol Studdard, District 2; Tina Bullock, District 3; Mary Bolla, District 4; Ashley Gilhousen, District 5; and Superintendent Addison Davis.)

Workshop Items

[1. Review Draft Agenda for Regular School Board Meeting on March 5, 2020](#)

[march-5-2020-regular-school-board-meeting_agenda_packet.pdf](#)

Minutes:

RECOGNITIONS:

- Take Stock in Children Spotlight - increase awareness of the positive impact of mentors - no discussion;
- Certified Board Member Recognition - recognition of Board Member Tina Bullock - no discussion;

CONSENT AGENDA:

- C1 Minutes of Workshop on January 28, 2020; Student Hearings and Regular Meeting on February 6, 2020 - no discussion;
- C2 Proclamation #20-09, Clay County Agricultural Fair - no discussion;
- C3 2020-2021 Employee Calendar: Change for Elementary ISS Assistants - change to reflect proper number of working days of ISS assistants;
- C4 2020 Exceptional Student Education Extended School Year (ESY) Calendar; Changed Due to Date Errors - correction of date error;
- C5 Personnel Consent Agenda - includes updated job descriptions for Food & Nutrition Services;
- C6 Proclamation #20-10 to Establish May 4-8, 2020 as Teacher Appreciation Week in Clay County, and Tuesday, May 5, 2020 as Teacher Appreciation Day - no discussion;
- C7 Proclamation #20-11 to Establish April 20-24, 2020 as Administrative Professionals' Week and Wednesday, April 22, 2020 as Administrative Professionals' Day in Clay County - no discussion;
- C8 K-12 Academic Services Out of State and Overnight Student Travel - routine student travel;
- C9 Monthly Financial Reports for January 2020 - routine reports;
- C10 Budget Amendment for Month Ending January 31, 2020 - routine reports;
- C11 Renewal of Employee Benefits for the 2020-2021 plan year - insurance committee has elected to bring the Board a recommendation of choosing United Healthcare as the provider;
- C12 NSF Write-Off Permission - no discussion;
- C13 Approval of the 2020-2021 Payroll Calendars - no discussion;
- C14 Deletion of Certain Items Report - February 2020 - routine surplus of items;
- C15 BID to be Awarded - no discussion;
- C16 Bid Renewal - no discussion;

- C17 Clay Electric Cooperative Right-of-Way Easement at Tynes Elementary School - accessibility to equipment needed to complete work at Tynes Elementary School;
- C18 Pre-Qualification of Contractors - no discussion;
- C19 Tynes Elementary School New Classroom Addition Architect Contract Award - capacity is currently at 103%, proposed change will add a suite of 8 classrooms to bring capacity down to 97% to accommodate anticipated growth;

DISCUSSION AGENDA:

- D1 Child Care Learning Labs 2020-2021 - Alice Paulk, Supervisor of Career and Technical Education, will provide information and proposals to explore potential changes to our PreK programs;
- D2 Human Resources Special Action - no discussion;
- D3 Proposed Allocations for the 2020-2021 School Year - overall summation of proposed changes to allocations for 2020-2021.

Questions from the Audience**Superintendent Comments****School Board Comments****Adjournment** (9:42a.m.)

Superintendent of Schools

School Board Chair

DRAFT



School Board of Clay County

Teacher Inservice Center - Fleming Island High School, 2233 Village Square Parkway

Artwork provided by Ridgeview High School, Danielle Doctor and Al Nesi, Sponsors

March 5, 2020 Regular School Board Meeting

Date: Mar 05 2020 (6:00 p.m.)

Student Showcase (Clay Hill Elementary School)

Invocation (Pastor Michael Guerra, ConnectPoint Church)

Pledge of Allegiance

Call to Order (Present: Janice Kerekes, District 1; Carol Studdard, District 2, Tina Bullock, District 3; Mary Bolla, District 4; Ashley Gilhousen, District 5; Superintendent David Broskie)

Recognitions and Awards

1. Take Stock in Children Spotlight

Minutes:

Leslie Cook, Senior Program Director, Take Stock in Children, provided an overview of this mentoring program and its positive impact on the life of young people. Seven seniors participating in this program will be graduating in 2020 and have been accepted into post-secondary institutions of learning and/or the military.

- Erica Fox - Ridgeview High School
- Daniel Wong - Ridgeview High School
- Ripley Kunkel - Oakleaf High School
- Jasmine Lloyd - Oakleaf High School
- Marissa Lane - Clay High School
- Maddison Masters - Fleming Island High School
- De'Jah Johnson - Oakleaf High School

2. Certified Board Member Recognition

Minutes:

Andrea Messina, Executive Director, Florida School Boards Association, recognized Tina Bullock, Board Member, as a Certified Board Member. Mrs. Bullock has re-certified, voluntarily completing the Certified Board Member Program consisting of 96 hours of training in various disciplines, exemplifying a commitment to professional development.

Presenters

3. Check Presentation by the Jacksonville Icemen

Minutes:

Bob Ohrablo, President, Scott Einhorn, and Trent Blair, representing The Jacksonville Icemen, presented a check in the amount of \$15,000. to Michael Kerekes, Coordinator of Strategic Planning and Community Partnerships, in support of Clay County District Schools' various programs.

School Showcase (Clay Hill Elementary School, Adele Reed, Principal)

Presentations from the Audience (Public Comment)

Consent Agenda

Superintendent

4. C1 - Minutes of Workshop on January 28, 2020; Student Hearings, and Regular Meeting on February 6, 2020

2020 Jan 28 Workshop.pdf

2020 Feb 6 Student Discipline.pdf (Confidential)

2020 Feb 6 Regular Mtg.pdf

5. C2 - Proclamation #20-09, Clay County Agricultural Fair

Proclamation #20-09 Clay County Agricultural Fair (2).pdf

6. C3 - 2020-2021 EMPLOYEE CALENDAR: CHANGE FOR ELEMENTARY ISS ASSISTANTS

Calendar - Employee Work - 2020-2021 (3).pdf

7. C4 - 2020 EXCEPTIONAL STUDENT EDUCATION EXTENDED SCHOOL YEAR (ESY) CALENDAR: CHANGED DUE TO DATE ERRORS

2020 ESE Extended School Year Calendar (1).pdf

Information Technology Services

8. C4A - E-Rate

BatteryBackup Hardware Erate 20-MI-88 Connection.pdf

BatteryBackup Labor Erate 20-MI-88 Presidio.pdf

Wireless Erate 20-MI-87 Presidio.pdf

Human Resources

9. C5 - Personnel Consent Agenda

Personnel Consent Agenda March 5 2020.pdf

10. C6 - Proclamation #20-10 to Establish May 4 - 8, 2020, as Teacher Appreciation Week in Clay County, and Tuesday, May 5, 2020, as Teacher Appreciation Day

Teacher Appreciation Proclamation 2019-2020.pdf

11. C7 - Proclamation #20-11 to Establish April 20 - 24, 2020, as Administrative Professionals' Week and Wednesday, April 22, 2020, as Administrative Professionals' Day in Clay County

Administrative Professionals Proclamation 2019-2020.pdf

Instruction-Academic Services

12. C8 - K-12 Academic Services Out of State and Overnight Student Travel

March 2020 - Student Travel.pdf

Business Affairs

13. C9 - Proposed Allocation Changes for 2019-2020

Proposed Changes to Allocations 19 20.pdf Page 11 of 334

Business Affairs-Accounting14. C10 - Monthly Financial Reports for January, 2020[January Monthly Financial Report.pdf](#)[January Monthly Property Report.pdf](#)15. C11 - Budget Amendment for Month Ending January 31, 2020[Budget Amendments January 2020.pdf](#)**Business Affairs-Internal Accounts**16. C13 - NSF Write-off Permission[CHE 2020 write off documents.pdf](#)**Business Affairs-Payroll**17. C14 - Approval of the 2020-2021 Payroll Calendars[Payroll Calendars 9 month.pdf](#)[Payroll Calendars 10 month.pdf](#)[Payroll Calendars 11 month.pdf](#)[Payroll Calendars 12 month.pdf](#)[Payroll Calendars Florida Youth Challenge Academy.pdf](#)**Business Affairs-Property**18. C15 - Deletion of Certain Items Report - February, 2020[Deletion-Report-February-2020.pdf](#)**Business Affairs-Purchasing**19. C16 - BID to be Awarded20. C17 - BID Renewal**Operations-Facilities**21. C18 - Clay Electric Cooperative Right-of-Way Easement at Tynes Elementary School[Clay Electric Corp Right of Way Easement at TES.pdf](#)22. C19 - Pre-Qualification of Contractors[20200214095503142.pdf](#)23. C20 - Tynes Elementary School New Classroom Addition Architect Contract Award[TES New Classroom Addition TES Architect Contract.pdf](#)24. C20A - Annual Florida Inventory of School Houses (FISH) Certification[FISH cert 2020 signed \(1\).pdf](#)**Adoption of Consent Agenda**25. Adoption of Consent Agenda**Motion**

Motion to Approve Consent Agenda

Vote Results (Approved)

Motion: Mary Bolla

Second: Tina Bullock

Janice Kerekes

Carol Studdard

Ashley Gilhousen

Mary Bolla

Tina Bullock

- Aye

- Aye

- Aye

- Aye

- Aye

CCEA Update (Renna Lee Paiva)**CESPA Update (Lonnie Roberts)****Superintendent's Update and Presentations**[26. Superintendent's Update and Presentations](#)[SB Superintendent's Update 3-5-2020.pdf](#)**Discussion Agenda****School Board Member**[27. D1 - Child Care Learning Labs 2020-2021 \(Item submitted by Mrs. Kerekes\)](#)[Child Care Learning Labs.pdf](#)**Minutes:**

Speakers for Agenda Item D1 Child Care Learning Labs -

- Julie Miller
- Victoria Johnson
- Joel Miller
- Katie Wood
- Patrick Johnston

Alice Paulk, Supervisor of Career and Technical Education, identified the two issues addressed in this item.

The 2-year-old Child Care Learning Labs programs have been phased out in all but one school.

Other programs available for 3 and 4-year-olds are experiencing a personnel coverage issue in the afternoon hours. The addition of five 0.6 or 0.5 positions would extend the closing time from 3:00 to 4:15. The cost of the additional allocations would be covered through an increase in tuition. Mrs. Paulk will determine the cost calculation of these additional allocations.

Human Resources~~28. D2 - Human Resources Special Action~~**Business Affairs**[29. D3 - Proposed Allocations for the 2020-2021 School Year](#)[2020 2021 Allocations Pending Board Approval 3.5.2020.pdf](#)**Minutes:**

Mrs. Kerekes moved to approve Proposed Allocations for the 2020-2021 School Year with the addition of five 0.6 allocations for Child Care Learning Labs. With no second, the motion failed.

A second motion (results below) was made and discussion ensued. Mrs. Bullock discussed her concerns regarding the motion. Superintendent Broskie addressed Ms. Bullock's concerns, in part.

Motion

Motion to approve allocation packet with the addition of five .6 positions for Early Childhood Learning Labs and deletion of Coordinator of Strategic Planning

Vote Results (Approved)

Motion: Ashley Gilhousen

Second: Mary Bolla

Janice Kerekes

- Nay

Carol Studdard

- Aye

Ashley Gilhousen

- Aye

Mary Bolla

- Aye

Tina Bullock

- Nay

Business Affairs-Insurance

[30. C12 - Renewal of Employee Benefits for the 2020-2021 plan year \(Item pulled by staff member\)](#)

[CCSD Board Presentation 03052020 \(2\).pdf](#)

Minutes:

This item was addressed first on Discussion Agenda, per staff member request and Chair approval.

Agenda Item Speaker:

- Renna Lee Paiva - concerned with cost increase and profits to United Healthcare;

Dr. Susan Legutko, Assistant Superintendent of Business Affairs, introduced Allison Profitt, Account Executive, The Bailey Group, and Sheila Gann, Coordinator of Health Benefits. Information that was presented to the insurance committee during the renewal determination process was outlined. Mike Wingate, K12 Director, served on the insurance committee and spoke in support of the current agenda item.

Mrs. Kerekes discussed the solutions to rising costs.

Mrs. Bullock expressed concern about a cost increase.

Motion

Motion to approve Renewal of Employee Benefits for the 2020-2021 Plan Year item as submitted

Vote Results (Approved)

Motion: Ashley Gilhousen

Second: Mary Bolla

Janice Kerekes

- Nay

Carol Studdard

- Aye

Ashley Gilhousen

- Aye

Mary Bolla

- Aye

Tina Bullock

- Nay

School Board Attorney Remarks (None)

School Board Member Remarks

[31. School Board Member Comments](#)

Minutes:

Board Members' comments were heard.

Adjournment (8:45 p.m.)

Superintendent of Schools

School Board Chairman

DRAFT

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C2 - Personnel Consent Agenda

Description

Florida Statutes, State Board Rules and Clay County School Board Policies require Board notification and/or action regarding decisions and recommendations of the Superintendent related to Personnel matters. Actions regarding personnel have been recommended by Supervisors, approved by the Superintendent and are being forwarded to the Board for action or, if appropriate, for information. Personnel Actions, Transfer Requests, Pre-employments, Leave Forms or Directives from the Superintendent are available for review in the Human Resources Division.

Gap Analysis

These personnel actions are necessary for the effective operation of the school district.

Previous Outcomes

The Clay County School Board has approved each month a Personnel Consent Agenda which contains appointments, re-appointments, transfers, redesignations, retirements, resignations, and conclude employments.

Expected Outcomes

Approval of the Personnel Consent Agenda.

Strategic Plan Goal

Goal 5: Develop and support great educators, support personnel, and leaders.

Initiative 5.1.1 - Recruit and retain highly skilled, qualified, and diverse educators, leaders, and support staff.

Recommendation

To approve the Personnel Consent Agenda.

Contact

David S. Broskie, Assistant Superintendent for Human Resources. (904) 336-6701 David.Broskie@myoneclay.net

Financial Impact

Personnel changes involving already-allocated positions will result in salary impact per the current Board-approved Salary Schedule. This also includes supplemental positions. See current backup for allocation changes for impact of new positions.

Review Comments

Attachments

📎 [Personnel Consent Agenda April 2, ,2020.pdf](#)

DIVISION OF HUMAN RESOURCES PERSONNEL CONSENT AGENDA

April 2, 2020

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I. Administrative Actions**A. APPOINTMENT**

<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
GRIFFIN, ALLISON CLAIRE FNS MANAGER FOOD SERVICES INTE CAFETERI	Food & Nutrition Srvc	Effective 2020-02-24 CAFETERI / Annual

I. Administrative Actions

B. RE-APPOINTMENT

<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
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I. Administrative Actions**C. RE-DESIGNATION**

<u>Name/Assignment</u>	<u>Site</u>	<u>Previous Assignments</u>
TROUTMAN, BRENDA GUY HMR ASST SUPT, HUM RES INTERIM ASSISTAN	HR-Assistant Supt	Effective 2020-03-02 / redesignated from / DIRECTOR, HUMAN RESOURCE / 12 MONTH

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I. Administrative Actions**D. TRANSFER**

<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
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I. Administrative Actions**E. RESIGNATIONS/RETIREMENTS/CONCLUDE EMPLOYMENT**

<u>Name/Assignment</u>	<u>Site</u>	<u>Effective/Action</u>
GRIFFIN, ALLISON CLAIRE MHS CAFE ASSISTANT 5 HOURS 9 MON CA	Food & Nutrition Svc	Effective 2020-02-21 RESIGNATION

I. Administrative Actions

F. SUPPLEMENT

<u>Name/Assignment</u>	<u>Site</u>	
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II. Job Description Actions

NONE

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III. Instructional Actions

A. APPOINTMENT

<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
ALEXANDER, JACKLYN LISA LAE TEACHER, SC, FIRST GR 10 MONTH	Lake Asbury Elementary	Effective 2020-02-20 10 MONTH / interim
BERARDI, TERESA LYNN WJH TEACHER, LANGUAGE ARTS, JH 10 MONTH	Wilkinson Jr High	Effective 2020-02-20 10 MONTH / interim
GARTNER, REBECCA SUSAN ESE TEACHER OCCUPATION THERAPI 10 MONTH	Exceptional Student Education	Effective 2020-02-26 10 MONTH / interim
LEAVITT, CALEB JAMES SPC TEACHER, VE/INCLUSION 10 MONTH	Swimming Pen Creek Elem	Effective 2020-02-27 10 MONTH / interim
MEDLOCK, KAYLA VICTORIA STS SCHOOL SOCIAL WORKER 10 MONTH	Student Services	Effective 2020-02-21 10 MONTH / interim
ROBINSON, TODD D LAJ MENTAL HEALTH COUNS 10 MO 10 MONTH	Lake Asbury Junior High School	Effective 2020-02-24 10 MONTH / interim

III. Instructional Actions**B. RE-APPOINTMENT**

<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
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III. Instructional Actions

C. RE-DESIGNATION

<u>Name/Assignment</u>	<u>Site</u>	<u>Previous Assignment</u>
ACKERMAN, CASSIDY IRENE LES TEACHER, PRE-KDG ESE 10 MONTH	Lakeside Elementary	Effective 2020-02-27 / redesignated from / LES TEACHER, PRE-KDG ESE Out of field / 10 MONTH
DALY, CHRISTOPHER EDWARD RHS TEACHER, IND 10 MONTH	Ridgeview High School	Effective 2019-11-18 / redesignated from / RHS TEACHER, IND Out of field / 10 MONTH
ILAGAN, AILEEN ALVARAN DIS TEACHER, SC, SECOND GR 10 MONTH	Doctors Inlet Elementary	Effective 2020-02-19 / redesignated from / DIS TEACHER, SC, SECOND GR Out of field / 10 MONTH
LEE, JENNY ELISABETH FIE TEACHER, PRE-KDG/ASD ESE 10 MONTH	Fleming Island Elementary	Effective 2020-02-19 / redesignated from / FIE TEACHER, PRE-KDG/ASD ESE Out of field / 10 MONTH
OHLENDORF, FAITH CHRISTINA SPC TEACHER, SC, THIRD GR 10 MONTH	Swimming Pen Creek Elem	Effective 2020-02-26 / redesignated from / SPC TEACHER, SC, THIRD GR Out of field / 10 MONTH
WINKLER, TESS MARIE LAE TEACHER, AUTISM SPECTR DIS 10 MONTH	Lake Asbury Elementary	Effective 2020-02-17 / redesignated from / LAE TEACHER, AUTISM SPECTR DIS Out of field / 10 MONTH

III. Instructional Actions

D. TRANSFER

<u>Name/Assignment</u>	<u>Site</u>	<u>Previous Assignment</u>
COMPTON, DAWN M SLE TEACHER, VE/INCLUSION 10 MONTH	Shadowlawn Elementary	Effective 2020-02-18 /transfer from / OVE TEACHER, SC, FIRST GR
SPEARS, KARLYE NICOLE LAJ TEACHER, EBD 10 MONTH	Lake Asbury Junior High School	Effective 2020-02-18 /transfer from / SPC TEACHER, VE/INCLUSION

III. Instructional Actions

E. RESIGNATIONS/RETIREMENTS/CONCLUDE EMPLOYMENT

	<u>Name/Assignment</u>	<u>Site</u>	<u>Effective/Action</u>
	ARVIN, ROSANNE M ESE CURR SPEC 10 MO 10 MONTH	Exceptional Student Education	Effective 2020-06-05 RETIREMENT
	BUCHANAN, DOUGLAS J CHS TEACHER, ART, SH 10 MONTH	Clay High	Effective 2020-06-05 RETIREMENT
	DOWLING, MARGARET D ESE CURR SPEC 11 MO 11 MONTH	Exceptional Student Education	Effective 2020-06-05 RETIREMENT
	HAYNES, KAITLYN NICOLE CEB TEACHER, VE/INCLUSION LNG TRM	Charles E. Bennett Elementary	Effective 2020-06-05 RESIGNATION
0.9	LEAVITT, CALEB JAMES WEC BEHAVIORAL HEALTH ASST 9 MON SU	Swimming Pen Creek Elem	Effective 2020-02-26 RESIGNATION
0.8	MAZZELLA, DEBORAH S LES COUNSELOR, ELEM SPECIAL	Lakeside Elementary	Effective 2020-06-05 RETIREMENT
	PIERCE, BARBARA LOU TBE TEACHER, SC, SECOND GR 10 MONTH	Thunderbolt Elementary	Effective 2020-06-05 RESIGNATION
	POIDEVANT, DIANE O K12 CURR SPEC 10 MO 10 MONTH	K-12 Academic Services	Effective 2020-06-05 RETIREMENT
	RIVERA, REMI TOMAS FYA TEACHER, DROPOUT PREV SH 10 MONTH	FL Youth Challenge Academy	Effective 2020-02-12 RESIGNATION
	ZEDLER, CAITLYN FRANCES AES TEACHER, SC, FOURTH GR 10 MONTH	Argyle Elementary	Effective 2020-03-06 RESIGNATION

III. Instructional Actions

F. SUPPLEMENT

	<u>Name/Assignment</u>	<u>Site</u>	<u>Supplement Action</u>
0.5	DECKER-RICHARD, SHERRI LYNN FIH SCI FAIR COOR LOCAL SUPPLEME	Fleming Island High School	Appointment
0.5	MORRIS, BRENDA WILMOTT FIH SCI FAIR COOR LOCAL SUPPLEME	Fleming Island High School	Appointment
	RODRIGUEZ, ERIC IVAN CHS SOCCER HEAD JV SUPPLEME	Clay High	Appointment
	SOLOMON, KELSEY ANN RHS SOFTBALL FP HD JV SUPPLEME	Ridgeview High School	Appointment
0.5	WADLEY, WILLIAM C GCJ SOFTBALL FP HD JH SUPPLEME	Green Cove Springs Junior High	Appointment
	WILSON, SCOTT A RHS FOOTBALL ASST HS 25% SUPPLEME	Ridgeview High School	Resignation

III. INSTRUCTIONAL ACTIONS 2019-2020

G. PENDING APPOINTMENTS

<u>Name/Assignment</u>	<u>Location</u>	<u>Effective</u>
NONE		

DRAFT

III. INSTRUCTIONAL ACTIONS 2019-2020

H. OUT OF FIELD

<u>Name</u>	<u>Subject</u>	<u>OOF Subject</u>	<u>Site</u>	<u>Effective</u>
NONE				

DRAFT

IV. INSTRUCTIONAL 2019-2020

MISCELLANEOUS ACTIONS

A. SUMMER SCHOOL

Name/Assignment

Site

Effective Dates

NONE

DRAFT

IV. INSTRUCTIONAL MISCELLANEOUS ACTIONS 2019-2020

B. COMMUNITY EDUCATION

Appointments

NONE

DRAFT

IV. INSTRUCTIONAL MISCELLANEOUS ACTIONS 2019-2020

C. ADULT EDUCATION

Appointments

NONE

DRAFT

V. INSTRUCTIONAL SUBSTITUTE TEACHER ACTIONS 2019-2020

A. SUBSTITUTE TEACHER APPROVAL

Appointments

NONE

DRAFT

VI. Support Actions

A. APPOINTMENT

	Name/Assignment	Site	Action/Effective
	BIGELOW, GINGER L MHS CAFE ASSISTANT 4.25 HOURS 9 MON CA	Middleburg High	Effective 2020-03-02 9 MON CA / Annual
0.9	CASON, CARMELITA C POE BEHAVIORAL HEALTH ASST 9 MON SU	Plantation Oaks Elementary	Effective 2020-02-18 9 MON SU / Annual
0.9	CASON, TASHA N RHS BEHAVIORAL HEALTH ASST 9 MON SU	Ridgeview High School	Effective 2020-02-24 9 MON SU / Annual
	CHANTRELL, TWYLA MARIE TES CUSTODIAN 12 MO SU	Tynes Elementary	Effective 2020-02-11 12 MO SU / Annual
0.4	DELOSSANTOS, JULIEANN OLJ COMPUTER LAB ASSISTANT 9 MON SU	Oakleaf Junior High School	Effective 2020-02-04 9 MON SU / Annual
0.9	FULLER, COURTNEY J RHS BEHAVIORAL HEALTH ASST 9 MON SU	Ridgeview High School	Effective 2020-02-18 9 MON SU / Annual
	GILES, KEVIN OHS CUSTODIAN 12 MO SU	Oakleaf High School	Effective 2020-02-05 12 MO SU / Annual
	HAYMON COLSON, JOSHUA C MNT WAREHOUSER 12 MO SU	Division of Support Svcs	Effective 2020-02-17 12 MO SU / Annual
	HEATH, BARBARA M OPE CUSTODIAN 12 MO SU	Orange Park Elementary	Effective 2020-01-28 12 MO SU / Annual
0.9	MATHEWS, CALLIE E FIE BEHAVIORAL HEALTH ASST 9 MON SU	Fleming Island Elementary	Effective 2020-02-06 9 MON SU / Annual
0.9	MCNEELY, GRACE LAW DOE GENERAL HEALTH ASSISTA 9 MON SU	Discovery Oaks Elementary	Effective 2020-02-03 9 MON SU / Annual
0.9	MIRO, BIANCA FIE BEHAVIORAL HEALTH ASST 9 MON SU	Fleming Island Elementary	Effective 2020-02-10 9 MON SU / Annual
	NEWPORT, WESTON R AES CUSTODIAN 12 MO SU	Argyle Elementary	Effective 2020-02-12 12 MO SU / Annual
	QUINTANA, CARLOS OPH CUSTODIAN 12 MO SU	Orange Park High	Effective 2020-02-26 12 MO SU / Annual
	RIEGEL, SLATER JAMES MNT PAINTER 12 MO SU	Division of Support Svcs	Effective 2020-02-07 12 MO SU / Annual
0.9	ROBERTS, REBECCA LEIGH LJH BEHAVIORAL HEALTH ASST 9 MON SU	Lakeside Junior High	Effective 2020-02-04 9 MON SU / Annual
0.9	ROBERTS, TABITHA L ROE BEHAVIORAL HEALTH	Rideout Elementary	Effective 2020-02-12 9 MON SU / Annual

VI. Support Actions

A. APPOINTMENT

	<u>Name/Assignment</u>	<u>Site</u>	<u>Action/Effective</u>
	ASST 9 MON SU		
	RUSSELL, LAURA IRENE CHS CAFE ASSISTANT 4.25 HOURS 9 MON CA	Clay High	Effective 2020-02-10 9 MON CA / Annual
0.9	SIVALSKI, ROBIN M RHS BEHAVIORAL HEALTH ASST 9 MON SU	Ridgeview High School	Effective 2020-02-07 9 MON SU / Annual
	SMELTZER, WILLIAM R CAFE/KITCHEN EQUIP TECH 12 MO SU	Division of Support Svcs	Effective 2020-02-19 12 MO SU / Annual
0.9	UPCHURCH, JESSICA B WEC GENERAL HEALTH ASSISTA 9 MON SU	W.E. Cherry Elementary	Effective 2020-02-03 9 MON SU / Annual
	WARD, COURTNEY LYNN SBJ CUSTODIAN 12 MONTH	S. Bryan Jennings Elementary	Effective 2020-02-03 12 MONTH / limited
	WILLIAMS, WILBERT DWAYNE OPJ CUSTODIAN 12 MO SU	Orange Park Jr High	Effective 2020-02-25 12 MO SU / Annual
0.9	WILSON, RODERICK DOMINIC LAJ BEHAVIORAL HEALTH ASST 9 MON SU	Lake Asbury Junior High School	Effective 2020-02-21 9 MON SU / Annual

VI. Support Actions**B. RE-APPOINTMENT**

	<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
0.9	DIAZ, RAMONA M CGE BEHAVIORAL HEALTH ASST 9 MON SU	Coppergate Elementary	9 MON SU / Multi-Year Conditional
0.9	JOLLY, AMBER CHYRECE RHS BEHAVIORAL HEALTH ASST 9 MON SU	Ridgeview High School	9 MON SU / Annual
0.9	LEVERETTE, JESSICA LYNN KHH BEHAVIORAL HEALTH ASST 9 MON SU	Keystone Heights High School	9 MON SU / Annual

VI. Support Actions**C. RE-DESIGNATION**

<u>Name/Assignment</u>	<u>Site</u>	
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VI. Support Actions**D. TRANSFER**

	<u>Name/Assignment</u>	<u>Site</u>	<u>Previous</u>
	BEDRAN, ALLISON D PES CAFE ASSISTANT 5 HOURS 9 MON CA	Robert M. Paterson Elementary	Effective 2020-02-05 /transfer from / PES CAFE ASSISTANT 3.75 HOURS
0.9	BRADSHAW, JENNIFER J WJH BEHAVIORAL HEALTH ASST 9 MON SU	Wilkinson Jr High	Effective 2020-02-03 /transfer from / SLE GENERAL ASSISTANT
	CATER, ALESHIA ANNE SLE CAFE ASSISTANT 5.75 HOURS 9 MON CA	Shadowlawn Elementary	Effective 2020-02-18 /transfer from / SLE CAFE ASSISTANT 4.25 HOURS
	INMAN, CHRISTA BURNETTE MCE CAFE ASSISTANT 5.25 HOURS 9 MON CA	Montclair Elementary	Effective 2020-01-28 /transfer from / MCE CAFE ASSISTANT 4.5 HOURS
	JENKINS, SHARON A POE CUSTODIAN 12 MO SU	Plantation Oaks Elementary	Effective 2020-02-19 /transfer from / OLJ CAFE ASSISTANT 4.5 HOURS
	MORAN, KELLY L FPC ADMINISTRATIVE SECRETARY 12 MO SU	Division Of Support Services	Effective 2020-02-12 /transfer from / OPR CLERICAL SUPPORT ASSISTANT
	REYES DE ARAUJO, OSMARY A MCE CAFE ASSISTANT 4.5 HOURS 9 MON CA	Montclair Elementary	Effective 2020-02-03 /transfer from / MCE CAFE ASSISTANT 3.25 HOURS
	ROBERTS, SHIRLEY C LAE SCHOOL SECRETARY 10 MONTH 10 MONTH	Lake Asbury Elementary	Effective 2020-02-13 /transfer from / LAE SECRETARY 11 MO
0.9	WILLIAMS, MELISSA B SLE GENERAL ASSISTANT 9 MON SU	Shadowlawn Elementary	Effective 2020-02-12 /transfer from / SLE CAFE ASSISTANT 5.75 HOURS
0.9	ZEIGLER JR, RICHARD E BLC BEHAVIORAL HEALTH ASST 9 MON SU	Bannerman Learning Center	Effective 2020-03-02 /transfer from / CHE CUSTODIAN

VI. Support Actions

E. RESIGNATIONS/RETIREMENTS/CONCLUDE EMPLOYMENT

	<u>Name/Assignment</u>	<u>Site</u>	<u>Effective/Action</u>
	ACREE, CECIL CRAIG OPE CUSTODIAN LNG TRM	Orange Park Elementary	Effective 2020-01-27 CONCLUDE EMPLOYMENT
	BELLAMY, MOSES CHARLES SCHOOL RESOURCE OFFICER 12 MO SU	School Police Department	Effective 2020-02-19 RESIGNATION
0.9	BROWN, LAUREL-ANNE LJH BEHAVIORAL HEALTH ASST 9 MON SU	Lakeside Junior High	Effective 2020-02-14 RESIGNATION
0.9	BURCH, CASSANDRA TINA LAJ BEHAVIORAL HEALTH ASST 9 MON SU	Lake Asbury Junior High School	Effective 2020-02-14 RESIGNATION
	CALLAHAN, MICHELLE ANN CGE CAFE ASSISTANT 5.75 HOURS 9 MON CA	Coppergate Elementary	Effective 2020-01-31 RESIGNATION
0.9	GARCIA, CHRISTINA E CGE BEHAVIORAL HEALTH ASST 9 MON SU	Lake Asbury Junior High School	Effective 2020-02-07 RESIGNATION
	GILL, AMANDA LYNN MHS CAFE ASSISTANT 3.75 HOURS 9 MON CA	Middleburg High	Effective 2020-01-17 CONCLUDE EMPLOYMENT
	JONES, SYLVIA O MBE CUSTODIAN 12 MO SU	Middleburg Elementary	Effective 2020-03-13 RETIREMENT
0.9	KEMP, SHENISE E BLC BEHAVIORAL HEALTH ASST 9 MON SU	Bannerman Learning Center	Effective 2020-01-13 RESIGNATION
	LAFFREY, CATHERINE IRENE ESE PROFESSIONAL DEV ASST 12 MO SU	Exceptional Student Education	Effective 2020-03-30 RETIREMENT
	LEDESMA, ANTHONY BAF WAREHOUSER 12 MO SU	Business Affairs	Effective 2020-01-28 RESIGNATION
	MONTALVO, RICARDO J TRN BUS DRIVER TRANSPOR	Transportation	Effective 2019-12-18 RESIGNATION
	POSEY, CORTNEY BAF INSURANCE ASSISTANT CONFIDEN	Business Affairs	Effective 2020-02-12 RESIGNATION
0.9	PRICE, AMBER N WEC BEHAVIORAL HEALTH ASST 9 MON SU	W.E. Cherry Elementary	Effective 2020-02-13 RESIGNATION
0.9	RILEY, LATISA E SBJ GENERAL ASSISTANT 9 MON SU	S. Bryan Jennings Elementary	Effective 2020-02-07 RESIGNATION
	SAUNDERS, TERRY LEE TRN BUS DRIVER TRANSPOR	Transportation	Effective 2020-03-31 RETIREMENT
	SWEARINGEN, DAVID L MNT LOCKSMITH	Division of Support Svcs	Effective 2020-02-12 CONCLUDE EMPLOYMENT

VI. Support Actions

E. RESIGNATIONS/RETIREMENTS/CONCLUDE EMPLOYMENT

	<u>Name/Assignment</u>	<u>Site</u>	<u>Effective/Action</u>
	12 MO SU		
0.9	TONEY, APRIL LYNN LAJ BEHAVIORAL HEALTH ASST 9 MON SU	Lake Asbury Junior High School	Effective 2020-02-25 RESIGNATION
	TWEDT, HEATHER M OHS CAFE ASSISTANT 5 HOURS 9 MON CA	Oakleaf High School	Effective 2020-02-13 RESIGNATION
	WASHINGTON, SHELLEY Y POE CAFE ASSISTANT 3 HOURS 9 MON CA	Transportation	Effective 2020-01-23 RESIGNATION
	WOODWARD, SALLIE L PES CAFE ASSISTANT 5 HOURS 9 MON CA	Robert M. Paterson Elementary	Effective 2020-01-31 RESIGNATION

VI. Support Actions**F. SUPPLEMENT**

<u>Name/Assignment</u>	<u>Site</u>	<u>Previous</u>
CLYBURN, JEROME ANTONIO RHS BASKETBALL HD SH SUPPLEME	Ridgeview High School	Appointment

DRAFT

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C3 - Proposed Supplement Allocations for 2020-2021

Description

The School Board is required to take action on all academic and athletic supplemental allocations each school year.

Gap Analysis

The following list comprises various transactions that require the recommendation of the Superintendent and the approval of the School Board. The supplemental list includes academic and athletic supplements.

Previous Outcomes

Cost analysis for the past seven (7) years:

2013-2014 Academic \$1,470,892.00 / Athletic \$1,211,876.00 = \$2,682,768.00.
2014-2015 Academic \$1,547,000.00 / Athletic \$1,210,861.00 = \$2,758,561.00.
2015-2016 Academic \$1,555,313.00 / Athletic \$1,210,861.00 = \$2,766,174.00.
2016-2017 Academic \$1,556,323.00 / Athletic \$1,213,311.00 = \$2,769,634.00.
2017-2018 Academic \$1,576,063.00 / Athletic \$1,218,858.00 = \$2,794,921.00.
2018-2019 Academic \$1,614,177.00 / Athletic \$1,223,058.00 = \$2,837,235.00.
2020-2021 Academic \$1,665,383.00 / Athletic \$1,261,367.00 = \$2,926,750.00.

Expected Outcomes

Supplements will be distributed sufficiently to meet the needs of the various schools and district departments.

Strategic Plan Goal

Ensure fiscal responsibility and equitable distribution of resources.

Recommendation

Approve the supplements as presented.

Contact

David Broskie, Assistant Superintendent of Human Resources; 904 336-6701; David.Broskie@myoneclay.net

Financial Impact

Cost of Academic Supplements: \$1,665,383.00/ Cost of Athletic Supplements: \$1,261,367.00 Total: \$2,926,750.00

Review Comments

Attachments

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C4 - Reappointments of Instructional and Support Personnel 2020-2021 School Year

Description

The attached reappointment documents reflect school-based and district instructional and support employees that have cleared any holds and have been submitted for reappointment during the 2020-2021 school year. Florida Statutes 1012.27 and 1012.22 outlines the duties and responsibilities of the Superintendent of Schools and the School Board regarding reappointments of employees. This action fulfills these requirements.

Gap Analysis

N/A

Previous Outcomes

Each year the Clay County School board has approved the reappointment of Instructional and Support Personnel.

Expected Outcomes

Reappointment of recommended PSC, CC, AC instructional personnel and reappointments of multi-year contract and AC non-instructional personnel will be approved.

Strategic Plan Goal

Ensure the retention of effective employees.

Recommendation

Approval of 2020-2021 reappointment agenda as presented for instructional and non-instructional personnel.

Contact

David Broskie, Assistant Superintendent Human Resources (904.336.6701) david.broskie@myoneclay.net

Financial Impact

The financial impact would be the total salary and benefits of the reappointed employees in the 2020-2021 budget.

Review Comments

Attachments

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C5 - Kelly Services Early Childhood Education Services Amendment

Description

Attached is Exhibit D of the Addendum to the Kelly Services Agreement, which adds Early Childhood Education Substitutes. Clay County has a current contract with Kelly Services, which was approved by the Board on September 5, 2019. The only change to the existing contract is to add substitute services for Early Childhood Education positions. This would allow us to better serve stakeholders. The contract has an exit clause that can be enacted by either party with a written thirty (30) day notice.

Gap Analysis

As the provider of staffing services, Kelly Services shall be the employer of Assigned Employees and shall be responsible for the staffing services listed: recruit, interview, select, and hire Assigned Employees; place Assigned Employees according to SDCC requirements; pay Assigned Employees their wages and provide them the benefits that Kelly Services offers to them as Kelly Services Employees; pay insurance premiums (e.g. Medicare), withhold payroll taxes (e.g. FICA) and fulfill its obligations for unemployment compensation; provide workers compensation benefits; and maintain Assigned Employees personnel and payroll records related to their employment by Kelly Services. This Amendment is only to add services to obtain substitutes for Early Childhood Education services.

Previous Outcomes

The Agreement was Board approved September 5, 2019, and has been used successfully to provide quality substitutes to the district.

Expected Outcomes

Upon approval by the Board, we expect Kelly Services to continue providing quality substitutes with the addition of services for Early Childhood Education positions.

Strategic Plan Goal

The district ensures fiscal responsibility and equitable distribution of resources.

Recommendation

Approve the amendment to the original Kelly Services Contract, which adds substitute services for Early Childhood Education positions.

Contact

David Broskie, Assistant Superintendent of Human Resources; david.broskie@myoneclay.net; 904.336.6701

Financial Impact

All funding necessary for the Educational Staffing fees are budgeted within the General budget. The exact cost for the 2019-2020 school year cannot be determined at this time. Reference attachment for the 2018-2019 cost analysis.

Review Comments

Attachments

📎 [Kelly Services Amendment - Early Childhood Education.pdf](#)

✓ APPROVED

Final Copy

3/2/2020

200106

CONTRACT REVIEW FORM ("CRF")		BOARD MEETING DATE:
Date Submitted: 2/12/2020		WHEN BOARD APPROVAL IS REQUIRED DO NOT PLACE ITEM ON AGENDA UNTIL REVIEW IS COMPLETED
Contract Initiator (Name of Person Overseeing the Contract): Brenda Teutman		Telephone Number: 336.6702
School/Department Submitting Contract: Human Resources		
Vendor/Contractor Name: Kelly Services		
Contract Title: Early Childhood Ed Services Addendum to Agreement for Ed. Staffing		
Contract Type: New <input type="checkbox"/> Renewal <input type="checkbox"/> Amendment <input checked="" type="checkbox"/> Extension <input type="checkbox"/> Date Original Contract Approved:		
Contract Term: Aug 2018 - August 2023 Renewal Option(s):		
Contract Cost: Payment Schedule (Monthly? Upon delivery? When finished?): Varies as Needed		
Funding Source: General budget Purchase Requisition No.:		
Strategic Plan Tie-in Explanation:		
Pre-Approved by Superintendent or Designee? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		
Additional Information: Addendum allows proper staffing of Clay County's Early Childhood centers when daycare instructor is absent.		
CONTRACT REQUIRED DOCUMENTS ("CRD") PACKAGE ATTACHED? <input type="checkbox"/> Completed Contract Review Form <input type="checkbox"/> SBAO Template Contract or other Contract (with all basic and mandatory terms) <input type="checkbox"/> SIGNED 2018 Addendum A (if not an SBAO Template Contract)* <small>*This Statement MUST BE included in the body of the Contract: "The terms and conditions of Addendum A are hereby incorporated into this Agreement and the same shall govern and prevail over any conflicting terms and/or conditions herein stated."</small> <input type="checkbox"/> Certificate of Insurance (COI) for General Liability & Workers' Compensation that meet these requirements: <small>COI must list the School Board of Clay County, Florida as an Additional Insured and Certificate Holder. Insurer must be rated as A- or better. General Liability = \$1,000,000 Each Occurrence & \$2,000,000 General Aggregate. Auto Liability = \$1,000,000 Combined Single Limit (\$5,000,000 for Charter Buses). Workers' Compensation = \$100,000 Minimum [If exempt from Workers' Compensation Insurance, vendor/contractor must sign a Release and Hold Harmless Form. If not exempt, vendor/contractor must provide Workers' Compensation coverage].</small>		

SBAO

RECEIVED
2/18/2020

Approvals			Comments
Purchasing Department	Approved	Denied	With concerns/changes on Addendum addressed.
Review Date: 2/14/2020	BTS		
Risk Management Department	Approved	Denied	
Review Date:			
School Board Attorney	Approved	Denied	ASPC
Review Date: 2/19/20	JB		
Information & Technology Dept.	Approved	Denied	
Review Date:			
Business Affairs Division	Approved	Denied	
Review Date:			

Contract Review Form, Nov 2018, SBAO

2/24/2020 SBCC Final Addendum Sent to Vendor

3/2/2020 - Done Received Final Clean copy

RECEIVED

FEB 13 2020

PURCHASING



EARLY CHILDHOOD EDUCATION SERVICES ADDENDUM TO AGREEMENT FOR EDUCATIONAL STAFFING

This Addendum ("Addendum") is between Kelly Services, Inc. ("Kelly") and School Board of Clay County, Florida ("Customer").

RECITALS

- A. Kelly, through its service line Kelly Educational Staffing, and Customer have agreed to enter into the Agreement for Educational Staffing ("Agreement") dated October 15, 2013 then renewed October 15, 2018.
- B. Kelly and Customer desire to add this Addendum to the Agreement to modify the Agreement to include Early Childhood Education Services as set forth below.

For the provision of Early Childhood Education Services, in addition to the terms in the Agreement, the parties agree as follows:

AGREEMENT

The following shall be added to Section 4, Customer Responsibilities:

- (m) "If Assigned employees are asked to provide medication, Customer will assume all liability and responsibility, and Assigned Employees will administer medication at the direct supervision of the Customer.
- (n) Notify Kelly of any changes or cancellations to an assignment. If Customer is requesting to cancel a same day assignment, Customer must call Kelly *by 6:15 a.m.* to ensure Kelly has enough time to notify the Assigned Employee. If Kelly is not notified of this cancellation and Assigned Employee is on their way or arrives for work Customer agrees it will be invoiced for four (4) hours;
- (o) Treat all Assigned Employee personally identifiable information and documentation as highly confidential and use it strictly for compliance purposes;
- (p) Orient all Assigned Employees in a timely fashion of any Customer specific information necessary for performance of the Services required per state licensing regulations;
- (q) Not allow Kelly Assigned Employees to drive anyone in any vehicle, or otherwise drive any motor vehicle as part of their assignment;
- (r) Ensure that the Assigned Employees do not have sole custody of a single student or child, or administer or maintain custody of any student unless at the direction of the Customer;"

The following shall be added to Section 5, Customer Representations:

- (i) Its actions under this Agreement do not violate its obligations under any agreement that Customer has with any labor union;
- (j) It has disclosed to Kelly all screening requirements that Customer would use for the positions covered by this Agreement if the Customer were directly employing individuals in such positions;
- (k) It will neither request nor require that the Assigned Employees perform duties outside of Customer's premises unless Kelly gives Customer written consent in advance.

The following shall be added to Section 6, Billing and Payment Terms, subsection (a) Invoices:

- (e) **Payment.** Customer shall issue payment in accordance with Section 218.70 et sq. Florida Statutes, Local Government Prompt Payment Act, after receipt of an acceptable invoice, inspection and acceptance of provided in accordance with the terms and conditions of this Agreement. Any penalty for delay in payment shall be in accordance with applicable law.
- (f) **Federal Requirements.** Customer may utilize federal funds for its payment pursuant to the Agreement; accordingly, Kelly shall execute and deliver to the Customer, concurrent with its signature of the Addendum the following, all of which shall be incorporated into the Agreement by this reference: MANDATORY CERTIFICATIONS: CONTRACTS SUPPORTED BY FEDERAL FUNDS. These forms are assembled in the composite Exhibit D attached hereto and incorporated herein by this reference.
- (g) **Funding Out.** Each payment obligation of the Customer created by this agreement is conditioned upon the availability of funds that are appropriated or allocated for the payment of services or products. If such funds are not allocated and available this Agreement may be terminated by the Customer at the end of the period for which funds



are available. If such event occurs, then the Customer shall notify Kelly at the earliest possible time before such termination. No penalty shall accrue to the Customer in the event this provision is exercised, and the Customer shall not be obligated or liable for any future payments due or for any damages as a result of termination under this section.

A new section shall be added to the agreement as follows:

"PUBLIC DISCLOSURE

Customer hereby grants to Kelly the right to use the Customer's name for advertising and other promotional purposes, including the fact that the Customer is partnering with Kelly."

This Addendum will become effective when both parties have signed it. The date on which the last party has signed this Addendum (as indicated by the date associated with that party's signature) will be deemed the date of this Addendum. If there is any conflict between the provisions of this Addendum and corresponding provisions of the Agreement as it relates to Payroll Services, the provisions of this Addendum shall control.

KELLY SERVICES, INC.

By: _____

Name: _____

Title: _____

Date: _____

SCHOOL BOARD OF CLAY COUNTY

By: _____

Name: _____

Title: _____

Date: _____

EXHIBIT D

MANDATORY CERTIFICATIONS: CONTRACTS SUPPORTED BY FEDERAL FUNDS

The purpose of this document is to ensure Contractor compliance with local, state, and federal regulations which apply to Contractor agreements whereby The School Board of Clay County, Florida ("School Board")/Clay County District Schools ("CCDS") provides payment from federal funding sources. By signing the following certifications and statements, the Contractor affirms its/his/her compliance with such regulations (as described below) throughout the term of an agreement with the School Board.

REGULATORY COMPLIANCE STATEMENT

1. The Contractor agrees to allow CCDS, a federal granting agency, the Comptroller General of the United States or Florida, or any of their duly authorized representatives reasonable access to Contractor's books, documents, papers, and records which are directly pertinent to the contract for the purpose of making audit, examination, excerpts and transcriptions.
2. The Contractor agrees to maintain all records related to this agreement for a period of three years after the final payment for the agreement and after all other matters are closed.
3. The Contractor affirms that it is equal opportunity and affirmative action employer and shall comply with all applicable federal, state and local laws and regulations including, but not limited to: Executive Order 11246 as amended by 11375 and 12086; 12138; 11625; 11758; 12073; the Rehabilitation Act of 1973, as amended; the Vietnam Era Veterans Readjustment Assistance Act of 1975; Civil Rights Act of 1964; Equal Pay Act of 1963; Age Discrimination Act of 1967; Immigration Reform and Control Act of 1986; Public Law 95-507; the Americans with Disabilities Act; 41 CFR Part 60 and any additions or amendments thereto.
4. The Contractor agrees to a provision for non-appropriations, whereby the contract will terminate if sufficient funds are not appropriated in any given fiscal year to allow CCDS to sustain the cost (if applicable).
5. The Contractor agrees to properly complete and submit to CCDS a federal debarment certification form for each renewal year of the Contract, if renewals apply.
6. The Contractor agrees to properly complete and submit to CCDS a non-collusion affidavit.
7. The Contractor agrees to properly complete and submit to CCDS a federal drug free workplace certification form.
8. The Contractor agrees CCDS may terminate the contract at any time for any reason. If terminated for cause, the Contractor agrees CCDS may seek remedies for damages, if applicable.
9. The Contractor agrees to comply with all applicable environmental standards, orders or requirements.



PUBLIC ENTITY CRIME BAR: A PERSON OR AFFILIATE WHO HAS BEEN PLACED ON THE CONVICTED VENDOR LIST FOLLOWING A CONVICTION FOR A PUBLIC ENTITY CRIME MAY NOT SUBMIT A PROPOSAL ON A CONTRACT TO PROVIDE ANY GOODS OR SERVICES TO A PUBLIC ENTITY, MAY NOT SUBMIT A PROPOSAL ON A CONTRACT WITH A PUBLIC ENTITY FOR THE CONSTRUCTION OR REPAIR OF A PUBLIC BUILDING OR PUBLIC WORK, MAY NOT SUBMIT PROPOSALS ON LEASES OF REAL PROPERTY TO A PUBLIC ENTITY, MAY NOT BE AWARDED OR PERFORM WORK AS A CONTRACTOR, SUPPLIER, SUBCONTRACTOR, OR CONSULTANT UNDER A CONTRACT WITH A PUBLIC ENTITY, AND MAY NOT TRANSACT BUSINESS WITH ANY PUBLIC ENTITY IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FOR CATEGORY TWO FOR A PERIOD OF 36 MONTHS FROM THE DATE OF BEING PLACED ON THE CONVICTED VENDOR LIST.

DISCRIMINATORY VENDOR BAR: AN ENTITY OR AFFILIATE WHO HAS BEEN PLACED ON THE DISCRIMINATORY VENDOR LIST MAY NOT SUBMIT A BID ON A CONTRACT TO PROVIDE GOODS OR SERVICES TO A PUBLIC ENTITY, MAY NOT SUBMIT A BID ON A CONTRACT WITH A PUBLIC ENTITY FOR THE CONSTRUCTION OR REPAIR OF A PUBLIC BUILDING OR PUBLIC WORK, MAY NOT SUBMIT BIDS ON LEASES OF REAL PROPERTY TO A PUBLIC ENTITY, MAY NOT AWARD OR PERFORM WORK AS A CONTRACTOR, SUPPLIER, SUBCONTRACTOR, OR CONSULTANT UNDER CONTRACT WITH ANY PUBLIC ENTITY, AND MAY NOT TRANSACT BUSINESS WITH ANY PUBLIC ENTITY.

THE FOREGOING IS ACKNOWLEDGED AND AGREED TO BY THE CONTRACTOR.

CONTRACTOR NAME: _____

AUTHORIZED CONTACTOR REPRESENTATIVE SIGNATURE:

(Printed Name)

(Signature)

(Title)

(Date)



CERTIFICATION REGARDING NON-DISCRIMINATION

THE UNDERSIGNED ASSURES THAT IT SHALL COMPLY WITH:

- A. TITLE VI OF THE CIVIL RIGHTS ACT OF 1964, AS AMENDED, 42 U.S.C. 2000d ET SEQ., WHICH PROHIBITS DISCRIMINATION ON THE BASIS OF RACE, COLOR, OR NATIONAL ORIGIN.
- B. SECTION 504 OF THE REHABILITATION ACT OF 1973, AS AMENDED, 20 U.S.C. 794, WHICH PROHIBITS DISCRIMINATION ON THE BASIS OF HANDICAP.
- C. TITLE IV OF THE EDUCATION AMENDMENTS OF 1972, AS AMENDED, 20 U.S.C. 1681 ET SEQ., WHICH PROHIBITS DISCRIMINATION ON THE BASIS OF SEX.
- D. THE AGE DISCRIMINATION ACT OF 1975, AS AMENDED, 42 U.S.C. 6101 ET SEQ., WHICH PROHIBITS DISCRIMINATION ON THE BASIS OF AGE.
- E. SECTION 654 OF THE OMNIBUS BUDGET RECONCILIATION ACT OF 1981, AS AMENDED, 42 U.S.C. 9849, WHICH PROHIBITS DISCRIMINATION ON THE BASIS OF RACE, CREED, COLOR, NATIONAL ORIGIN, SEX, HANDICAP, POLITICAL AFFILIATION OR BELIEFS.
- F. THE AMERICANS WITH DISABILITIES ACT OF 1990, P.L. 101-336, WHICH PROHIBITS DISCRIMINATION ON THE BASIS OF DISABILITY AND REQUIRES REASONABLE ACCOMMODATION FOR PERSON WITH DISABILITIES.
- G. ALL REGULATIONS, GUIDELINES, AND STANDARDS AS ARE NOW OR MAY BE LAWFULLY ADOPTED UNDER THE ABOVE STATUTES.

THE VENDOR AGREES THAT ITS GOOD FAITH PROVISION OF THIS ASSURANCE AND CERTIFICATION CONSTITUTES A CONDITION PRECEDENT TO RECEIVING PAYMENT UNDER THIS CONTRACT/PURCHASE ORDER AND THAT IT IS BINDING UPON THE VENDOR FOR THE PERIOD DURING WHICH SERVICES/PRODUCTS ARE PROVIDED.

CONTRACTOR NAME: _____

AUTHORIZED CONTACTOR REPRESENTATIVE SIGNATURE:

(Printed Name)

(Signature)

(Title)

(Date)



CERTIFICATION REGARDING LOBBYING

THE UNDERSIGNED CERTIFIES, TO THE BEST OF HIS OR HER KNOWLEDGE AND BELIEF, THAT:

1. NO FEDERAL APPROPRIATED FUNDS HAVE BEEN PAID OR SHALL BE PAID BY OR ON BEHALF OF THE UNDERSIGNED, TO ANY PERSON FOR INFLUENCING OR ATTEMPTING TO INFLUENCE AN OFFICER OR EMPLOYEE OF ANY AGENCY, A MEMBER OF CONGRESS, AN OFFICER OR EMPLOYEE OF CONGRESS, OR AN EMPLOYEE OF A MEMBER OF CONGRESS IN CONNECTION WITH THE AWARDED OF ANY FEDERAL CONTRACT, THE MAKING OF ANY FEDERAL GRANT, THE MAKING OF ANY FEDERAL LOAN, THE ENTERING INTO OF ANY COOPERATIVE AGREEMENT, AND THE EXTENSION, CONTINUATION, RENEWAL, AMENDMENT, OR MODIFICATION OF ANY FEDERAL CONTRACT, GRANT, LOAN OR COOPERATIVE AGREEMENT.

2. IF ANY FUNDS OTHER THAN FEDERAL APPROPRIATED FUNDS HAVE BEEN PAID OR SHALL BE PAID TO ANY PERSON FOR INFLUENCING OR ATTEMPTING TO INFLUENCE AN OFFICER OR EMPLOYEE OF ANY AGENCY, A MEMBER OF CONGRESS, AN OFFICER OR EMPLOYEE OF CONGRESS, OR AN EMPLOYEE OF A MEMBER OF CONGRESS IN CONNECTION WITH THIS FEDERAL CONTRACT, GRANT, LOAN, OR COOPERATIVE AGREEMENT, THE UNDERSIGNED SHALL COMPLETE AND SUBMIT STANDARD FORM-LLL, "DISCLOSURE FORM TO REPORT LOBBYING," IN ACCORDANCE WITH ITS INSTRUCTIONS.

3. THE UNDERSIGNED SHALL REQUIRE THAT THE LANGUAGE OF THIS CERTIFICATION BE INCLUDED IN THE AWARD DOCUMENTS FOR ALL SUB-AWARDS AT ALL TIERS (INCLUDING SUBCONTRACTS, SUB-GRANTS AND CONTRACT UNDER GRANTS, LOANS, AND COOPERATIVE AGREEMENTS) AND THAT ALL SUB-RECIPIENTS SHALL CERTIFY AND DISCLOSE ACCORDINGLY.

THIS CERTIFICATION IS A MATERIAL REPRESENTATION OF FACT UPON WHICH RELIANCE WAS PLACED WHEN THIS TRANSACTION WAS MADE OR ENTERED INTO. SUBMISSION OF THIS CERTIFICATION IS A PREREQUISITE FOR MAKING OR ENTERING INTO THIS TRANSACTION. ANY PERSON WHO FAILS TO FILE THE REQUIRED CERTIFICATION SHALL BE SUBJECT TO CIVIL PENALTY FOR EACH SUCH FAILURE.

CONTRACTOR NAME: _____

AUTHORIZED CONTACTOR REPRESENTATIVE SIGNATURE:

(Printed Name)

(Signature)

(Title)

(Date)



DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

AS REQUIRED BY EXECUTIVE ORDER 12549, DEBARMENT AND SUSPENSION, AND IMPLEMENTED AT 34 CFR PART 85, FOR PROSPECTIVE PARTICIPANTS IN PRIMARY COVERED TRANSACTIONS, AS DEFINED AT 34 CFR PART 85, SECTION 95.105 AND 85.110, THE BIDDER/CONTRACTOR CERTIFIES THAT IT AND ITS PRINCIPALS:

A. ARE NOT PRESENTLY DEBARRED, SUSPENDED, PROPOSED FOR DEBARMENT, DECLARED INELIGIBLE, OR VOLUNTARILY EXCLUDED FROM COVERED TRANSACTIONS BY ANY FEDERAL DEPARTMENT OR AGENCY;

B. HAVE NOT WITHIN A THREE YEAR PERIOD PRECEDING THIS INVITATION TO BID BEEN CONVICTED OF OR HAD CIVIL JUDGMENT RENDERED AGAINST THEM FOR COMMISSION OF FRAUD OR A CRIMINAL OFFENSE IN CONNECTION WITH OBTAINING OR ATTEMPTING TO OBTAIN, OR PERFORMING A PUBLIC (FEDERAL, STATE OR LOCAL) TRANSACTION OR CONTRACT UNDER A PUBLIC TRANSACTION: VIOLATION OF FEDERAL OR STATE ANTITRUST STATUTES OR COMMISSION OF EMBEZZLEMENT, THEFT, FORGERY, BRIBERY, FALSIFICATION OR DESTRUCTION OF RECORDS, MAKING FALSE STATEMENTS, OR RECEIVING STOLEN PROPERTY;

C. ARE NOT PRESENTLY INDICATED FOR OR OTHERWISE CRIMINALLY OR CIVILLY CHARGED BY A GOVERNMENT ENTITY (FEDERAL, STATE OR LOCAL) WITH COMMISSION OF PAYING FEDERAL FUNDS OR SHALL PAY FEDERAL FUNDS BY OR ON BEHALF OF THE UNDERSIGNED TO ANY PERSON FOR INFLUENCING OR ATTEMPTING TO INFLUENCE AN OFFICER OR EMPLOYEE OF ANY AGENCY, A MEMBER OF CONGRESS, AN OFFICER OR EMPLOYEE OF CONGRESS OR AN EMPLOYEE OF A MEMBER OF CONGRESS IN CONNECTION WITH THE MAKING OF ANY FEDERAL GRANT, THE ENTERING INTO ANY COOPERATIVE AGREEMENT, AND THE EXTENSION, CONTINUATION, RENEWAL, AMENDMENT OR MODIFICATION OF ANY FEDERAL GRANT OR COOPERATIVE AGREEMENT; AND

D. HAVE NOT WITHIN A THREE YEAR PERIOD PRECEDING THIS INVITATION TO BID HAD ONE OR MORE PUBLIC TRANSACTION (FEDERAL, STATE OR LOCAL) TERMINATED FOR CAUSE OR DEFAULT.

AS A DULY AUTHORIZED REPRESENTATIVE OF THE COMPANY OR INDIVIDUAL SUBMITTING THIS CONTRACT OR BID PACKAGE OR RESPONSE TO RFP, I HEREBY CERTIFY THAT SAID COMPANY OR INDIVIDUAL FULLY COMPLIES WITH THE CONDITIONS AND REQUIREMENTS HEREIN STATED.

CONTRACTOR NAME: _____

AUTHORIZED CONTACTOR REPRESENTATIVE SIGNATURE:

(Printed Name)

(Signature)

(Title)

(Date)



DRUG-FREE WORKPLACE CERTIFICATION

Preference shall be given to vendors/contractors certifying their compliance with a drug-free workplace in accordance with Section 287.087, Fla. Stat., as follows:

IDENTICAL TIE BIDS – A bid or contract received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedure for processing tie bids shall be followed if none of the tied vendors has a drug-free workplace program. To obtain such preference, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions what shall be taken against employee for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee shall abide by the terms of the statement and shall notify the employer of any conviction or plea of guilty or no contest to any violation of Chapter 893 or of any controlled substance laws of the United States or the State of Florida, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

I certify that this firm complies fully with the above requirements.

CONTRACTOR NAME: _____

AUTHORIZED CONTACTOR REPRESENTATIVE SIGNATURE:

(Printed Name)

(Signature)

(Title)

(Date)



NON-COLLUSION AFFIDAVIT

STATE OF FLORIDA)
COUNTY OF CLAY)

My name is (INSERT NAME _____). I hereby attest that I am authorized to execute this affidavit on behalf of my firm, its owners, directors, and officers. I have personal knowledge of the price(s), guarantees and the total financial commitment represented in the firm's offer and/or contract.

(1) The firm's prices and amounts offered have been arrived at independently and without consultation, communication or agreement with any other contractor or respondent.

(2) Neither the final nor approximate prices or amounts offered have been disclosed to any other firm or person who is a respondent or potential respondent, nor were they disclosed prior to opening of offers.

(3) The offer from my firm is made in good faith and no attempt has been made to induce any firm or person to refrain from submitting an offer, or to submit an offer higher than our offer, or to submit any intentionally high or noncompetitive offer or other form of complementary offer.

(4) (INSERT NAME OF COMPANY _____) its affiliates, subsidiaries, officers, directors, employees are not currently under investigation by any governmental agency and have not in the last three years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to bidding, proposing or offering on any public contract, except as follows:

I attest that (INSERT NAME OF COMPANY _____) understands and acknowledges that the above representations are material and important, and will be relied on by the School Board of Clay County, Florida, in awarding the contract for which this offer is submitted. I understand and my firm understands that any misstatement of material representations herein stated shall be treated as intentional concealment of the true facts relating to submission of offers for this contract.

CONTRACTOR NAME: _____

AUTHORIZED CONTACTOR REPRESENTATIVE SIGNATURE:

(Printed Name)

(Signature)

(Title)

(Date)



education:
early childhood

JOB DESCRIPTION: EARLY CHILDHOOD EDUCATION (ECE) SUBSTITUTE TEACHER

The requirements listed below under the job title are representative of the knowledge, skills, and/or abilities required to perform the duties of this position.

JOB TITLE: Early Childhood Education (ECE) Substitute Teacher

Other job titles that Early Childhood Education Substitute Teachers may be known by include (but are not limited to): Learning Support Assistant, Infant Lab/Kids Tech, Early Childhood Education Facilitator, Early Childhood Teacher, Lead Teacher, Head Teacher, Group Supervisor (Dependent on each state)

QUALIFICATIONS:

1. Meets state requirements for education/experience qualifications.
2. Ability to lift materials and supplies, as well as assist in the implementation of an instructional support program with children of varying ages and sizes.
3. Has effective organizational, communication, and interpersonal communication skills.
4. Must be able to follow oral and written directions and have the ability to establish effective working relationships with staff and children.
5. Maintain child and center personnel confidentiality.
6. Endeavors to understand and respect the values and traditions of the diverse cultures represented in the community and in the classroom.
7. Manifests a positive role in school and community relations.
8. Such additional qualifications to the above as the Center/District may find appropriate and acceptable and as agreed upon in writing by Kelly.
9. Dress in a safe and appropriate manner as described in the Kelly Standards of Professional Conduct.

REPORTS TO AND SUPERVISED BY:

Center/District Director. Kelly Early Childhood Education Substitute Teachers will work under the direct supervision of District/School/Center employees and receive day-to-day and all classroom specific instruction from the Center/District Director or Director's delegate.

JOB GOAL:

To assist, support, and work closely with supervising district/school teachers, administrators, and other team members in providing educational benefit for children. Tend to and protect children's physical, emotional, and social needs as well as routine care needs, including feeding, napping, diapering, per state licensing regulations.

SCOPE OF RESPONSIBILITY – EARLY CHILDHOOD EDUCATION (ECE) SUBSTITUTE TEACHER

Substitute Teachers work at all times under direction and supervision of Center/District employees. In the absence of the full-time Early Childhood Education teacher, the substitute Early Childhood Education teacher is responsible for facilitating learning and teaching in integrated, inclusive Early Childhood Education classrooms (ages 0 to 5).

Duties of the substitute Early Childhood Education teacher may include implementing children's educational programs, supporting and following through with children's goals and accommodations, facilitating small and large group instruction, and performing daily administrative functions. The substitute Early Childhood Education teacher may be required to tend to the personal needs of children including lifting, holding, diapering, feeding and potty training, preparing class materials, performing clerical duties, and preparing and disinfecting room and toys. Any physical touching required by the Early Childhood Education facilitator should be relevant to the duties of the job.

Additional responsibilities include:

- a) Follow sign in/sign out procedures as prescribed by the Center/District/School Director.
- b) Assume duties of the regular Center/District/School classroom teacher promptly and in accordance with school rules.
- c) Complies with all building and administrative procedures and schedules. Promotes the proper use and care of school property.

- d) Implement existing lesson plans in a manner that ensures the integrity of academic time, and motivates children to learn and participate.
- e) Instruct children regarding a variety of classroom topics/courses of instruction, as determined by the Center/School/District lesson plan.
- f) Creates a classroom environment that is conducive to learning and appropriate to the maturity and interests of the children. Address the various learning styles of children accordingly.
- g) If serious or disruptive student behavior problems occur, seek assistance from a neighboring Center/District/School teacher or Director.
- h) Take all necessary and reasonable precautions to protect equipment, materials, and facilities.
- i) Uphold computer technology acceptable use policies.
- j) Maintain and/or assist in maintaining classroom control that fosters a safe, positive environment for all children and staff in accordance with Kelly Services, Center/District/School, state, and all applicable laws and regulations.
- k) Provide supervision of children and classroom environment to assure health, welfare, and safety of children.
- l) Allows all children to use the restroom (under direct supervision) if and when they request to do so. The Kelly Substitute Educator should never make judgment calls as to the authenticity of a student's request in this regard unless otherwise directed by Center/School/District personnel.
- m) Ensures that the children are never left unattended in the classroom.
- n) Report student injury, accidents, illness, and discipline problems to Center/District/School and Kelly supervisor immediately.
- o) Report all personal injury or school property and/or theft to Center/District/School and Kelly supervisor immediately.
- p) May include working with students with special needs.
- q) May include routinely sanitizing and disinfecting classroom and objects.

UNACCEPTABLE DUTIES/RESPONSIBILITIES:

Kelly Early Childhood Substitute Teacher employees shall not:

- Use corporal punishment.
- Communicate information about a student or staff member with anyone but the Center/District/School Director
- Leave money or valuables in the classroom.
- Leave children unsupervised at any time during the day.
- Perform Bus driving, Driving Education, and/or Crossing guard duties.
- Administer breathing or feeding tubes.
- The use of physical restraint other than to physically hold a child when containment is necessary to protect a child or others from harm.

For the physical safety of the children and/or the Kelly Early Childhood Education Substitute Teacher and to avoid Kelly being held liable for injuries, the following duties shall not be performed:

- Diagnose an injury or illness that is actual, perceived, suspected, or claimed.
- Sole supervision of a playground unless at the Center/School/District's direction.
- Sole supervision for releasing a student(s) onto a school bus or other vehicle, unless at the Center/School/District's direction.
- Transporting children in a motor vehicle.
To be alone with a student in a private setting off site or assignments without on-site supervision from district/school personnel.
- Administer medication unless at the Center/School/District's direction.

I have reviewed and read a copy of the Early Childhood Education Substitute Teacher job description. I agree that this job description accurately describes the duties and responsibilities of the Early Childhood Education Substitute Teacher. I understand that we are to immediately notify Kelly of any proposed change in job duties or responsibilities that differ or are inconsistent with the standards contained herein. We further understand that no changes may take effect until Kelly has formally agreed to the proposed change.

Print Name of School District

Signature: _____

Print Name: _____

Title: _____

Date: _____

I have reviewed, read, and received a copy of the detailed job descriptions for the Early Childhood Education Substitute Teacher. I have familiarized myself with the essential functions and job duties of the position(s) for which I am interested, and my signature below indicates that I can perform the essential functions of the position(s). I agree that, if hired, I will perform the duties in accordance with the expectations and policies of Kelly Services, Inc. and/or its subsidiaries ("Kelly") and all school/center to which I am assigned.

Name (Printed)

Signature _____ Date ____/____/____

Electronic Signature* _____ Date ____/____/____

*If you are submitting this form electronically, type your name on the Electronic Signature line and check the box to the right next to "I agree." **This is your electronic signature.** By electronically signing this form, you agree that you have reviewed this entire form and agree to all the terms contained in it.

☐ I agree.

EXHIBIT A PRICING FOR KELLY EDUCATIONAL STAFFING

This Pricing Exhibit A is incorporated and made part of the Agreement for Educational Services between Kelly Services, Inc. and School Board of Clay County, dated 3/1/2019. The pricing in Exhibit A is confidential and proprietary to Kelly. Customer agrees not to disclose the contents of Pricing Exhibit A to persons or entities not party to this agreement without Kelly's written permission.

1. Types of Assignments; Pricing

The Assigned Employees will be assigned to the following positions and at the following rates:

Position	Pay Rate	Pay Type	Markup	Bill Rate
Substitute Teacher (Transitional Emergency Sub)	\$10.00	Hourly	1.330	\$ 13.30
Substitute Teacher-AA Degree	\$11.33	Hourly	1.330	\$ 15.07
ECE Teacher AA Degree	\$11.33	Hourly	1.400	\$ 15.86
Substitute Teacher- BA Degree	\$12.00	Hourly	1.330	\$ 15.96
ECE Teacher - BA Degree	\$12.00	Hourly	1.400	\$ 16.80
Substitute Teacher- Master's Degree or Higher	\$13.33	Hourly	1.330	\$ 17.73
ECE Teacher - Masters Degree	\$13.33	Hourly	1.400	\$ 18.66
Substitute Teacher Assistant	\$9.50	Hourly	1.330	\$ 12.64
ECE Teacher - Hs Diploma	\$10.75	Hourly	1.400	\$ 15.05
Long-Term Sub Teacher Pay- (11+ Days, Retro Back To Day 1)	\$20.00	Hourly	1.295	\$ 25.90
Custodian Substitute	\$9.00	Hourly	1.370	\$ 12.33
Cafeteria Assistant Substitute	\$9.00	Hourly	1.370	\$ 12.33

A signed Job Description is required for each position listed.

2. Pricing for Hiring a Kelly Temporary Employee

If Customer hires an Assigned Employee before the Assigned Employee works 90 substitute days, Customer agrees to pay a placement fee upon hiring the Kelly Educational Staffing temporary employee to work in full- or part-time position of employment with the Customer. The placement fee is based on days worked. The fee schedule is set forth below.

1 – 60 days worked	0 % of annualized salary*
61 – 90 days worked	0 % of annualized salary
90+ days worked	Fee Waived

*Annualized salary based on the daily bill rate would be calculated as follows:

Total school days in a school year multiplied by the daily bill rate = annualized salary

The annualized salary calculation using hourly rates is calculated as follows:

Total school days in a year multiplied by the hourly bill rate multiplied by the number of hours per work day = annualized salary

3. Pricing for Hiring a Direct Hire Candidate

If the Customer hires a candidate referred to it by Kelly Educational Staffing for direct hire by Customer, the Customer agrees to pay a direct placement fee of 0% of the candidate's annualized salary.

KELLY SERVICES, INC.

School Board of Clay County

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C6 - Appointment of Clay County School Board's CCEA and CESPA Bargaining Team Members for 2020-2021

Description

Bargaining Team members are approved by the School Board prior to collective bargaining each year. Superintendent Broskie and Assistant Superintendent for Business Affairs, Dr. Susan Legutko, are members on both teams. Please see attachment.

Gap Analysis

N/A

Previous Outcomes

Bargaining teams have been approved by the school board in past years.

Expected Outcomes

The School Board of Clay County will approve the appointment of bargaining teams which will successfully negotiate the 2020-2021 contracts between the School Board of Clay County along with the CCEA and CESPA bargaining units.

Strategic Plan Goal

N/A

Recommendation

Approve the bargaining team members for 2020-2021.

Contact

David S. Broskie, Assistant Superintendent of Human Resources (904) 336-6701 David.Broskie@myoneclay.net

Financial Impact

None

Review Comments**Attachments**

📎 [2020-2021 Bargaining Team Members.pdf](#)



CLAY COUNTY DISTRICT SCHOOLS

900 WALNUT STREET, GREEN COVE SPRINGS, FL 32043

P (904) 336-6500 F (904) 336-6536 W oneclay.net

SUPERINTENDENT OF SCHOOLS

David S. Broskie

BOARD MEMBERS:

Janice Kerekes, District 1
Carol Studdard, District 2
Tina Bullock, District 3
Mary Bolla, District 4
Ashley Gilhousen, District 5

2020-2021 BARGAINING TEAM MEMBERS

CCEA Team:

Brenda Troutman (Chief Negotiator)
Jeffrey Schriver
Kim Bays
Ivin Gunder
Dawn Wolfe
David Broskie
Susan Legutko

CESPA Team:

Brenda Troutman (Chief Negotiator)
Catherine Richardson
Michael Kemp
Derald Sweatt
Heather Roche
Christy Graham
David Broskie
Susan Legutko

Leonard Dietzen will serve as special counsel for negotiations.

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C7 - K-12 Academic Services Out of State and Overnight Student Travel

Description

The School Board recognizes that field trips, when used for teaching and learning integral to the curriculum, are an educationally sound and important ingredient in the instructional program of the schools. Properly planned and executed field trips supplement and enrich classroom instruction by providing learning experiences that will enhance mastery of the curriculum standards of the State of Florida. A field trip is defined as any planned, student-travel activity which is approved as part of the district's educational program and is under the direct supervision and control of an instructional staff member or any advisor as designated by the Superintendent.

Field Trips Details

School	Date	Destination	Group	Purpose
Fleming Island High	3/30-31, 2020	Kennedy Space Center, Patrick AFB, Universal Studios	NJROTC	Supports NJROTC Aviation STEM Curriculum.
Fleming Island High	5/1-2, 2020	FSU and NAS Pensacola	NJROTC	Supports NJROTC Aviation Curriculum and College visit.
Middleburg High	3/20-23, 2020	Orlando, FL	FCCLA Club	Students will attend and compete in a leadership conference to help develop skills in future career fields.
Academic Services	5/10-12, 2020	Anaheim, CA	International Science Fair students	Science competition, sharing and communicating data with students from all over the globe.
Oakleaf High	4/2-4, 2020	Kissimmee, FL	Softball Team	Softball Invitational

Gap Analysis

Field trips provide students with a window to the real world that they don't get in the classroom, and they can help students understand real-world applications to abstract concepts.

Previous Outcomes

All out of county activity trips are selected, planned, evaluated, and approved or rejected in conformity with written district policy.

Expected Outcomes

It is important to recognize that learning outcomes from field trips can range from cognitive to affective outcomes. Exposing students to new experiences and can increase interest and engagement in academics regardless of prior interests.

Strategic Plan Goal

Ensure that every classroom provides a quality and rigorous instructional experience in order to elevate student outcomes.

Recommendation

That the Clay County School Board approve out of county student travel.

Contact

Terry Connor, Assistant Superintendent of Curriculum & Instruction; terrence.connor@myoneclay.net; (904) 652-3066

Financial Impact

None

Review Comments**Attachments**

📎 [April 2020 - Student Travel.pdf](#)

DRAFT

SCHOOL DISTRICT OF CLAY ()
FIELD TRIP REQUEST

ADMINISTRATIVELY APPROVED
Received too late for March 5, 2020
Board Meeting
Received for Information: April 2, 2020

1. School Requesting: FLEMING ISLAND H.
2. Transportation (Check One):
School Bus(s) X Private Vehicle(s) _____ Commercial Carrier _____ Other _____
If Commercial Carrier or Other, please state type: _____
3. Trip(s) Overnight: Yes X No _____ Trip(s) Out-of-State: Yes _____ No X
4. Dates of Field Trip*: 30-31 MAR Destination*: KENNEDY SPACE CENTER, PATRICK AFB
UNIVERSAL STUDIOS
5. Group Taking Trip: NJROTC
6. If using private vehicles, list drivers you wish to designate as Agents of the Board and attach the necessary Agent of the Board form. _____
7. Educational Value of Field Trip: SUPPORTS NJROTC AVIATION STEM CURRICULUM

8. Supporting Florida Standards Benchmark(s) with Narrative(s):
SAME AS ABOVE

9. Number of Students*: 40 Number of Chaperones*: 4
10. Cost Per Student: \$60.00 Budget Code or Source to be charged: 0551
(Example: Internal Accounts, 5100.0331, Athletic Departments)
11. Departure Time*: 0700 Returning Time*: 2100

*For School Buses, if more than one bus is requested, reference bus request form.

All county policy and school directives have been reviewed and compliance has been established. This form should be submitted to the appropriate Instructional Division supervisor. If school buses are being used, the transportation request form should be attached. School bus requisition numbers for each request form are to be list below.

Bus Requisition Number(s): _____

DAVID KELLER (NJROTC SN3)
Teacher, Team Leader, Department Head, Etc.

[Signature]
Principal

[Signature]
Assistant Superintendent

[Signature]
Superintendent

SEC-1-2723; W. 2/13/2019

Date 2/19/2020

Date 2/24/20

Date 2/25/20

Date _____

ADMINISTRATIVELY APPROVED
PENDING BOARD APPROVAL

April 2, 2020

SCHOOL DISTRICT OF CLAY
FIELD TRIP REQUE

1. School Requesting: FLEMING ISLAND H.S.
2. Transportation (Check One):
School Bus(s) _____ Private Vehicle(s) _____ Commercial Carrier X Other _____
If Commercial Carrier or Other, please state type: COACH BUS
3. Trip(s) Overnight: Yes X No _____ Trip(s) Out-of-State: Yes _____ No X
4. Dates of Field Trip*: 1 May - 2 May Destination*: FSU and NAS PENSACOLA
5. Group Taking Trip: NITROTC
6. If using private vehicles, list drivers you wish to designate as Agents of the Board and attach the necessary Agent of the Board form. _____
7. Educational Value of Field Trip:
SUPPORTS NITROTC AVIATION CURRICULUM AND COLLEGE VISIT
8. Supporting Florida Standards Benchmark(s) with Narrative(s):
SAME AS ABOVE
9. Number of Students*: 48 Number of Chaperones*: 4
10. Cost Per Student: 0 Budget Code or Source to be charged: _____
(Example: Internal Accounts, 5100.0331, Athletic Departments)
11. Departure Time*: 0730 Returning Time*: 2100

*For School Buses, if more than one bus is requested, reference bus request form.

All county policy and school directives have been reviewed and compliance has been established. This form should be submitted to the appropriate Instructional Division supervisor. If school buses are being used, the transportation request form should be attached. School bus requisition numbers for each request form are to be list below.

Bus Requisition Number(s): _____

DAVID KELLY (NITROTC SENSE)
Teacher, Team Leader, Department Head, Etc.

[Signature]
Principal

[Signature]
Assistant Superintendent

[Signature]
Superintendent

2/6/2020
Date

2/20/2020
Date

2/25/2020
Date

2/26/20
Date

FIELD TRIP REQUEST

ADMINISTRATIVELY APPROVED
PENDING BOARD APPROVAL

April 2, 2020

1. School Requesting: MHS - FCCLA Club
2. Transportation (Check One):
 School Bus(s) _____ Private Vehicle(s) _____ Commercial Carrier X Other _____
 If Commercial Carrier or Other, please state type: Charter Bus
3. Trip(s) Overnight: Yes X No _____ Trip(s) Out-of-State: Yes _____ No X
4. Dates of Field Trip: March 20-23 Destination: Orlando - SeaWorld Double Tree
5. Group Taking Trip: FCCLA Club
6. If using private vehicles, list drivers you wish to designate as Agents of the Board and attach the necessary Agent of the Board form. _____
7. Educational Value of Field Trip: 14.05 Explain the benefits of membership in professional associations, including student organizations
14.06 Explore competitions + scholarship opportunities available to the culinary student.
8. Supporting Florida Standards Benchmark(s) with Narrative(s): Students will attend + compete in a leadership conference through FCCLA to help develop skills in future career fields + showcase skills learned in classroom
9. Number of Students*: ~15 Number of Chaperones*: 2
10. Cost Per Student: \$25.00 Budget Code or Source to be charged: 3200
 (Example: Internal Accounts, 5100.0331, Athletic Departments)
11. Departure Time*: 10:00 am FRIDAY 3-20 Returning Time*: ~4:00pm Sunday 3-22
From RNS To RNS

*For School Buses, if more than one bus is requested, reference bus request form.

All county policy and school directives have been reviewed and compliance has been established. This form should be submitted to the appropriate Instructional Division supervisor. If school buses are being used, the transportation request form should be attached. School bus requisition numbers for each request form are to be list below.

Bus Requisition Number(s): _____

A Santa
 Teacher, Team Leader, Department Head, Etc.

[Signature]
 Principal

[Signature]
 Assistant Superintendent

[Signature]
 Superintendent

2-19-2020
 Date

2-25-20
 Date

2/28/20
 Date

[Signature]
 Date

[Signature]
 Date

SCHOOL DISTRICT OF CLAY C
FIELD TRIP REQUEST

1. School Requesting: Oakleaf High
2. Transportation (Check One):
School Bus(s) _____ Private Vehicle(s) ☒ Commercial Carrier _____ Other _____
If Commercial Carrier or Other, please state type: _____
3. Trip(s) Overnight: Yes ☒ No _____ Trip(s) Out-of-State: Yes _____ No ☒
4. Dates of Field Trip*: 4/2 - 4/4/20 Destination*: Kissimmee, FL
5. Group Taking Trip: Softball
6. If using private vehicles, list drivers you wish to designate as Agents of the Board and attach the necessary Agent of the Board form. Christina Thompson, Regina Prather, Tony Voire, Rob Thompson
7. Educational Value of Field Trip: Softball invitational
8. Supporting Florida Standards Benchmark(s) with Narrative(s): N/A
9. Number of Students*: 14 Number of Chaperones*: 5
10. Cost Per Student: 0 Budget Code or Source to be charged: Softball
(Example: Internal Accounts, 5100.0331, Athletic Departments)
11. Departure Time*: 12 pm Returning Time*: Sat TBA

*For School Buses, if more than one bus is requested, reference bus request form.

All county policy and school directives have been reviewed and compliance has been established. This form should be submitted to the appropriate Instructional Division supervisor. If school buses are being used, the transportation request form should be attached. School bus requisition numbers for each request form are to be list below.

Bus Requisition Number(s):

Teacher, Team Leader, Department Head, Etc.

Principal

Assistant Superintendent

Superintendent

SEC-1-2723; E. 2/13/2019

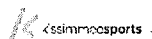
Date

Date

Date

Date

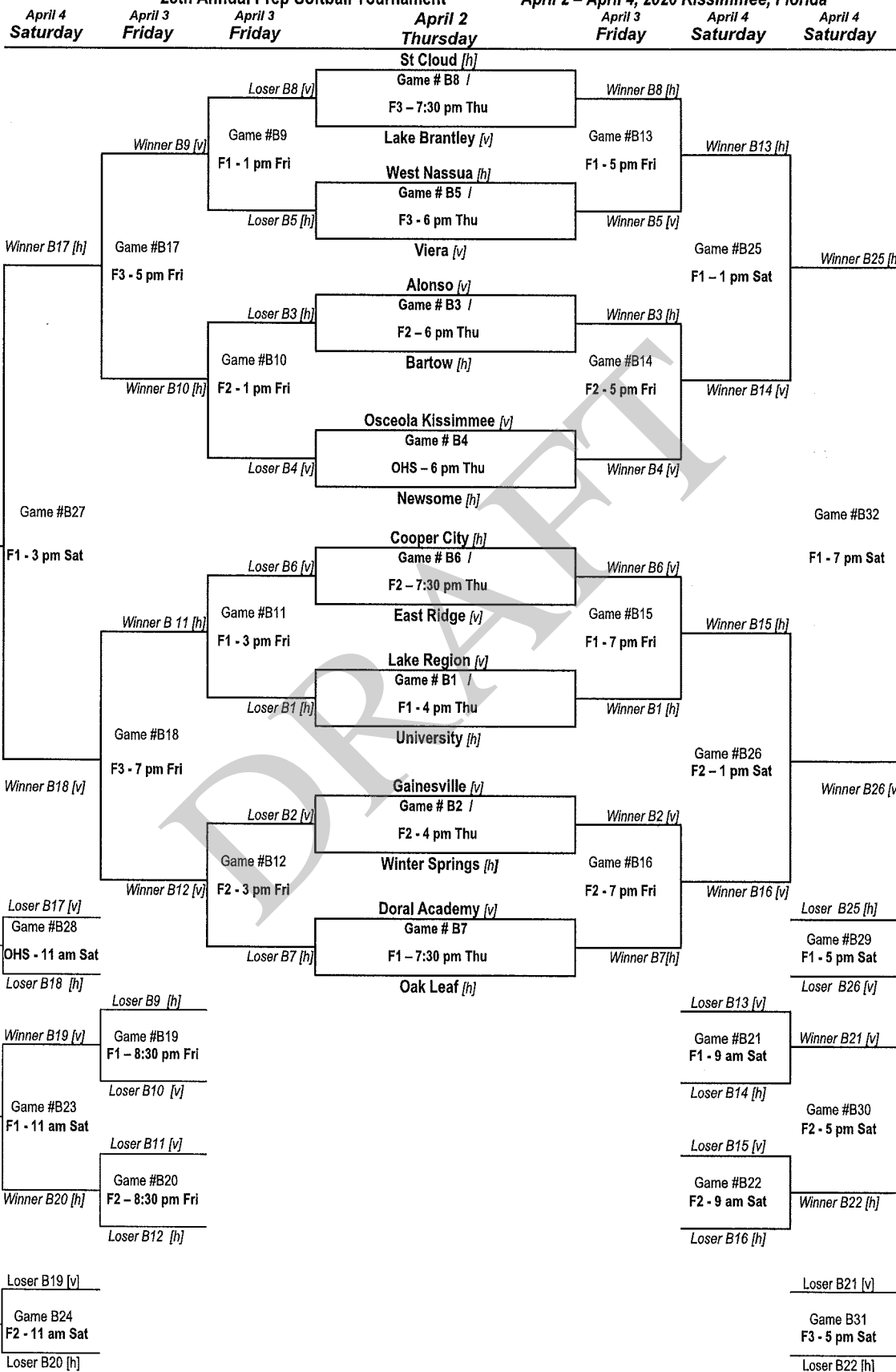
2020 Roger Jones Kissimmee Klassic - BLUE BRACKET



sponsored by FPOA, Experience Kissimmee & Allesson Athletics

28th Annual Prep Softball Tournament

April 2 – April 4, 2020 Kissimmee, Florida



April 2, 2020

SCHOOL DISTRICT OF CLAY

FIELD TRIP REQUEST

1. School Requesting: Academic Serv
2. Transportation (Check One):
School Bus(s) _____ Private Vehicle(s) _____ Commercial Carrier ☒ airline Other _____
If Commercial Carrier or Other, please state type: airplane
3. Trip(s) Overnight: Yes ☒ No _____ Trip(s) Out-of-State: Yes ☒ No _____
4. Dates of Field Trip*: 5/10/20-5/12/20 Destination*: ISEF; Anaheim, CA
5. Group Taking Trip: International Science Fair Students
6. If using private vehicles, list drivers you wish to designate as Agents of the Board and attach the necessary Agent of the Board form. Chris Okamoto, Bethany Derousie
7. Educational Value of Field Trip: Science Competition, sharing and communicating data with students from all over the globe
8. Supporting Florida Standards Benchmark(s) with Narrative(s):
SC.912.N.1.1 / SC.8.N.1.1
All Nature of Science
9. Number of Students*: 3 Number of Chaperones*: 2
10. Cost Per Student: 0 Budget Code or Source to be charged: _____
(Example: Internal Accounts, 5100.0331, Athletic Departments)
11. Departure Time*: 6am Returning Time*: 1am

*For School Buses, if more than one bus is requested, reference bus request form.

All county policy and school directives have been reviewed and compliance has been established. This form should be submitted to the appropriate Instructional Division supervisor. If school buses are being used, the transportation request form should be attached. School bus requisition numbers for each request form are to be list below.

Bus Requisition Number(s):

Teacher, Team Leader, Department Head, Etc.

Principal

Assistant Superintendent

Superintendent

SEC-1-2723; E. 2/13/2019

Date

Date

Date

Date

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C8 - YMCA License Agreement for Use of School Property

Description

Renewing of the 2018-2020 "Agreement" for a one-year extension per that agreement. Section 3 of this "Agreement" states: "3. Term of Agreement: "....At the option of the YMCA this agreement may be extended for three additional one year terms upon written notice delivered to the Board no later than June 10th of each year in which the YMCA states its intention to exercise this option...."

The agreement allows the YMCA of Florida's First Coast, Inc. to implement an after-school enrichment program at all of the Clay County elementary schools (grades K-6). The program will utilize the facilities of the elementary schools. The YMCA will hire and maintain the staff at each site.

Gap Analysis

This program offers an educational component, social/emotional support system and services to each schools community.

Previous Outcomes

The YMCA has had a program in place for a number of years. The data - see attachment - highlights the educational benefits or growth that our students have experienced while in the program this past year.

Expected Outcomes

The YMCA and the Clay school district has always had a positive relationship and it is expected to see similar gains in the areas recorded.

Strategic Plan Goal

Goal: Develop a High Quality & Aligned Instructional System.

Strategy: 1.1.4 Explore innovative program options for rigorous opportunities at the elementary and secondary levels.

Recommendation

That the Clay County School Board approve the request for a 1-year extension of the "Agreement."

Contact

Kim Bays, Director of Elementary Education; judith.bays@myoneclay.net

Michael Wingate, Director of Academic Services; michael.wingate@myoneclay.net; 336-6918

Financial Impact

None

Review Comments

Attachments

📎 [April 2020 - YMCA Agreement.pdf](#)

180401

AGREEMENT / CONTRACT REVIEW FORM

BOARD MEETING DATE:
June Board
WHEN BOARD APPROVAL IS REQUIRED DO NOT PLACE
ITEM ON AGENDA UNTIL REVIEW IS COMPLETED

Date Submitted: ~~4/11~~ 4/3/18
 Contact Name (Person Overseeing the Contract): Michael Wingate Telephone Number: 336-6918
 School/Department Submitting Contract: C+T
 Vendor Name: YMCA of Florida's First Coast, Inc.
 Contract Title: "License Agreement for Use of School Property"
 Contract Type: New ☐ Renewal ☒ Amendment ☐ Extension ☐
 Date Original Contract Approved: _____ Prior Year's Pricing: - 0 -
 Contract Term: 3 years Renewal Option(s): _____
 Contract Cost: - 0 - Payment Schedule (Are the payments made monthly, when task is finished, etc): _____

Funding Source: NA

Strategic Plan Tie-in Explanation: This program is an after-school enrichment program that is intended for the elementary school children. This program is designed to operate by using the school facilities (elementary schools) for a set period of time (6:05 a.m. to school starting from dismissal to 6:00 p.m.) The YMCA provides the staff for operational duties. The YMCA will

Background/Discussion/Research/Alternatives: Provide agreed upon data/deliverables to the Clay School system. This program has been utilized for numerous years and will only operate during the regular school calendar.

There is no cost to the district for this program

RECEIVED

If more space is needed, please attach with document

CONTRACT REVIEW REQUIRED DOCUMENTS ATTACHED

- ☒ Completed Contract Review Form
- ☒ Original Contract and all Terms & Conditions that apply with the Contract
- ☒ SIGNED SBCC Addendum A*

*This Statement MUST BE written on Original Contract. The terms and conditions included in Addendum A shall be incorporated into this agreement. If there are any conflicts in the language provided in the agreement and that of Addendum A, then the language provided in Addendum A shall prevail.

- ☒ Certificate of Insurance (COI) for General Liability & Workers' Compensation that meet these requirements:

COI must list the School Board of Clay County as Additional Insured and as Certificate Holder. Insurer must be rated as A- or better.

General Liability = \$1,000,000 Each Occurrence & \$2,000,000 General Aggregate.

Auto Liability = \$1,000,000 Combined Single Limit (\$5,000,000 for Charter Buses).

Workers' Compensation = \$100,000 Minimum [If exempt from Workers' Compensation Insurance they must sign a SBCC Release and Hold Harmless Form. If they are not exempt, they must provide Workers' Compensation COI.]

PURCHASING

Need to write on Agreement

Vendor Must Initial

Approvals

Comments

Superintendent:	Approved	Denied	
Review Date:			
District Attorney:	Approved	Denied	Approved pending vendor
Review Date: <u>5/21</u>			agreement with dated revisions and execution of New Addendum A. Language above must be added to agreement.
Information & Technology:	Approved	Denied	
Review Date:			
Finance:	Approved	Denied	
Review Date:			
Insurance Certificate:	Approved	Denied	4/23/2018
Review Date:			(emailed Mike for current COI) #8 has had info
Purchasing:	Approved	Denied	Section 1 Not aligned right
Review Date: <u>4/23/2018</u>			Term is May 3, 2018 so changed to 7/1/2018

going to Board 6/7/2018 so change date 1st page
 Addendum A and COI Received

APPROVED PER DAgato - 5/20/18

LICENSE AGREEMENT FOR USE OF SCHOOL PROPERTY

THIS AGREEMENT made this 7th day of June 2018 between the School Board of Clay County, Florida, a body politic of the State of Florida (the "Board"), and YMCA of Florida's First Coast, Inc., a corporation not for profit organized and existing under the laws of the State of Florida (the "YMCA").

RECITALS:

- (I) The YMCA has submitted to the Boards the Proposal (the "Proposal") for the implementation of an after-school enrichment program to be administered in Clay County Elementary Schools, for children attending those schools in grades Pre-Kindergarten through grade six (the "Program").
- (II) Following public hearing as required under Chapter 235, Florida Statutes (1983), the Board has approved the Proposal subject only to the execution and delivery by the parties of a definitive agreement incorporating the terms of the Proposal and to the assurance by the YMCA of the existence of adequate insurance protection to the Board against liability for death or personal injury to participants in the Program.

ACCORDINGLY the parties agree, each with the other as follows:

- 1. Grant of License: The Board grants, conveys and licenses to the YMCA for the term hereafter described, the use of the School Facilities hereinafter defined located upon the grounds of the following elementary schools maintained and operated by the Board (the "Program Sites"):
 - i. Argyle Elementary School (licensed capacity 105)
 - ii. Charles E Bennett Elementary School (licensed capacity 75)
 - iii. Clay Hill Elementary School (licensed capacity 50)
 - iv. Coppergate Elementary School (licensed capacity 75)
 - v. Discovery Oaks Elementary School (licensed capacity TBA)
 - vi. Doctor's Inlet Elementary School (licensed capacity 80)
 - vii. Fleming Island Elementary School (licensed capacity 100)
 - viii. Grove Park Elementary School (licensed capacity 75)
 - ix. J. L. Wilkinson Elementary School (licensed capacity 45)
 - x. Keystone Heights Elementary School (licensed capacity 45)
 - xi. Lake Asbury Elementary School (licensed capacity 95)
 - xii. Lakeside Elementary School (licensed capacity 75)
 - xiii. McRae Elementary School (licensed capacity 35)
 - xiv. Middleburg Elementary School (licensed capacity 55)
 - xv. Montclair Elementary School (licensed capacity 50)
 - xvi. Oakleaf Village Elementary School (licensed capacity 125)
 - xvii. Orange Park Elementary School (licensed capacity 75)

- xviii. Paterson Elementary School (licensed capacity 100)
- xix. Plantation Oaks Elementary School (licensed capacity 152)
- xx. Ridgeview Elementary School (licensed capacity 75)
- xxi. Rideout Elementary School (licensed capacity 100)
- xxii. S. B. Jennings Elementary School (licensed capacity 50)
- xxiii. Shadowlawn Elementary School (licensed capacity 75)
- xxiv. Swimming Pen Creek Elementary School (licensed capacity 125)
- xxv. Thunderbolt Elementary School (licensed capacity 100)
- xxvi. Tynes Elementary School (licensed capacity 75)
- xxvii. W.E.Cherry Elementary School (licensed capacity 50)
- xxviii. Any other new Elementary School(s) which opens during the course of the Agreement will be at the discretion of the Principal to operate their own Program or choose to have the YMCA as their provider.

The Facilities shall be used by the YMCA only for the operation of the Program and only as provided in this Agreement.

2. School Facilities: The Board shall designate, or shall direct the Director of Elementary Education and the principal of each affected school to designate at each Program Site the following areas to be used by the YMCA for administration of the Program (the "School Facilities"):
 - i. An indoor area, preferably a cafetorium, with utilities and restroom facilities adequate for use by not less than the licensed capacity of children for that site, and associated YMCA staff;
 - ii. An outdoor playground area suitable for use by not less than the licensed capacity of children for that site, as associated YCMA staff;
 - iii. One telephone for emergency use only; and
 - iv. Such other facilities as are required to meet minimum public health requirements or licensing requirements imposed by the Department of Health and Rehabilitative Services or any other government agency having jurisdiction in the premises.
3. Term of Agreement: The license for use of the School Facilities granted under this agreement to the YMCA by the Board shall be effective as of July 1, 2018 and shall continue in full force and effect until June 30, 2020. At the option of the YMCA this agreement may be extended for three additional one year terms upon written notice delivered to the Board no later than June 10th of each year in which the YMCA states its intention to exercise this option. In the event the Board gives notice in writing to the YMCA no later than June 1st of its decision to cancel the YMCA's extension option, then no extension of this agreement shall be granted.
4. Hours of Operation: The Program shall be administered by the YMCA at each Program Site within the following hours:

- i. From dismissal of class until 6:00 PM on all regular school days;
- ii. From 6:15 AM until school starting time on all regular school days at any or all of the approved Program Sites where enrollment shall justify operating a morning program;
- iii. If there is a pre-emption of the program on school days, when feasible an alternate location shall be provided, with two (2) days advance notice.
- iv. From 6:15 AM until 6:30 PM on student holidays as follows:
 Labor Day
 Veteran's Day
 The Week of Thanksgiving except for Thanksgiving Day
 Christmas/New Years/Winter Break
 Martin Luther King Day
 Presidents' Day
 Spring Break
 Teacher Planning/In-service Days

This segment of the Program shall be offered at Program Sites designated in advance as centers or camps. Dates shall be published each year.

Notwithstanding the foregoing, the YMCA may maintain staff on the premises of each Program Site until 7:00 PM each day to supervise children who have not yet been picked up by a parent, guardian, or other authorized person.

5. Deliverables: The YMCA and the School Board will jointly work in sharing data. Outcomes of the Program will be shared to monitor the impact on:

- i. Compare the attendance rate for students enrolled in the YMCA vs the average attendance rate for the schools offering the program overall.
- ii. Compare the number of discipline referrals for students enrolled in the YMCA vs the average number of discipline referrals for the schools offering the program overall.
- iii. Compare the number of out of school suspensions for students enrolled in the YMCA vs the total number of suspensions for the school offering the program overall.
- iv. Compare the Achieve 3000 Lexile growth for the students enrolled in the YMCA vs the average lexile growth for the schools offering the program overall.
- v. Compare Math and Reading proficient for the students enrolled in the YMCA vs the average proficiency for the schools offering the program overall.

Data will be shared between the School Board of Clay County Director of Academic Services and the YMCA Afterschool Experience Executive using the "Data and Device Agreement."

6. Insurance:

- i. The YMCA shall, prior to the effective date of this agreement, provide to the Board a certificate of insurance reflecting that existing insurance coverage maintained by the YMCA for liability for death or personal injury in an aggregate amount of not less than \$1,000,000 per occurrence is extended to cover each Program Site, and showing the YMCA as the primary insured and the Board as an additional insured, all in a form reasonably satisfactory to the Board. Should the use of facilities by the YMCA result in increase of the rate of insurance currently maintained by the Board to insure itself against liability or responsibility for death or personal injury over the rate which would otherwise be in effect, then, in such event, the Board shall give notice of such increase to the YMCA and the YMCA shall thereupon promptly either (I) pay such increase in premium as the same comes due; or (II) provide such additional or substitute insurance coverage as may be required to eliminate the increase in said premium.
- ii. Motor vehicle liability shall be required within the limits of at least \$100,000/claimant, \$300,000/occurrence for both property and bodily injury.

7. Independent Contractor: It is understood and agreed between the parties that the YMCA is an independent contractor and that all persons employed by the YMCA in connection with the operation of the Program shall be subject to the exclusive supervision, control and direction of the YMCA, provided only the the overall operation of the Program shall be set forth in the Proposal. The YMCA shall select and compensate its own necessary workmen's compensation insurance and shall abide by all governmental regulations and laws concerning employment, and shall obtain all necessary licenses and permits required by law to administer the Program.

- i. Staffing – Each facility shall be staffed by appropriately trained personnel meeting the requirements of the Florida Department of Children and Families.
- ii. Homework – Homework assistance shall be provided according to the needs of participating students.

8. Fingerprinting: In accordance with the Jessica Lunsford Act all YMCA employees, agents and volunteers who enter upon school grounds while students are present shall, at no cost to the School Board, submit to and pass a Level II fingerprinting and background check as required by F.S. 1012.465, 467 or 468 and obtain and display a School Board issued clearance badge prior to entry upon school grounds while students are present. For information on when and how to obtain fingerprinting and to learn more about this law refer to the School Boards web site and click onto Jessica Lunsford Act.

9. Damage to Program Sites: The YMCA shall be responsible for damages to property or injuries to persons, which arise from or are incidental to the use and operation of the Program Sites by the YMCA. The YMCA shall at all times exercise due care in the

protection of school facilities and school property located therein against damage or destruction by the Program participants or employees or agents of the YMCA. The YMCA shall commit no waste upon the Program Sites and shall leave the School Facilities in good condition each day, suitable for their intended use, subject only to normal wear and tear. School sites should be suitable for Program's intended use at the close of the school day.

10. Usage Fee: In consideration for the license granted hereunder, the YMCA shall pay to the Board a usage fee of \$40 per day, per Program Site during the term of this agreement. This usage fee is subject to review and increase by the Board annually. Any increase in fees determined by the Board to be necessary must be agreed upon by both parties in writing and shall take effect as set forth in said written agreement.

11. Termination: If a party to this contract fails to perform according to its obligation hereunder ("the non-performing party"), the party claiming non-performance ("the claiming party") shall send the non-performing party written notice by certified mail, specifying the manner of non-performance. This notice shall provide that the non-performing party shall have thirty (30) days from the receipt of the notice to cure or correct the items of non-performance. If these items have not been corrected or cured within this thirty (30) day period, the claiming party may then terminate this Agreement by sending the non-performing party a thirty (30) day written notice of termination. Either party may terminate this agreement without cause and without penalty by providing the other party ninety (90) days written notice of termination.

12. Modification: Any modifications to this Agreement shall be in writing and executed by the parties as follows:

- i. To increase the number of Program participants at a particular School Facility to not more than 152; and
- ii. To add additional Program Sites at other schools within the district supervised by the Board, so long as additional usage fees in the amount of \$40.00 per day per site are paid and so long as all other conditions and terms of this agreement are fully satisfied with respect to such additional Program Sites.

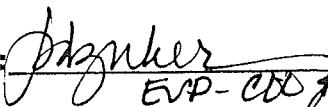
13. School Incentives:

- i. The YMCA will provide a one-time \$500.00 stipend to each school under contract for the Principal to use at their discretion.

IN WITNESS WHEREOF, the parties have caused this agreement to be executed and their respective seals affixed effective the day and year first above written.

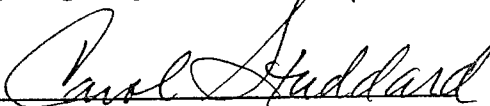
YMCA of Florida's First Coast, Inc.

By:


EVP - CEO / CFO

School Board of Clay County, Florida

By:


Chairman of the Board

DRAFT

"ADDENDUM A"
TO
TO CONTRACT WITH THE SCHOOL BOARD OF CLAY COUNTY, FLORIDA

Notwithstanding any contractual language to the contrary, the terms and conditions of this "Addendum A" shall govern and prevail over any conflicting or inconsistent terms and conditions in the underlying contract to which this "Addendum A" is attached and/or otherwise incorporated. All references herein made to the School Board of Clay County, Florida ("Board") shall be interpreted to include the School Board of Clay County, Florida, Clay County District Schools ("District"), and all Board officers and employees.

1. INDEMNIFICATION

In addition to any other statutory or common law obligation to indemnify and defend the Board, Contractor/Vendor shall indemnify, defend, and hold harmless the Board, its officers, and employees from and against any claim, loss, damage, penalty, or liability arising from any negligent act, omission, misfeasance, malfeasance, or intentionally wrongful conduct of Contractor/Vendor, its employees, and/or agents relating to the performance of duties contemplated by or arising from the underlying contract. Such obligations of the Contractor/Vendor include the duty to defend the Board and its officers and employees from and against any claim, complaint, payment, penalty, or other liability arising from the negligent act, omission, misfeasance, malfeasance, or intentionally wrongful conduct of Contractor/Vendor, its employees, and/or its agents. These obligations shall survive termination of the underlying contract.

2. INSURANCE

Unless otherwise specified in the underlying contract, Contractor/Vendor shall maintain throughout the term/duration of the contract (and any authorized renewal periods) the following insurance policies providing at least the minimum amounts shown:

1. General Liability Policy:
\$1,000,000.00 per occurrence
\$3,000,000.00 aggregate
2. Auto Liability Policy:
\$1,000,000.00 combined single limit
\$5,000,000.00 charter or common carrier
3. Worker's Compensation Policy:
\$100,000

Note: To the extent that Contractor/Vendor is statutorily or otherwise legally exempt from Worker's Compensation insurance obligations, Contractor/Vendor must execute a Release and Hold Harmless Agreement in a form acceptable to the Board.

Each insurance policy shall be obtained from an insurance carrier rated as "A-" or better, under a policy approved for use in the State of Florida. Further, unless otherwise agreed to by the Board, such insurance policy shall contain evidence/endorsement for physical and sexual abuse and molestation coverage. Each Certificate of Insurance

("COI") shall name the School Board of Clay County, Florida, as an additional insured and the policy must unconditionally entitle the Board to thirty (30) days' notice of policy/coverage cancellation.

3. RESERVATION OF SOVEREIGN IMMUNITY

No provision or language in the underlying contract shall be construed or interpreted to increase the scope or dollar limit of the Board's liability beyond that which is set forth in section 768.28 of the Florida Statutes. Nor shall any such language be construed or interpreted to waive the Board's sovereign immunity from suit, or to require the Board to indemnify Contractor/Vendor or any other person, corporation or legal entity of any kind or nature whatsoever for injury or loss resulting from any acts or omissions other than those which arise from the actionable negligence of the Board. The Board expressly reserves all other protections and privileges related to its sovereign immunity.

4. GOVERNING LAW AND VENUE

The underlying contract and this "Addendum A" shall be governed by and construed in accordance with the laws of the State of Florida without regard to any choice of law provisions. Further, the Circuit Court for the Fourth Judicial Circuit in and for Clay County, Florida, shall have exclusive jurisdiction to enforce the terms of and adjudicate any disputes arising from the underlying contract and this "Addendum A."

5. LEVEL II BACKGROUND SCREENING

Contractor/Vendor represents and warrants to the Board that it is familiar with sections 1012.32, 1012.321, 1012.465, 1012.467, and 1012.468 of the Florida Statutes regarding background investigations. Contractor/Vendor agrees to comply with all requirements of the above-cited statutes and background screening(s) at its own expense, and shall provide the Board with proof of clearance/compliance upon request. Contractor/Vendor agrees that its duty to defend, hold harmless, and indemnify the Board extends to any liability, damages, penalties, and costs which result from its failure to comply with the requirements of this provision.

6. INDEPENDENT CONTRACTOR

The services and/or products provided by Contractor/Vendor pursuant to the underlying contract are rendered to the Board in the capacity of an independent contractor. Accordingly, Contractor/Vendor is not authorized to assume or create any obligations or responsibility (expressed or implied) on behalf of the Board. Nothing contained in the underlying contract shall be construed as creating an employer-employee or principal-agent relationship or a joint venture between Contractor/Vendor and the Board. In this regard, neither Contractor/Vendor nor its officers, employees, or agents shall be deemed to be employed by the Board for purposes of taxes or contributions levied by, under, or in accordance with any federal, state, or local laws with respect to employment or compensation for employment.

7. PUBLIC RECORDS

Contractor/Vendor is required to comply with the Florida Public Records Law, Chapter 119, Florida Statutes, in the performance duties imposed by the underlying contract. Accordingly, in addition to all other Public Records obligations, Contractor/Vendor shall:

- a. Keep, maintain, and produce upon request and within a reasonable period of time all data created or collected in the performance of its duties under the contract ("Contract Data") which come within the definition of a "public record" under Chapter 119.
- b. Provide to the Board, upon its request and free of charge, a copy of each record which Contractor/Vendor seeks to produce in response to a public records request.
- c. Ensure that Contract Data that are considered exempt under Chapter 119 are not disclosed except as authorized by law.
- d. Upon completion of its contractual obligations, transfer to the Board, at no cost to the Board, all Contract Data in the Contractor's/Vendor's possession or otherwise keep and maintain such data as required by law.

All records transmitted to the Board must be provided in a format that is compatible with the Board's information technology systems. Any failure to comply with this provisions shall constitute a default and material breach of the underlying contract by the Contractor/Vendor, which may result in immediate termination by the Board without penalty to the Board.

IF THE CONTRACTOR/VENDOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, OR ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE UNDERLYING CONTRACT, CONTRACTOR/VENDOR SHALL CONTACT THE SCHOOL DISTRICT'S CUSTODIAN OF PUBLIC RECORDS AT 900 WALNUT STREET, GREEN COVE SPRINGS, FLORIDA 32043, OR AT 904-336-6500, OR AT: PRR@myoneclay.net

8. STUDENT RECORDS

Notwithstanding any provision to the contrary contained in the underlying contract, Contractor/Vendor, its officers, employees, and agents shall fully comply with the requirements of the Family Education Rights and Privacy Act, sections 1002.22 and 1002.221 of the Florida Statutes, and all applicable laws and regulations regarding the confidentiality of personally identifiable student information and records. Contractor/Vendor shall indemnify, defend, and hold harmless the Board, its officers, and employees for any violation of this covenant. This provision shall survive the termination of the underlying contract and shall be binding upon Contractor/Vendor until such time as any claim arising from a breach of this covenant is barred by any applicable statute of limitations. In the event of a breach of security as defined by section 501.171 of the Florida Statutes, Contractor/Vendor shall notify the Board immediately, but no later than ten (10) calendar days following such security breach. Additionally, Contractor/Vendor shall fully cooperate, at its own expense, with the Board and assist the Board with all remedial efforts, required notifications, and any other obligations arising from or related to such a security breach.

9. **PAYMENT TERMS AND CONTINGENCIES**

Unless otherwise required by law, the Board's payment obligations (if any) arising from the underlying contract are contingent upon an annual appropriation by the Board and the availability of funds to pay for the contracted goods and/or services provided. If such funds are not appropriated or made available for the underlying contract and results in its termination, such conditions/events shall not constitute a default by the Board.

Contractor/Vendor shall be paid in accordance with the Local Government Prompt Payment Act upon submission of invoices to the District after delivery and acceptance of the goods and/or services provided. Where required, an original invoice referencing a District purchase order number shall be submitted for payment to the District's Accounts Payable Department, 814 Walnut Street, Green Cove Springs, Florida 32043.

Contractor/Vendor agrees to the foregoing terms and conditions of this "Addendum A" as evidenced by the following signature of its authorized representative as of the date indicated below:

Signature: 

Printed Name: Eric K. Mann

Title: President & CEO

Date: 5-21-2018



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

3/29/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Harden and Associates 501 Riverside Avenue, Suite 1000 Jacksonville FL 32202	CONTACT NAME: Casey Guzinski	
	PHONE (A/C, No, Ext): 904-354-3785	FAX (A/C, No): 904-634-1302
	E-MAIL ADDRESS: cguzinski@hardeninsight.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: Zenith Insurance Co	13269
	INSURER B: U.S. Fire	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

INSURED YMCAO-1
YMCA of Florida's First Coast
40 East Adams Street, Suite 210
Jacksonville FL 32202

COVERAGES

CERTIFICATE NUMBER: 1405710102

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
B	GENERAL LIABILITY	Y		506-893391-1	3/31/2018	3/31/2019	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 1,000,000 \$
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY						
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						
	GEN'L AGGREGATE LIMIT APPLIES PER:						
	<input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC						
B	AUTOMOBILE LIABILITY			506-893391-1	3/31/2018	3/31/2019	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$1,000 Comprehensive \$ 1,000 Collision
	<input checked="" type="checkbox"/> ANY AUTO						
	<input type="checkbox"/> ALL OWNED AUTOS	<input type="checkbox"/> SCHEDULED AUTOS					
	<input checked="" type="checkbox"/> HIRED AUTOS	<input checked="" type="checkbox"/> NON-OWNED AUTOS					
	UMBRELLA LIAB	<input type="checkbox"/> OCCUR					EACH OCCURRENCE \$
	EXCESS LIAB	<input type="checkbox"/> CLAIMS-MADE					AGGREGATE \$
	DED	RETENTION \$					\$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	Y/N		Z067450813	7/1/2017	7/1/2018	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	<input checked="" type="checkbox"/> N	N/A				
	If yes, describe under DESCRIPTION OF OPERATIONS below						
B	Crime			506-893391-1	3/31/2018	3/31/2019	Employee Theft \$500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

The Certificate Holder shall be an additional insured in accordance with all the terms, conditions, and limitations of the policy and then only with respect to liability caused by the negligent acts or omissions of the Named Insured.

CERTIFICATE HOLDER**CANCELLATION**

Clay County School Board
900 Walnut Street
Green Cove Springs FL 32043

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

2/20/2020

Clay County School Board,

In reference to a contract signed between the School Board of Clay County and the YMCA of Florida's First Coast, dated June 7th 2018, I would like to formally request a one-year extension to this agreement. Please see below for the section of the contract we would like to exercise:

3. Term of Agreement: "...At the option of the YMCA this agreement may be extended for three additional one year terms upon written notice delivered to the Board no later than June 10th of each year in which the YMCA states its intention to exercise this option..."

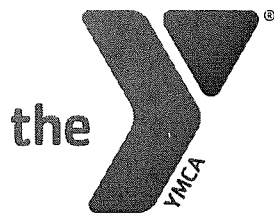
Per the contract, please also reference the included document that demonstrates our commitment to the academic success of the students in Clay County.

5. Deliverables: The YMCA and the School Board will jointly work in sharing data. Outcomes of the Program will be shared to monitor the impact on:
v. Compare Math and Reading proficiency for the students enrolled in the YMCA vs the average proficiency for the schools offering the program overall.

It is a pleasure to serve the students in this district and hope we can remain a partner in education for many years to come.

Chuck Steinfurth

Afterschool Experience Executive
YMCA of Florida's First Coast
csteinfurth@fcymca.org



FOR YOUTH DEVELOPMENT®
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

CLAY COUNTY

YMCA OF FLORIDA'S FIRST COAST

Before & Afterschool Program

i-READY READING PROFICIENCY

GRADE	YMCA STUDENTS	NON-YMCA STUDENTS
K	80%	74%
1	63%	59%
2	57%	61%
3	54%	53%
4	45%	40%
5	31%	33%
6	43%	42%
AVG. K-6 GRADE	56%	51%

i-Ready | READING

Overall (K-6) the students participating in the YMCA program scored above "Non-YMCA Students" in the area of reading proficiency. The "YMCA Students" scored higher, for reading, in grades K, 1, 3, 4, 6. The overall percentage was 56% for participating students in the area of reading compared to 51% for "Non-YMCA Students." Practices that the YMCA implemented that may have had an influence in this area were: an intentional effort of implementing reading and literacy activities at least 4 days per week during afterschool. Activities include daily reading (independent, peer to peer, instructor lead, readers theater), writing and journaling, hands-on games using vocabulary and Site Words, and project-based learning linking books to STEM and Art projects.

i-Ready | MATH

In the area of iReady Math Proficiency, the "YMCA Students in K-6 had an overall higher proficiency (64% to 58%). Grade levels that showed higher proficiency for this group were: K, 1, 3, 4, 5, 6. Grade 2 was the only grade level not scoring at a higher rate. Practices that the YMCA implemented that may have had an influence in this area were: incorporating math lessons into afterschool, practicing math facts, and integrating math skills into daily games and activities.

i-READY MATH PROFICIENCY

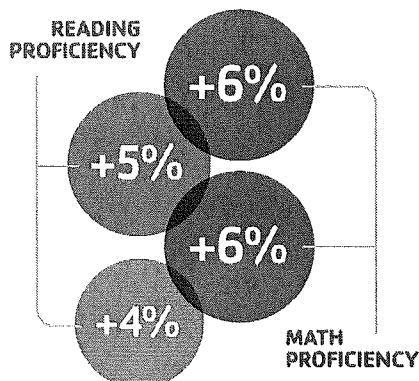
GRADE	YMCA STUDENTS	NON-YMCA STUDENTS
K	83%	77%
1	61%	59%
2	57%	60%
3	63%	58%
4	72%	62%
5	54%	49%
6	48%	46%
AVG. K-6 GRADE	64%	58%

Florida | READING & MATH

Standards Assessments

In the area of "FSA Reading" and "FSA Math," "YMCA Students" scored at a higher level than "Non-YMCA Students" in both categories. The only grade level that did not show a higher level was "FSA Math Proficiency" grade 6 (equal at 71%). Practices that the YMCA implemented that may have had an influence in this area were: including math and literacy enrichment activities into daily lessons, homework support to ensure students understand concepts, as well as working closely with principals and teachers to understand state standards and individual student needs.

Percentage Differences in Test Scores Between YMCA and Non-YMCA Students



FSA READING PROFICIENCY

GRADE	YMCA STUDENTS	NON-YMCA STUDENTS
3	73%	68%
4	70%	64%
5	64%	62%
6	67%	64%
AVG. 3-6 GRADE	69%	65%

FSA MATH PROFICIENCY

GRADE	YMCA STUDENTS	NON-YMCA STUDENTS
3	76%	72%
4	78%	69%
5	74%	64%
6	71%	71%
AVG. 3-6 GRADE	75%	69%

Data represents over 1,500 participants enrolled in the program.

For more information on YMCA Youth Programming, visit FCYMCA.org.

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C9 - Amendment Number Two to Contract Between "Bright Minds Youth Development, Inc." and the School Board of Clay County

Description

Deleting Charles E. Bennett from the list of schools that hosts the program and adding Bannerman Learning Center. The reason for this change is due to CEB having a specialized program at their school this summer and there was a concern that the students who should attend this program may opt for the BMYD program, a less rigorous program. All parties were consulted with and it was agreed that the Green Cove area needed a location and, therefore, BLC was available. The program had been at that site several years ago.

This agreement between "Bright Minds Youth Development" (BMYD) and the School Board concerns the organization utilizing the facilities at 6 schools during the summer break in order to provide daily enrichment services and activities for children between the ages of 5 and 16. "BMYD" conducts and operates a youth development summer camp to primarily benefit Clay County youth. The organization utilizes classroom, computer labs, and any athletic facilities/playgrounds that are available at the listed schools (Oakleaf Junior High School; Keystone Heights Elementary School; Ridgeview Elementary School; Fleming Island Elementary School; Orange Park Junior High School and the addition of Bannerman Learning Center).

Gap Analysis

The contract/agreement requires us to utilize schools for the program. It has been agreed to delete CEB and add BLC in its' place due to being located in the same geographic area.

Previous Outcomes

The program has operated in Clay County for 7 years at various schools. Attendance has varied at each of the schools with Oakleaf JH averaging 202 per year and the average at the elementary schools is at 73.

Expected Outcomes

The youth who attend the program will benefit from the program academically as well as social/emotionally. The District will provide a curriculum that will help with academic retention as well as access to iReady. The "BMYD" staff will plan daily activities that will help facilitate educational goals.

Strategic Plan Goal

Goal: Develop a High Quality & Aligned Instructional System

Strategy: 1.1.4 Explore innovative program options for rigorous opportunities at the elementary and secondary levels.

Recommendation

That the Clay County School Board approve the amendment to the Bright Minds Youth Development agreement. However, for consideration of a new contract/agreement, the amount charged to BMYD should be increased.

Contact

Terry Connor, Chief Academic Officer, 904-336-9405; terrence.connor@myoneclay.net

Financial Impact

The organization will pay the District \$500 per site for the summer dates.

Review Comments

Attachments

DRAFT

AMENDMENT NUMBER TWO (NO.2) TO CONTRACT

BETWEEN

THE SCHOOL BOARD OF CLAY COUNTY, FLORIDA,

AND

BRIGHT MINDS YOUTH DEVELOPMENT, INC.

WHEREAS, the School Board of Clay County, Florida ("Board" or "District"), and Bright Minds Youth Development, Inc. ("Bright Minds Youth Development, Inc." or "Contractor"), collectively referred to hereinafter as "the Parties," entered into a Contract dated Feb. 1, 2018 ("2018 Contract");

WHEREAS, the February, 2018 Contract concerned the licensing partnership between SDCC and BMYD to allow the accommodation of certain facilities in order for daily enrichment involving academic curriculum, field trips, arts and craft, and other services appropriate for children on School Board property;

WHEREAS, the term of the 2017 Contract expires September 1, 2020;

NOW, THEREFORE, in exchange for their mutual promises and other valuable consideration, the sufficiency of which is hereby acknowledged, the Parties covenant and agree as follows as of the date upon which this document is fully executed by the Parties ("Feb. 1, 2018);

1. (OPTION 1): The 2018 Contract is amended such that Green Cove Springs Elementary School will be deleted from the program and Bannerman Learning Center shall be added to the agreement for the period of time that is shown in the 2018 Contract.
2. In all other respects, unless expressly modified by or contrary to those hereby made, the terms and conditions of the 2018 Contract shall continue in full force and effect.

WHEREFORE, the Parties, by and through the signatures of their authorized representatives below, agree to be bound by this Amendment No. 2 to the 2018 Contract.

THE SCHOOL BOARD OF CLAY COUNTY, FLORIDA

By: _____ Date: _____

Carol Studdard

School Board Chair

BRIGHT MINDS YOUTH DEVELOPMENT, INC.

By: _____ Date: _____

David Bright

Chairman/Founder

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C10 - Summer Programs Manual, Proposed Allocations, and Calendar

Description

Each year, Clay County hosts several summer programs for the educational benefit of students. These programs are fundamentally designed to either remediate students or to maintain educational levels. These programs range from pre-kindergarten to high school levels. Programs are held at various sites in the District and have approved guidelines attached to each program. Special education students have access to each program sponsored.

Gap Analysis

The summer programs offered either provide valuable opportunities for students to increase their educational knowledge or maintain skills.

Previous Outcomes

Students in all of the programs either retained learning levels or increased learning levels due to the summer programs being offered in 2019-20. At the junior high level, students were able to be promoted due to the passage of courses offered during this summer period. Similarly, students in grades 9-12 recouped credits due to the summer high school program. This enables the students to recoup credits or to maintain a pace so that receiving a high school diploma is possible.

Expected Outcomes

Students will continue to increase learning levels or recoup credits/courses in all programs. Programs that are offered (with the targeted audiences) are:

- Voluntary Pre-K: Children who will be 4-years old on or before 9/1/17 and have not used any portion of a Certificate of Eligibility from any Florida coalition during the 19-20 year;
- 3rd Grade Summer Reading Camp: 3rd grade students who scored a level 1 on the ELA Florida State Assessment;
- 6th grade and Junior High: students seeking to recover failed courses;
- High School: 9-12 students seeking credit recovery;
- Algebra 1 Credit Recovery for ESE Only;; Students with disabilities who failed this course;
- Algebra 1 "Boot Camp"; students who have not passed the Algebra 1 EOC. This is a review session;
- 11th-12th Grade ESOL; ELL students scoring level 1 or 2 on the ELA FSA;
- ESE Extended School Year: ESE students who have been determined to need ESY services.

Strategic Plan Goal

Goal: Develop a High Quality and Aligned Instructional System

Strategy: 1.1.4 Explore innovative program options for rigorous opportunities at the elementary and secondary levels.

Recommendation

That the Clay County School Board approve to approve the Summer Program Manual and the Calendar

Contact

Terry Connor, Chief Academic Officer, 904.336.9405, terrence.connor@myoneclay.net

Financial Impact

\$235,000.00

Review Comments

Attachments

- 🔗 [April 2020 - 2020 Clay County Summer Programs Manual.pdf](#)
- 🔗 [April 2020 - 2020 ESE Extended School Year Calendar.pdf](#)
- 🔗 [April 2020 - Summer School Calendar 2020.pdf](#)

DRAFT



Summer Programs Manual



Summer 2020
Clay County District Schools

Clay County School Board Members

District I

The Honorable Janice Kerekes

District II

The Honorable Carol Studdard, Chairman

District III

The Honorable Tina Bullock

District IV

The Honorable Mary Bolla

District V

The Honorable Ashley Gilhousen

Superintendent of Schools

The Honorable David Broskie

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High School Credit Recovery	21
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Algebra 1 Boot Camp	30
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ESE Extended School Year	39

2020 Summer Programs Overview

Calendar for the Public

Summer Programs Website

Program	Dates	Audience	Description of Program	Sites	Funding Source
Voluntary Pre-K Summer Program Program Details pp. 5-9 VPK Forms	Teachers: 6/8/20-7/28/20 Students & Assistants: 6/9/20-7/28/20 No school on 7/2 and 7/3	Children who will be 4 years old on or before September 1, 2018 and have not used any portion of a Certificate of Eligibility from any Florida coalition during the 2018-19 school year	A free, seven-week summer learning program that provides instruction to students, preparing them for school readiness and success	Fleming Island Elementary	Project 1458 Fund 100
3rd Grade Summer Reading Camp Program Details pp. 23-27 3rd Grade Reading Forms	Teachers: 6/15/20-7/22/20 Students: 6/16/20-7/22/20 No school on 7/2	3rd grade students who scored a level 1 on the English Language Arts Florida State Assessment (ELA FSA)	A free program providing 3rd grade students with every opportunity to be promoted Free breakfast and lunch provided for students outside of program hours.	Grove Park Elementary Keystone Heights Elem. S.Bryan Jennings Elem. Wilkinson Elementary	Project 1439 Fund 100
6th Grade & Junior High Credit Recovery Program Details pp. 32-36 6th Grade and JR High Forms	Teachers: 6/16/20-7/8/20 Students: 6/17/20-7/8/20	6th-8th grade students* who are seeking to recover two or less credits/courses to be promoted <i>*Standard diploma, including students with disabilities in inclusion and self-contained classrooms</i>	Student will use Edgenuity Software for 12 days in a blended learning setting, with instruction delivered virtually and face-to face	Lake Asbury Junior High Orange Park Junior High Keystone Heights Jr/Sr	Project 1139 Fund 100
High School Credit Recovery Program Details pp. 39-43 High School Credit Recovery Forms	Teachers: 6/16/20-7/8/20 Students: 6/17/20-7/8/20	9th-12th grade students* who are seeking to recover two or less credits/courses to be promoted <i>*Standard diploma, including students with disabilities in inclusion and self-contained classrooms</i>	Student will use Edgenuity software for 12 days in a blended learning setting, with instruction delivered virtually and face-to face	Clay High Fleming Island High Keystone Heights Jr/Sr Middleburg High Oakleaf High Orange Park High Ridgeview High	Project 1139 Fund 100

Program	Dates	Audience	Description of Program	Sites	Funding Source
Algebra I Credit Recovery for ESE ONLY Program Details pp. 45-49 Alg 1 ESE Forms	Teachers: 6/16/2020-7/15/2020 Students & Assistants: 6/17/2020-7/15/2020 No school on 7/2	Students with disabilities who are seeking to recover Algebra 1 credit and/or did not successfully pass the Algebra 1 End-of-Course (EOC) Assessment	A free program providing students with disabilities with every opportunity to pass the Algebra 1 End-of-Course (EOC) Assessment	Clay High Fleming Island High. Keystone Heights Jr./Sr. Middleburg High Oakleaf High Orange Park High Ridgeview High	Project 1139 Fund 100
Algebra I Boot Camp Program Details pp. 51-54 Alg 1 Boot Camp Forms	Teachers: 7/9/20-7/16/20 Students: 7/13/20-7/16/20	Students* who did not successfully pass the Algebra 1 End-of-Course (EOC) Assessment <i>*Standard diploma, including students with disabilities in inclusion and self-contained classrooms</i>	A program providing students with every opportunity to pass the Algebra 1 End-of-Course (EOC) Assessment	Clay High Fleming Island High Keystone Heights Jr./Sr. Middleburg High Oakleaf High Orange Park High Ridgeview High	Project 1139 Fund 100
11th-12th ESOL Summer Reading Program Details pp. 57-61 11th and 12th Grade ESOL Forms	Teachers: 6/11/2020-6/25/2020 Students & Assistants: 6/15/2020-6/25/2020	English Language Learners (ELLs) scoring a level 1 or 2 on English Language Arts Florida State Assessment (ELA FSA)	A free summer language program providing ELLs the opportunity to enhance their English Language to pass the required assessments to earn a high school diploma	Orange Park High Oakleaf High School	Federal Grant 4030 Year 9 Fund 420
ESE Extended School Year Program Details pp. 63-67 ESE ESY Forms	Teachers & Nurses: 6/11/2020-7/16/2020 Students & Assistants: Ridgeview High 6/15/2020-7/15/2020 Keystone Heights Elem. & Middleburg High 6/16/2020-7/16/2020	Students with disabilities who have been determined to need ESY services based on IEP team determination. The ESY calendar is a general framework for services; The IEP team makes the decision regarding ESY services necessary for the provision of FAPE.	Extended school year services are available to provide a Free Appropriate Public Education (FAPE) for students with disabilities	*ESY Sites Keystone Heights Elem. Ridgeview High Middleburg High *Students are assigned to an ESY site based on their needs.	Project 1139 Fund 100

Summer Voluntary Pre-Kindergarten Program (SVPK)

District Contact

Michael Wingate

904-336-6918

michael.wingate@myoneclay.net

Location	Feeders	Meals	Cost
Fleming Island Elementary	Entire school district	Students will be provided breakfast, lunch, and a snack during the program.	Free

Summer Voluntary Pre-Kindergarten Program Calendar

Teachers	Teacher Planning, 6/8/2020, 8:00 a.m. - 11:00 a.m. Operating Dates, 6/9/2020-7/28/2020, 7:00 a.m. - 5:00 p.m. (Monday-Friday) Last Day for Teachers, 7/28/2020, 8:00 a.m. - 11:00 a.m.
Students	Operating Dates, 6/9/2020-7/28/2020, 7:30 a.m. - 4:45 p.m. (Monday-Friday) Last Day for Students, 7/28/2020 7:30-10:30
Assistants	Operating Dates, 6/9/2020-7/28/2020, 7:30 a.m. - 4:45 p.m. (Monday-Friday) 7/28/20 Assistants will be released the same time as students (10:30)
Important Dates	No School on 7/2/2020 and 7/3/2020

Student Registration

Student Eligibility

The SVPK is a free, seven-week summer learning program that provides instruction to students, preparing them for school readiness and success. The SVPK program enhances students pre-reading, pre-math, language, and social skills.

Eligible participants must be 4 years old on or before September 1, 2019 and have not used any portion of a Certificate of Eligibility from any Florida coalition during the 2019-2020 school year.

Student Notification

Parents can access the [2020 Summer VPK Flyer](#) with registration information on the District VPK Website, www.oneclay.net/vpk

Student Registration

To register, parents must obtain a Summer Certificate of Eligibility from the Florida Early Learning Coalition at <https://familyservices.floridaeearlylearning.com/>. The parent must then take the Certificate of Eligibility, along with the other required [Clay County registration documents](#), to the VPK Summer School location to register the child into the SVPK program.

Curriculum & Instruction	
Time	7:30 - 4:45
Curriculum	Florida Early Learning and Developmental Standards
Instructional Methodologies	Individual guidance, small group, & exploratory play
Materials	Early Literacy and Learning Model (ELLM)
Assessment	Screening: Florida VPK Assessment Progress Monitoring: Teacher-developed records Outcome Measure: Florida VPK Assessment

Student Policies

Student Code of Conduct

The “Student Code of Conduct” policies are to be followed during all summer school offerings.

Attendance

Students may not be absent for more than 5 days.

Student Records

Initiating Summer School Records

VPK student records will be created at Fleming Island Elementary upon registration.

Closing Out Summer School Records

The SVPK teacher will report student progress on the Florida VPK Assessment.

Instructional and Support Application & Hiring

Instructional

The following are the instructional qualifications for summer school:

ARTICLE XIV

PROFESSIONAL QUALIFICATIONS AND ASSIGNMENTS

C. All instructional employment in summer school shall be filled according to the following criteria:

1. All teachers who apply shall apply for summer school classroom positions which are open at centers affecting their school. Requests to teach summer school shall be presented to the district Human Resources Division.
2.
 - a. Only teachers under contract in the county for the year preceding or for the next year will be considered for summer school employment.
 - b. No teacher receiving an unsatisfactory evaluation during the regular school year will be eligible for summer school employment.
3. Assignments to such positions in each summer school center shall be made according to the following ranked criteria:
 - a. Proper certification and qualifications are held by the employee.
 - b. Employee has taught one (1) year in the subject applied for within the past three (3) years or is assigned to teach the subject for the next school year.
 - c. Uninterrupted seniority in the district.
4. During the first three days of summer school, the following ranked criteria shall be used should there be a need to reduce the number of teachers in a specific subject area within the school, or, for exceptional education teachers on a district-wide basis:
 - a. Teachers who do not hold proper certification or qualifications.
 - b. Teachers who have not taught one (1) year in the subject within the past three (3) years or is not assigned to teach the subject for the next school year.
 - c. Teachers with least uninterrupted district seniority.

5. Summer school teachers shall not be required to teach less than two (2) hours per day.

Instructional applicants are required to submit the Instructional/Teacher Summer School **Employment Application (HRD-2-4118)** along with the Teaching Preference sheet. Support applicants are required to submit the Support **ESE ESY School Year Employment Application (HRD-2-4122)**. All applications should be submitted to Michelle Bily, Human Resources.

NOTES:

- Positions are based on open enrollment. Once positions are determined, the positions will be subject to minimum required enrollment.
- Parents are able to select any site for VPK. The feeders for all school sites will cover the entire district.
- If a teacher needs to be absent, Principals should work with their faculty and attempt to find a substitute. The absent teacher will not receive pay for the hours missed and the teacher who took their place can be paid.
- If a program has additional requirements based on state or federal policy, these requirements will be listed with the position posting.

ADDITIONAL REQUIREMENTS FOR VPK:

- Under course code number 5100590 VPK Summer Program, VPK summer school instructional personnel must hold a valid Florida certificate with a bachelor degree or higher in one of the following: Early Childhood Education, Pre-Kindergarten or Primary Education, Preschool Education, Family and Consumer Science Education, Elementary Education.
- It is **required** that instructional personnel receive training from Episcopal Children's Services at www.myflfamilies.com/service-programs/child-care/training. These trainings may be completed either prior to or after summer school VPK placements have been determined.
- Job sharing will be allowed for the Summer Pre-Kindergarten Program as long as both teachers and administrator agree to work a Summer A (June 11, 2019 – July 6, 2019) and Summer B (July 9, 2019 – July 27, 2019) prior to the first day of the program.

Support

Placement of support personnel in summer school positions when allocated shall be made in the best interest of the student in accordance with the IEP, current job title, consideration of the mix of the exceptionalities in the summer school setting, employee's familiarity with the specific group of students, ESE experience and training, and all else being equal, seniority. The primary consideration shall be the goal of providing optimal staffing for students within the summer school center.

Voluntary Prekindergarten – Project 1458 and Fund 100

- VPK Summer Teachers 100-5500128-0521-1458-0000-000-0
- VPK Summer Assistant 100-5500158-0521-1458-0000-000-0

Summer Voluntary Pre-Kindergarten Forms

[Summer VPK Flyer](#)

[Clay County Registration Documents](#)

DRAFT

3rd Grade Summer Reading Camp

District Contact

Jennifer Umbaugh

904-336-6565

jennifer.umbaugh@myoneclay.net

Locations	Feeders	Meals	Cost
Grove Park Elementary Keystone Heights Elementary S. Bryan Jennings Elementary Wilkinson Elementary	Entire school district	Students will be provided breakfast (7:30 a.m.- 8:00 a.m.), lunch (12:00 p.m.-12:30 p.m.) outside program hours, and a snack during the program	Free

3rd Grade Summer Reading Camp Calendar

Teachers	Teacher Planning, 6/15/20 <ul style="list-style-type: none"> • Training at the TTC Lab 1 at FIHS, 8:00 a.m.-11:00 a.m. • Planning at Assigned School, 11:00 a.m. - 12:00 p.m. Operating Dates, 6/16/20-7/22/20, 7:30 a.m.-12:30 p.m.* (Monday-Thursday) Last Day for Teachers, 7/22/20, 7:30 a.m.-3:30 p.m. <div style="text-align: right;">*except last day for teachers</div>
Students	Operating Dates, 6/16/20-7/22/20, 8:00 a.m.-12:00 p.m. (Monday-Thursday) <ul style="list-style-type: none"> • Breakfast provided 7:30 a.m.-8:00 a.m. • Lunch provided 12:00 p.m.- 12:30 p.m.
Assistants <small>if applicable</small>	Operating Dates, 6/16/20-7/22/20, 8:00 a.m.-12:00 p.m. (Monday-Thursday)
Important Dates	No School on 7/2/20

Student Registration

Eligibility

In an effort to assure 3rd grade students have every opportunity to be promoted, 3rd Grade Summer Reading Camp is provided for students who: 1) scored a level 1 on the Florida State Assessment in Reading, and 2) DO NOT meet any of the seven (7) good cause exemptions or good cause for

promotion. Students who qualify will be identified once the Florida State Assessment scores are received at the district.

Notification

School site administrators will notify and call students and establish the school of attendance via a [parent letter](#).

Registration

Once eligible students are invited, parents will complete the online registration, via the link below. School sites will assist parents with online registration if needed. If a parent does not have access to the internet, they can give verbal acknowledgement of attendance and the Student Records Secretary can enroll them. Registration Link: <https://goo.gl/forms/qMWW5VVlc9LTK4Z42>

Curriculum & Instruction		
Time	8:00-8:15	Explicit phonemic awareness instruction using Sounds and Letters supplemental materials (whole group)
	8:15-9:00	Explicit Instruction - phonics, word analysis, word pattern (whole group)
	9:00-9:30	Teacher provides differentiated intervention/progress monitoring with small group A based upon student needs while other students in small group B are engaged in independent learning using <i>i-Ready</i> .
	10:00-10:30	Teacher provides whole group instruction focusing on comprehension using complex texts and close reading techniques
	10:30-11:00	Independent reading time - focus on nonfiction text. Teacher circulates and conferences with students and listens to them read. Teacher uses this information to help plan small group differentiated instruction.
	11:00-11:30	Read aloud - teacher models fluent reading; uses think aloud strategy; focus is on comprehension.
	11:30-12:00	Student writing in response to read-aloud; teacher reviews student writing; asks probing questions; students occasionally share their writing with peers
Curriculum	Florida Standards	
Instructional Methodologies	whole class, small group, independent practice	
Materials	<i>Sounds and Letters</i> supplemental materials <i>i-Ready</i> software Complex text	
Assessment	Screening: End of Year FSA data Progress Monitoring: <i>i-Ready</i> data and teacher-developed records Outcome Measure: SAT-10 Assessment, and portfolio completion	

Student Policies

Attendance

Students may not miss more than two days, or they will be dropped from the program. In addition, more than three tardies or late pick ups will also result in the student being dropped from this learning opportunity.

Cell phones

Communication devices will not be allowed during the school hours.

Student Code of Conduct

The “Student Code of Conduct” policies are to be followed during all summer school offerings.

Student Records

Initiating Summer School Records

Prior to the first day of the program, the district will notify each school with student registration information. The student’s home school will report each student’s ELA FSA score and provide student portfolio records from the 2019-20 school year to the school of attendance for 3rd Grade Summer Reading Camp. Teachers will contact Summer Reading Camp Site principal if Portfolio Materials are needed.

For students with medical needs, refer to the process outlined in the Student Health Care Section of the ESY Task Instructions, which can be found in the Extended School Year section of this manual.

Closing Out Summer School Records

The summer school teacher will complete the Summer Reading Camp Report Card to share with parents and to be sent to the home school to be included in the student’s record. Any portfolios completed during Summer Reading Camp should be scored using the Portfolio Score Summary Sheet. If the student meets all portfolio requirements, the Portfolio Attestation Form should be completed by the summer school teacher and the principal at the summer school site. Scored portfolios and Attestation Forms (if applicable) will be returned to the home school. Each 3rd Grade Reading Camp host school will send SAT-10 and Portfolio information to the student’s home school to be included in the Good Cause Promotion Report.

Instructional

The following are the instructional qualifications for summer school:

ARTICLE XIV

PROFESSIONAL QUALIFICATIONS AND ASSIGNMENTS

C. All instructional employment in summer school shall be filled according to the following criteria:

1. All teachers who apply shall apply for summer school classroom positions which are open at centers affecting their school. Requests to teach summer school shall be presented to the district Human Resources Division.
2.
 - a. Only teachers under contract in the county for the year preceding or for the next year will be considered for summer school employment.
 - b. No teacher receiving an unsatisfactory evaluation during the regular school year will be eligible for summer school employment.
3. Assignments to such positions in each summer school center shall be made according to the following ranked criteria:
 - a. Proper certification and qualifications are held by the employee.
 - b. Employee has taught one (1) year in the subject applied for within the past three (3) years or is assigned to teach the subject for the next school year.
 - c. Uninterrupted seniority in the district.
4. During the first three days of summer school, the following ranked criteria shall be used should there be a need to reduce the number of teachers in a specific subject area within the school, or, for exceptional education teachers on a district-wide basis:

- a. Teachers who do not hold proper certification or qualifications.
 - b. Teachers who have not taught one (1) year in the subject within the past three (3) years or is not assigned to teach the subject for the next school year.
 - c. Teachers with least uninterrupted district seniority.
5. Summer school teachers shall not be required to teach less than two (2) hours per day.

Instructional applicants are required to submit the Instructional/Teacher Summer School **Employment Application (HRD-2-4118)** along with the Teaching Preference sheet. Support applicants are required to submit the Support **ESE ESY School Year Employment Application (HRD-2-4122)**. All applications should be submitted to Michelle Bily, Human Resources.

NOTES:

- Positions are based on open enrollment. Once positions are determined, the positions will be subject to minimum required enrollment.
- Parents are able to select any site for Summer Reading Camp. The feeders for all school sites will cover the entire district.
- If a program has additional requirements based on state or federal policy, these requirements will be listed with the position posting.
- If a teacher needs to be absent, Principals should work with their faculty and attempt to find a sub. The absent teacher will not receive pay for the hours missed and the teacher who took their place can be paid.

Support

Placement of support personnel in summer school positions when allocated shall be made in the best interest of the student in accordance with the IEP, current job title, consideration of the mix of the exceptionalities in the summer school setting, employee's familiarity with the specific group of students, ESE experience and training, and all else being equal, seniority. The primary consideration shall be the goal of providing optimal staffing for students within the summer school center.

3rd Grade Budget and Finance

3rd Grade Reading Camp – Fund 100 Function 5100 Project 1439

- 100-5100128 cost center -1439-0000-000-0 for teachers
- 100-5100158 cost center -1439-0000-000-0 for assistants

3rd Grade Reading Camp Forms

Click this link to make an editable copy of the
[Summer Reading Camp Attendance Letter](#)

[Summer Reading Camp Report Card](#)

[Portfolio Score Summary Sheet](#)

[Good Cause Portfolio Attestation Form](#)

6th Grade & Junior High Credit Recovery

District Contact

Michael Wingate

904-336-6918

michael.wingate@myoneclay.net

Location	Feeders	Meals	Cost
Lake Asbury Junior High	Green Cove Springs Junior High Lake Asbury Junior High Wilkinson Junior High	Meals not provided	\$100 Technology Fee*
Lakeside Junior High	Lakeside Junior High Orange Park Junior High Oakleaf Junior High		*Students who receive free or reduced lunch and students with disabilities are free
Keystone Heights Jr./Sr.	Keystone Heights Jr./Sr.		

6th Grade & Junior High Credit Recovery Calendar

Teachers	<p>Teacher Planning, 6/16/20</p> <ul style="list-style-type: none"> Planning at Assigned School, 8:00 a.m. - 10:00 a.m. Software Training at Fleming Island High Media Center, 10:00 a.m. - 11:00 a.m. (If needed) <p>Operating Dates, 6/17/20 - 7/8/20, 7:45 a.m. - 11:45 a.m. (Monday - Thursday)</p> <p>Last Day for Teachers, 7/8/20, 7:45 a.m. - 11:45 a.m.</p>
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Students	Operating Dates, 6/17/20 - 7/8/20, 8:00 a.m. - 11:30 a.m. (Monday-Thursday)
Assistants if applicable	Operating Dates, 6/17/20-7/8/20, 8:00 a.m. - 11:30 a.m. (Monday-Thursday)
Important Dates	No School on 7/2/20 Summer EOCs 7/13/20-7/23/20. Check with your zoned school on testing dates.

Student Registration

Eligibility

The secondary summer program is for 6th - 12th grade students who are seeking to recover two or less credits/courses for promotional purposes. Summer grade recovery or course retake will be provided using an online software program for 12 days in a blended learning setting, with instruction delivered virtually and face-to face.

Each course recovered through the online software program requires 12 summer school days to recover, therefore, if two courses need to be recovered, one of these courses will need to be taken via virtual offerings outside of the summer school day. It is possible that a student only needs a semester of a course. Therefore, they would only need to attend for 6 days. If a student needs an elective to be promoted or to graduate, the school can approve Clay Virtual as an option to obtain a second credit/course or an elective.

6th grade students who have failed one course must attend summer school. Students in 6th grade needing to retake a subject will be assigned to one of the participating junior high schools.

Elementary schools will provide parents with the Junior High summer school location via a parent letter (see link to a sample letter in the notification section below).

Notification

The district will identify eligible students by June 12th. Schools will contact students who qualify via a parent letter and phone call in order to ensure their attendance. If the parent/guardian has a concern about whether or not their child has passed a particular class, the District encourages the parent/guardian to contact the school prior to the June 12th date. Sample parent letters are provided for: [6th graders](#), and [junior high students](#). Please edit the fields indicated to reflect the correct information for your school site.

Registration

Once eligible students are invited, parents will complete the online registration, via the link below. School sites will assist parents with online registration if needed. If a parent does not have access to the internet, they can give verbal acknowledgement of attendance and the Data Secretary can enroll them.

Students are expected to bring their own earbuds or headphones in order to participate in the Edgenuity program.

Registration Link: www.oneclay.net/summer

Curriculum & Instruction	
Time	8:00 a.m. – 11:30 a.m.
Curriculum	Florida Standards
Instructional Methodologies	small group instruction, individualized teacher facilitation, and independent practice
Materials	Edgenuity
Assessment	Screening: End of course grades Progress Monitoring: Online software program data and teacher-developed records Outcome Measure: End of course grades for summer school course work

Student Policies

Attendance

Students are required to attend all days assigned to a course. Two tardies (10 minutes late is considered a tardy) will be considered an absence and, therefore, removed from the course.

Cell phones

Communication devices will not be allowed during the school hours.

Edgenuity

Students will only work on their Curriculum software accounts during school hours. **Students will provide their own earbuds for working in the Edgenuity software program.**

Student Code of Conduct

The “Student Code of Conduct” policies are to be followed during all summer school offerings.

Student Records

Initiating Summer School Records

Prior to the first day of the program, the district will notify each school with student registration information. The student's home school will report grades from the 2018-19 school year to the school of attendance for summer grade recovery.

For students with medical needs, refer to the process outlined in the Student Health Care Section of the ESY Task Instructions, which can be found in the Extended School Year section of this manual.

Closing Out Summer School Records

The summer school teacher will report the student's end-of-course grades for summer school coursework, which will be returned to each student's home school.

Teacher Application & Hiring

Instructional

The following are the instructional qualifications for summer school:

ARTICLE XIV

PROFESSIONAL QUALIFICATIONS AND ASSIGNMENTS

C. All instructional employment in summer school shall be filled according to the following criteria:

1. All teachers who apply shall apply for summer school classroom positions which are open at centers affecting their school. Requests to teach summer school shall be presented to the district Human Resources Division.
2.
 - a. Only teachers under contract in the county for the year preceding or for the next year will be considered for summer school employment.
 - b. No teacher receiving an unsatisfactory evaluation during the regular school year will be eligible for summer school employment.
3. Assignments to such positions in each summer school center shall be made according to the following ranked criteria:
 - a. Proper certification and qualifications are held by the employee.
 - b. Employee has taught one (1) year in the subject applied for within the past three (3) years or is assigned to teach the subject for the next school year.
 - c. Uninterrupted seniority in the district.
4. During the first three days of summer school, the following ranked criteria shall be used

should there be a need to reduce the number of teachers in a specific subject area within the school, or, for exceptional education teachers on a district-wide basis:

- a. Teachers who do not hold proper certification or qualifications.
 - b. Teachers who have not taught one (1) year in the subject within the past three (3) years or is not assigned to teach the subject for the next school year.
 - c. Teachers with least uninterrupted district seniority.
5. Summer school teachers shall not be required to teach less than two (2) hours per day.

Instructional applicants are required to submit the Instructional/Teacher Summer School **Employment Application (HRD-2-4118)** along with the Teaching Preference sheet . Support applicants are required to submit the Support **ESE ESY School Year Employment Application (HRD-2-4122)**. **All applications** should be submitted to Michelle Bily, Human Resources.

NOTES:

- Positions are based on open enrollment. Once positions are determined, the positions will be subject to minimum required enrollment.
- Students must attend the junior high site their home school feeds to.
 - o Students from Green Cove Springs Junior High, Wilkinson Junior High and Lake Asbury Junior High will attend at Lake Asbury Junior High
 - o Students from Lakeside Junior High, Oakleaf Junior High, and Orange Park Junior High will attend at Orange Park Junior High
 - o Students from Keystone Heights Jr./Sr. will attend at their home school
- If a program has additional requirements based on state or federal policy, these requirements will be listed with the position posting
- If a teacher needs to be absent, Principals should work with their faculty and attempt to find a sub. The absent teacher will not receive pay for the hours missed and the teacher who took their place can be paid.

6th Grade & Junior Budget and Finance

6th Grade & Junior High Credit Recovery- Project 1139 and Fund 100

- 100-5100128 cost center-1139-0000-000-0 for teachers

- 100-5100158 cost center-1139-0000-000-0 for assistants

6th Grade & Junior High Credit Recovery Forms

Click this link to make an editable copy of the
[6th Grade Course Retake Letter](#)

Click this link to make an editable copy of the
[Junior High Course Retake Letter](#)

DRAFT

High School Credit Recovery

District Contact

Michael Wingate

904-336-6918

michael.wingate@myoneclay.net

Location	Feeders	Meals	Cost
Clay High Fleming Island High. Keystone Heights Jr./Sr. Middleburg High Oakleaf High Orange Park High Ridgeview High	Students will report to their zoned school.	Meals not provided	\$100 Technology Fee* **Students who receive free or reduced lunch and students with disabilities are free

High School Credit Recovery Calendar

Teachers	Teacher Planning, 6/16/20 <ul style="list-style-type: none"> Curriculum Software Training at Fleming Island High Media Center, 8:00 a.m. - 10:00 a.m. Planning at Assigned School, 10:00 a.m. - 11:00 a.m. Operating Dates, 6/17/20 - 7/8/20, 7:45 a.m. - 11:45 a.m. (Monday-Thursday) Last Day for Teachers, 7/8/20, 7:45 a.m. - 11:45 a.m.
Students	Operating Dates, 6/17/20 - 7/8/20, 8:00 a.m. - 11:30 a.m. (Monday-Thursday)
Assistants if applicable	Operating Dates, 6/17/20 - 7/8/20, 8:00 a.m. - 11:30 a.m. (Monday-Thursday)
Important Dates	No School on 7/2/20 Summer EOCs 7/13/20 - 7/23/20. Check with your zoned school on their testing schedule.

Student Registration

Eligibility

The secondary summer program is for 6th-12th grade students who are seeking to recover two or less credits/courses for promotional purposes. Summer grade recovery or course retake will be provided using an online software program for 12 days in a blended learning setting, with instruction delivered virtually and face-to face.

Each course recovered through the online software program requires 12 summer school days to recover, therefore, if two courses need to be recovered, one of these courses will need to be taken via virtual offerings outside of the summer school day. It is possible that a student may only need a semester of a course. Therefore, they would only need to attend for 6 days. If a student needs an elective to be promoted or to graduate, the school can approve Clay Virtual as an option to obtain a second credit/course or an elective.

Notification

The district will identify eligible students by June 8th. Schools will contact students who qualify via a parent letter and phone call in order to ensure their attendance. Sample parent letters are provided for [high school students](#). Please edit the fields indicated to reflect the correct information for your school site.

Registration

Once eligible students are invited, parents will complete the online registration, via the link below. School sites will assist parents with online registration if needed. If a parent does not have access to the internet, they can give verbal acknowledgement of attendance and the Data Secretary can enroll them.

Students are expected to bring their own earbuds or headphones in order to participate in the Edgenuity program.

Registration Link: www.oneclay.net/summer

Curriculum & Instruction	
Time	8:00 a.m. – 11:30 a.m.
Curriculum	Florida Standards
Instructional Methodologies	small group instruction, individualized teacher facilitation, and independent practice
Materials	Online Software Program
Assessment	Screening: End of course grades Progress Monitoring: <i>Curriculum software</i> data and teacher-developed records Outcome Measure: End of course grades for summer school course work

Student Policies

Course Credit Options

Students needing $\frac{1}{2}$ credit (semester) in order to receive a final passing grade may attend the appropriate 6-day period. If an additional $\frac{1}{2}$ credit is needed the student will enroll in the appropriate course. Students needing a full credit will attend the entire 12-day course. There is only a one-time fee charged to the student.

Attendance

Students are required to attend all days assigned to a course. Twelve (12) days for a full credit and six (6) days for the completion of a $\frac{1}{2}$ credit. Two tardies (10 minutes late is considered a tardy) will be considered an absence and, therefore, removed from the course.

Cell phones

Communication devices will not be allowed during the school hours.

Online Software Program

Students will only work on their curriculum software accounts during school hours. **Students will provide their own earbuds for working in the software.**

Student Code of Conduct

The “Student Code of Conduct” policies are to be followed during all summer school offerings.

Student Records

Initiating Summer School Records

Prior to the first day of the program, the district will notify each school with student registration information. The teacher will be provided with student grades from the 2018-19 school year for each student.

For students with medical needs, refer to the process outlined in the Student Health Care Section of the ESY Task Instructions, which can be found in the Extended School Year section of this manual.

Closing Out Summer School Records

The summer school teacher will report the end of course grades for summer school coursework, which will be reflected in the student’s record.

Instructional

The following are the instructional qualifications for summer school:

ARTICLE XIV

PROFESSIONAL QUALIFICATIONS AND ASSIGNMENTS

C. All instructional employment in summer school shall be filled according to the following criteria:

1. All teachers who apply shall apply for summer school classroom positions which are open at centers affecting their school. Requests to teach summer school shall be presented to the district Human Resources Division.
2.
 - a. Only teachers under contract in the county for the year preceding or for the next year will be considered for summer school employment.
 - b. No teacher receiving an unsatisfactory evaluation during the regular school year will be eligible for summer school employment.
3. Assignments to such positions in each summer school center shall be made according to the following ranked criteria:
 - a. Proper certification and qualifications are held by the employee.
 - b. Employee has taught one (1) year in the subject applied for within the past three (3) years or is assigned to teach the subject for the next school year.
 - c. Uninterrupted seniority in the district.
4. During the first three days of summer school, the following ranked criteria shall be used should there be a need to reduce the number of teachers in a specific subject area within the school, or, for exceptional education teachers on a district-wide basis:
 - a. Teachers who do not hold proper certification or qualifications.
 - b. Teachers who have not taught one (1) year in the subject within the past three (3) years or is not assigned to teach the subject for the next school year.

c. Teachers with least uninterrupted district seniority.

5. Summer school teachers shall not be required to teach less than two (2) hours per day.

Instructional applicants are required to submit the Instructional/Teacher Summer School **Employment Application (HRD-2-4118)** along with the Teaching Preference sheet. Support applicants are required to submit the Support **ESE ESY School Year Employment Application (HRD-2-4122)**. All applications should be submitted to Michelle Bily, Human Resources.

NOTES:

- Positions are based on open enrollment. Once positions are determined, the positions will be subject to minimum required enrollment.
- There are no feeder schools for high school credit recovery.
- If a program has additional requirements based on state or federal policy, these requirements will be listed with the position posting.
- If a teacher needs to be absent, Principals should work with their faculty and attempt to find a sub. The absent teacher will not receive pay for the hours missed and the teacher who took their place can be paid.

High School Budget and Finance

High School – Credit Recovery - Project 1139 and Fund 100

- 100-5100128 cost center-1139-0000-000-0 for teachers
- 100-5100158 cost center-1139-0000-000-0 for assistants

High School Credit Recovery Forms

Click this link to make an editable copy of the
[High School Credit Recovery Letter](#)

Algebra 1 Credit Recovery for ESE ONLY

District Contact

Renee' Kemp

904-336-6877

jacqueline.kemp@myoneclay.net

Location	Feeders	Meals	Cost
Clay High Fleming Island High. Keystone Heights Jr./Sr. Middleburg High Oakleaf High Orange Park High Ridgeview High	Students will report to their zoned school.	Meals not provided	Free

Algebra 1 Credit Recovery for ESE Only

Teachers	Teacher planning in the Fleming Island High School Media Center, 6/16, 8:00 a.m. - 9:30 a.m., Planning in classroom 9:30 - 11:00 a.m. Operating Dates, 6/16/2020 - 7/15/2020, 7:45 a.m.-11:45 a.m. (Monday - Thursday)
Students	Operating Dates, 6/17/2020 - 7/15/2020, 8:00 a.m. - 11:30 a.m. (Monday - Thursday)
Assistants if applicable	Operating Dates, 6/17/2020 - 7/15/2020, 8:00 a.m. - 11:30a.m. (Monday - Thursday)
Important Dates	No School on 7/2/20 Summer EOCs 7/13/2020 - 7/24/2020

Student Registration

Eligibility

ESE Only Algebra 1 Credit Recovery is available for students with disabilities who are seeking to recover Algebra 1 credit and/or did not successfully pass the Algebra 1 End-of-Course (EOC) Assessment.

Notification

The IEP team, including the parent, determines the need for extended school year services. Once it is determined that a student requires Algebra 1 Credit Recovery for ESE ONLY, the details of the program will be provided to the parent via the ESE teacher.

Registration

Registration will be completed in collaboration with IEP teams at school sites.

Students are expected to bring their own earbuds or headphones in order to participate in the Edgenuity program.

Curriculum & Instruction	
Time	8:00 a.m.-11:30 a.m.
Curriculum	Florida Standards
Instructional Methodologies	whole class, small group, independent practice
Materials	Textbooks & standards-based materials
Assessment	Screening: Most recent Algebra 1 EOC data Progress Monitoring: Formative Assessment data and teacher-developed records Outcome Measure: Algebra 1 EOC Retake data

Student Policies

Attendance

Students are encouraged to attend all days assigned to a course. Two tardies (10 minutes late is considered a tardy) will be considered an absence.

Cell phones

Communication devices will not be allowed during the school hours.

Student Code of Conduct

The “Student Code of Conduct” policies are to be followed during all summer school offerings.

Student Records

Initiating Summer School Records

The teacher will be notified of student needs based on each student's IEP, Algebra 1 EOC scores, and student grades from the 2019-2020 school year.

For students with medical needs, refer to the process outlined in the Student Health Care Section of the ESY Task Instructions, which can be found in the Extended School Year section of this manual.

Closing Out Summer School Records

The Support Facilitator will update the student's goals and objectives in the IEP, and the summer school teacher will report end of course grades for summer school course work, which will be reflected in the student's record.

Teacher and Assistant Application & Hiring

Instructional

The following are the instructional qualifications for summer school:

ARTICLE XIV

PROFESSIONAL QUALIFICATIONS AND ASSIGNMENTS

C. All instructional employment in summer school shall be filled according to the following criteria:

1. All teachers who apply shall apply for summer school classroom positions which are open at centers affecting their school. Requests to teach summer school shall be presented to the district Human Resources Division.
2.
 - a. Only teachers under contract in the county for the year preceding or for the next year will be considered for summer school employment.
 - b. No teacher receiving an unsatisfactory evaluation during the regular school year will be eligible for summer school employment.
3. Assignments to such positions in each summer school center shall be made according to the following ranked criteria:
 - a. Proper certification and qualifications are held by the employee.
 - b. Employee has taught one (1) year in the subject applied for within the past three (3) years or is assigned to teach the subject for the next school year.
 - c. Uninterrupted seniority in the district.
4. During the first three days of summer school, the following ranked criteria shall be used should there be a need to reduce the number of teachers in a specific subject area

within the school, or, for exceptional education teachers on a district-wide basis:

- a. Teachers who do not hold proper certification or qualifications.
 - b. Teachers who have not taught one (1) year in the subject within the past three (3) years or is not assigned to teach the subject for the next school year.
 - c. Teachers with least uninterrupted district seniority.
5. Summer school teachers shall not be required to teach less than two (2) hours per day.

Instructional applicants are required to submit the Instructional/Teacher Summer School **Employment Application (HRD-2-4118)** along with the Teaching Preference sheet. Support applicants are required to submit the Support **ESE ESY School Year Employment Application (HRD-2-4122)**. All applications should be submitted to Michelle Bily, Human Resources.

NOTES:

- Positions are based on open enrollment. Once positions are determined, the positions will be subject to minimum required enrollment.
- There are no feeder schools for Algebra I Credit Recovery for students in ESE programs.
- If a program has additional requirements based on state or federal policy, these requirements will be listed with the position posting.
- If a teacher needs to be absent, Principals should work with their faculty and attempt to find a sub. The absent teacher will not receive pay for the hours missed and the teacher who took their place can be paid.

Support

Placement of support personnel in summer school positions when allocated shall be made in the best interest of the student in accordance with the IEP, current job title, consideration of the mix of the exceptionalities in the summer school setting, employee's familiarity with the specific group of students, ESE experience and training, and all else being equal, seniority. The primary consideration shall be the goal of providing optimal staffing for students within the summer school center.

Alg 1 ESE Budget and Finance

High School – Algebra I Credit Recovery – for ESE ONLY - Project 1139 and Fund 100

- 100-5200128 cost center-1139-0000-000-0 for teachers
- 100-5200158 cost center-1139-0000-000-0 for assistants

Algebra 1 Credit Recovery for ESE ONLY Forms

[Algebra 1 Credit Recovery for ESE Only Task Instructions](#)

Algebra 1 Boot Camp

District Contact

Michael Wingate

904-336-6918

michael.wingate@myoneclay.net

Location	Feeders	Meals	Cost
Clay High Fleming Island High. Keystone Heights Jr./Sr. Middleburg High Oakleaf High Orange Park High Ridgeview High	Students will report to their zoned school.	Meals not provided	\$50 Fee* *Students who receive free or reduced lunch and students with disabilities are free

Algebra 1 Boot Camp Calendar

Teachers	Teacher Planning at assigned school, 7/9/20; 8:30-11:30. Operating Dates, 7/13/20 - 7/16/20, 7:45 a.m. - 11:15 a.m.
Students	Operating Dates, 7/13/20 - 7/16/20, 8:00 a.m. - 11:00 a.m.
Assistants if applicable	Operating Dates, 7/13/20 - 7/16/20, 8:00 a.m. - 11:00 a.m.
Important Dates	Summer EOCs for Algebra 1 will be the week of 7/20-7/23. Check with your zoned school for Algebra 1 EOC

Student Registration

Eligibility

Students who did not successfully pass the Algebra 1 End-of-Course (EOC) Assessment will have the opportunity to attend Algebra 1 Boot Camp. In addition, students who wish to retake the EOC in order to achieve a higher score to improve their final grade (only a "D" or "F") may do so.

Notification

Schools will contact all students who qualify via a parent letter and phone call. Sample parent letters are provided for [junior high](#) and [high school](#) students.

Registration

Once eligible students are invited, parents will complete the online registration, via the link below. School sites will assist parents with online registration if needed. If a parent does not have access to the internet, they can give verbal acknowledgement of attendance and the Data Secretary can enroll them. Registration Link: <https://goo.gl/forms/B8lptEg1Z7OtEa5l2>

Students are expected to bring their own earbuds or headphones in order to participate in the Edgenuity program.

Curriculum & Instruction	
Time	8:00 a.m. - 11:00 a.m.
Curriculum	Florida Standards
Instructional Methodologies	whole class, small group, independent practice
Materials	Textbooks & standards-based materials
Assessment	Screening: Most recent Algebra 1 EOC data Progress Monitoring: Formative Assessment data and teacher-developed records Outcome Measure: Algebra 1 EOC Retake data

Student Policies

Attendance

Students are required to attend all days assigned to a course. Two tardies (10 minutes late is considered a tardy) will be considered an absence and, therefore, removed from the course.

Cell phones

Communication devices will not be allowed during the school hours.

Student Code of Conduct

The “Student Code of Conduct” policies are to be followed during all summer school offerings.

Student Records

Initiating Summer School Records

Prior to the first day of the program, the district will notify each school with student registration information. The teacher will be provided with each student's Algebra 1 EOC scores and student grades from the 2019-20 school year.

For students with medical needs, refer to the Student Health Care Section of the ESY Task Instructions, which can be found in the Extended School Year section of this manual.

Closing Out Summer School Records

The summer school teacher will report the end of course grades for summer school coursework, which will be reflected in the student's record.

Teacher Application & Hiring

Instructional

The following are the instructional qualifications for summer school:

ARTICLE XIV

PROFESSIONAL QUALIFICATIONS AND ASSIGNMENTS

C. All instructional employment in summer school shall be filled according to the following criteria:

1. All teachers who apply shall apply for summer school classroom positions which are open at centers affecting their school. Requests to teach summer school shall be presented to the district Human Resources Division.
2.
 - a. Only teachers under contract in the county for the year preceding or for the next year will be considered for summer school employment.
 - b. No teacher receiving an unsatisfactory evaluation during the regular school year will be eligible for summer school employment.
3. Assignments to such positions in each summer school center shall be made according to the following ranked criteria:
 - a. Proper certification and qualifications are held by the employee.
 - b. Employee has taught one (1) year in the subject applied for within the past three

(3) years or is assigned to teach the subject for the next school year.

- c. Uninterrupted seniority in the district.
4. During the first three days of summer school, the following ranked criteria shall be used should there be a need to reduce the number of teachers in a specific subject area within the school, or, for exceptional education teachers on a district-wide basis:
 - a. Teachers who do not hold proper certification or qualifications.
 - b. Teachers who have not taught one (1) year in the subject within the past three (3) years or is not assigned to teach the subject for the next school year.
 - c. Teachers with least uninterrupted district seniority.
5. Summer school teachers shall not be required to teach less than two (2) hours per day.

Instructional applicants are required to submit the Instructional/Teacher Summer School **Employment Application (HRD-2-4118)** along with the Teaching Preference sheet. Support applicants are required to submit the Support **ESE ESY School Year Employment Application (HRD-2-4122)**. All applications should be submitted to Michelle Bily, Human Resources.

NOTES:

- Positions are based on open enrollment. Once positions are determined, the positions will be subject to minimum required enrollment.
- There are no feeder schools for Algebra I Boot Camp.
- If a program has additional requirements based on state or federal policy, these requirements will be listed with the position posting.
- If a teacher needs to be absent, Principals should work with their faculty and attempt to find a sub. The absent teacher will not receive pay for the hours missed and the teacher who took their place can be paid.

Alg 1 Boot Camp Budget and Finance

High School – Algebra I Boot Camp Project 1139 and Fund 100

- 100-5100128 cost center-1139-0000-000-0 for teachers
- 100-5100158 cost center-1139-0000-000-0 for assistants

Algebra 1 Boot Camp Forms

[Junior High Algebra 1 Boot Camp Letter](#)

[High School Algebra 1 Boot Camp Letter](#)

11th- 12th Grade ESOL Summer Reading Program

District Contact

Renee Hatcher

904-336-6962

renee.hatcher@myoneclay.net

Location	Feeders	Meals	Cost
Orange Park High School Oakleaf High School	Entire school district	Meals not provided	Free

11th - 12th Grade ESOL Summer Reading Program

Teachers	Teacher Planning at OPHS and OLHS, 6/11/2020, 7:30 a.m. - 12:00 p.m. Operating Dates, 6/11/2020 - 6/25/2020, 7:30 a.m. - 12:00 p.m. (Monday - Thursday)
Students	Operating Dates, 6/15/2020 - 6/25/2020, 8:00 a.m. - 12:00 p.m.
Assistants	Operating Dates, 6/15/2020 - 6/25/2020, 8:00 a.m. - 12:00 p.m.
Important Dates	

Student Registration

Eligibility

The ESOL Summer Reading Program is a language program that offers currently enrolled ESOL students entering 11th or 12th grade, or exiting 12th graders who will earn a certificate of completion in 2020, the opportunity to enhance their English Language proficiency in an effort to pass the required assessments to earn a high school diploma. English Language Learners (ELLs) who scored a level 1 or 2 on the ELA FSA, and have not passed the ACT or SAT will be eligible to attend.

Notification

Schools will provide eligible students with the [informational flyer](#) to apply for the program. Guidance Counselors will ensure that eligible ELL students receive the information. Should a parent need translation assistance, they can contact the district ESOL office, or [Google Translate](#) can be used as a tool for face-to-face translation of words and phrases, however this tool does not accurately translate written English into another written language.

Registration

Once eligible students are invited, parents will complete the registration form online via the link provided in the flyer. School sites will assist parents with online registration if needed. If a parent does not have access to the internet, they can give verbal acknowledgement of attendance and the Data Secretary can enroll them.

Students are expected to bring their own earbuds or headphones in order to participate in the Edgenuity program.

Registration Link: <https://goo.gl/forms/7VgDIQujzROZBb8s2>

Curriculum & Instruction	
Time	8:00 a.m. - 12:00 p.m.
Curriculum	Florida Standards
Instructional Methodologies	whole class, small group, and independent practice with a focus on academic vocabulary, rigorous text, technical writing, and testing strategies
Materials	ACT preparation materials
Assessment	Screening: Most recent ELA FSA data, ACT data, or SAT data Progress Monitoring: Formative assessments and teacher-developed records Outcome Measure: ELA FSA Retake data, ACT data, or SAT data

Student Policies

Attendance

Students are only allowed to miss one day of the course, and have no more than two tardies (10 minutes late is considered a tardy). A student who misses more than one day and has more than two tardies will be removed from the program.

Cell phones

Communication devices will not be allowed during the school hours.

Student Code of Conduct

The “Student Code of Conduct” policies are to be followed during all summer school offerings.

Student Records

Initiating Summer School Records

Prior to the first day of the program, the district will notify each school with student registration information. The teacher will be provided with each student’s most recent FSA ELA, ACT and/or SAT scores and student grades from the 2017 - 18 school year.

For students with medical needs, refer to the process outlined in the Student Health Care Section of the ESY Task Instructions, which can be found in the Extended School Year section of this manual.

Closing Out Summer School Records

The summer school teacher will report the end of course grades for summer school coursework, which will be reflected in the student’s record.

Teacher Application & Hiring

Instructional

The following are the instructional qualifications for summer school:

ARTICLE XIV

PROFESSIONAL QUALIFICATIONS AND ASSIGNMENTS

C. All instructional employment in summer school shall be filled according to the following criteria:

1. All teachers who apply shall apply for summer school classroom positions which are open at centers affecting their school. Requests to teach summer school shall be presented to the district Human Resources Division.
2.
 - a. Only teachers under contract in the county for the year preceding or for the next year will be considered for summer school employment.
 - b. No teacher receiving an unsatisfactory evaluation during the regular school year will be eligible for summer school employment.

3. Assignments to such positions in each summer school center shall be made according to the following ranked criteria:
 - a. Proper certification and qualifications are held by the employee.
 - b. Employee has taught one (1) year in the subject applied for within the past three (3) years or is assigned to teach the subject for the next school year.
 - c. Uninterrupted seniority in the district.
4. During the first three days of summer school, the following ranked criteria shall be used should there be a need to reduce the number of teachers in a specific subject area within the school, or, for exceptional education teachers on a district-wide basis:
 - a. Teachers who do not hold proper certification or qualifications.
 - b. Teachers who have not taught one (1) year in the subject within the past three (3) years or is not assigned to teach the subject for the next school year.
 - c. Teachers with least uninterrupted district seniority.
5. Summer school teachers shall not be required to teach less than two (2) hours per day.

Instructional applicants are required to submit the Instructional/Teacher Summer School **Employment Application (HRD-2-4118)** along with the Teaching Preference sheet. Support applicants are required to submit the Support **ESE ESY School Year Employment Application (HRD-2-4122)**. All applications should be submitted to Michelle Bily, Human Resources.

NOTES:

- Positions are based on open enrollment. Once positions are determined, the positions will be subject to minimum required enrollment.
- The feeders for ESOL Summer Reading will cover the entire district.
- If a program has additional requirements based on state or federal policy, these requirements will be listed with the position posting.
- If a teacher needs to be absent, Principals should work with their faculty and attempt to find a sub. The absent teacher will not receive pay for the hours missed and the teacher who took their place can be paid.

Support

Placement of support personnel in summer school positions when allocated shall be made in the best interest of the student in accordance with the IEP, current job title, consideration of the mix of the exceptionalities in the summer school setting, employee's familiarity with the specific group of students, ESE experience and training, and all else being equal, seniority. The primary consideration shall be the goal of providing optimal staffing for students within the summer school center.

ESOL Budget and Finance

11th-12th ESOL Summer Reading - Federal Grant 4030 Year 9 Fund 420

- 420-5100128-0252-0000-4030-000-9 for teachers
- 420-5100158-0252-0000-4030-000-9 for assistants

11th- 12th Grade ESOL Summer Reading Program Forms

[ESOL Informational Flyer](#) (English)

[ESOL Informational Flyer](#) (Spanish)

ESE Extended School Year

District Contact

Renee' Kemp

904-336-6877

jacqueline.kemp@myoneclay.net

Locations*	Feeders	Meals	Cost
Keystone Heights Elem. Middleburg High Ridgeview High	Entire school district	Meals not provided	Free

ESE Extended School Year Calendar*

Teachers & Nurses	<ul style="list-style-type: none"> Planning Day, 6/11/2020, 7:30 a.m. - 12:30 p.m. Ridgeview High Operating Dates, 6/15/2020 - 7/15/2020, Monday/Wednesday, 7:30 a.m. - 12:00 p.m. (Does Not Include Lunch) Keystone Heights Elem & Middleburg High Operating Dates, 6/16/2020 - 7/16/2020, Tuesday/Thursday, 7:30 a.m. - 12:00 p.m. (Does Not Include Lunch)
Students	<ul style="list-style-type: none"> Ridgeview High Operating Dates, 6/15/2020 - 7/15/2020, Monday/Wednesday, 7:50 a.m. - 11:50 a.m. (includes a 15 minute break) Keystone Heights Elem & Middleburg High Operating Dates, 6/16/2020 - 7/16/2020, Tuesday/Thursday, 7:50 a.m. - 11:50 a.m. (includes a 15 minute break)
Assistants	<ul style="list-style-type: none"> Ridgeview High Operating Dates, 6/15/2020 - 7/15/2020, Monday/Wednesday, 7:30 a.m. - 12:00 p.m. (Does not include Lunch) Keystone Heights Elem & Middleburg High Operating Dates, 6/16/2020 - 7/16/2020, Tuesday/Thursday, 7:30 a.m. - 12:00 p.m. (includes a 15 minute break)
Important Dates	<ul style="list-style-type: none"> No School 6/29/2020 - 7/2/2020

*The ESY calendar is a general framework for services; The IEP team makes the decision regarding ESY services necessary for the provision of FAPE.

Student Registration

Extended school year services are available to provide a Free Appropriate Public Education (FAPE) for students with disabilities and must be considered by the IEP team as part of the provision of a free appropriate public education. The IEP team determines the need for ESY services. It is important that IEP teams consider a variety of criteria or factors when determining whether ESY services are necessary in order to ensure the provision of FAPE. The necessity for ESY services and/or the duration of those services cannot be limited based on the type or the degree of disability. ESY services must be addressed at least annually for each student with a disability. ESY is NOT any of the following: summer school, child care, respite care, intended to maximize educational opportunity or potential growth, a longer school day, one-size-fits-all, or provided based on specific areas of disability, level of service, or type of classroom placement.

Criteria that the IEP team can use to determine whether a student requires ESY services may include but not be limited to:

- **Regression/Recoupment** - Will the student regress substantially in a critical life skill related to his or her IEP goals if ESY services are not provided?
- **Critical Point of Instruction** - Is the student at a crucial stage in mastering a critical life skill, when a lapse in services would substantially harm the child's chances of learning that skill?
- **Nature/Severity of Disability** - Is the nature or severity of the student's disability such that the student will not receive a reasonable level of benefit from his or her educational program during the regular school year if ESY services are not provided?
- **Special Circumstances** (e.g., transition from school to work) - Are there extenuating circumstances that make it unlikely that the student will receive FAPE without ESY services?

If a student is determined to need ESY, the IEP team must also consider the type of services needed. Some options for services may include take-home instructional materials; itinerant teacher services, tutorials; services contracted through community or outside agencies; consultation.

Notification

The IEP team, including the parent, determines the need for extended school year services. Once it is determined that a student requires extended school year services, the details of the program will be provided to the parent via the ESE teacher. ESE teachers will refer to the ESY Task Instructions to provide notification and register students for ESY Services. The ESY Task Instructions and ESY Calendar and Framework for services can be located in the ESY Forms section of this manual.

Registration

Registration will be completed in collaboration with IEP teams at school sites.

Location

Students who require school-based ESY programs will be served at sites based on their needs. Please refer to the ESY summer calendar for a general framework of services and ESY sites. Furniture, equipment, and materials will be moved to ESY sites as necessary to accommodate the needs of students who will be attending.

Student Policies

Attendance

Students are encouraged to attend each day of the program.

Cell phones

Communication devices will not be allowed during the school hours.

Student Code of Conduct

The “Student Code of Conduct” policies are to be followed during all summer school offerings.

Student Records

Initiating Summer School Records

The teacher will be notified of student needs based on each student’s IEP.

For students with medical needs, refer to the process outlined in the Student Health Care Section of the ESY Task Instructions, which can be found in the Extended School Year section of this manual.

Closing Out Summer School Records

The ESE Teacher will update the student’s goals and objectives on the IEP, and complete the Summary of Progress document, which can be found in the the ESY Task Instructions.

Teacher Application & Hiring

Instructional

The following are the instructional qualifications for summer school:

ARTICLE XIV

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1. All teachers who apply shall apply for summer school classroom positions which are open at centers affecting their school. Requests to teach summer school shall be presented to the district Human Resources Division.
2.
 - a. Only teachers under contract in the county for the year preceding or for the next year will be considered for summer school employment.
 - b. No teacher receiving an unsatisfactory evaluation during the regular school year will be eligible for summer school employment.
3. Assignments to such positions in each summer school center shall be made according to the following ranked criteria:
 - a. Proper certification and qualifications are held by the employee.
 - b. Employee has taught one (1) year in the subject applied for within the past three (3) years or is assigned to teach the subject for the next school year.
 - c. Uninterrupted seniority in the district.
4. During the first three days of summer school, the following ranked criteria shall be used should there be a need to reduce the number of teachers in a specific subject area within the school, or, for exceptional education teachers on a district-wide basis:
 - a. Teachers who do not hold proper certification or qualifications.
 - b. Teachers who have not taught one (1) year in the subject within the past three (3) years or is not assigned to teach the subject for the next school year.
 - c. Teachers with least uninterrupted district seniority.
5. Summer school teachers shall not be required to teach less than two (2) hours per day.

Instructional applicants are required to submit the Instructional/Teacher Summer School **Employment Application (HRD-2-4118)** along with the Teaching Preference sheet. Support

applicants are required to submit the Support **ESE ESY School Year Employment Application (HRD-2-4122)**. All applications should be submitted to Michelle Bily, Human Resources.

NOTES:

- Positions are based on open enrollment. Once positions are determined, the positions will be subject to minimum required enrollment.
- The feeders for Extended School Year will cover the entire district.
- If a program has additional requirements based on state or federal policy, these requirements will be listed with the position posting.
- If a teacher needs to be absent, Principals should work with their faculty and attempt to find a sub. The absent teacher will not receive pay for the hours missed and the teacher who took their place can be paid.

Support

Placement of support personnel in summer school positions when allocated shall be made in the best interest of the student in accordance with the IEP, current job title, consideration of the mix of the exceptionalities in the summer school setting, employee's familiarity with the specific group of students, ESE experience and training, and all else being equal, seniority. The primary consideration shall be the goal of providing optimal staffing for students within the summer school center.

ESE Budget and Finance

ESE Summer School/Extended School Year – Project 1139 and Fund 100

- ESE Summer Teachers 100-5200128-cost center-1139-0000-000-0
- ESE Summer PTs, OTs 100-5200138-cost center-1139-0000-000-0
- ESE Summer Assistants 100-5200158-cost center-1139-0000-000-0
- ESE Summer BRT/BLC 100-5200128-cost center-1139-0000-000-0
- ESE Summer Nurses 100-5200168-cost center-1139-0000-000-0

ESE Extended School Year Forms

[ESY Calendar & Framework for Services](#)

[ESY Task Instructions](#)

DRAFT

**Clay County District Schools
Exceptional Student Education
Extended School Year (ESY) 2020**



*** ESY SITES
RHS, KHE, MHS**

SITE SCHEDULES	DATES/HOURS
<u>Planning Day, All ESY Sites</u> Teachers & Nurses (RN/LPN)	Thursday, June 11, 2020 7:30 a.m. - 12:30 p.m.
<u>First Day, RHS</u> Students & Assistants	Monday, June 15, 2020
<u>First Day, KHE & MHS</u> Students & Assistants	Tuesday, June 16, 2020
<u>Holiday</u>	Monday, June 29 - Thursday, July 2, 2020
<u>Last Day, RHS</u> Students & RHS ESY Staff	Wednesday, July 15, 2020
<u>Last Day, KHE & MHS</u> Students & KHE/MHS ESY Staff	Thursday, July 16, 2020
<u>Hours, Employee</u> Teachers, Nurses & Assistants Hours (Does Not Include Lunch)	Monday/Wednesday (RHS) Tuesday/Thursday (KHE/MHS) 7:30 a.m. - 12:00 p.m.
<u>Hours, Student</u> All ESY Students	Monday/Wednesday (RHS) Tuesday/Thursday (KHE/MHS) 7:50 a.m. - 11:50 a.m. (Includes a 15 minute break)

THE ESY CALENDAR IS A GENERAL FRAMEWORK FOR SERVICES; THE IEP TEAM MAKES THE DECISION REGARDING ESY SERVICES NECESSARY FOR THE PROVISION OF FAPE.

***STUDENTS ARE ASSIGNED TO AN ESY SITE BASED ON THEIR NEEDS.**

SCHOOL BOARD APPROVED: JANUARY 9 , 2020



Summer Programs Calendar 2020

	Voluntary Pre-K Summer Program (34 days)	3RD Grade Summer Reading Camp All 3 rd Grade students scoring a level 1 on the FSA (21 Days)	6th Grade & Jr. High Credit Recovery* Standard diploma, including ESE & self-contained ESE students (12 Days)	High School Credit Recovery (Delivered via Computer) Standard diploma, including ESE & self-contained ESE (12 Days)	Algebra I Credit Recovery ESE Only (16 Days)	Algebra I - Boot Camp Standard diploma, including ESE & self-contained ESE students (4 Days)	11th-12th ESOL Summer Reading ELLs scoring a level 1 or 2 on ELA FSA (8 days)
Location	Fleming Island Elementary School	Grove Park Elementary Keystone Heights Elem. S. Bryan Jennings Wilkinson Elementary	Lake Asbury Junior High* Lakeside Junior High** Keystone Heights Jr/Sr***	Students will report to their zoned school.	Students will report to their zoned school.	Students will report to their zoned school.	Orange Park High School Oakleaf High School
First Day Teachers	Monday 6/8/2020 Report to assigned school 8:00 a.m.-11a.m.	Monday 6/15/20 Training at TTC "Lab 1" 8:00 a.m. -11:00 a.m. Planning at Assigned School 11:00 a.m. - 12:00 p.m.	Tuesday 6/16/2020 Planning at Assigned School 8:00 a.m. - 10:00 a.m. Training at Fleming Island High School 10:00 a.m. - 11:00 a.m. for a review session on software	Tuesday 6/16/2020 Training/Planning at Fleming Island High School Media Center 8:00 a.m. -10:00 a.m. for High School teachers. Report to assigned school from 10:00 a.m.-11:00 a.m.	Tuesday 6/16/2020 Training at FIH Media Center 8:00 a.m. - 9:30 a.m. Planning in classroom 9:30 a.m.-11:00 a.m.	Thursday 7/9/2020 Report to assigned school for planning 8:00-11:00 p.m.	Thursday 6/11/2020 Report to assigned school 7:30 a.m.-12:00 p.m.
First Day Students & Assistants	Tuesday 6/9/20	Tuesday 6/16/20	Wednesday 6/17/20	Science: 6/17-7/8 (12 days) Soc. St.: 6/17-7/8 (12 days) Math: 6/17-7/8 (12 days) E.L.A.: 6/17-7/8 (12 days)	Wednesday 6/17/2020	Monday 7/13/2020	Monday 6/15/2020
Last Day Students & Staff	Tuesday 7/28/20	Wednesday 7/22/20 For Teachers: 7/22/20	Wednesday 7/8/20	Wednesday 7/8/20	Wednesday 7/15/2020	Thursday 7/16/2020	Thursday 6/25/2020
Student Hours	Monday-Friday 7:30 a.m. -4:35 p.m. Except Tuesday, 7/28: 7:30 a.m. -10:30 a.m.	Monday - Thursday 8:00 a.m-12:00 p.m.	Monday - Thursday 8:00 a.m. - 11:30 a.m.	Monday - Thursday 8:00 a.m. - 11:30 a.m.	Monday - Thursday 8:00 a.m. - 11:30 a.m.	Monday - Thursday 8:00 a.m. - 11:00 a.m.	Monday - Thursday 8:00 a.m.-12:00 p.m.
Teacher Hours	Monday - Friday 7:00 a.m. - 5:00 p.m. Except Tuesday, 7/28: 7:00 a.m.-11:00 a.m.	Monday - Thursday 7:30 a.m-12:30 p.m 4 day week Except Thursday, 7/22: 7:30-3:30	7:45 a.m. - 11:45 a.m. Monday - Thursday 4 Day Week	7:45 a.m. - 11:45 a.m. Monday - Thursday 4 Day Week	7:45 a.m. - 11:45 a.m. Monday - Thursday 4 Day Week	7:45 a.m. - 11:15 a.m.	Monday - Thursday 7:30 a.m-12:00p.m. 4 day week
Important Dates:	No school on 7/2 and 7/3	No school on -7/2	No school on 7/2 Summer EOC's: July 13-24. Information on Individual EOC dates will be distributed prior to the end of school				
ESY - Refer to separate calendar for information regarding ESY *students enrolled at Wilkinson JH, Green Cove JH, and Lake Asbury JH report to Lake Asbury ** students enrolled at Oakleaf JH, Lakeside JH, and Orange Park JH report to Orange Park JH ***Keystone Heights Jr.-Sr. High will host their own students							

DRAFT

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C11 - CTE Out of State and Overnight Field Trip

Description

The School Board recognizes that field trips, when used for teaching and learning integral to the curriculum, are an educationally sound and important ingredient in the instructional program of the schools. Properly planned and executed field trips supplement and enrich classroom instruction by providing learning experiences that will enhance mastery of the curriculum standards of the State of Florida. A field trip is defined as any planned, student travel activity which is approved as part of the district's educational program and is under the direct supervision and control of an instructional staff member or any advisor as designated by the Superintendent.

Field Trip Details

Group	Function	Date	Destination
ACE Mentoring National Team	ACE Mentoring National Team travel to present their project	April 25-28, 2020	Washington, DC

*Trips might require students/teachers to travel a day prior or after conference starting/ending date.

Gap Analysis

Career and Technical Student Organizations (CTSO) are co-curricular organizations for CTE students such as FFA, TSA, FBLA, HOSA, SkillsUSA, FCCLA. CTOS extend teaching and learning through innovative programs, business and community partnerships and leadership experiences at the school, state and national levels. CTOS are a powerful avenue for helping our nation address key challenges such as workforce development, student achievement, economic vitality and global competitiveness. CTOS are authorized by the U.S. Congress in the Carl D. Perkins Career and Technical Education Improvement Act.

Previous Outcomes

All out-of-state and overnight trips are selected, planned, evaluated, and approved or rejected in conformity with written district policy.

Expected Outcomes

It is important to recognize that CTOS provide students leadership development skills as well as hands-on learning through project-based activities. CTOS events expose students to new experiences which increases their engagement within their educational experience.

Strategic Plan Goal

Goal 1: Develop a High Quality & Aligned Instructional System

Strategy 1.3: Prepare all students to be full option graduates who are prepared for college, eligible to enlist in military services, or able to compete in the workforce.

Recommendation

That the Clay County School Board approve the CTE Out of State and Overnight Field Trip.

Contact

Terry Connor, Chief Academic Officer, 904.336.9405, terrence.connor@myoneclay.net

Financial Impact

TBD

Review Comments

Attachments

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C12 - Clay Charter Academy Contract Renewal

Description

Clay Charter Academy is a charter school located in Middleburg serving students in Kindergarten through 8th grade. Clay Charter is in its 5th year of its charter and the school has submitted a request for renewal. Due to its status as an A school for two consecutive years, Clay Charter has been designated as a high performing charter school per the Florida Department of Education. Per Florida statute 1002.331, with this designation, the school is authorized to request a 15 year charter renewal.

Gap Analysis

Clay Charter Academy is an A rated charter school serving students in Kindergarten through 8th Grade.

Previous Outcomes

Clay Charter Academy is in the last year of its 5 year charter and was previously approved by the School Board in December 2014.

Expected Outcomes

Clay Charter Academy will continue to operate as a successful, A rated charter school in Clay County.

Strategic Plan Goal

Goal 3: Establish a respectful climate and culture that provides equity and access to all.

Strategy 3.1: Engage stakeholders to strengthen and build a collaborative and constructive environment that encourages high expectations for all.

Recommendation

That the Clay County School Board approve the 15 year charter renewal request for Clay Charter Academy.

Contact

Terry Connor, Chief Academic Officer, 904.336.9405, terrence.connor@myoneclay.net

Financial Impact

Review Comments

Attachments

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C13 - Proclamation #20-13 to Establish April, 2020 as School Library Month in Clay County

Description

Each year, citizens of Clay County take time to recognize the programs, services and resources provided by school libraries. This celebratory month provides opportunities across the county to highlight school library contributions to education. School library programs prepare students for lifelong learning, make a measurable difference in student academic achievement and enhance their reading enjoyment. Additionally, School Library Month coincides with National Library Week, which highlights the resources and contributions of all types of libraries.

Gap Analysis

N/A

Previous Outcomes

N/A

Expected Outcomes

N/A

Strategic Plan Goal

N/A

Recommendation

That the Clay County School Board establish the month of April, 2020 as School Library Month in Clay County

Contact

Terry Connor, Chief Academic Officer, terrence.connor@myoneclay.net

Cynthia Johnson, Supervisor of Instructional Resources, cynthia.johnson@myoneclay.net

Financial Impact

N/A

Review Comments**Attachments**

📎 [Proclamation-April 2020 School Library Media Month \(1\).docx](#)

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C14 - Proclamation #20-12 National School Nurse Week

Description

The National School Nurse Week has been established to foster a better understanding of the role of school nurses in the educational setting. This year's National School Nurse Week, May 6-12, 2020, will recognize the vital role that school nurses have played in improving the health and wellbeing of our county's children through this Resolution.

Gap Analysis

This Resolution will promote the School Board of Clay County's goal of providing a safe environment for students.

Previous Outcomes

Proclamation #19-14; National School Nurse Day, May 6-12, 2020 approved.

Expected Outcomes

The citizens of Clay County will recognize National School Nurses Week as a time to identify and honor the dedicated employees of Student Health Services.

Strategic Plan Goal

N/A

Recommendation

Approve the Resolution #20-12 endorsing National School Nurse Week.

Contact

Michael McAuley, Assistant Superintendent of Culture & Climate
Kristin Riebe, Coordinator of Nursing Services

Financial Impact

N/A

Review Comments**Attachments**

📎 [Nurses Week Proclamation19-20.docx](#)

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C15 - Proposed Allocation Changes for 2020-2021

Description

Staff allocation documents clarify how each school, district, department, and division is staffed for the 2020-2021 school year. The School Board is required to take action on all staff allocation changes.

Gap Analysis

These allocations are required to ensure the adequate staffing of the district and schools.

Previous Outcomes

The district and schools are adequately staffed.

Expected Outcomes

Staffing will be sufficient to meet the needs of the various schools and district departments.

Strategic Plan Goal

The district ensures fiscal responsibility and equitable distribution of resources.

Recommendation

Approve the staff allocation plan as submitted.

Contact

Dr. Susan Legutko, Assistant Superintendent for Business Affairs, (904) 336-6722, susan.legutko@myoneclay.net

Financial Impact

To be determined.

Review Comments

Attachments

④ [Allocation Summary - April 2, 2020.pdf](#)

PROPOSED CHANGES TO STAFF ALLOCATIONS

2020-2021 SUMMARY

Board Meeting, April 2, 2020

School	Add	Delete	Allocation	Comment	Salary	Benefits	Total Cost
			2020-2021 ACTIONS				
LES-0352		0.90	ESE Assistant, GH	Program Needs	(\$16,862)	(\$4,898)	(\$21,760)
SPC-0571		0.50	Curriculum Coach	Program Needs	(\$24,243)	(\$7,043)	(\$31,286)
SPC-0571	1.0		Teacher, VE SC (EBD/ASD)	Program Needs	\$49,074	\$14,256	\$63,330
SPC-0571	1.8		ESE Assistant, BH	Program Needs	\$33,723	\$9,797	\$43,520
TBE-0531		1.0	Teacher, VE SC (EBD/ASD)	Program Needs	(\$49,074)	(\$14,256)	(\$63,330)
TBE-0531		1.8	ESE Assistant, BH	Program Needs	(\$33,723)	(\$9,797)	(\$43,520)
LAJ-0481	1.0		Teacher, VE SC (ASD/EBD/IND)	Program Needs	\$63,330	\$18,397	\$81,727
				TOTAL:	\$22,226	\$6,457	\$28,682
			SAI Class Size (1140)				
CGE-0601	1.0		Teacher, Art	Program Needs	\$47,112	\$13,686	\$60,798
CGE-0601		1.0	Teacher, Music	Program Needs	(\$47,112)	(\$13,686)	(\$60,798)
				TOTAL:	\$0	\$0	\$0
			Federal Funds (FNS)				
GCJ-0021		1.0	Cafeteria Assistant, (3.0 hours)	Program Needs	(\$15,130)	(\$4,395)	(\$19,525)
				TOTAL:	(\$15,130)	(\$4,395)	(\$19,525)

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C16 - Clay County District School Board Operational, Financial and Single Audit for the 2018-2019 Fiscal Year

Description

Pursuant to 1010.30 F.S., school districts are required to have an annual financial, operational and single audit of the district school board. For the 2018-2019, the annual operational, financial and single audit was conducted by Purvis Gray and Company, an independent certified public accounting firm. At the conclusion of the site review, there were a total of 2 findings, 1 finding under the operational audit and 1 finding under the financial audit. Corrective actions to address the findings are included in the report.

The audit is a public document and will be made available on the District's website located at the District website and can be accessed through the following link,

The audit becomes part of the public record for the financial records of the School Board, which are maintained under the direction of the Superintendent, with the approval of the Board.

Gap Analysis

The objectives of the annual financial, operational and single audit are to evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste and abuse. The objectives also include the examination of internal controls in the categories of compliance, economic and efficient operations, reliability of records and reports, and the safeguarding of assets.

Previous Outcomes

None

Expected Outcomes

Acceptance of the Independent Audit Report, as presented.

Strategic Plan Goal

Ensure effective, equitable and efficient use of resources.

Recommendation

Acceptance of the Independent Audit Reports, as presented.

Contact

Dr. Susan Legutko, Assistant Superintendent Business Affairs

Financial Impact

None

Review Comments

Attachments

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C17 - Charter School Audits for the 2018-2019 Fiscal Year

Description

Review the 2018-2019 Annual Audit report of the three Charter Schools operating under the Clay County School District. Audits include Clay Charter Academy, Florida Virtual Academy at Clay and St. Johns Classical Academy, Inc.

Gap Analysis

A charter school is required to retain the services of a certified public accountant or auditor to conduct their annual financial audit. The School Board as the sponsor shall review the final report.

Previous Outcomes

The School Board of Clay County received and reviewed the annual audit report of the Charter Schools.

Expected Outcomes

The School Board of Clay County will receive and review the annual audit report of the Charter Schools.

Strategic Plan Goal

Ensure fiscal responsibility and equitable distribution of resources.

Recommendation

Review the final audit report for: Clay Charter Academy, Florida Virtual Academy at Clay and St. Johns Classical Academy, Inc.

Contact

Dr. Susan Legutko, Assistant Superintendent for Business Affairs

Financial Impact

None

Review Comments**Attachments**

- 🔗 [2019 Audit Report for Clay Charter Academy.pdf](#)
- 🔗 [2019 Audit Report for St. John's Classical Academy.pdf](#)
- 🔗 [2019 Audit Report for Florida Cyber Charter Academy at Clay.pdf](#)

Clay Charter Academy

A Department of Florida Charter
Educational Foundation, Inc.
(A Component Unit of the School
Board of Clay County, Florida)

Basic Financial Statements
For the Year Ended June 30, 2019

DRAFT

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Clay Charter Academy
A Department of Florida Charter Educational Foundation, Inc.
Middleburg, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Clay Charter Academy (the "School"), a Department of Florida Charter Educational Foundation, Inc. and a component unit of the School Board of Clay County, Florida, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the School, as of June 30, 2019, and the respective changes in financial position, and budgetary comparison for the General Fund and Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements of the School are intended to present the financial position and change in financial position of only that portion of the governmental activities, each major fund and the aggregate remaining fund information of Florida Charter Educational Foundation, Inc. that is attributable to the transactions of the School. They do not purport to, and do not, present fairly the financial position of Florida Charter Educational Foundation, Inc. as of June 30, 2019 and the changes in financial position or budgetary comparisons, where applicable, for the year ended June 30, 2019 in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2019, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

KEEFE McCULLOUGH

Fort Lauderdale, Florida
August 26, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

DRAFT

As management of Clay Charter Academy (the "School"), a Department of Florida Charter Educational Foundation, Inc. and a component unit of the School Board of Clay County, Florida, we offer readers of the School's basic financial statements this narrative overview and analysis of the financial activities of the School for the years ended June 30, 2019 and 2018.

Management's discussion and analysis is included at the beginning of the School's basic financial statements to provide, in layman's terms, the current position of the School's financial condition. This summary should not be taken as a replacement for the audit which consists of the basic financial statements.

Financial Highlights

Our basic financial statements provide these insights into the results of this year's operations.

- As of June 30, 2019, the School's governmental fund balances totaled \$ 1,711,974 as compared to \$ 2,467,397 as of June 30, 2018.
- As of June 30, 2019, the School has net position (deficit) of \$ (2,073,008) as compared to net position (deficit) of \$ (2,196,946) at June 30, 2018.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The School's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements.

Government-Wide Basic Financial Statements: The government-wide financial statements are designed to provide readers with a broad overview of the School's finances, in a manner similar to a private sector business.

The statement of net position presents information on all of the School's assets, liabilities, and deferred inflows/outflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School is improving or deteriorating.

The statement of activities presents information showing how the School's net position changed during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected revenues and services rendered but unpaid).

The government-wide financial statements include all governmental activities that are principally supported by grants and entitlements from the state for full-time equivalent funding. The School does not have any business-type activities. The governmental activities of the School primarily include instruction and instructional support services.

The government-wide basic financial statements can be found on pages 7 and 8 of this report.

Fund Basic Financial Statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide basic financial statements, governmental fund basic financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the School's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the School's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The School maintains several individual governmental funds. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The General Fund, Special Revenue Fund and Capital Project Fund are considered to be the School's major funds.

The School adopts an annual budget for its governmental funds. A budgetary comparison statement has been provided for the General Fund and Special Revenue Fund to demonstrate compliance with the budget.

The governmental fund financial statements can be found on pages 9 through 14 of this report.

Agency Fund: In addition, the School has one agency fund which is a student activity fund. This fund was formed for educational and school purposes.

The Agency Fund financial statement can be found on page 15 of this report. The assets and liabilities of this fund are not included in the government-wide statement of net assets.

Notes to Basic Financial Statements: The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 16 through 25 of this report.

Government-Wide Financial Analysis

The School has been in operation for four years; therefore, comparative government-wide data is presented. The School's net position (deficit) was \$ (2,073,008) at June 30, 2019. Of this amount, \$ (3,161,196) represents net investment in capital assets (deficit), \$ 1,455,926 represents restricted net position and \$ (367,738) represents unrestricted net position (deficit). The School's net position (deficit) was \$ (2,196,946) at June 30, 2018. Of this amount, \$ (3,028,283) represents net investment in capital assets (deficit), \$ 1,366,448 represents restricted for debt service and \$ (535,111) represents unrestricted net position (deficit).

Our analysis in the table below focuses on the net position of the School's governmental activities:

Clay Charter Academy Net Position (Deficit)		
	June 30, 2019	June 30, 2018
Assets:		
Current and other assets	\$ 789,447	\$ 1,539,369
Noncurrent assets	16,361,749	17,032,145
Total assets	17,151,196	18,571,514
Liabilities:		
Current liabilities	1,164,285	1,417,597
Noncurrent liabilities	18,059,919	19,350,863
Total liabilities	19,224,204	20,768,460
Net Position (Deficit):		
Net investment in capital assets (deficit)	(3,161,196)	(3,028,283)
Restricted	1,455,926	1,366,448
Unrestricted (deficit)	(367,738)	(535,111)
Total net position (deficit)	\$ (2,073,008)	\$ (2,196,946)

Current and other assets decreased mainly due to the decrease of restricted investments. Noncurrent assets decreased due to depreciation expense of approximately \$ 673,000. Current liabilities decreased due to payments made on the School's note payable. Noncurrent assets decreased due to principal payments made on the School's bond payable.

Governmental Activities: The results of this year's operations for the School as a whole are reported in the statement of activities on page 8. The following table provides a condensed presentation of the School's revenues and expenses for the years ended June 30, 2019 and 2018:

Clay Charter Academy Change in Net Position (Deficit)		
	June 30, 2019	June 30, 2018
Revenues:		
General revenues	\$ 5,507,147	\$ 4,745,056
Program revenues	742,359	473,354
Total revenues	6,249,506	5,218,410
Functions/Program Expenses:		
Instruction	2,349,337	2,270,602
Instructional support services	2,086,675	1,878,883
Non-instructional services	1,689,556	1,702,170
Total governmental activities	6,125,568	5,851,655
Change in net position (deficit)	\$ 123,938	\$ (633,245)

General revenues increased from prior year mainly due to an increase in enrollment. Program revenues increased due to an increase in capital outlay funding as well as operating grants and contributions. Total expenses increased as a result of the increase in enrollment.

Governmental Fund Expenditures: In the table below, we have presented the cost of the largest functions/programs as a percentage of total governmental expenditures:

Functions/Programs	2019		2018	
	Expenditures	Percent	Expenditures	Percent
Governmental expenditures:				
Instructional expenditures	\$ 2,084,280	30%	\$ 1,865,792	34%
Debt service	2,784,767	40%	1,768,277	32%
Plant operations and maintenance	987,822	14%	851,137	15%
Administrative services	451,239	6%	402,324	7%
Food services	203,830	3%	167,226	3%
All other functions/programs	492,990	7%	494,016	9%
Total governmental expenditures	\$ 7,004,928	100%	\$ 5,548,772	100%

Capital Assets and Debt Administration

Capital assets: At June 30, 2019, the School had capital assets of \$ 14,884,676, net of accumulated depreciation, invested in building, computer equipment, furniture, fixtures and equipment and improvements other than buildings as compared to \$ 15,556,606 at June 30, 2018. A detailed schedule is on pages 21 and 22 in the notes to the basic financial statements.

Debt: At June 30, 2019, the School had debt of \$ 18,541,552, as compared to \$ 20,085,010 at June 30, 2018. More information about the School's debt can be found on pages 22 and 23 of this report.

General Fund Budgetary Highlights

State source revenues were higher than budget as a result of higher enrollment than anticipated. Local source revenues were unfavorable to the budget due to less support needed from the School's management company than budgeted. Total revenues exceeded the budget by approximately \$ 458,000. Expenditures were unfavorable to budget mainly due to the higher enrollment. Debt service expenditures were higher than budget due to an unbudgeted redemption of principal of \$ 815,000 funded by the release of restricted investments. Overall, the school ended the year with a change in fund balance that was unfavorable to budget by \$ 725,000.

Economic Factors and Next Year's Budget

In fiscal year 2019, the State of Florida increased its Florida Education Finance Program funding by approximately 2% and the capital outlay funding pool increased to \$ 145 million. In addition, an allocation was given to fund safe schools and mental health initiatives. A 2% merit increase was also paid out to eligible staff.

For fiscal year 2020, capital outlay revenue was assumed at an increase of 2% of the current rate per student. The budgets reflect the Florida Education Finance Program funding increase of \$ 175 per student. A 2% merit increase for all staff was budgeted as well as safety initiatives for security resource officers. All other expenditures are budgeted in alignment with enrollment changes and the School's strategic objectives.

Requests for Information

If you have any questions about this report or need additional information, please write Lindsey Lennon, Controller - Schools, Charter Schools USA, 800 Corporate Drive, Suite 700, Fort Lauderdale, Florida 33334.

BASIC FINANCIAL STATEMENTS

DRAFT

Clay Charter Academy
Statement of Net Position (Deficit)
June 30, 2019

	Governmental Activities
Current Assets:	
Cash and cash equivalents	\$ 221,248
Due from other governments	184,645
Other receivable	2,367
Prepaid items	5,406
Deposits	54,675
Restricted investments	321,106
Total current assets	<u>789,447</u>
Noncurrent Assets:	
Restricted investments	1,477,073
Capital assets (depreciable), net of accumulated depreciation	14,884,676
Total noncurrent assets	<u>16,361,749</u>
Total assets	<u>17,151,196</u>
Current Liabilities:	
Accounts payable and accrued expenses	62,753
Salaries and wages payable	165,314
Due to management company	324,641
Due to related party	1,838
Compensated absences	9,737
Accrued interest payable	115,124
Note payable	204,878
Bonds payable	280,000
Total current liabilities	<u>1,164,285</u>
Noncurrent Liabilities:	
Compensated absences	3,245
Note payable	290,244
Bonds payable	17,766,430
Total noncurrent liabilities	<u>18,059,919</u>
Total liabilities	<u>19,224,204</u>
Commitments (Note 10)	-
Net Position (Deficit):	
Net investment in capital assets (deficit)	(3,161,196)
Restricted for debt service	1,396,862
Restricted for repair and replacement reserves	59,064
Unrestricted (deficit)	(367,738)
Total net position (deficit)	<u>\$ (2,073,008)</u>

The accompanying notes to basic financial statements are an integral part of these statements.

Clay Charter Academy
Statement of Activities
For the Year Ended June 30, 2019

		Program Revenues			Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net Revenue (Expense) and Change in Net Position
	Expenses				
Functions/Programs:					
Instruction	\$ 2,349,337	\$ -	\$ 74,129	\$ -	\$ (2,275,208)
Student support services	129,914	-	-	-	(129,914)
Instruction and curriculum development services	3,284	-	-	-	(3,284)
Instructional staff training services	15,148	-	-	-	(15,148)
Instruction related technology	94,516	-	-	-	(94,516)
Board	30,134	-	-	-	(30,134)
School administration	451,239	-	2,681	-	(448,558)
Fiscal services	9,501	-	-	-	(9,501)
Food services	203,830	61,481	139,562	-	(2,787)
Central services	98,098	-	-	-	(98,098)
Operation of plant	1,226,810	-	22,012	-	(1,204,798)
Maintenance of plant	165,764	-	-	-	(165,764)
Community services	111,205	145,926	13,785	-	48,506
Interest and fees	1,236,788	-	-	282,783	(954,005)
Total governmental activities	\$ 6,125,568	\$ 207,407	\$ 252,169	\$ 282,783	(5,383,209)
General revenues:					
Grants and entitlements					3,985,923
Contributions					1,460,000
Investment income					59,646
Miscellaneous					1,578
Total general revenues					5,507,147
Change in net position					123,938
Net position (deficit), July 1, 2018					(2,196,946)
Net position (deficit), June 30, 2019					\$ (2,073,008)

The accompanying notes to basic financial statements are an integral part of these statements.

Clay Charter Academy
Balance Sheet - Governmental Funds
June 30, 2019

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Project Fund</u>	<u>Total</u>
Assets:				
Cash and cash equivalents	\$ 221,248	\$ -	\$ -	\$ 221,248
Due from other governments	155,476	1,551	27,618	184,645
Due from other funds	29,169	-	-	29,169
Other receivable	2,367	-	-	2,367
Prepaid items	5,406	-	-	5,406
Deposits	54,675	-	-	54,675
Restricted investments	<u>1,798,179</u>	<u>-</u>	<u>-</u>	<u>1,798,179</u>
Total assets	\$ <u>2,266,520</u>	\$ <u>1,551</u>	\$ <u>27,618</u>	\$ <u>2,295,689</u>
Liabilities:				
Accounts payable and accrued expenses	\$ 62,753	\$ -	\$ -	\$ 62,753
Salaries and wages payable	165,314	-	-	165,314
Due to management company	324,641	-	-	324,641
Due to related party	1,838	-	-	1,838
Due to other funds	<u>-</u>	<u>1,551</u>	<u>27,618</u>	<u>29,169</u>
Total liabilities	<u>554,546</u>	<u>1,551</u>	<u>27,618</u>	<u>583,715</u>
Commitments (Note 10)	-	-	-	-
Fund Balances:				
Nonspendable:				
Prepaid items	5,406	-	-	5,406
Deposits	54,675	-	-	54,675
Restricted for capital projects	558	-	-	558
Restricted for debt service	1,511,986	-	-	1,511,986
Restricted for repair and replacement reserves	59,064	-	-	59,064
Unassigned	<u>80,285</u>	<u>-</u>	<u>-</u>	<u>80,285</u>
Total fund balances	<u>1,711,974</u>	<u>-</u>	<u>-</u>	<u>1,711,974</u>
Total liabilities and fund balances	\$ <u>2,266,520</u>	\$ <u>1,551</u>	\$ <u>27,618</u>	\$ <u>2,295,689</u>

The accompanying notes to basic financial statements are an integral part of these statements.

Clay Charter Academy
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position (Deficit)
June 30, 2019

Total Fund Balances - Governmental Funds \$ 1,711,974

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund.

Cost of capital assets	\$ 18,005,404	
Accumulated depreciation	<u>(3,120,728)</u>	14,884,676

Liabilities not payable with current available resources are not reported as fund liabilities in the governmental fund statement. All liabilities both current and long-term, are reported in the government-wide statements.

Compensated absences	\$ (12,982)	
Accrued interest payable	(115,124)	
Bonds payable	(18,046,430)	
Note payable	<u>(495,122)</u>	<u>(18,669,658)</u>

Net Position (Deficit) of Governmental Activities \$ (2,073,008)

**Clay Charter Academy
Statement of Revenues, Expenditures and
Changes in Fund Balances - Governmental Funds
For the Year Ended June 30, 2019**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Project Fund</u>	<u>Total</u>
Revenues:				
Federal through state	\$ -	\$ 155,503	\$ -	\$ 155,503
State sources	4,059,191	1,385	282,783	4,343,359
Local sources	1,604,717	-	-	1,604,717
Aftercare	145,926	-	-	145,926
	<u>5,809,834</u>	<u>156,888</u>	<u>282,783</u>	<u>6,249,505</u>
Total revenues				
Expenditures:				
Instruction	2,083,420	860	-	2,084,280
Student support services	129,914	-	-	129,914
Instruction and curriculum development services	3,284	-	-	3,284
Instructional staff training services	15,148	-	-	15,148
Instruction related technology	94,516	-	-	94,516
Board	30,134	-	-	30,134
School administration	448,558	2,681	-	451,239
Fiscal services	9,501	-	-	9,501
Food services	64,268	139,562	-	203,830
Central services	98,098	-	-	98,098
Operation of plant	822,058	-	-	822,058
Maintenance of plant	165,764	-	-	165,764
Community services	97,420	13,785	-	111,205
Capital outlay	1,190	-	-	1,190
Debt service:				
Principal	1,553,220	-	-	1,553,220
Interest	948,764	-	282,783	1,231,547
	<u>6,565,257</u>	<u>156,888</u>	<u>282,783</u>	<u>7,004,928</u>
Total expenditures				
Net change in fund balances	(755,423)	-	-	(755,423)
Fund Balances, July 1, 2018	<u>2,467,397</u>	<u>-</u>	<u>-</u>	<u>2,467,397</u>
Fund Balances, June 30, 2019	<u>\$ 1,711,974</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,711,974</u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Clay Charter Academy
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances
of the Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2019**

Net Change in Fund Balances - Governmental Funds \$ (755,423)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures; however, in the statement of activities, the costs of those assets is depreciated over their estimated useful lives as provision for depreciation.

Cost of capital assets	\$ 1,190	
Provision for depreciation	<u>(673,120)</u>	(671,930)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	1,553,220
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Certain items reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in the governmental funds.

Change in accrued interest payable	\$ 4,521	
Change in compensated absences	3,312	
Provision for amortization of bond discount	<u>(9,762)</u>	<u>(1,929)</u>

Change in Net Position of Governmental Activities	\$ <u><u>123,938</u></u>
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Clay Charter Academy
Statement of Revenues and Expenditures -
Budget and Actual - General Fund
For the Year Ended June 30, 2019

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
State sources	\$ 3,380,335	\$ 4,059,191	\$ 678,856
Local sources	1,866,685	1,604,717	(261,968)
Aftercare	104,612	145,926	41,314
Total revenues	<u>5,351,632</u>	<u>5,809,834</u>	<u>458,202</u>
Expenditures:			
Instruction	1,764,520	2,083,420	(318,900)
Student support services	171,425	129,914	41,511
Instruction and curriculum development services	762	3,284	(2,522)
Instructional staff training services	7,195	15,148	(7,953)
Instruction related technology	72,763	94,516	(21,753)
Board	29,369	30,134	(765)
School administration	462,251	448,558	13,693
Fiscal services	14,466	9,501	4,965
Food services	35,177	64,268	(29,091)
Central services	91,673	98,098	(6,425)
Operation of plant	812,259	822,058	(9,799)
Maintenance of plant	145,679	165,764	(20,085)
Community services	50,678	97,420	(46,742)
Capital outlay	30,500	1,190	29,310
Debt service:			
Principal	738,220	1,553,220	(815,000)
Interest	955,199	948,764	6,435
Total expenditures	<u>5,382,136</u>	<u>6,565,257</u>	<u>(1,183,121)</u>
Net change in fund balance	\$ <u>(30,504)</u>	\$ <u>(755,423)</u>	\$ <u>(724,919)</u>

The accompanying notes to basic financial statements are an integral part of these statements.

Clay Charter Academy
Statement of Revenues and Expenditures -
Budget and Actual - Special Revenue Fund
For the Year Ended June 30, 2019

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Federal sources:			
National School Lunch Program	\$ 132,989	\$ 151,962	\$ 18,973
IDEA	-	3,541	3,541
State sources:			
National School Lunch Program	<u>-</u>	<u>1,385</u>	<u>1,385</u>
Total revenues	<u>132,989</u>	<u>156,888</u>	<u>23,899</u>
Expenditures:			
Instruction	-	860	(860)
School administration	-	2,681	(2,681)
Food services	112,371	139,562	(27,191)
Community services	<u>20,618</u>	<u>13,785</u>	<u>6,833</u>
Total expenditures	<u>132,989</u>	<u>156,888</u>	<u>(23,899)</u>
Net change in fund balance	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

The accompanying notes to basic financial statements are an integral part of these statements.

Clay Charter Academy
Statement of Assets and Liabilities - Agency Fund
June 30, 2019

	<u>Student Activities</u>
Assets:	
Cash and cash equivalents	\$ <u>23,500</u>
Total assets	\$ <u><u>23,500</u></u>
Liabilities:	
Due to students	\$ <u>23,500</u>
Total liabilities	\$ <u><u>23,500</u></u>

The accompanying notes to basic financial statements are an integral part of these statements.

Note 1 - Organization and Operations

Clay Charter Academy (the "School"), a Department of Florida Charter Educational Foundation, Inc. and a component unit of the School Board of Clay County, Florida, was established in 2015 as a public charter school to serve students from kindergarten to eighth grade in Clay County. The Florida Charter Educational Foundation, Inc. ("FCEF") is a Florida nonprofit corporation organized pursuant to Chapter 617, Florida Statutes. The governing body of the School consists of the officers and directors of FCEF. There were 580 students enrolled for the 2018/2019 school year.

The basic financial statements of the School present only the balances, activity and disclosures related to the School. They do not purport to, and do not, present fairly the financial position of Florida Charter Educational Foundation, Inc. as of June 30, 2019, and the changes in its financial position or budgetary comparisons, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America. Accordingly, these basic financial statements only include balances, activity and disclosures related to the School.

Note 2 - Summary of Significant Accounting Policies

Reporting entity: The School operates under a charter granted by the sponsoring school board, the School Board of Clay County. The current charter is effective until June 30, 2021 and may be renewed by mutual written agreement between the School and the School Board. At the end of the term of the charter, the School Board may choose not to renew the charter under grounds specified in the charter, in which case, the School Board is required to notify the School in writing at least ninety days prior to the charter's expiration. During the term of the charter, the School Board may also terminate the charter if good cause is shown. The School is considered a component unit of the School Board of Clay County.

The School may also be financially accountable if an organization is fiscally dependent on the School regardless of whether the organization has a separately elected governing board, a governing board appointed by another government, or a jointly approved board. In addition, component units can be other organizations for which the nature and significance of their relationship with the School are such that exclusion would cause the basic financial statements to be misleading or incomplete.

As a result of evaluating the above criteria, management has determined that no component units exist for which the School is financially accountable, which would require inclusion in the School's basic financial statements.

Basis of presentation: Based on the guidance provided in the American Institute of Certified Public Accountants Audit and Accounting Guide - Not-for-Profit Organizations and provisions of Section 228.056, Florida Statutes, the School is presented as a governmental organization for financial statement reporting purposes.

Government-wide financial statements: Government-wide financial statements, including the statement of net position and the statement of activities, present information about the School as a whole.

Government-wide financial statements are prepared using the economic resources measurement focus. The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the School's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function.

Note 2 - Summary of Significant Accounting Policies (continued)

Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the School.

Fund financial statements: Fund financial statements report detailed information about the School in the governmental funds. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is reported in a separate column. Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, a reconciliation is presented with each of the governmental fund financial statements.

The School's major governmental funds are as follows:

General Fund - This fund is used to account for all operating activities of the School except for those required to be accounted for in another fund.

Special Revenue Fund - This fund is used to account for federal grants and certain state grants that are legally restricted to expenditures for particular purposes.

Capital Project Fund - This fund is used to account for state and local capital outlay funding that is legally restricted to expenditures for particular purposes.

Additionally, the School reports separately the following fiduciary fund type:

Agency Fund - This fund is used to administer funds raised and earned by the various clubs and activities that are part of the School.

Basis of accounting: Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are prepared using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows.

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The School considers revenues to be available if they are collected within sixty days of the end of the current period. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized when due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

The Agency Fund has no measurement focus but utilizes the accrual basis of accounting for reporting.

Note 2 - Summary of Significant Accounting Policies (continued)

Cash and cash equivalents: The School considers all demand accounts and money market funds which are not subject to withdrawal restrictions to be cash and cash equivalents. The School maintains its cash accounts with one financial institution. The School's accounts at this institution, at times, may exceed the federally insured limit. The School has not experienced any losses in such accounts and does not believe it is exposed to any significant credit risk (Note 3).

Prepaid items: Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Due to and due from other funds: Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. The balances result from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made.

Revenue recognition: Student funding is provided by the State of Florida through the School Board. Such funding is recorded as entitlement revenue in the government-wide financial statements and state source revenue in the fund financial statements. This funding is received on a pro rata basis over a twelve-month period and is adjusted for changes in full-time equivalent (FTE) student population.

Income taxes: The School is a Department of a nonprofit corporation. Revenue of the School is derived primarily from other governmental entities. The School is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been made in these basic financial statements.

Capital assets: Property and equipment purchased or acquired are capitalized at historical cost or estimated historical cost. Capital assets are defined by the School as assets with a cost of \$ 750 and useful life of over one year. Donated property and equipment assets are reported at the acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized and depreciated over the remaining useful lives of the related fixed assets. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all capital assets is provided on the straight-line basis over the estimated useful lives as follows:

Building	38 years
Improvements other than buildings	10 years
Furniture, fixtures and equipment	5 years
Computer equipment	3-5 years

Deferred outflows/inflows of resources: In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The School does not have any items that qualify for reporting in this category.

Note 2 - Summary of Significant Accounting Policies (continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The School does not have any items that qualify for reporting in this category.

Unearned revenue: Unearned revenue arises when the School receives resources before it has a legal claim to them.

Compensated absences: The School's policy permits employees to accumulate earned but unused paid time off, which is eligible for payment upon separation from service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable. Payments for compensated absences are generally paid out of the General Fund.

Net position: Net position is classified in three categories. The general meaning of each is as follows:

- Net investment in capital assets - represents the difference between the cost of capital assets, less accumulated depreciation reduced by the outstanding balances of borrowings used for the acquisition, construction or improvement of those assets.
- Restricted - consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or 2) law through constitutional provisions or enabling legislation.
- Unrestricted (deficit) - indicates that portion of net position that will need to be funded by future operations.

Fund balance: The governmental fund financial statements present fund balances based on the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement provides more clearly defined fund balance classifications and also sets a hierarchy which details how the School may spend funds based on certain constraints. The following are the fund balance classifications used in the governmental fund financial statements:

- Nonspendable - this classification includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. The School classifies inventories, prepaid items, long-term notes receivable and deposits as nonspendable since they are not expected to be converted to cash or are not expected to be converted to cash within the next year.
- Restricted - this classification includes amounts that are restricted for specific purposes by external parties such as grantors and creditors or are imposed by law through constitutional provisions or enabling legislation.

Note 2 - Summary of Significant Accounting Policies (continued)

- Committed - this classification includes amounts that can be used for specific purposes voted on through formal action of the Board of Directors (the highest level of decision making authority). The committed amount cannot be used for any other purpose unless the Board of Directors removes or changes the commitment through formal action.
- Assigned - this classification includes amounts that the Board of Directors intends to use for a specific purpose but they are neither restricted nor committed. The School classifies existing fund balance to be used in the subsequent year's budget for elimination of a deficit as assigned.
- Unassigned - this classification includes amounts that have not been restricted, committed or assigned for a specific purpose within the General Fund.

The details of the fund balances are included in the Governmental Fund Balance Sheet on page 9.

When the School incurs expenditures for which restricted or unrestricted fund balance is available, the School would consider restricted funds to be spent first. When the School has expenditures for which committed, assigned or unassigned fund balance is available, the School would consider committed funds to be spent first, then assigned funds and lastly unassigned funds.

Budget: An operating budget is adopted and maintained by the governing board for the School pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in the preparation of the financial statements.

Use of estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Date of management review: Subsequent events were evaluated by management through August 26, 2019, which is the date the financial statements were available to be issued.

Note 3 - Cash and Cash Equivalents

At June 30, 2019, the carrying amount of the deposits and cash on hand totaled \$ 244,748 with a bank balance of \$ 247,800.

State statutes require, and it is the School's policy, that all deposits be made into, and be held by, financial institutions designated by the Treasurer of the State of Florida as "qualified public depositories" as defined by Chapter 280 of the Florida Statutes. This statute requires that every qualified public depository institution maintain eligible collateral to secure the public entity's funds. The minimum collateral to be pledged by an institution, the collateral eligible for pledge, and reporting requirements of the qualified public depositor to the treasurer is defined by the statute. Collateral is pooled in a multiple qualified public depository institution pool with the ability to assess members of the pool should the need arise. The School's deposits are held in a qualified public depository. They are covered by the collateral pool as the School has identified itself as a public entity at June 30, 2019.

Note 4 - Due to Related Party

The School is a Department of The Florida Charter Educational Foundation, Inc. ("FCEF"). As of June 30, 2019, the School owes FCEF \$ 1,838 for expenses related to the board of directors.

Note 5 - Restricted Investments

Previously, FCEF borrowed funds for construction of facilities for two of their schools, including Clay Charter Academy (Note 8). The restricted investments of the School are held by the Trustee and are governed by the Bond Indenture. At June 30, 2019, the School has \$ 1,798,179 invested in a money market mutual fund that is stated at amortized cost which approximates fair value.

Generally, *credit risk* is the risk that an issuer of a debt type investment will not fulfill its obligation to the holder of the investment. This is measured by assignment of a rating by a nationally recognized rating organization. The exposure to credit risk is limited because the money market mutual fund is rated Aaa-mf by Moody's.

Interest rate risk is the risk that changes in interest rate will adversely affect the fair value of an investment. The exposure to declines in fair values is limited because the weighted average maturity of the money market mutual fund is twenty days.

Note 6 - Capital Assets

Capital asset balances and activity for the year ended June 30, 2019 are as follows:

	Balance at July 1, 2018	Additions	Deletions	Balance at June 30, 2019
Capital assets, depreciable:				
Buildings	\$ 16,517,389	\$ -	\$ -	\$ 16,517,389
Improvements other than buildings	2,075	-	-	2,075
Furniture, fixtures and equipment	709,012	-	-	709,012
Computer equipment	775,738	1,190	-	776,928
Total capital assets, depreciable	18,004,214	1,190	-	18,005,404
Accumulated depreciation:				
Buildings	1,501,986	404,545	-	1,906,531
Improvements other than buildings	537	207	-	744
Furniture, fixtures and equipment	365,600	141,803	-	507,403
Computer equipment	579,485	126,565	-	706,050
Total accumulated depreciation	2,447,608	673,120	-	3,120,728
Net capital assets	\$ 15,556,606	\$ (671,930)	\$ -	\$ 14,884,676

Note 6 - Capital Assets (continued)

Provision for depreciation was charged to governmental activities as follows:

Instruction	\$	268,368
Operation of plant		<u>404,752</u>
Total	\$	<u><u>673,120</u></u>

Note 7 - Note Payable

The School has a note payable with Charter Schools USA, Inc. (Note 10). The School pays interest at 5% during the term of the loan.

The following is a schedule of the future minimum note payments as of June 30, 2019:

Year Ending June 30,	Principal	Interest	Total
2020	\$ 204,878	\$ 20,360	\$ 225,238
2021	204,878	9,974	214,852
2022	<u>85,366</u>	<u>1,093</u>	<u>86,459</u>
	<u>\$ 495,122</u>	<u>\$ 31,427</u>	<u>\$ 526,549</u>

Note 8 - Bonds Payable

Previously, the Florida Development Finance Corporation (the "Corporation") issued \$ 40,900,000 in Tax Exempt Educational Facilities Revenue Bonds, Series 2016A and \$ 370,000 in Taxable Educational Facilities Revenue Bonds, Series 2016B pursuant to an Indenture of Trust between the Corporation and a Trustee to make a loan to Florida Charter Educational Foundation, Inc. ("FCEF"), a division of which the School exists to finance the acquisition of the facilities and equipment of two charter schools existing under FCEF. The Series 2016A Bonds bear interest at 5.125% through June 2026, then at 6.250% through June 2036 and finally at 6.375% through June 2046. The Series 2016B Bonds bear interest at 6.250% through June 2019. Principal and interest will be paid semi-annually on June 15 and December 15. In order to secure the payment of the principal and interest on the Bonds, the Corporation assigned all of its rights and interest in the loan agreement to the Trustee. The Bonds are payable from and secured by a lien upon and pledge of payments to be received by the Trustee.

Note 8 - Bonds Payable (continued)

The School's share of the annual debt service requirements to maturity for the Series 2016 Bond is as follows:

Year Ending June 30,	Principal	Interest	Total
2020	\$ 280,000	\$ 1,128,491	\$ 1,408,491
2021	295,000	1,113,884	1,408,884
2022	310,000	1,098,638	1,408,638
2023	325,000	1,082,494	1,407,494
2024	340,000	1,065,581	1,405,581
2025-2029	2,015,000	5,024,734	7,039,734
2030-2034	2,725,000	4,309,313	7,034,313
2035-2039	3,715,000	3,326,250	7,041,250
2040-2044	5,090,000	1,957,763	7,047,763
2045-2046	3,215,000	267,594	3,482,594
	<u>\$ 18,310,000</u>	<u>\$ 20,374,742</u>	<u>\$ 38,684,742</u>

Note 9 - Long-Term Liabilities

Changes in the School's long-term liabilities for fiscal year ended June 30, 2019, are as follows:

	Balance July 1, 2018	Additions	Retirements	Amortization	Balance June 30, 2019	Amount Due Within One Year
Series 2016 Educational Facilities Revenue Bonds, net of unamortized discount of \$ 263,570	\$ 19,121,668	\$ -	\$ 1,085,000	\$ 9,762	\$ 18,046,430	\$ 280,000
Capital lease, equipment	263,342	-	263,342	-	-	-
Note payable	700,000	-	204,878	-	495,122	204,878
Compensated absences	16,294	6,153	9,465	-	12,982	9,737
	<u>\$ 20,101,304</u>	<u>\$ 6,153</u>	<u>\$ 1,562,685</u>	<u>\$ 9,762</u>	<u>\$ 18,554,534</u>	<u>\$ 494,615</u>

Note 10 - Commitments

Land Lease Agreement: Concurrent with the Series 2016 Bond issuance (Note 8), Red Apple Development, LLC and subsidiaries ("RAD") entered into two land lease agreements with FCEF. The land which is owned by RAD is leased by FCEF on behalf of the schools under a 45-year lease. In addition to rent, FCEF shall pay to RAD the total cost of ad valorem taxes, assessments and levies imposed upon the premises. Total cost to the School for the lease was \$ 113,509 for the year ended June 30, 2019.

Note 10 - Commitments (continued)

The following is a schedule of the School's future base rent payments as of June 30, 2019:

Year Ending June 30,	
2020	\$ 115,781
2021	118,094
2022	120,457
2023	122,866
2024	125,325
2025-2029	665,236
2030-2034	734,470
2035-2039	810,909
2040-2044	895,313
2045-2049	988,491
2050-2054	1,091,374
2055-2059	1,204,955
2060-2062	625,946
	<u>\$ 7,619,217</u>

Management agreement: The School has a formal agreement with Charter Schools USA, Inc. ("CSUSA") to manage, staff, and operate the School. The agreement has an initial term which expires in June 2021. It will automatically renew for five-year periods unless terminated by either party. The agreement states that CSUSA shall be entitled to cost reimbursements and management fees (the "fee") for its services, subject to availability of funds. The fee is subordinated to all bond payment requirements (Note 8). The fee ranges from \$ 558,047 for fiscal year 2020 to \$ 2,255,779 for fiscal year 2046 as defined in the agreement or the budgeted amount approved by the Board of Directors based on enrollment and School performance.

For the year ended June 30, 2019, there was no compensation received by CSUSA and CSUSA contributed \$ 1,460,000 to the School.

The School had an amount of \$ 324,641 due to CSUSA for the year ending June 30, 2019 for expenses paid on behalf of the School.

Post-retirement benefits: The School does not provide post-retirement benefits to retired employees.

Note 11 - Employee Benefit Plan

During the year ended June 30, 2019, the School offered all of its full-time employees who had attained 21 years of age, a retirement plan (the "Plan") under Internal Revenue Code Section 401(k). The employee is allowed to contribute up to a maximum of 100% of his/her annual gross compensation, subject to certain limitations. The Plan provides for a discretionary employer matching contribution of the participant's annual elective deferral to the Plan. As determined annually by the School's management, the School may also make a discretionary profit sharing contribution, which is allocated among the participants based on a pro rata formula. Participants are immediately vested in their own contributions and earnings on those contributions. Participants become vested in School contributions and earnings on School contributions according to the following schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
1	25%
2	50%
3	75%
4	100%

Nonvested contributions are forfeited upon termination of employment and such forfeitures are used to reduce any employer contribution. For the year ended June 30, 2019, the School contributed a matching amount of \$ 6,148.

Note 12 - Capital Appropriations Funding

The Florida Department of Education has approved a Charter School Capital Outlay (CSCO) award for the School. In each year that funds are appropriated by the state for charter school capital outlay purposes, those funds are allocated among eligible charter schools. The funds for the School's allocation are transferred to the School once a CSCO Plan has been provided to and approved by the sponsoring district. The School's CSCO award totaled \$ 282,783 for the 2018/2019 school year, which has been recognized as revenue in the accompanying basic financial statements. If the CSCO funds are used to acquire tangible property assets, the School Board has a reversionary interest in those assets. In the event of non-renewal, termination, or breach of the charter school agreement, ownership of the assets would automatically revert to the School Board. The School has elected to use these funds to pay a portion of the interest expense on the bonds.

Note 13 - Risk Financing

The School is exposed to various risks of loss related to torts, thefts of, damage to, and destruction of assets and natural disasters. The School has obtained property insurance from commercial companies including, but not limited to, general liability and errors and omissions insurance. There have been no claims in excess of insurance coverage limits during the past three years.

As disclosed in Note 10, CSUSA employs all of the employees of the School. As a result, the School is not exposed to medical or workers' compensation claims for these individuals. In addition, CSUSA carries all required insurance including, but not limited to, general liability and errors and omissions insurance.

OTHER INDEPENDENT AUDITOR'S REPORTS

DRAFT

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Clay Charter Academy
A Department of Florida Charter Educational Foundation, Inc.
Middleburg, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Clay Charter Academy (the "School"), a Department of Florida Charter Educational Foundation, Inc. and a component unit of the School Board of Clay County, Florida, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated August 26, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEEFE McCULLOUGH

Fort Lauderdale, Florida
August 26, 2019

INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS

To the Board of Directors
Clay Charter Academy
A Department of Florida Charter Educational Foundation, Inc.
Middleburg, Florida

Report on the Financial Statements

We have audited the financial statements of Clay Charter Academy (the "School"), a component unit of the School Board of Clay County, Florida, as of and for the fiscal year ended June 30, 2019, and have issued our report thereon dated August 26, 2019.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.850, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in that report, which is dated August 26, 2019, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.854(1)(e)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding audit report.

Official Title

Section 10.854(1)(e)5., Rules of the Auditor General, requires that the name or official title of the entity and the school code assigned by the Florida Department of Education be disclosed in this management letter. The official title and the school code assigned by the Florida Department of Education are Clay Charter Academy and 100664.

Financial Condition and Management

Sections 10.854(1)(e)2. and 10.855(11), Rules of the Auditor General, require us to apply appropriate procedures and communicate whether or not the School has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the School did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.854(1)(e)6.a. and 10.855(12), Rules of the Auditor General, we applied financial condition assessment procedures for the School. It is management's responsibility to monitor the School's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.854(1)(e)3., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Transparency

Sections 10.854(1)(e)7. and 10.855(13), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the School maintains on its website the information specified in Section 1002.33(9)(p), Florida Statutes. In connection with our audit, we determined that the School maintained on its website the information specified in Section 1002.33(9)(p), Florida Statutes.

Additional Matters

Section 10.854(1)(e)4., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

KEEFE McCULLOUGH

Fort Lauderdale, Florida
August 26, 2019

ST. JOHNS CLASSICAL ACADEMY, INC.

A Charter School and Component Unit of the
District School Board of Clay County, Florida

INDEPENDENT AUDITOR'S REPORT

for the fiscal year ended JUNE 30, 2019

DRAFT

King & Walker, CPAs, PL

Certified Public Accountants

DRAFT

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ST. JOHNS CLASSICAL ACADEMY, INC.
A Charter School and Component Unit of the District School Board of Clay County, Florida

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Members:
Florida Institute of CPAs
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Government Audit Quality Center

2803 W. Busch Blvd Ste 106
Tampa, FL 33618
office (813) 892-4274 fax (813) 932-1913
www.KingandWalker.com

Independent Auditor's Report

To the Board of Directors of the St. Johns Classical Academy, Inc.,
a Charter School and Component Unit of the
District School Board of Clay County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of St. Johns Classical Academy, Inc. ("School"), a charter school and component unit of the District School Board of Clay County, Florida, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the School, as of June 30, 2019, and the respective changes in financial position thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedule, and Note to Required Supplementary Information, as shown in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historic context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's basic financial statements. The Schedule of Bond Activity is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Bond Activity is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves. In our opinion, Schedule of Bond Activity is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 16, 2018 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Respectfully submitted,

King & Walker, CPAs

September 16, 2018
Tampa, Florida

ST. JOHNS CLASSICAL ACADEMY, INC.

A Charter School and Component Unit of the District School Board of Clay County, Florida

MANAGEMENT'S DISCUSSION AND ANALYSIS - (Unaudited)

The Management's Discussion and Analysis (MD&A) section of the annual financial report of the St Johns Classical Academy, Inc., ("School") provides an overview of the School's activities for the fiscal year ended June 30, 2019.

Because the information contained in the MD&A is intended to highlight significant transactions, events, and conditions, it should be considered in conjunction with the School's financial statements and notes to financial statements, as listed in the table of contents.

FINANCIAL HIGHLIGHTS

- For the fiscal year ended June 30, 2019, the School's expenses exceeded revenues as shown on the School's statement of activities by \$719,467.
- As shown on the statement of net position, the School reported a deficit unrestricted net position balance of \$57,955.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components:

- ✓ Government-wide financial statements
- ✓ Fund financial statements
- ✓ Notes to financial statements

Government-Wide Financial Statements

The government-wide financial statements provide both short-term and long-term information about the School's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net position and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the School presented on the accrual basis of accounting. The statement of net position provides information about the government's financial position, its assets and liabilities, using an economic resources measurement focus. The difference between the assets and liabilities, the net position, is a measure of the financial health of the School. The statement of activities presents information about the change in the School's net position and the results of operations, during the fiscal year. An increase or decrease in net position is an indication of whether the School's financial health is improving or deteriorating. To assess the overall financial position of the School, one needs to consider additional non-financial factors such as changes in the School student base funding level.

ST. JOHNS CLASSICAL ACADEMY, INC.

A Charter School and Component Unit of the District School Board of Clay County, Florida

MANAGEMENT'S DISCUSSION AND ANALYSIS - (Unaudited)

Fund Financial Statements

Fund financial statements are one of the components of the basic financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund financial statements provide more detailed information about the School's financial activities, focusing on its most significant funds rather than fund types. This is in contrast to the entity-wide perspective contained in the government-wide statements.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental funds utilize a spendable financial resources measurement focus rather than the economic resources measurement focus found in the government-wide financial statements. The financial resources measurement focus allows the governmental fund statements to provide information on near-term inflows and outflows of spendable resources as well as balances of spendable resources available at the end of the fiscal year.

The governmental fund statements provide a detailed short-term view that may be used to evaluate the School's near-term financing requirements. This short-term view is useful when compared to the long-term view presented as governmental activities in the government-wide financial statements. To facilitate this comparison, both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation of governmental fund to governmental activities.

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the School's most significant funds. The School operates the following funds: a General Fund to account for its general operations and internal account activities; a Debt Service Fund to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest; a Capital Projects Fund to account for financial resources that are restricted, committed or assigned to expenditures for capital outlays; and a Special Revenue Fund to account for Federal grant programs. All funds are considered major funds for reporting purposes.

The School adopts an annual budget for its governmental funds. A budgetary comparison schedule, as required, has been provided for the General Fund and major Special Revenue Fund to demonstrate compliance with the budget.

Notes to Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

ST. JOHNS CLASSICAL ACADEMY, INC.
A Charter School and Component Unit of the District School Board of Clay County, Florida
MANAGEMENT'S DISCUSSION AND ANALYSIS - (Unaudited)

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of the School's current year and prior year net position:

	Net Position, End of Year		
	Governmental Activities		Increase (Decrease)
	6-30-18	6-30-19	
ASSETS			
Current and Other Assets	\$ 3,574,370	\$ 481,790	\$ (3,092,580)
Capital Assets, net	10,073,056	11,157,014	1,083,958
Total Assets	13,647,426	11,638,804	(2,008,622)
LIABILITIES			
Current Liabilities	1,718,273	422,911	(1,295,362)
Long Term Liabilities	12,385,000	12,391,207	6,207
Total Liabilities	14,103,273	12,814,118	(1,289,155)
NET POSITION			
Net Investment in Capital Assets	(1,217,792)	(1,234,193)	(16,401)
Restricted for Debt Service	463,058	116,834	(346,224)
Unrestricted	298,887	(57,955)	(356,842)
Total Net Position	\$ (455,847)	\$ (1,175,314)	\$ (719,467)

The current assets of the School primarily consists of cash and cash equivalents and restricted investments for the School's bonded debt. Capital assets consist land, buildings, improvements other than buildings, and furniture, fixtures, and equipment. Current liabilities consist of accrued salaries and benefits payable and accounts payable to vendors. Long-Term liabilities consist of outstanding bonded debt.

The fiscal year ended June 30, 2019, the School reported a deficit unrestricted net position balance of \$57,955.

ST. JOHNS CLASSICAL ACADEMY, INC.*A Charter School and Component Unit of the District School Board of Clay County, Florida***MANAGEMENT'S DISCUSSION AND ANALYSIS - (Unaudited)**

The following is a summary of the School's net position for the current year and prior year:

	Operating Results for the Year		
	Governmental Activities		Increase
	6-30-18	6-30-19	(Decrease)
Revenues:			
Federal Through State and Local	\$ 231,055	\$ 191,047	\$ (40,008)
State Sources	2,367,011	3,943,752	1,576,741
Local and Other	137,573	153,099	15,526
Total Revenues	2,735,639	4,287,898	1,552,259
Expenses:			
Instruction	1,400,629	2,879,527	1,478,898
Student Personnel Services	30,947	54,667	23,720
Instructional Staff Training	13,986	1,010	(12,976)
Instructional-Related Technology	31,653	93,794	62,141
Board of Education	100,889	128,485	27,596
School Administration	362,345	333,878	(28,467)
Facilities Acquisition & Construction	134,475		(134,475)
Fiscal Services	73,557	117,116	43,559
Food Services	28,368	13,976	(14,392)
Operation of Plant	102,425	245,620	143,195
Maintenance of Plant	12,898	8,203	(4,695)
Community Service	5,152	8,446	3,294
Debt Service - Interest & Fiscal Charges	810,996	995,575	184,579
Unallocated Depreciation	2,730	127,068	124,338
Total Expenses	3,111,050	5,007,365	1,896,315
Increase/(Decrease) in Net Position	\$ (375,411)	\$ (719,467)	\$ (344,056)

Revenues from State sources (92%) are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP formula utilizes student enrollment data to determine the funds available for the School. The largest concentrations of expenses were for Instruction related functions (60%) and Debt Service (20%).

ST. JOHNS CLASSICAL ACADEMY, INC.

A Charter School and Component Unit of the District School Board of Clay County, Florida

MANAGEMENT'S DISCUSSION AND ANALYSIS - (Unaudited)

FINANCIAL ANALYSIS OF THE SCHOOL'S FUNDS

Governmental Funds

As the School completed the year, its governmental funds reported a combined fund balance of \$58,879.

LONG-TERM LIABILITIES

On December 1, 2017, the School issued revenue bonds in the amount of \$12,565,000 to fund the acquisition and renovation of educational facilities. The bonds will be repaid incrementally over the next 30 years. Additional information regarding the School's long-term liabilities can be found in the notes to the financial statements.

CAPITAL ASSETS

The School's capital assets for its governmental activities as of June 30, 2019, amounts to \$11,157,014 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, and furniture, fixtures, and equipment. Additional information regarding the School's capital assets can be found in the notes to the financial statements.

BUDGETARY HIGHLIGHTS

The budgets for each fund (General Fund and Special Revenue Fund) for the fiscal year ended June 30, 2019, were developed based on the School's anticipated revenues and expenditures and the expected student population for the school year. Over the course of the year, the school revised each fund's budget. For the fiscal year ended June 30, 2019, the actual expenditures were equal to the final budget. Refer to the Budgetary Comparison Schedule for additional information regarding the General Fund and major Special Revenue Fund budgets.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Facts, decisions, or conditions that are expected to have a significant effect on the financial position or results of operations of the School in fiscal year 2019-20 include:

- Continued funding from FEFP.
- Expected increase in enrollment.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the St. Johns Classical Academy, Inc.'s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to St Johns Classical Academy, 7100 U.S. 17 South, Fleming Island, FL 32003.

ST. JOHNS CLASSICAL ACADEMY, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF CLAY COUNTY, FLORIDA

STATEMENT OF NET POSITION

June 30, 2019

	<u>Governmental Activities</u>
ASSETS	
Current Assets:	
Cash & Cash Equivalents	\$ 349,383
Investments - Restricted	116,834
Accounts Receivable	10,940
Prepaid Expenses and Deposits	4,633
Capital Assets:	
Land	1,385,000
Buildings, Net	9,616,665
Improvements Other Than Buildings, Net	56,222
Furniture, Fixtures, and Equipment, Net	99,127
Total Capital Assets, Net	<u>11,157,014</u>
TOTAL ASSETS	<u>11,638,804</u>
LIABILITIES	
Accounts Payable	81,783
Salaries and Benefits Payable	141,128
Line of Credit	200,000
Long Term Liabilities:	
Due within one year - Bonds Payable	80,000
Due after one year - Bonds Payable	<u>12,311,207</u>
TOTAL LIABILITIES	<u>12,814,118</u>
NET POSITION	
Net Investment in Capital Assets	(1,234,193)
Restricted for Debt Service	116,834
Unrestricted	<u>(57,955)</u>
TOTAL NET POSITION	<u><u>\$ (1,175,314)</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

ST. JOHNS CLASSICAL ACADEMY, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF CLAY COUNTY, FLORIDA

STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2019

	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions	Net (Expenses) Revenue and Changes in Net Position Governmental Activities
Governmental Activities:					
Instruction	\$ 2,879,527	\$ -	\$ 191,047	\$ -	\$ (2,688,480)
Pupil Personnel Services	54,667				(54,667)
Instructional Staff Training	1,010				(1,010)
Instructional-Related Technology	93,794				(93,794)
Board of Education	128,485				(128,485)
School Administration	333,878				(333,878)
Fiscal Services	117,116				(117,116)
Food Services	13,976	790			(13,186)
Operation of Plant	245,620				(245,620)
Maintenance of Plant	8,203				(8,203)
Community Service	8,446	16,546			8,100
Debt Service - Interest & Fiscal Charges	995,575			20,286	(975,289)
Unallocated Depreciation	127,068				(127,068)
Total Governmental Activities	<u>\$ 5,007,365</u>	<u>\$ 17,336</u>	<u>\$ 191,047</u>	<u>\$ 20,286</u>	<u>\$ (4,778,696)</u>
General Revenues:					
State Sources					3,943,752
Local and Other					115,477
Total General Revenues					4,059,229
Change in Net Position					(719,467)
Net Position - July 1, 2018					(455,847)
Net Position - June 30, 2019					<u>\$ (1,175,314)</u>

The accompanying notes to the financial statements are an integral part of this statement.

ST. JOHNS CLASSICAL ACADEMY, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF CLAY COUNTY, FLORIDA

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Special Revenue Fund	Total Governmental Activities
ASSETS					
Cash & Cash Equivalents	\$ 349,383	\$ -	\$ -	\$ -	\$ 349,383
Investments - Restricted		116,834			116,834
Accounts Receivable	10,940				10,940
Prepaid Expenses and Deposits	4,633				4,633
Total Assets	<u>\$ 364,956</u>	<u>\$ 116,834</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 481,790</u>
LIABILITIES					
Accounts Payable	\$ 81,783	\$ -	\$ -	\$ -	\$ 81,783
Salaries and Benefits Payable	141,128				141,128
Line of Credit	200,000				200,000
Total Liabilities	<u>422,911</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>422,911</u>
FUND BALANCES					
Nonspendable	4,633				4,633
Restricted		116,834	-		116,834
Unassigned	(62,588)				(62,588)
Total Fund Balances	<u>(57,955)</u>	<u>116,834</u>	<u>-</u>	<u>-</u>	<u>58,879</u>
Total Liabilities and Fund Balances	<u>\$ 364,956</u>	<u>\$ 116,834</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 481,790</u>

The accompanying notes to the financial statements are an integral part of this statement.

ST. JOHNS CLASSICAL ACADEMY, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF CLAY COUNTY, FLORIDA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2019

Total Fund Balances - Governmental Funds	\$ 58,879
Amounts reported for governmental activities in the statement of net position are different because:	
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of a notes payable.	(12,391,207)
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and therefore, are not reported as assets in governmental funds.	<u>11,157,014</u>
Total Net Position - Governmental Activities	<u><u>\$ (1,175,314)</u></u>

The accompanying notes to financial statements are an integral part of this statement.

ST. JOHNS CLASSICAL ACADEMY, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF CLAY COUNTY, FLORIDA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Special Revenue Fund	Total Governmental Funds
Revenues					
Intergovernmental:					
Federal Through State and Local	\$	\$	\$	\$ 191,047	\$ 191,047
State Sources	3,943,752				3,943,752
Local and Other	132,813	5,864	14,422		153,099
Total Revenues	<u>4,076,565</u>	<u>5,864</u>	<u>14,422</u>	<u>191,047</u>	<u>4,287,898</u>
Expenditures					
Current - Education:					
Instruction	2,690,095			189,432	2,879,527
Pupil Personnel Services	54,667				54,667
Instructional Staff Training	1,010				1,010
Instructional-Related Technology	93,794				93,794
Board of Education	127,985	500			128,485
School Administration	333,878				333,878
Fiscal Services	117,116				117,116
Food Services	13,976				13,976
Operation of Plant	245,620				245,620
Maintenance of Plant	8,203				8,203
Community Service	8,446				8,446
Fixed Capital Outlay:					
Facilities Acquisition & Construction			1,112,977		1,112,977
Other Capital Outlay	96,435			1,615	98,050
Debt Service:					
Interest & Fiscal Charges	3,481	985,886			989,367
Total Expenditures	<u>3,794,706</u>	<u>986,386</u>	<u>1,112,977</u>	<u>191,047</u>	<u>6,085,116</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>281,859</u>	<u>(980,522)</u>	<u>(1,098,555)</u>		<u>(1,797,218)</u>
Other Financing Sources (Uses):					
Transfers In		634,298	4,403		638,701
Transfers (Out)	(638,701)				(638,701)
Total Other Financing Sources (Uses)	<u>(638,701)</u>	<u>634,298</u>	<u>4,403</u>		<u>-</u>
Net Change in Fund Balances	<u>(356,842)</u>	<u>(346,224)</u>	<u>(1,094,152)</u>		<u>(1,797,218)</u>
Fund Balances, July 1, 2018	298,887	463,058	1,094,152		1,856,097
Fund Balances, June 30, 2019	<u>\$ (57,955)</u>	<u>\$ 116,834</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,879</u>

The accompanying notes to financial statements are an integral part of this statement.

ST. JOHNS CLASSICAL ACADEMY, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF CLAY COUNTY, FLORIDA
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2019

Net Change in Fund Balances - Governmental Funds	\$ (1,797,218)
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital outlay (\$1,211,027) in excess of depreciation expense (\$127,068) in the current period.

1,083,959

Governmental funds report the effect of bond discounts when debt is first issued, whereas these amounts are amortized in the statement of activities. This amount is the bond discount in the treatment of long-term debt and related items.

(6,208)

Change in Net Position - Governmental Activities	<u><u>\$ (719,467)</u></u>
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The accompanying notes to the financial statements are an integral part of this statement.

ST. JOHNS CLASSICAL ACADEMY, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF CLAY COUNTY, FLORIDA
SUPPLEMENTAL SCHEDULE OF BOND ACCOUNTS AND ACTIVITY
For the Fiscal Year Ended June 30, 2019

	<u>Debt Service Bond Accounts</u>	<u>Capital Project Bond Accounts</u>	<u>Total Bond Accounts</u>
Total Bond Account Balances at July 1, 2018	\$ 515,183	\$ 2,684,070	\$ 3,199,253
<u>Cash In</u>			
Interest Income	5,864	14,422	20,286
Contributions from the School's General Fund	517,464	4,403	521,867
Funds Transferred in from Bond Accounts	64,709		64,709
Total Additions of Cash to Bond Accounts	<u>588,037</u>	<u>18,825</u>	<u>606,862</u>
<u>Cash Out</u>			
Interest Expense	881,300		881,300
Construction Costs - General Contractor		2,700,502	2,700,502
Other Construction Costs		2,393	2,393
Dues & Fees	105,086		105,086
Total Deletions to Bond Accounts	<u>986,386</u>	<u>2,702,895</u>	<u>3,689,281</u>
Total Bond Account Balances at June 30, 2019	<u>\$ 116,834</u>	<u>\$ -</u>	<u>\$ 116,834</u>

See Independent Auditor's Report.

ST. JOHNS CLASSICAL ACADEMY, INC.

A Charter School and Component Unit of the District School Board of Clay County, Florida

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

➤ Reporting Entity

St. Johns Classical Academy, Inc. ("School") is a not-for-profit corporation organized pursuant to Chapter 617, Florida Statutes, the Florida Not-For-Profit Corporation Act. The governing body of the School is the not-for-profit corporation Board of Directors, which is comprised of not less than three members.

The general operating authority of the School is contained in Section 1002.33, Florida Statutes. The School operates under a charter of the sponsoring school district, the District School Board of Clay County, Florida, ("District"). The current charter is effective until June 30, 2022 and is subject to annual review and may be renewed by mutual agreement between the School and the District. At the end of the term of the charter, the District may choose not to renew the charter under grounds specified in the charter. In this case, the District is required to notify the school in writing at least 90 days prior to the charter's expiration. During the term of the charter, the District may also terminate the charter if good cause is shown. In the event of termination of the charter, the District shall assume operation of the School. The School is considered a component unit of the District; therefore, for financial reporting purposes, the School is required to follow generally accepted accounting principles applicable to state and local governmental units.

Criteria for determining if other entities are potential component units which should be reported within the School's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provides for identification of any entities for which the School is financially accountable and other organizations for which the nature and significance of their relationship with the School are such that exclusion would cause the School's basic financial statements to be misleading or incomplete. Based on these criteria, no component units are included within the reporting entity of the School.

➤ Basis of Presentation

Government-wide Financial Statements - Government-wide financial statements, including the statement of net position and the statement of activities, present information about the School as a whole.

Government-wide financial statements are prepared using the economic resources measurement focus. The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the School's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function.

Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are

ST. JOHNS CLASSICAL ACADEMY, INC.

A Charter School and Component Unit of the District School Board of Clay County, Florida

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the School.

Fund Financial Statements - Fund financial statements report detailed information about the School in the governmental funds. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is reported in a separate column. Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, a reconciliation is presented with each of the governmental fund financial statements.

The School's major governmental funds are as follows:

- General Fund – to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- Debt Service Fund – to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest.
- Capital Projects Fund – to account for financial resources that are restricted, committed or assigned to expenditures for capital outlays.
- Special Revenue Fund – to account for Federal grant programs.

➤ Basis of Accounting

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are prepared using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The School considers revenues to be available if they are collected within 30 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and

ST. JOHNS CLASSICAL ACADEMY, INC.

A Charter School and Component Unit of the District School Board of Clay County, Florida

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

judgments, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

➤ **Cash and Cash Equivalents**

Cash and cash equivalents are defined as demand deposits, money market accounts, and short-term investments with original maturities of three months or less from date of acquisition. The School considers all demand accounts and money market funds which are not subjected to withdrawal restrictions to be cash and cash equivalents.

Cash deposits consist of demand deposits with financial institutions. Deposits on hand at financial institutions are insured by the Federal Deposit Insurance Company up to \$250,000.

➤ **Investments**

The School had not adopted a written investment policy. Therefore, pursuant to Florida Statutes, the School is authorized to invest in the Florida PRIME investment pool, administered by the State Board of Administration (SBA); Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits and savings accounts in qualified public depositories, as defined by Section 280.02, Florida Statutes; and direct obligations of the United States Treasury.

The School's investments are set aside to make debt service payments, maintain sinking or reserve funds, and to purchase or construct capital assets and are classified as restricted. These investments are reported as restricted in the Debt Service Fund in the Balance Sheet – Governmental Funds.

➤ **Capital Assets**

Expenditures for capital assets acquired or constructed for general School purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the School as those costing more than \$1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	30 years
Improvements Other Than Buildings	15 years
Furniture, Fixtures and Equipment	5 years

ST. JOHNS CLASSICAL ACADEMY, INC.

A Charter School and Component Unit of the District School Board of Clay County, Florida

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

➤ Noncurrent Liabilities

Long-term obligations that will be financed by resources to be received in the future by the general fund are reported in the government-wide financial statements, not in the general fund. Capital improvement debt is reported net of unamortized discount. The School amortizes debt discounts over the life of the debt using the straight-line method. Current-year information relative to changes in long-term debt is described in subsequent notes.

➤ Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The School does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until then. The School does not have any items that qualify for reporting in this category.

➤ Net Position and Fund Balance Classification

Government-wide Financial Statements

Net Position are classified and reported in three components:

- Net Investment in Capital Assets – consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any borrowings that are attributed to the acquisition or improvement of those assets.
- Restricted Net Position – consists of net position with constraints placed on their use either by external groups such as creditors, contributors, or laws or regulations of other governments.
- Unrestricted Net Position – all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

Fund Financial Statements

GASB Codification Section 1800.142, *Fund Balance Reporting and Governmental Fund Type Definitions*, defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB requires the fund balance amounts to be reported within one of the following fund balance categories:

- Nonspendable – fund balance associated with inventories, prepaid expenses, long-term loans and notes receivable, and property held for resale

ST. JOHNS CLASSICAL ACADEMY, INC.

A Charter School and Component Unit of the District School Board of Clay County, Florida

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

(unless the proceeds are restricted, committed or assigned). All nonspendable fund balances at year end relate to assets that are in nonspendable form.

- Restricted – fund balance that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.
- Committed – fund balance that can be used only for the specific purposes determined by a formal action of the School's Board of Governance.
- Assigned – fund balance that is intended to be used by the School's management for specific purposes but does not meet the criteria to be classified as restricted or committed.
- Unassigned – fund balance that is the residual amount for the School's general fund and includes all spendable amounts not contained in the other classifications.

➤ Order of Fund Balance Spending Policy

The School's policy is to apply expenditures against nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance at the end of the fiscal year. First, nonspendable fund balances are determined. Then restricted fund balances for specific purposes are determined (not including nonspendable amounts). Any remaining fund balance amounts for the non-general funds are to be classified as restricted fund balance. It is possible for the non-general funds to be classified as restricted fund balance. It is possible for the non-general funds to have negative unassigned fund balance when nonspendable amounts plus the amount of restricted fund balances for specific purposes exceed the positive fund balance for non-general fund.

➤ Revenue Sources

Revenues for current operations are received primarily from the District pursuant to the funding provisions included in the School's charter. In accordance with the funding provisions of the charter and Section 1002.33(17), Florida Statutes, the School reports the number of full-time equivalent students and related data to the District.

Under provisions of Section 1011.62, Florida Statutes, the District reports the number of full-time equivalent students and related data to the Florida Department of Education (FDOE) for funding through the Florida Education Finance Program (FEFP). Funding for the School is adjusted during the year to reflect the revised calculations by the FDOE under the FEFP and the actual weighted full-time equivalent students (FTE) reported by the School during designated full-time equivalent student survey periods. The Department may also adjust subsequent fiscal period allocations based upon an audit of the School's compliance in determining and reporting FTE and related data. Normally, such adjustments are

ST. JOHNS CLASSICAL ACADEMY, INC.

A Charter School and Component Unit of the District School Board of Clay County, Florida

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

treated as reductions or additions of revenue in the year when the adjustments are made.

The basic amount of funding through the FEFP under Section 1011.62 is the product of the (1) unweighted FTE, multiplied by (2) the cost factor for each program, multiplied by (3) the base student allocation established by the legislature. Additional funds for exceptional students who do not have a matrix of services are provided through the guaranteed allocation designated in Section 1011.62(1)(e)2., Florida Statutes. For the fiscal year ended June 30, 2019, the School reported 582.56 unweighted FTE and 607.8986 weighted FTE.

FEFP funding may also be adjusted as a result of subsequent FTE audits conducted by the Florida Auditor General pursuant to Section 1010.305, Florida Statutes, and Rule 6A-1.0453, Florida Administrative Code (FAC). Schools are required to maintain the following documentation for three years or until the completion of an FTE audit:

- Attendance and membership documentation (Rule 6A-1.044, FAC).
- Teacher certificates and other certification documentation (Rule 6A-1.0503, FAC).
- Documentation for instructors teaching out-of-field (Rule 6A-1.0503, FAC).
- Procedural safeguards for weighted programs (Rule 6A-6.03411, FAC).
- Evaluation and planning documents for weighted programs (Section 1010.305, Florida Statutes, and Rule 6A-6.03411, FAC).

The School receives federal or state awards for the enhancement of various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies. For federal or state awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

The School receives state funds through the District under charter school capital outlay funding pursuant to Section 1013.62, Florida Statutes. Funds are based upon a capital outlay plan submitted to the District and are to be used for lease, rent or construction of school facilities. The School also receives funding through donations and fundraising efforts, school lunch sales and local property tax collections.

The School follows the policy of applying restricted resources prior to applying unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted assets are available.

➤ **Recently Issued Accounting Principles**

Governmental Accounting Standards Board Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements was effective for fiscal years beginning after June 15, 2018. The School's notes related to debt reflect all required disclosures.

ST. JOHNS CLASSICAL ACADEMY, INC.

A Charter School and Component Unit of the District School Board of Clay County, Florida

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

➤ Income Taxes

The School is exempt from Federal tax under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been included in the accompanying financial statements. Additionally, no uncertain tax positions have been made requiring disclosure in the related notes to financial statements. The School's income tax returns for the past three years are subject to examination by tax authorities and may change upon examination.

➤ Use of Estimates

In preparing the financial statements in conformity with generally accepted accounting principles in the United States management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the statement of net position and affect revenues and expenditures for the period presented. Actual results could differ from those estimates.

➤ Subsequent Events

Management has evaluated all events subsequent to the balance sheet date and through the report date, which is the date these financial statements were available to be issued. Management determined there are no subsequent events which require disclosure.

2. CASH DEPOSITS

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the School's deposits may not be returned to the School. The School does not have a custodial credit risk policy. Deposits on hand at financial institutions are insured by the Federal Deposit Insurance Company (FDIC) up to \$250,000. As of June 30, 2019, the School was not exposed to custodial risk.

3. INVESTMENTS

The School categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

All of the School's recurring fair value measurements as of June 30, 2019 are valued using quoted market prices (Level 1 inputs).

The School's investments at June 30, 2019, are reported as follows:

Investment	Amount
Regions bank - Morgan Stanley Institutional Liquidity Funds - Treasury Portfolio	\$ 116,834
Total	\$ 116,834

This investment is reported as a cash equivalent for financial statement reporting purposes.

ST. JOHNS CLASSICAL ACADEMY, INC.

A Charter School and Component Unit of the District School Board of Clay County, Florida

NOTES TO FINANCIAL STATEMENTS**June 30, 2019****4. CHANGES IN CAPITAL ASSETS**

Changes in capital assets are presented in the table below.

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 1,385,000	\$ -	\$ -	\$ 1,385,000
Construction in Progress	8,669,240	1,112,977	(9,782,217)	-
Total Capital Assets Not Being Depreciated	10,054,240	1,112,977	(9,782,217)	1,385,000
Capital Assets Being Depreciated:				
Buildings	-	9,724,717	-	9,724,717
Improvements Other Than Buildings	-	57,500	-	57,500
Furniture, Fixtures and Equipment	21,546	98,049	-	119,595
Total Capital Assets Being Depreciated	21,546	9,880,266	-	9,901,812
Less Accumulated Depreciation for:				
Buildings	-	(108,052)	-	(108,052)
Improvements Other Than Buildings	-	(1,278)	-	(1,278)
Furniture, Fixtures and Equipment	(2,730)	(17,738)	-	(20,468)
Total Accumulated Depreciation	(2,730)	(127,068)	-	(129,798)
Total Capital Assets Being Depreciated, net	18,816	9,753,198	-	9,772,014
Governmental Activities Capital Assets, net	\$ 10,073,056	\$ 10,866,175	\$ (9,782,217)	\$ 11,157,014

All depreciation expense was shown as unallocated on the statement of activities.

5. LINE OF CREDIT

The School has established a line of credit of \$200,000. The School received the funds from the line of credit in June 2019. As of June 30, 2019, the balance of their line of credit is as follows:

Fidelity Bank	Balance at 6-30-19
\$200,000 Unsecured line of credit loan initiated 6-3-19 payable 6-3-20, to cover costs of operations. Interest rate of 6.5% per annum. Interest is payable monthly. Principal is due June 3, 2020. In the event of default for non-payment, all principal and interest shall be immediately due and payable unless waived by the lender.	
	<u>\$ 200,000</u>

6. BONDS PAYABLE

Bonds payable at June 30, 2019, are as follows:

Bond Type	Amount Outstanding	Interest Rates	Annual Maturity To
Revenue Bonds:			
Series 2017A	\$ 12,215,000	7.0 percent	2047
Series 2017B	350,000	7.5 percent	2023
less: Unamortized Bond Discount	(173,793)		
Total Bonds Payable	<u>\$ 12,391,207</u>		

ST. JOHNS CLASSICAL ACADEMY, INC.

A Charter School and Component Unit of the District School Board of Clay County, Florida

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

Revenue Bonds Series 2017A and 2017B – On December 1, 2017, the School issued tax-exempt revenue bonds (Series 2017A) for \$12,215,000 and taxable revenue bonds (Series 2017B) for \$350,000 secured by a mortgage on the School's property and buildings. The bonds were issued to finance the acquisition of land with an existing building and to finance the construction, improvement, installation, and equipping purchase of the new educational facility.

Series 2017A bonds are term bonds paying interest quarterly at a rate of 7% and principal payments semi-annually with maturities starting December 15, 2023, and ending June 15, 2047. Series 2017B bonds are term bonds paying interest quarterly at a rate of 7.5% and principal payments semi-annually with maturities starting December 15, 2019, and ending June 15, 2023.

As required by the bond resolution, the District has established a sinking fund and reserve account and has accumulated and maintained adequate resources in the sinking fund and reserve account.

In the event of default for non-payment of principal or interest on the bonds, the outstanding amounts will become due and payable. The School is required to disclose its debt service coverage ratio and days cash on hand as described in the Loan Agreement. The minimum debt service coverage ratio is 1 to 1 (the "debt Service Coverage Requirement") as of June 30, 2019. Further, the School agrees to have cash on hand at June 30, 2019 and each June 30 until the bonds are no longer outstanding in an amount not less than 30 days cash on hand at each June 30.

Annual requirements to amortize all bonded debt outstanding as of June 30, 2019, are as follows:

Fiscal Year Ending June 30:	Total	Principal	Interest
2020	\$ 959,800	\$ 80,000	\$ 879,800
2021	958,613	85,000	873,613
2022	957,238	90,000	867,238
2023	955,488	95,000	860,488
2024	1,122,775	135,000	987,775
2025-2029	4,948,925	845,000	4,103,925
2030-2034	4,947,250	1,190,000	3,757,250
2035-2039	4,951,725	1,685,000	3,266,725
2040-2044	4,950,300	2,375,000	2,575,300
2045-2047	7,084,700	5,985,000	1,099,700
Less: Unamortized Bond Discount	(173,793)	(173,793)	-
Total	<u>\$ 31,663,020</u>	<u>\$ 12,391,207</u>	<u>\$ 19,271,813</u>

ST. JOHNS CLASSICAL ACADEMY, INC.
A Charter School and Component Unit of the District School Board of Clay County, Florida

NOTES TO FINANCIAL STATEMENTS
June 30, 2019

7. CHANGES IN LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities:

	Beginning Balance	Additions	Deductions	Ending Balance	Due in One Year
Governmental Activities:					
Bonds Payable	\$12,565,000	\$ -	\$ -	\$12,565,000	\$ 80,000
Unamortized Discount	(180,000)	-	6,207	(173,793)	
Total Bonds Payable	12,385,000	-	6,207	12,391,207	80,000
 Total Governmental Activities	 \$12,385,000	 \$ -	 \$ 6,207	 \$12,391,207	 \$ 80,000

8. INTERFUND TRANSFERS

At June 30, 2019, the General Fund transferred to the Debt Service Fund and Capital Projects Fund \$634,298 and \$4,403, respectively, for bond interest payments and costs associated with new construction. The amounts of interfund transfers are netted together and not reported in the statement of net position and the statement of activities.

9. SCHEDULE OF STATE REVENUE SOURCES

The following is a schedule of the School's State revenue:

Source	Amount
Florida Education Finance Program	\$2,689,696
Class Size Reduction	651,136
Discretionary Local Effort	172,618
Supplementary Academic Instruction	152,925
ESE Guaranteed Allocation	118,754
Instructional Materials	45,521
Safe Schools	29,446
Reading Allocation	25,365
Best & Brightest Teacher Scholarship	15,600
Digital Classrooms Allocation	15,038
Mental Health Assistance Allocation	14,442
Teachers Classroom Supply Program	10,800
Miscellaneous State Revenue	2,411
Total State Revenue	<u>\$3,943,752</u>

As provided in the charter school contract, the District has charged the School an administrative fee totaling \$84,556.

NOTES TO FINANCIAL STATEMENTS
June 30, 2019

10. PROFESSIONAL SERVICES AGREEMENT

The School entered into a contract with a professional accounting services company which provides accounting and financial services and other assistance to the School at a fixed percentage (3%) of the net FEFP revenue collected from the District. Fees under this agreement incurred during the 2018-19 fiscal year amounted to \$117,116. This contract may be cancelled by either party with 30 days advance notice.

11. DEFICIT FUND BALANCE AND NET POSITION

The School reported a General Fund deficit fund balance and deficit net position of \$57,955 and \$1,175,314, respectively, at June 30, 2019. The School plans to eliminate the deficit General Fund balance and deficit net position balance within the next year.

12. FUNDING AND CREDIT RISK CONCENTRATIONS

The School receives substantially all of its support and revenue from federal, state and local funding sources, passed through the District, in the form of performance and budget-based contracts. Continuing operation of the School is greatly dependent upon the continued support of these governmental agencies.

13. RISK MANAGEMENT PROGRAMS

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the School carries commercial insurance. There have been no significant reductions in insurance coverage and settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

14. COMMITMENTS AND CONTINGENT LIABILITIES

The School participates in state grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies, therefore, to the extent that the School has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivables at June 30, 2019, may be impaired.

In the opinion of the School, there are no significant liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

15. LEGAL MATTERS

In the normal course of conducting its operations, the School occasionally becomes party to various legal actions and proceedings. The School has no legal actions or pending proceedings in progress.

ST. JOHNS CLASSICAL ACADEMY, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF CLAY COUNTY, FLORIDA

Revenues:																
Intergovernmental:																
Federal Through State and Local State Sources	\$	56,240	\$	-	\$	-	\$	3,943,752	\$	-	\$	240,204	\$	191,047	\$	-
Local and Other		84,225		132,813		-		132,813		-				-		-
Total Revenues		4,061,659		4,076,565		4,076,565				-		240,204		191,047		-
Expenditures:																
Current - Education:																
Instruction		2,211,443		2,690,095		2,690,095				-		170,970		189,432		-
Pupil Personnel Services		44,920		54,667		54,667				-				-		-
Instructional Media				-		-				-				-		-
Instruction & Curriculum Development				-		-				-				-		-
Instructional Staff Training		22,776		1,010		1,010				-		5,698		-		-
Instructional-Related Technology		27,453		93,794		93,794				-		9,598		-		-
Board of Education		102,275		127,985		127,985				-		5,000		-		-
General Administration				-		-				-				-		-
School Administration		327,348		333,878		333,878				-		23,663		-		-
Facilities Acquisition & Construction				-		-				-				-		-
Fiscal Services		128,296		117,116		117,116				-				-		-
Food Services		165,100		13,976		13,976				-				-		-
Central Services				-		-				-				-		-
Pupil Transportation				-		-				-				-		-
Operation of Plant		267,512		245,620		245,620				-				-		-
Maintenance of Plant		5,044		8,203		8,203				-				-		-
Community Service		420		8,446		8,446				-				-		-
Fixed Capital Outlay:				-		-				-				-		-
Facilities Acquisition & Construction				-		-				-		25,275		1,615		-
Other Capital Outlay		11,368		96,435		96,435				-				-		-
Debt Service:				-		-				-				-		-
Principal				-		-				-				-		-
Interest & Fiscal Charges				3,481		3,481				-				-		-
Total Expenditures		3,313,955		3,794,706		3,794,706				-		240,204		191,047		-
Excess (Deficiency) of Revenues Over Expenditures		747,704		281,859		281,859				-		-		-		-
Other Financing Sources (Uses):																
Proceeds from Loan				-		-				-				-		-
Inception of Capital Lease				-		-				-				-		-
Transfers In				-		-				-				-		-
Transfers (Out)		-		(638,701)		(638,701)				-				-		-
Total Other Financing Sources (Uses)		-		(638,701)		(638,701)				-		-		-		-
Net Change in Fund Balances		747,704		(356,842)		(356,842)				-		-		-		-
Fund Balances, July 1, 2018		298,887		298,887		298,887				-		-		-		-
Fund Balances, June 30, 2019		\$ 1,046,591		\$ (57,955)		\$ (57,955)				\$ -		\$ -		\$ -		\$ -

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ST. JOHNS CLASSICAL ACADEMY, INC.

A Charter School and Component Unit of the District School Board of Clay County, Florida

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2019

1. BUDGETARY BASIS OF ACCOUNTING

Budgets are presented on the modified accrual basis of accounting. During the fiscal year, expenditures were controlled at the object level (e.g., salaries and benefits, purchased services, materials and supplies and capital outlay) within each activity (e.g., instruction, pupil personnel services and school administration). Budgets may be amended by resolution at any Board meeting prior to the date for the annual report.

DRAFT

KING & WALKER
CERTIFIED PUBLIC ACCOUNTANTS

Members:
Florida Institute of CPAs
American Institute of CPAs
Government Audit Quality Center

2803 W. Busch Blvd Ste 106
Tampa, FL 33618
office (813) 892-4274 fax (813) 932-1913
www.KingandWalker.com

**Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

To the Board of Directors of St. Johns Classical Academy, Inc.
a Charter School and Component Unit of the
District School Board of Clay County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of St. Johns Classical Academy, Inc. ("School"), a charter school and component unit of the District School Board of Clay County, Florida, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated September 16, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

King & Walker, CPAs

September 16, 2018
Tampa, Florida

KING & WALKER

CERTIFIED PUBLIC ACCOUNTANTS

Members:
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American Institute of CPAs
Government Audit Quality Center

2803 W. Busch Blvd Ste 106
Tampa, FL 33618
office (813) 892-4274 fax (813) 932-1913
www.KingandWalker.com

Management Letter as Required by Rules of the Florida Auditor General, Chapter 10.850, Florida Statutes, *Charter School Audits*

To the Board of Directors of St. Johns Classical Academy, Inc.
a Charter School and Component Unit of the
District School Board of Clay County, Florida

Report on the Financial Statements

We have audited the financial statements of the St. Johns Classical Academy, Inc. ("School"), a charter school and component unit of the District School Board of Clay County, Florida, as of and for the fiscal year ended June 30, 2019, and have issued our report thereon dated September 16, 2018.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.850, Rules of the Auditor General.

Other Reports and Schedules

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in those reports and schedule, which are dated September 16, 2018, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.854(1)(e)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no prior audit findings or recommendations.

Official Title

Section 10.854(1)(e)5., Rules of the Auditor General, requires that the name or official title of the entity and the school code assigned by the Florida Department of Education be disclosed in this management letter. The official title and the school code assigned by the Florida Department of Education of the entity are St. Johns Classical Academy, Inc., 100667.

Financial Condition and Management

Sections 10.854(1)(e)2. and 10.855(11), Rules of the Auditor General, require us to apply appropriate procedures and communicate whether or not the School has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the School did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.854(1)(e)6.a. and 10.855(12), Rules of the Auditor General, we applied financial condition assessment procedures for the School. It is management's responsibility to monitor the School's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.854(1)(e)3., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Transparency

Sections 10.854(1)(e)7. and 10.855(13), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the School maintains on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes. In connection with our audit, we determined that the School maintained on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes. DH note: website doesn't include board meeting minutes, PY audits, and budget.

Additional Matters

Section 10.854(1)(e)3., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.854(1)(e)4., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, applicable management, and the District School Board of Clay County and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

King & Walker, CPAs

September 16, 2018
Tampa, Florida

**FLORIDA CYBER CHARTER
ACADEMY AT CLAY**

(A CHARTER SCHOOL UNDER NORTHEAST
VIRTUAL CHARTER SCHOOL BOARD, INC.)

A Charter School and Component Unit of the
District School Board of Clay County, Florida

INDEPENDENT AUDITOR'S REPORT

for the fiscal year ended JUNE 30, 2019

King & Walker, CPAs, PL

Certified Public Accountants

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FLORIDA CYBER CHARTER ACADEMY AT CLAY
(A CHARTER SCHOOL UNDER NORTHEAST VIRTUAL CHARTER SCHOOL BOARD, INC.)

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Independent Auditor's Report

To the Board of Directors of Florida Cyber Charter Academy at Clay
(A charter school under Northeast Virtual Charter School Board, Inc.)
a Charter School and Component Unit of the District
School Board of Clay County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Florida Cyber Charter Academy at Clay ("School"), a charter school under Northeast Virtual Charter School Board, Inc. and component unit of the District School Board of Clay County, Florida, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Florida Cyber Charter Academy at Clay, as of June 30, 2019, and the respective changes in financial position thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 1, the accompanying financial statements referred to above present only the financial position of Florida Cyber Charter Academy at Clay at June 30, 2019, and the respective changes in financial position for the year then ended, and is not intended to be a complete presentation of Northeast Virtual Charter School Board, Inc. These financial statements do not purport to and do not present fairly the financial position of Northeast Virtual Charter School Board, Inc. as of June 30, 2019 and its changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedule, and Note to Required Supplementary Information, as shown in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historic context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2019 on our consideration of Florida Cyber Charter Academy at Clay's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Florida Cyber Charter Academy at Clay's internal control over financial reporting and compliance.

Respectfully submitted,



September 10, 2019
Tampa, Florida

FLORIDA CYBER CHARTER ACADEMY AT CLAY

(A CHARTER SCHOOL UNDER NORTHEAST VIRTUAL CHARTER SCHOOL BOARD, INC.)

A Charter School and Component Unit of the District School Board of Clay County, Florida

MANAGEMENT'S DISCUSSION AND ANALYSIS - (Unaudited)

The Management's Discussion and Analysis (MD&A) section of the annual financial report of Florida Cyber Charter Academy at Clay ("School") provides an overview of the School's activities for the fiscal year ended June 30, 2019.

Because the information contained in the MD&A is intended to highlight significant transactions, events, and conditions, it should be considered in conjunction with the School's financial statements and notes to financial statements, as listed in the table of contents.

FINANCIAL HIGHLIGHTS

- For the fiscal year ended June 30, 2019, the School's expenses exceeded revenue by \$6,627, as shown on the School's statement of activities.
- Total assets were \$124,604 and total liabilities were \$115,993 as of June 30, 2019.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components:

- ✓ Government-wide financial statements
- ✓ Fund financial statements
- ✓ Notes to financial statements

Government-Wide Financial Statements

The government-wide financial statements provide both short-term and long-term information about the School's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net position and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the School presented on the accrual basis of accounting. The statement of net position provides information about the government's financial position, its assets and liabilities, using an economic resources measurement focus. The difference between the assets and liabilities, the net position, is a measure of the financial health of the School. The statement of activities presents information about the change in the School's net position and the results of operations, during the fiscal year. An increase or decrease in net position is an indication of whether the School's financial health is improving or deteriorating. To assess the overall financial position of the School, one needs to consider additional non-financial factors such as changes in the School student base funding level.

FLORIDA CYBER CHARTER ACADEMY AT CLAY

(A CHARTER SCHOOL UNDER NORTHEAST VIRTUAL CHARTER SCHOOL BOARD, INC.)

A Charter School and Component Unit of the District School Board of Clay County, Florida

MANAGEMENT'S DISCUSSION AND ANALYSIS - (Unaudited)

Fund Financial Statements

Fund financial statements are one of the components of the basic financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund financial statements provide more detailed information about the School's financial activities, focusing on its most significant funds rather than fund types. This is in contrast to the entity-wide perspective contained in the government-wide statements.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental funds utilize a spendable financial resources measurement focus rather than the economic resources measurement focus found in the government-wide financial statements. The financial resources measurement focus allows the governmental fund statements to provide information on near-term inflows and outflows of spendable resources as well as balances of spendable resources available at the end of the fiscal year.

The governmental fund statements provide a detailed short-term view that may be used to evaluate the School's near-term financing requirements. This short-term view is useful when compared to the long-term view presented as governmental activities in the government-wide financial statements. To facilitate this comparison, both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation of governmental fund to governmental activities.

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the School's most significant funds. The School operates one fund; a General Fund. For reporting purposes, the General Fund is considered a major fund.

The School adopts an annual budget for its governmental funds. A budgetary comparison schedule, as required, has been provided for the General Fund to demonstrate compliance with the budget.

Notes to Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

FLORIDA CYBER CHARTER ACADEMY AT CLAY
(A CHARTER SCHOOL UNDER NORTHEAST VIRTUAL CHARTER SCHOOL BOARD, INC.)
A Charter School and Component Unit of the District School Board of Clay County, Florida
MANAGEMENT’S DISCUSSION AND ANALYSIS - (Unaudited)

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of the School’s current year and prior year net position:

	Net Position, End of Year		
	Governmental Activities		
	6-30-18	6-30-19	Increase (Decrease)
ASSETS			
Current and Other Assets	\$ 384,064	\$ 124,604	\$ (259,460)
Total Assets	384,064	124,604	(259,460)
LIABILITIES			
Current Liabilities	368,826	115,993	(252,833)
Total Liabilities	368,826	115,993	(252,833)
NET POSITION			
Unrestricted	15,238	8,611	(6,627)
Total Net Position	\$ 15,238	\$ 8,611	\$ (6,627)

The School’s current assets primarily consist of cash and cash equivalents and amounts due from the District School Board of Clay County. Liabilities are comprised of accounts payable and accrued expenses.

FLORIDA CYBER CHARTER ACADEMY AT CLAY
(A CHARTER SCHOOL UNDER NORTHEAST VIRTUAL CHARTER SCHOOL BOARD, INC.)
A Charter School and Component Unit of the District School Board of Clay County, Florida
MANAGEMENT'S DISCUSSION AND ANALYSIS - (Unaudited)

The following is a summary of the School's change in net position for the current year and prior year:

Operating Results for the Year			
	Governmental Activities		Increase (Decrease)
	6-30-18	6-30-19	
Revenues:			
State Sources	\$ 507,932	\$ 287,020	\$ (220,912)
Local and Other	87,577	337,399	249,822
Total Revenues	<u>595,509</u>	<u>624,419</u>	<u>28,910</u>
Expenses:			
Instruction	121,167	152,246	31,079
Pupil Personnel Services	21,015	37,116	16,101
Instructional Curriculum Development	221,270	281,317	60,047
Instructional Staff Training	3,231	6,042	2,811
Instructional Related Technology	44,763	40,852	(3,911)
Board of Education	9,081	13,690	4,609
General Administration	25,396	14,351	(11,045)
School Administration	127,476	73,405	(54,071)
Fiscal Services	355	318	(37)
Operation of Plant	9,284	11,603	2,319
Maintenance of Plant	74	106	32
Total Expenses	<u>583,112</u>	<u>631,046</u>	<u>47,934</u>
Increase/(Decrease) in Net Position	<u>\$ 12,397</u>	<u>\$ (6,627)</u>	<u>\$ (19,024)</u>

Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP formula utilizes student enrollment data to determine the funds available for the School.

The largest concentration of expenses are for instructional related expenses, which accounted for 82% of total expenditures.

FLORIDA CYBER CHARTER ACADEMY AT CLAY

(A CHARTER SCHOOL UNDER NORTHEAST VIRTUAL CHARTER SCHOOL BOARD, INC.)

A Charter School and Component Unit of the District School Board of Clay County, Florida

MANAGEMENT'S DISCUSSION AND ANALYSIS - (Unaudited)

FINANCIAL ANALYSIS OF THE SCHOOL'S FUNDS

Governmental Funds

As the School completed the year, its governmental funds reported a combined fund balance of \$8,611.

BUDGETARY HIGHLIGHTS

The general fund budget for the fiscal year ended June 30, 2019, was developed based on the School's anticipated revenues and expenditures and the expected student population for the school year. Over the course of the year, the school revised its general fund budget several times. See the Budgetary Comparison Schedule for additional information.

CAPITAL ASSETS

The School's budget for the this fiscal year of operations did not include plans for any investment in capital assets; therefore, there are no capital assets to report for the fiscal year ended June 30, 2019.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Florida Cyber Charter Academy at Clay's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Florida Cyber Charter Academy at Clay, 9143 Philips Highway, Suite 590, Jacksonville, FL 32256.

FLORIDA CYBER CHARTER ACADEMY AT CLAY
(A CHARTER SCHOOL UNDER NORTHEAST FLORIDA
VIRTUAL CHARTER SCHOOL BOARD, INC.)
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF CLAY COUNTY, FLORIDA

STATEMENT OF NET POSITION
June 30, 2019

	<u>Governmental Activities</u>
ASSETS	
Cash & Cash Equivalents	\$ 58,668
Due From Other Agency	64,990
Accounts Receivable	47
Prepaid Expenses	899
TOTAL ASSETS	<u>124,604</u>
LIABILITIES	
Accounts Payable and Accrued Expenses	<u>115,993</u>
TOTAL LIABILITIES	<u>115,993</u>
NET POSITION	
Unrestricted	<u>8,611</u>
TOTAL NET POSITION	<u><u>\$ 8,611</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

FLORIDA CYBER CHARTER ACADEMY AT CLAY
(A CHARTER SCHOOL UNDER NORTHEAST FLORIDA
VIRTUAL CHARTER SCHOOL BOARD, INC.)
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF CLAY COUNTY, FLORIDA

STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2019

	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions	Net (Expenses) Revenue and Changes in Net Position Governmental Activities
Governmental Activities:					
Instruction	\$ 152,246	\$ -	\$ -	\$ -	\$ (152,246)
Pupil Personnel Services	37,116				(37,116)
Instructional Curriculum Development	281,317				(281,317)
Instructional Staff Training	6,042				(6,042)
Instructional Related Technology	40,852				(40,852)
Board of Education	13,690				(13,690)
General Administration	14,351				(14,351)
School Administration	73,405				(73,405)
Fiscal Services	318				(318)
Operation of Plant	11,603				(11,603)
Maintenance of Plant	106				(106)
Total Governmental Activities	<u>\$ 631,046</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(631,046)</u>
General Revenues:					
State Sources					287,020
Local and Other					337,399
Total General Revenues					<u>624,419</u>
Change in Net Position					(6,627)
Net Position - July 1, 2018					<u>15,238</u>
Net Position - June 30, 2019					<u>\$ 8,611</u>

The accompanying notes to the financial statements are an integral part of this statement.

FLORIDA CYBER CHARTER ACADEMY AT CLAY
(A CHARTER SCHOOL UNDER NORTHEAST FLORIDA
VIRTUAL CHARTER SCHOOL BOARD, INC.)
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF CLAY COUNTY, FLORIDA

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2019

	General Fund
ASSETS	
Cash & Cash Equivalents	\$ 58,668
Due From Other Agency	64,990
Accounts Receivable	47
Prepaid Expenses	899
Total Assets	<u>\$ 124,604</u>
LIABILITIES	
Accounts Payable and Accrued Expenses	<u>\$ 115,993</u>
Total Liabilities	<u>115,993</u>
FUND BALANCE	
Nonspendable	899
Unassigned	<u>7,712</u>
Total Fund Balance	<u>8,611</u>
Total Liabilities and Fund Balance	<u>\$ 124,604</u>

The accompanying notes to the financial statements are an integral part of this statement.

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A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF CLAY COUNTY, FLORIDA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2019

	General Fund
Revenues	
Intergovernmental:	
State Sources	\$ 287,020
Local and Other	337,399
Total Revenues	<u>624,419</u>
Expenditures	
Current - Education:	
Instruction	152,246
Pupil Personnel Services	37,116
Instructional Curriculum Development	281,317
Instructional Staff Training	6,042
Instructional Related Technology	40,852
Board of Education	13,690
General Administration	14,351
School Administration	73,405
Fiscal Services	318
Operation of Plant	11,603
Maintenance of Plant	106
Total Expenditures	<u>631,046</u>
Net Change in Fund Balance	(6,627)
Fund Balance, July 1, 2018	15,238
Fund Balance, June 30, 2019	<u>\$ 8,611</u>

The accompanying notes to financial statements are an integral part of this statement.

FLORIDA CYBER CHARTER ACADEMY AT CLAY

(A CHARTER SCHOOL UNDER NORTHEAST VIRTUAL CHARTER SCHOOL BOARD, INC.)

A Charter School and Component Unit of the District School Board of Clay County, Florida

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

➤ Reporting Entity

Florida Cyber Charter Academy at Clay ("School"), formerly known as Florida Virtual Academy at Clay, a charter school under Northeast Virtual Charter School Board, Inc., is a component of the District School Board of Clay County, Florida ("District"). The School's charter is held by Northeast Virtual Charter School Board, Inc., a not-for-profit corporation organized pursuant to Chapter 617, Florida Statutes, the Florida Not-For-Profit Corporation Act. The governing body of the School is the not-for-profit corporation Board of Directors, which is comprised of not less than three members.

The basic financial statements of the School present only the balances, activity and disclosures related to the School. They do not purport to, and do not, present fairly the financial position of Northeast Virtual Charter School Board, Inc. as of June 30, 2019, and its changes in financial position or budgetary comparisons, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The general operating authority of the School is contained in Section 1002.33, Florida Statutes. The School operates under a charter of the sponsoring school district, the District School Board of Clay County, Florida, ("District"). The current charter is effective until June 30, 2024, and may be renewed by mutual written agreement between the School and the District. At the end of the term of the charter, the District may choose not to renew the charter under grounds specified in the charter. In this case, the District is required to notify the school in writing at least 90 days prior to the charter's expiration. During the term of the charter, the District may also terminate the charter if good cause is shown. In the event of termination of the charter, any property purchased by the School with public funds and any unencumbered public funds, except capital outlay funds, revert back to the District. Any unencumbered capital outlay funds revert back to the Florida Department of Education to be redistributed among eligible charter schools. The School is considered a component unit of the District; therefore, for financial reporting purposes, the School is required to follow generally accepted accounting principles applicable to state and local governmental units.

Criteria for determining if other entities are potential component units which should be reported within the School's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provides for identification of any entities for which the School is financially accountable and other organizations for which the nature and significance of their relationship with the School are such that exclusion would cause the School's basic financial

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NOTES TO FINANCIAL STATEMENTS

June 30, 2019

statements to be misleading or incomplete. Based on these criteria, no component units are included within the reporting entity of the School.

➤ **Basis of Presentation**

Government-wide Financial Statements - Government-wide financial statements, including the statement of net position and the statement of activities, present information about the School as a whole.

Government-wide financial statements are prepared using the economic resources measurement focus. The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the School's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function.

Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the School.

Fund Financial Statements - Fund financial statements report detailed information about the School in the governmental funds. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is reported in a separate column. Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, a reconciliation is presented with each of the governmental fund financial statements.

The School's major governmental fund is as follows:

- General Fund – to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.

➤ **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are prepared using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Revenues from grants, entitlements, and donations are recognized in the fiscal

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year in which all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The School considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

➤ **Cash and Cash Equivalents**

Cash and cash equivalents are held by banks qualified as public depositories under Florida law. All deposits are insured by federal depository insurance and collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes. The School's cash consists primarily of demand deposits with financial institutions.

➤ **Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The School does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until then. The School does not have any items that qualify for reporting in this category.

➤ **Net Position and Fund Balance Classification**

Government-wide Financial Statements

Net Position are classified and reported in three components:

- Net Investment in Capital Assets – consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any

FLORIDA CYBER CHARTER ACADEMY AT CLAY

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June 30, 2019

borrowings that are attributed to the acquisition or improvement of those assets.

- Restricted Net Position – consists of net position with constraints placed on their use either by external groups such as creditors, contributors, or laws or regulations of other governments.
- Unrestricted Net Position – all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

Fund Financial Statements

GASB Codification Section 1800.142, *Fund Balance Reporting and Governmental Fund Type Definitions*, defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB requires the fund balance amounts to be reported within one of the following fund balance categories:

- Nonspendable – fund balance associated with inventories, prepaid expenses, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed or assigned). All nonspendable fund balances at year end relate to assets that are in nonspendable form.
- Restricted – fund balance that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.
- Committed – fund balance that can be used only for the specific purposes determined by a formal action of the School’s Board of Governance.
- Assigned – fund balance that is intended to be used by the School’s management for specific purposes but does not meet the criteria to be classified as restricted or committed.
- Unassigned – fund balance that is the residual amount for the School’s general fund and includes all spendable amounts not contained in the other classifications.

➤ **Order of Fund Balance Spending Policy**

The School’s policy is to apply expenditures against nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance at the end of the fiscal year. First, nonspendable fund balances are determined. Then restricted fund balances for specific purposes are determined (not including nonspendable amounts). Any remaining fund balance amounts for the non-general funds are to be classified as restricted fund balance. It is possible for the non-general funds to be classified as restricted fund balance. It is possible for the non-general funds to have negative unassigned fund balance when nonspendable amounts plus the amount of restricted fund balances for specific purposes exceed the positive fund balance for non-general fund.

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June 30, 2019

➤ **Revenue Sources**

Revenues for current operations are received primarily from the District pursuant to the funding provisions included in the School's charter. In accordance with the funding provisions of the charter and Section 1002.33(17), Florida Statutes, the School reports the number of full-time equivalent students and related data to the District.

Under provisions of Section 1011.62, Florida Statutes, the District reports the number of full-time equivalent students and related data to the Florida Department of Education (FDOE) for funding through the Florida Education Finance Program (FEFP). Funding for the School is adjusted during the year to reflect the revised calculations by the FDOE under the FEFP and the actual weighted full-time equivalent (FTE) students reported by the School during designated full-time equivalent student survey periods. The Department may also adjust subsequent fiscal period allocations based upon an audit of the School's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the year when the adjustments are made.

The basic amount of funding through the FEFP under Section 1011.62 is the product of the (1) unweighted FTE, multiplied by (2) the cost factor for each program, multiplied by (3) the base student allocation established by the legislature. Additional funds for exceptional students who do not have a matrix of services are provided through the guaranteed allocation designated in Section 1011.62(1)(e)2., Florida Statutes. For the fiscal year ended June 30, 2019, the School reported 75.46 unweighted FTE and 75.46 weighted FTE.

FEFP funding may also be adjusted as a result of subsequent FTE audits conducted by the Florida Auditor General pursuant to Section 1010.305, Florida Statutes, and Rule 6A-1.0453, Florida Administrative Code (FAC). Schools are required to maintain the following documentation for three years or until the completion of an FTE audit:

- Attendance and membership documentation (Rule 6A-1.044, FAC).
- Teacher certificates and other certification documentation (Rule 6A-1.0503, FAC).
- Documentation for instructors teaching out-of-field (Rule 6A-1.0503, FAC).
- Procedural safeguards for weighted programs (Rule 6A-6.03411, FAC).
- Evaluation and planning documents for weighted programs (Section 1010.305, Florida Statutes, and Rule 6A-6.03411, FAC).

The School may receive federal or state awards for the enhancement of various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies. For federal or state awards in which a claim to these grant proceeds is based on incurring eligible

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expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

The School is also eligible for charter school capital outlay funding pursuant to Section 1013.62, Florida Statutes. The amounts received under this program are based on the School's actual and projected student enrollment during the fiscal year. Funds received under this program may only be used for lawful capital outlay expenditures and, as such, are reflected as restricted Net Position and reserved fund balance in the accompanying statement of Net Position and balance sheet – governmental fund, respectively, to the extent that they remain unexpended.

The School follows the policy of applying restricted resources prior to applying unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted assets are available.

➤ **Allocation of Expenses**

The School shares certain Instructional and Administrative expenses with other Florida Virtual Academies under the same Management Company. These expenses have been allocated between the Schools based on student enrollment.

Expenses that are subject to allocation include, but are not limited to the following functional categories:

- Instruction
- School Administration

The process of the allocation of common expenses takes place when the expenses are recorded based on a methodical and non-discriminatory basis.

➤ **Income Taxes**

The School is exempt from Federal tax under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been included in the accompanying financial statements. Additionally, no uncertain tax positions have been made requiring disclosure in the related notes to financial statements. The School's income tax returns for the past three years are subject to examination by tax authorities and may change upon examination.

➤ **Use of Estimates**

In preparing the financial statements in conformity with generally accepted accounting principles in the United States management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the statement of net position and affect revenues and expenditures for the period presented. Actual results could differ from those estimates.

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June 30, 2019

➤ **Subsequent Events**

Management has evaluated all events subsequent to the balance sheet date and through the report date, which is the date these financial statements were available to be issued. Management determined there are no subsequent events which require disclosure.

2. CASH DEPOSITS

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the School's deposits may not be returned to the School. The School does not have a custodial credit risk policy. All cash deposits are held in banks that qualify as public depositories under Florida law. All such deposits are insured by federal depository insurance and/or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

3. DUE FROM OTHER AGENCY

Amounts Due from Other Agency included in the accompanying statement of Net Position and balance sheet – governmental funds consists of amounts due from the Clay County District School Board for FEFP funds. This receivable is considered to be fully collectible and as such, no allowance for uncollectible is accrued.

4. SCHEDULE OF STATE REVENUE SOURCES

The following is a schedule of the School's State revenue:

Source	Amount
Florida Education Finance Program	\$ 287,020
Total State Revenue	<u>\$ 287,020</u>

As provided in the charter school contract, the District has charged the School an administrative fee totaling \$19,733.

5. FUNDING AND CREDIT RISK CONCENTRATIONS

The School receives substantially all of its support and revenue from federal, state and local funding sources, passed through the District, in the form of performance and budget based contracts. Continuing operation of the School is greatly dependent upon the continued support of these governmental agencies.

6. OPERATING AGREEMENTS

Educational Products and Services Agreement – The School entered into an educational products and services agreement for the period July 1, 2014 to June 30, 2019, with K12 Florida, LLC (the "Company"). Thereafter, the agreement will automatically renew consistent with the extension of the charter agreement unless either party provides the other with written notice of non-renewal at least two years before the expiration of the then current term or if other certain conditions are met resulting in an

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earlier termination. During the term, K12 and Affiliates shall license to the School solely for use in the School's educational program, on a non-exclusive, non-assignable, non-sub licensable basis, the products and offerings of K12 curriculum, access to its online school and designated learning management systems and/or available third party curriculum, instructional tools and other products and offerings collectively known as Educational Products.

The contract further calls for the Company to be responsible and accountable to the School's Board for administrative and technology services, including operation and performance of the School in accordance with the School's charter contract, the statement of mission and purpose, and the laws of the State of Florida. An administrative services fee of 15% and a technology services fee of 7% of the School's Program Revenues compensate the Company for the services provided. Program Revenues shall mean all revenues and income generated or appropriated for and received by or on behalf of the School as attributed to any Student, the School or the Program which includes, but is not limited to the following sources:

- Basic State Funding
- FEFP Funding
- Exceptional Education Funding
- Class Size Funding
- Safety Funding
- Income sources provided by state, federal and local law and/or obtained through the Company's efforts

Financial Matters – Regardless of the service fees described above under this agreement, the Company assumes the risks, except as otherwise set forth in the agreement, that its fees may not allow it: i) to operate profitably, and/or ii) to fully recover the amounts invoiced by the Company to the School in accordance with the agreement. In addition, the parties agree that the program will not conclude a fiscal year during the agreement term in a negative net position. If the School ends a fiscal year in a negative net position, the parties agree that the Company will provide sufficient credits ("Balanced Budget Credits") to be applied to the Company invoices to ensure that the program does not experience a negative net position at the end of said fiscal year. A typical balanced budget credit would reduce expenses charged from the Company and reduce the payable balance due to the Company from the School. Expenses to be reduced include curriculum expenses, materials expenses, computer lease expenses, and the management and technology fees. Should the School end a fiscal year in a positive net position, as evidenced by its audited financial statements, and the Company has issued balanced budget credits in prior years for which a balance remains, the School will reimburse the Company up to the cumulative amount of previously issued balanced budget credits. In no single fiscal year will the amount of any remittance exceed 50% of the then current fiscal year positive net position, as determined by an independent audit before the payment of balanced budget credits. At the end of the term, if there is a cumulative balance from prior years of balanced budget

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June 30, 2019

credits which have not been remitted, such credits will be forgiven by the Company, subject to the termination provisions of the agreement.

The School no longer reports its balanced budget credits as a reduction of expenses, but as revenue from local sources. During the current fiscal year, the Company credited \$337,399 to the School as part of their balanced budget credit recognition and is included in the local and other revenue reported in the statement of activities and the statement of revenues, expenditures, and changes in fund balances – governmental funds.

7. RISK MANAGEMENT PROGRAMS

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the School carries commercial insurance. There have been no significant reductions in insurance coverage and settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

8. COMMITMENTS AND CONTINGENT LIABILITIES

The School participates in state grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies, therefore, to the extent that the School has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivables at June 30, 2019, may be impaired.

In the opinion of the School, there are no significant liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

9. LEGAL MATTERS

In the normal course of conducting its operations, the School occasionally becomes party to various legal actions and proceedings. In the opinion of management, the ultimate resolution of such legal matters will not have a significant adverse effect on the accompanying financial statements.

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A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF CLAY COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND - (UNAUDITED)
For the Fiscal Year Ended June 30, 2019

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:				
Intergovernmental:				
State Sources	\$ 296,077	\$ 275,464	\$ 287,020	\$ 11,556
Local and Other	325,682	370,035	337,399	(32,636)
Total Revenues	<u>621,759</u>	<u>645,499</u>	<u>624,419</u>	<u>(21,080)</u>
Expenditures:				
Current - Education:				
Instruction	169,687	167,571	152,246	15,325
Pupil Personnel Services	12,712	17,614	37,116	(19,502)
Instructional Curriculum Development	246,386	277,385	281,317	(3,932)
Instructional Staff Training	7,736	5,787	6,042	(255)
Instructional Related Technology	48,760	51,447	40,852	10,595
Board of Education	52,001	35,333	13,690	21,643
General Administration	14,804	12,392	14,351	(1,959)
School Administration	50,469	55,801	73,405	(17,604)
Fiscal Services	103	358	318	40
Operation of Plant	18,823	21,578	11,603	9,975
Maintenance of Plant	278	233	106	127
Total Expenditures	<u>621,759</u>	<u>645,499</u>	<u>631,046</u>	<u>14,326</u>
Net Change in Fund Balance	-	-	(6,627)	(6,627)
Fund Balance, July 1, 2018	15,238	15,238	15,238	-
Fund Balance, June 30, 2019	<u>\$ 15,238</u>	<u>\$ 15,238</u>	<u>\$ 8,611</u>	<u>\$ (6,627)</u>

See Independent Auditor's Report.

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(A CHARTER SCHOOL UNDER NORTHEAST VIRTUAL CHARTER SCHOOL BOARD, INC.)

A Charter School and Component Unit of the District School Board of Clay County, Florida

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2019

1. BUDGETARY BASIS OF ACCOUNTING

Budgets are presented on the modified accrual basis of accounting. During the fiscal year, expenditures were controlled at the object level (e.g., salaries and benefits, purchased services, materials and supplies and capital outlay) within each activity (e.g., instruction, pupil personnel services and school administration). Budgets may be amended by resolution at any Board meeting prior to the date for the annual report.

DRAFT



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2803 W. Busch Blvd Ste 106
Tampa, FL 33618
office (813) 892-4274 fax (813) 932-1913
www.KingandWalker.com

**Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

To the Board of Directors of Florida Cyber Charter Academy at Clay,
(A charter school under Northeast Virtual Charter School Board, Inc.)
a Charter School and Component Unit of the District
School Board of Clay County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Florida Cyber Charter Academy at Clay ("School"), a charter school under Northeast Virtual Charter School Board, Inc. and component unit of the District School Board of Clay County, Florida, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated September 10, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

King & Walker, CPAs

September 10, 2019
Tampa, Florida



Members:
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2803 W. Busch Blvd Ste 106
Tampa, FL 33618
office (813) 892-4274 fax (813) 932-1913
www.KingandWalker.com

**Management Letter as Required by Rules of the Florida Auditor General,
Chapter 10.850, Florida Statutes, *Charter School Audits***

To the Board of Directors of Florida Cyber Charter Academy at Clay,
(A charter school under Northeast Virtual Charter School Board, Inc.)
a Charter School and Component Unit of the District
School Board of Clay County, Florida

Report on the Financial Statements

We have audited the financial statements of the Florida Cyber Charter Academy at Clay, ("School"), a charter school under Northeast Virtual Charter School Board, Inc. and component unit of the District School Board of Clay County, Florida, as of and for the fiscal year ended June 30, 2019, and have issued our report thereon dated September 10, 2019.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.850, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in those reports and schedule, which are dated September 10, 2019, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.854(1)(e)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no prior audit findings or recommendations.

Official Title

Section 10.854(1)(e)5., Rules of the Auditor General, requires that the name or official title of the entity and the school code assigned by the Florida Department of Education be disclosed in this management letter. The official title and the school code assigned by the Florida Department of Education of the entity is Florida Cyber Charter Academy at Clay, 100663.

Financial Condition and Management

Sections 10.854(1)(e)2. and 10.855(11), Rules of the Auditor General, require us to apply appropriate procedures and communicate whether or not the School has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the School did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.854(1)(e)6.a. and 10.855(12), Rules of the Auditor General, we applied financial condition assessment procedures for the School. It is management's responsibility to monitor the School's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same. Section 10.854(1)(e)3., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Transparency

Sections 10.854(1)(e)7. and 10.855(13), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the School maintains on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes. In connection with our audit, we determined that the School maintained on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes.

Additional Matters

Section 10.854(1)(e)3., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.854(1)(e)4., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies the Board of Directors, applicable management, and District School Board of Clay County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



September 10, 2019
Tampa, Florida

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C18 - Clay Education Foundation Audit for the 2018-2019 Fiscal Year

Description

Review the 2018-2019 Annual Audit report for Clay Education Foundation operating under the Clay County School District.

Gap Analysis

An annual audit is required in accordance with the Government Auditing Standards for the Clay Education Foundation, a nonprofit organization recognized as a component unit of the School District of Clay County School District.

Previous Outcomes

The School Board of Clay County received and reviewed the annual audit report of the Clay Education Foundation.

Expected Outcomes

The School Board of Clay County will receive and review the annual audit report of the Clay Education Foundation.

Strategic Plan Goal

Ensure fiscal responsibility and equitable distribution of resources.

Recommendation

Review the final audit report for the Clay Education Foundation

Contact

Dr. Susan Legutko, Assistant Superintendent for Business Affairs

Financial Impact

None

Review Comments**Attachments**

📎 [2019 Audit for Clay County Education Foundation.pdf](#)

Clay County Education Foundation, Inc.

Independent Auditors' Report and Financial Statements

**For the Year Ended
June 30, 2019**

**With Summarized Financial Information for the Year Ended
June 30, 2018**

BODINE  PERRY

*Certified Public Accountants & Business Advisors
Plan. Execute. Win.*

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Independent Auditors' Report

Board of Directors and Management
Clay County Education Foundation, Inc.
Green Cove Springs, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Clay County Education Foundation, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Clay County Education Foundation, Inc. as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Clay County Education Foundation, Inc.'s June 30, 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 1, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2020, on our consideration of Clay County Education Foundation, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Clay County Education Foundation, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clay County Education Foundation, Inc.'s internal control over financial reporting and compliance.

Rodine Perry

Orange Park, Florida
February 21, 2020

Clay County Education Foundation, Inc.

Statement of Financial Position June 30, 2019

With Summarized Financial Information for June 30, 2018

	June 30, 2019	For Comparative Purposes Only June 30, 2018
Assets		
Current Assets		
Cash and cash equivalents	\$ 41,195	\$ 49,322
Funds held by others	1,563	1,563
Total Assets	\$ 42,758	\$ 50,885
Liabilities and Net Assets		
Current Liabilities		
Scholarships payable	\$ 1,563	\$ 1,563
Net Assets		
Without donor restrictions	41,195	49,322
Total Liabilities and Net Assets	\$ 42,758	\$ 50,885

See independent auditors' report and notes to the financial statements

Clay County Education Foundation, Inc.

Statement of Activities and Changes in Net Assets For the Year Ended June 30, 2019

With Summarized Financial Information for the Year Ended June 30, 2018

	Without Donor Restrictions	With Donor Restrictions	June 30, 2019 Total	For Comparative Purposes Only June 30, 2018
Support and Revenue				
Support				
Contributions and support	\$ 41,976	\$ -	\$ 41,976	\$ 19,603
Grants	79,544	-	79,544	127,221
Fundraising	2,400	-	2,400	-
Total Support	<u>123,920</u>	<u>-</u>	<u>123,920</u>	<u>146,824</u>
Revenues				
Interest income	121	-	121	95
Net assets released from restrictions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Support and Revenue	<u>124,041</u>	<u>-</u>	<u>124,041</u>	<u>146,919</u>
Expenses				
Grants and programs	121,896	-	121,896	120,670
Management and general	8,927	-	8,927	10,418
Fundraising	1,345	-	1,345	-
Total Expenses	<u>132,168</u>	<u>-</u>	<u>132,168</u>	<u>131,088</u>
Change in Net Assets	<u>(8,127)</u>	<u>-</u>	<u>(8,127)</u>	<u>15,831</u>
Net Assets, Beginning of the Year	<u>49,322</u>	<u>-</u>	<u>49,322</u>	<u>33,491</u>
Net Assets, End of the Year	<u>\$ 41,195</u>	<u>\$ -</u>	<u>\$ 41,195</u>	<u>\$ 49,322</u>

See independent auditors' report and notes to the financial statements

Clay County Education Foundation, Inc.

Statement of Functional Expenses For the Year Ended June 30, 2019

With Summarized Financial Information for the Year Ended June 30, 2018

	June 30, 2019			For Comparative Purposes Only June 30, 2018
	Grants and Programs	Management and General	Fundraising	Total June 30, 2019
Grants to teachers and schools	\$ 107,628	\$ -	-	\$ 107,628
Teacher of the year/Employee of the year	11,324	-	-	11,324
Project reach	2,944	-	-	2,944
Conference fees	-	760	-	760
Professional fees	-	4,800	-	4,800
Miscellaneous expenses	-	1,483	1,345	2,828
Organizational dues and fees	-	1,884	-	1,884
Printing and postage	-	-	-	-
Supplies	-	-	-	-
Meals and entertainment	-	-	-	-
Total Expenses	\$ 121,896	\$ 8,927	\$ 1,345	\$ 132,168
				\$ 131,088

Clay County Education Foundation, Inc.

Statement of Cash Flows For the Year Ended June 30, 2019

With Summarized Financial Information for the Year Ended June 30, 2018

	<u>June 30, 2019</u>	<u>For Comparative Purposes Only June 30, 2018</u>
Cash Flows from Operating Activities		
Change in net assets	<u>\$ (8,127)</u>	<u>\$ 15,831</u>
Cash Provided by (Used for) Operating Activities	<u>(8,127)</u>	<u>15,831</u>
Net Increase (Decrease) in Cash	<u>(8,127)</u>	<u>15,831</u>
Beginning Cash Balance	<u>49,322</u>	<u>33,491</u>
Ending Cash Balance	<u>\$ 41,195</u>	<u>\$ 49,322</u>

See independent auditors' report and notes to the financial statements

Clay County Education Foundation, Inc.

Notes to the Financial Statements
For the Year Ended June 30, 2019
With Summarized Financial Information for the Year Ended June 30, 2018

Note A - Organization

Clay County Education Foundation, Inc. (the Foundation) is a nonprofit corporation organized under the laws of the State of Florida in 1987. The purpose of the Foundation is to recognize student achievement, reward teacher development, and support the Clay County, Florida public school system. The Foundation applies for State and private grants, solicits donations from business and individuals, and conducts fundraising activities. The Foundation is governed by the Board of Directors. Day to day operations are entrusted to the executive director. The Foundation is a member of the Consortium of Florida Education Foundations. The Foundation has several programs designed to achieve its stated purpose:

- The Foundation provides small grants to teachers in order to support various educational projects. Teachers submit project ideas along with funding needs for the school year. The Foundation Board then approves the request based upon merits and funding limitations.
- The Foundation annually recognizes a Teacher of the Year and a School Related Employee of the Year.
- The Foundation provides funding for the Micro farm project at 2 elementary and 1 junior high school.
- The Foundation supports the STEM program. STEM is an acronym for the fields of science, technology, engineering and math. STEM related programs have become a priority because too few college students are pursuing degrees in these fields.

Note B - Summary of Significant Accounting Policies

Basis of Accounting and Presentation

The financial statements of Clay County Education Foundation, Inc. have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the Foundation to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Foundation. These net assets may be used at the discretion of Clay County Education Foundation, Inc.'s management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions may be temporary in nature; those restrictions will be met by actions of the Foundation or by the passage of time. Other donor restrictions may be perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Clay County Education Foundation, Inc.

Notes to the Financial Statements
For the Year Ended June 30, 2019
With Summarized Financial Information for the Year Ended June 30, 2018

Note B - Summary of Significant Accounting Policies - continued

Comparative Financial Statements

The financial statements include certain prior year summarized and comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Foundation's financial statements for the year ended June 30, 2018, from which the summarized financial information was derived.

Cash and Cash Equivalents

The Foundation considers all short-term securities with a maturity date of 3 months or less to be cash equivalents for cash flow purposes.

Pledges Receivable and Related Allowance for Uncollectible Pledges

Unconditional promises to give are recognized as revenues or gains in the period received. Pledges receivable are stated at unpaid balances, less an allowance for doubtful collections, and further reduced to reflect the loss of purchasing power connected with the extended time until collection. The Foundation provides for losses on pledges using the allowance method. The allowance is based on experience and other circumstances. It is the Foundation's policy to charge off uncollectible pledges receivable when management determines the receivable is no longer valid. Currently, the Foundation has no pledges receivable. Consequently, no allowance for doubtful collections exists, and none is anticipated in the immediate future.

Property and Equipment and Related Depreciation

The Foundation had no property or equipment as of June 30, 2019 or June 30, 2018. Any future acquisitions of property and equipment will be recorded at cost. Donated property and equipment would be recorded at fair market value.

The Foundation follows the practice of capitalizing all expenditures for property and equipment in excess of \$ 500. Depreciation is computed on the straight-line method over the estimated economic useful lives of five to ten years.

Impaired Assets

The Foundation had no property and equipment as of June 30, 2019 or June 30, 2018. Any future acquisitions of property and equipment would be annually reviewed for any impairment of those assets. Any such impairment would result in a permanent reduction in the recorded value of the asset.

Clay County Education Foundation, Inc.

Notes to the Financial Statements
For the Year Ended June 30, 2019
With Summarized Financial Information for the Year Ended June 30, 2018

Note B - Summary of Significant Accounting Policies - continued

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Foundation to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Revenue Recognition

The Foundation reports gifts and other assets as restricted support if they are received with donor stipulations that limit the use of donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or the purposed restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions reported in the statements of activities as net assets released from restriction.

Gifts of land, buildings, and equipment are reported as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash and other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Foundation reports donated or acquired long lived assets as net assets without donor restrictions when placed in service.

Contributed Services

Many individuals volunteer their time and perform a variety of tasks that assist the Foundation with its operations. Management estimates the fair value of volunteer hours to be minimal. The volunteer hours have not been recorded in the statement of activities as they do not meet the criteria for inclusion under current accounting guidance.

Income Taxes

The Foundation has elected to be treated under the provisions of the Internal Revenue Code as an 501(c)(3) corporation, whereby the Foundation is exempt from Federal taxation. The Foundation has elected to be treated under the provisions of the Florida Revenue and Taxation Code sections 17.22 (a). As such, the Foundation normally does not have an income tax liability. However, under Internal Revenue Code 501(a), exempt organizations that derive income from unrelated business source are subject to tax on their net unrelated business taxable income. For the year ended June 30, 2019, the Foundation expects to have no taxable income from unrelated business income. Consequently, the Foundation has not made an accrual for any unrelated business income tax provision. The Foundation also had no liability for taxes from unrelated business taxable income for the year ended June 30, 2018.

Changes to Financial Statement Presentation

The Foundation may change the presentation of selected assets, liabilities, revenues or expenses to facilitate comparability between years. This change is simply for ease of comparison and does not result in any adjustment to financial position, activities or changes in net assets or cash flows.

Clay County Education Foundation, Inc.

Notes to the Financial Statements
For the Year Ended June 30, 2019
With Summarized Financial Information for the Year Ended June 30, 2018

Note B - Summary of Significant Accounting Policies - continued

Cost Allocation

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include: compensation and benefits, which are allocated on the basis of estimates of time and effort; depreciation and occupancy, which are allocated based upon an identified property or percent of shared space, depending on the circumstance. Other cost such as insurance, utilities, communications, etc. are likewise allocated based on the circumstance.

Note C - Funds Held by Others

The Foundation has money that is held on its behalf by St. Johns River State College. The balance has accumulated over the past several years as a result of money being submitted to the institution. The account balance is as follows as of June 30:

	2019	2018
Funds held by others	\$ 1,563	\$ 1,563

These funds are held by St. Johns River State College to facilitate the granting of scholarships by the Foundation to eligible students of St. Johns River State College and are presented on the statement of financial position as a current asset along with the related current liability of scholarships payable.

Note D - Net Assets with donor restrictions

Net assets with donor restrictions represent accumulated contributions held for donor specified purposes. No contributions were held for donor specific purposes for the periods ended June 30, 2019 or June 30, 2018.

Note E - Concentrations and Credit Risks

Credit Risk

Financial instruments, which potentially subject the Foundation to concentration of credit risk, consist of cash and receivables. The Foundation maintains cash accounts with an institution insured by the National Credit Union Administration (NCUA). This NCUA insurance is limited to \$250,000 per depositor. The Foundation's policy is that its insured accounts should never exceed the insurance level. Such excesses are considered a contingent risk under generally accepted accounting principles. There were no balances exceeding the NCUA insured level in any insured account at either June 30, 2019 or June 30, 2018.

Major Donors

The three largest donors represented 44%, 14% and 12% for a total of 70% of total revenue for the year ended June 30, 2019. The two largest donors are grants from other non-profit organizations and the third is a donation from a local business. For the year ended June 30, 2018, the two largest donors represented 43% and 15% of total donations. Both of these donations are grants from other non-profit organizations.

Clay County Education Foundation, Inc.

Notes to the Financial Statements
For the Year Ended June 30, 2019
With Summarized Financial Information for the Year Ended June 30, 2018

Note F - Subsequent Events

In preparing these financial statements, the Foundation evaluated events and transactions for potential recognition or disclosure through February 21, 2020, the date the financial statements were available to be issued.

Note G - Liquidity and Availability of Financial Assets

The following reflects the Foundation's financial assets for the years ended June 30, 2019 and June 30, 2018 reduced by amounts not available for general use within one year of the respective year ends.

	June 30, 2019	June 30, 2018
Cash and Cash Equivalents	\$ 41,195	\$ 49,322
Funds held by others	1,563	1,563
Total financial assets at year end	42,758	50,885
Less those unavailable for general expenditures due to availability		
Scholarships payable	(1,563)	(1,563)
Financial assets available to meet cash needs for general expenditures within one year	\$ 41,195	\$ 49,322

Note H - New Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) - Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. Clay County Education Foundation, Inc. has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to the summarized comparative financial information presented.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

DRAFT

**Independent Auditors' Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters Based on
an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

To the Management and Board of Directors
Clay County Education Foundation, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Clay County Education Foundation, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 21, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Clay County Education Foundation, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Clay County Education Foundation, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Clay County Education Foundation, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control that we consider to be material weaknesses:

1. A reconciliation of the operations cash account has not been performed for some time. We strongly recommend the board initiate steps to ensure that the cash accounts are reconciled to the credit union statements on a monthly basis and in a timely manner. We highly recommend that the treasurer use the QuickBooks bank reconciliation feature to facilitate this control. We must also point out that this is a repeated finding as the same condition existed last year.

2. We note that there continued to be missing deposit details and missing invoice or other appropriate documentation to substantiate receipts and expenditures. We continue to suggest that Management require receipts from anyone requesting reimbursements and that Management make it a policy to have approved invoices or other documents on file before issuing payments. Again, this is a repeated finding as the same condition also existed last year. Likewise, we continue to recommend that sufficient documentation be retained with each deposit to demonstrate the sources of income.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clay County Education Foundation, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Clay County Education Foundation, Inc.'s Response to Findings

Clay County Education Foundation, Inc.'s response to the findings identified in our audit is described in the Clay County Education Foundation, Inc.'s Response to Findings section. Clay County Education Foundation, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Foundation's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Foundation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Orange Park, Florida
February 21, 2020

CLAY COUNTY EDUCATION FOUNDATION, INC'S RESPONSE TO FINDINGS

DRAFT



CLAY EDUCATION
FOUNDATION

BOARD OF DIRECTORS

Lisa Ashworth
Stephanie Cristodero
Jessica Ehlinger
Mike Glickman
Terry Hicks
Chanda Nicole Holsey
Matthew Hutchins
Victoria Knowles
Hugh Osteen
Nigel Perryman
Jason Poole
Nicole Quezada
Kathleen Schofield
Gi Teevan
Angel Worley

904-576-0365
900 Walnut Street
Green Cove Springs, Florida

www.clayeducationfoundation.com

Response to 2019 Audit Findings

o Bodine Perry,

We agree with all of the auditor's comments and as of July 1, 2019 with the introduction of our newly paid Executive Director, newly elected Treasurer, and several new financial policies, we have issued responses to both findings below with stated and appropriate resolves.

Find 1 Response: We agree with the auditor's comments, and as of July 1, 2019 the following actions have been taken to improve the situation. The Treasurer's roles and responsibilities descriptions includes specifically the task of reconciliation and this has been performed on a monthly basis since implementation.

Finding 2 Response: We agree with the auditor's comments, and as of July 1, 2019 we have a reimbursement policy in place that requires invoices or other documentation on file before issuing payment. We also require sufficient documentation for each deposit to demonstrate sources of income.

If you should have any further questions or need for comment, please let us know.

Respectfully,

Makayla Buchanan
Executive Director

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C19 - Monthly Financial Reports for February, 2020

Description

The Monthly Financial Reports, in accordance with SBE Rule 6A-1.008, are submitted for the use and consideration of the Board for the month ending February 29, 2020.

Gap Analysis

The Monthly Financial Reports show compliance to the district's amended budget as of the month end reported and meet State and School Board financial reporting requirements.

Previous Outcomes

It has been a past (normal) practice to provide Monthly Financial Reports, in accordance with SBE Rule 6A-1.008.

Expected Outcomes

The Monthly Financial Reports are provided to meet the stewardship responsibilities of the district for reporting and accountability of the district's finances.

Strategic Plan Goal

Goal 2: Strategy 2.4: Ensure effective and efficient use of resources for fiscal stability.

Recommendation

That the Clay County School Board accept for use and consideration the Superintendent's Monthly Financial Reports for February, 2020.

Contact

Dr. Susan M. Legutko, Assistant Superintendent of Business Affairs, (904) 336-672, susan.legutko@myoneclay.net

Financial Impact

The Monthly Financial Reports reflect the year-to-date results of operations.

Review Comments

Attachments

🔗 [February Monthly Property Report.pdf](#)

🔗 [February Monthly Financial Report.pdf](#)

FEBRUARY, 2020

	LOCATION	BEG BALANCE	NEW PURCHASE	VALUE ADD	OTHER	TRANSFER IN	TRANSFER OUT	DELETIONS	ENDING BALANCE
0311	KEYSTONE HEIGHTS JR/SR HIGH	2,500.00							2,500.00
0341	CLAY HIGH SCHOOL	5,599.00							5,599.00
0371	WILKINSON JUNIOR HIGH	1,255.23							1,255.23
0501	TYNES ELEMENTARY	1,512.50							1,512.50
0541	RIDEOUT ELEMENTARY	7,605.95							7,605.95
0551	FLEMING ISLAND HIGH SCHOOL	3,385.00							3,385.00
0611	OAKLEAF JUNIOR HIGH	37,921.00							37,921.00
0661	OAKLEAF HIGH SCHOOL	20,895.00							20,895.00
9005	EXCEPTIONAL STUDENT EDUCATION	1,105.82							1,105.82
9008	ADULT COMMUNITY EDUCATION	1,295.00							1,295.00
9010	TRANSPORTATION	38,383.84							38,383.84
9020	OFFICE OF SUPPORT SERVICES	4,495.38							4,495.38
9121	MAINTENANCE	13,800.00							13,800.00
9022	OPERATIONS	0.00	62,910.00						62,910.00
9023	FACILITY PLANNING & CONSTRUCT	21,441.02							21,441.02
9040	INFORMATION SERVICES	3,963,835.19	23,850.00	11,944.19					3,999,629.38
9050	BUSINESS AFFAIRS	11,240.83							11,240.83
9110	FOOD & NUTRITION SERVICES	41,095.00							41,095.00
	TOTAL	4,177,365.76	86,760.00	11,944.19	0.00	0.00	0.00	0.00	4,276,069.95

Clay County Public Schools Vehicles

Location Number	Begin Balance	New Purchase	Other	Monthly Deletions	Ending Balance
0391 MIDDLEBURG HIGH SCHOOL	2,550.85	0.00	0.00	0.00	2,550.85
9010 TRANSPORTATION	27,289,033.09	2,642,606.00	0.00	627,275.00	29,304,364.09
	27,291,583.94	2,642,606.00	0.00	627,275.00	29,306,914.94

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FEBRUARY, 2020

	LOCATION	BEG BALANCE	NEW PURCHASE	VALUE ADD	OTHER	REINSTATED	TRANSFER IN	TRANSFER OUT	DELETIONS	ENDING BALANCE
0020	FL YOUTH CHALLENGE ACADEMY	4,120.00								4,120.00
0021	GREEN COVE SPRINGS JUNIOR HIGH	314,811.80			1,733.40					316,545.20
0071	CHARLES E BENNETT ELEMENTARY	116,149.68								116,149.68
0111	BANNERMAN LEARNING CENTER	143,426.04								143,426.04
0201	ORANGE PARK ELEMENTARY	139,778.12						1,219.97		138,558.15
0232	GROVE PARK ELEMENTARY	139,071.58								139,071.58
0241	W E CHERRY ELEMENTARY	181,591.10					2,485.00			184,076.10
0252	ORANGE PARK HIGH	1,188,413.57								1,188,413.57
0261	DOCTORS INLET ELEMENTARY	169,649.92								169,649.92
0271	MIDDLEBURG ELEMENTARY	210,875.30								210,875.30
0301	KEYSTONE HEIGHTS ELEMENTARY	298,825.11								298,825.11
0311	KEYSTONE HEIGHTS JR/SR HIGH	676,960.60			2,651.00				4,663.00	674,948.60
0331	S BRYAN JENNINGS ELEMENTARY	183,359.02								183,359.02
0341	CLAY HIGH SCHOOL	849,107.03					7,683.04		15,195.84	841,594.23
0351	LAKESIDE JUNIOR HIGH	385,080.93								385,080.93
0352	LAKESIDE ELEMENTARY	195,282.35								195,282.35
0361	ORANGE PARK JUNIOR HIGH	363,294.19	3,801.00						5,249.39	361,845.80
0371	WILKINSON JUNIOR HIGH	418,918.25								418,918.25
0381	MONTCLAIR ELEMENTARY	120,293.36								120,293.36
0391	MIDDLEBURG HIGH SCHOOL	1,267,422.57	1,895.00						1,160.32	1,268,157.25
0401	RIDGEVIEW ELEMENTARY	198,138.46								198,138.46
0411	CLAY HILL ELEMENTARY	215,822.19								215,822.19
0431	RIDGEVIEW HIGH SCHOOL	1,004,227.16								1,004,227.16
0451	LAKE ASBURY ELEMENTARY	197,481.23							3,430.47	194,050.76
0471	ROBERT M PATERSON ELEMENTARY	164,975.00								164,975.00
0481	LAKE ASBURY JUNIOR HIGH	564,543.02	6,250.00		2,199.00					572,992.02
0491	WILKINSON ELEMENTARY	234,816.39								234,816.39
0501	TYNES ELEMENTARY	201,507.25					1,192.13			202,699.38
0511	MCRAE ELEMENTARY	198,284.34							1,060.43	197,223.91
0521	FLEMING ISLAND ELEMENTARY	187,226.51								187,226.51
0531	THUNDERBOLT ELEMENTARY	229,281.94								229,281.94
0541	RIDEOUT ELEMENTARY	141,828.94								141,828.94
0551	FLEMING ISLAND HIGH SCHOOL	966,147.62	3,070.13		22,550.00					991,767.75
0571	SWIMMING PEN CREEK ELEMENTARY	125,075.84	1,307.11						1,175.40	125,207.55
0591	ARGYLE ELEMENTARY SCHOOL	149,381.49								149,381.49
0601	COPPERGATE ELEMENTARY	168,542.57								168,542.57
0611	OAKLEAF JUNIOR HIGH	495,251.58							7,761.75	160,780.82
0621	OAKLEAF VILLAGE ELEMENTARY	300,786.38							1,023.65	494,227.93
0631	SHADOWLAWN ELEMENTARY	235,327.84					2,325.00			300,786.38
0641	DISCOVERY OAKS ELEMENTARY	650,971.86								237,652.84
0651	PLANTATION OAKS ELEMENTARY	607,512.22	8,465.00							650,971.86
										615,977.22

FEBRUARY, 2020

LOCATION		BEG BALANCE	NEW PURCHASE	VALUE ADD	OTHER	REINSTATED	TRANSFER IN	TRANSFER OUT	DELETIONS	ENDING BALANCE
0661	OAKLEAF HIGH SCHOOL	1,467,917.88	1,995.00		3,495.00				1,093.59	1,472,314.29
0769	ST JOHNS COUNTRY DAY	25,893.80								25,893.80
7005	CLAY VIRTUAL - ACADEMY	38,204.90								38,204.90
9000	SCHOOL BOARD	28,201.72					1,070.61			29,272.33
9002	CAREER AND TECHNICAL EDUCATION	22,238.57								22,238.57
9003	DEPT OF INST RESOURCES STEM	53,101.74								53,101.74
9004	STUDENT SERVICES	52,823.27								52,823.27
9005	EXCEPTIONAL STUDENT EDUCATION	216,895.09								216,895.09
9006	DEPT OF ELEMENTARY EDUCATION	20,770.49								20,770.49
9007	K12 ACADEMIC SERVICES	17,080.66								17,080.66
9008	ADULT COMMUNITY EDUCATION	70,148.06								70,148.06
9009	SCH IMPROVEMENT & PROF DEVEL	44,019.76								44,019.76
9010	TRANSPORTATION	453,111.10								453,111.10
9014	INSTRUCTIONAL MEDIA SERVICES	1,709.50								1,709.50
9016	SUPERINTENDENT/DEPUTY SUPER	36,950.12								36,950.12
9020	OFFICE OF SUPPORT SERVICES	13,050.07								13,050.07
9021	MAINTENANCE DEPARTMENT	582,929.90	2,025.88							584,955.78
9022	OPERATIONS	151,144.32								148,819.32
9023	FACILITY PLANNING & CONSTRUCT	34,127.12						2,325.00		34,127.12
9024	CODE ENFORCEMENT	7,398.27								7,398.27
9025	SCHOOL POLICE DEPARTMENT	318,682.55						2,217.40		316,465.15
9030	PRINT CENTER	64,262.81								64,262.81
9040	INFORMATION SERVICES	2,387,148.03	9,763.50				3,437.37	9,945.78	115,627.04	2,274,776.08
9050	BUSINESS AFFAIRS DIVISION	110,695.96							5,614.98	105,080.98
9060	HUMAN RESOURCES	67,606.94	7,609.83						1,280.65	73,936.12
9104	DEPT OF HEALTH & MILITARY SERV	53,874.60								53,874.60
9106	TITLE 1	16,664.31								16,664.31
9110	FOOD & NUTRITION SERVICES	229,944.06						2,485.00		227,459.06
9111	INSTRUCTIONAL DIVISION	28,411.83								28,411.83
9113	TEACHER TRAINING CENTER FIH	8,488.00								8,488.00
9114	TEACHER LEARNING CENTER OPHS	5,505.98								5,505.98
	TOTAL	21,232,561.76	46,182.45	0.00	32,628.40	0.00	18,193.15	18,193.15	164,336.51	21,147,036.10

Clay County Public Schools AudioVisual

Location Number	Begin Balance	New Purchase	Other	Monthly Deletions	Ending Balance
0111 BANNERMAN LEARNING CENTER	2,402.11	0.00	0.00	0.00	2,402.11
0252 ORANGE PARK HIGH	10,039.04	0.00	0.00	0.00	10,039.04
0311 KEYSTONE HEIGHTS JR/SR HIGH	1,792.00	0.00	0.00	0.00	1,792.00
0341 CLAY HIGH SCHOOL	5,792.87	0.00	0.00	0.00	5,792.87
0361 ORANGE PARK JUNIOR HIGH	2,658.00	0.00	0.00	0.00	2,658.00
0391 MIDDLEBURG HIGH SCHOOL	9,650.45	0.00	0.00	0.00	9,650.45
0431 RIDGEVIEW HIGH SCHOOL	1,069.20	0.00	0.00	0.00	1,069.20
0481 LAKE ASBURY JUNIOR HIGH	11,237.85	0.00	0.00	0.00	11,237.85
0551 FLEMING ISLAND HIGH SCHOOL	3,149.99	0.00	0.00	0.00	3,149.99
0661 OAKLEAF HIGH SCHOOL	6,221.21	0.00	0.00	0.00	6,221.21
	54,012.72	0.00	0.00	0.00	54,012.72

CLAY COUNTY SCHOOL BOARD
SUMMARY OF CASH INVESTMENTS
07/01/2019 thru 02/29/2020

	CASH BALANCE	INVESTMENT AMOUNT	TYPE	GRAND TOTAL
General Fund(3)	5,080,761.40	73,893,387.44	(1) & (4) SBA/OTH	78,974,148.84
Debt Services(5)	0.00	480,448.84	SBA/OTH	480,448.84
Capital Projects	0.00	26,865,800.83	SBA/OTH	26,865,800.83
Special Rev. - Other	0.00	0.00	SBA	0.00
Spec. Rev - Food Service	5,906,616.93	0.00	SBA	5,906,616.93
Self Insurance	0.00	4,712,698.37	SBA	4,712,698.37
GRAND TOTAL	10,987,378.33	105,952,335.48		116,939,713.81

NOTES:

1. The rate of interest earned on investments with the State Board of Administration during the month of February, 2020 was 1.76%.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 66.67% of the fiscal year. All other percentages are only a comparison of cash collections or expenditures to budgeted revenue or appropriations.
3. On the Summary of Cash & Investments, the figure reported for General Fund Investments includes \$1,483,159.69 invested for School Internal Accounts.
4. The rate of interest earned on investments with the Florida Education Investment Trust Fund (FEITF) during the month of February, 2020 was 1.74%.
5. Trustee Accounts - Amounts placed with SBA by the Florida Department of Education for investment of debt service moneys.

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS
STATEMENT OF REVENUE
07/01/2019 thru 02/29/2020

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Federal Direct	Federal Impact Aid	3121	700,000.00	590,000.00	543,276.65	92.08%
	R O T C	3191	365,000.00	365,000.00	192,184.91	52.65%
Federal Direct - Total			1,065,000.00	955,000.00	735,461.56	
Fed thru Local and State	Medicaid	3202	1,700,000.00	1,250,000.00	486,190.10	38.90%
	Federal Through Local Revenue	3280	297,585.00	297,585.00	143,778.70	48.32%
	Other Federal Thru State	3290	0.00	0.00	70,273.77	NA
Fed thru Local and State - Total			1,997,585.00	1,547,585.00	700,242.57	
State Sources	Florida Educ Finance Program	3310	190,364,739.00	190,446,268.00	126,613,105.00	66.48%
	Workforce Development	3315	469,160.00	469,160.00	312,768.00	66.67%
	Workforce Performance Incentive	3317	0.00	11,000.00	5,694.00	51.76%
	CO&DS Withheld/Admin Expense	3323	22,000.00	22,000.00	0.00	0.00%
	State License Tax	3343	25,000.00	25,000.00	22,517.08	90.07%
	District Disc Lottery Funds	3344	130,911.00	92,391.00	428.00	0.46%
	Class Size Reduction	3355	40,895,811.00	40,895,811.00	27,224,976.00	66.57%
	School Recognition	3361	2,204,340.00	2,275,119.00	2,275,119.00	100.00%
	Voluntary Pre-K High Schools	3370	96,000.00	96,000.00	69,652.69	72.55%
	Voluntary Pre-K Elementary Schools	3371	510,244.00	510,244.00	432,772.79	84.82%
	Miscellaneous State Revenue	3390	4,793,913.00	931,605.18	266,669.44	28.62%
State Sources - Total			239,512,118.00	235,774,598.18	157,223,702.00	
Local Sources	District School Taxes	3411	55,475,629.94	55,378,026.00	50,838,130.10	91.80%
	Prior Year Coll School Taxes	3419	50,000.00	50,000.00	29,722.84	59.45%
	Tax Redemptions	3421	750,000.00	750,000.00	0.00	0.00%
	Rent	3425	300,000.00	300,000.00	247,999.70	82.67%
	Interest Incl Profit On Invest	3430	800,000.00	800,000.00	702,879.78	87.86%
	Gifts Grants & Bequests	3440	60,000.00	162,820.24	113,225.24	69.54%
	Adult Gen Educ Course Fee-Ged	3461	44,800.00	44,800.00	25,185.00	56.22%
	Postsecondary Voc Course Fees	3462	0.00	4,197.49	4,595.49	109.48%
	Lifelong Learning Fees	3466	30,000.00	3,588.75	1,362.00	37.95%
	Other Student Fees	3469	861.25	21,182.50	18,115.75	85.52%
	Preschool Program Fees	3471	400,000.00	400,000.00	164,643.79	41.16%
	Other Schl Class Fees	3479	0.00	15,240.90	15,240.90	100.00%
	Miscellaneous Local Sources	3490	1,931,313.50	1,990,314.70	1,853,267.33	93.11%
	Receipt Of Fed Indirect Cost	3494	0.00	376,000.00	244,264.89	64.96%
	Other Misc Local Sources	3495	0.00	40,000.00	14,880.00	37.20%
	Refund Of Prior Year's Expense	3497	0.00	10,000.00	2,871.35	28.71%
	Lost Damaged & Sale Of Textbooks	3498	0.00	5,000.00	530.18	10.60%
	Receipt Of Food Serv Ind Cost	3499	0.00	400,000.00	205,255.40	51.31%
Local Sources - Total			59,842,604.69	60,751,170.58	54,482,169.74	
Transfers	Transfer From Capital Projects	3630	4,100,753.00	4,100,753.00	2,879,143.70	70.21%
Transfers - Total			4,100,753.00	4,100,753.00	2,879,143.70	
OFS	Capital Lease Agreements	3724	0.00	10,680,670.00	10,680,670.00	100.00%
	Sale Of Equipment	3733	70,000.00	70,000.00	50,320.27	71.89%
Other Financing Sources - Total			70,000.00	10,750,670.00	10,730,990.27	
Revenue			306,588,060.69	313,879,776.76	226,751,709.84	72.24%
	Fund Balance July 1, 2019	2750	31,725,396.00	31,725,396.00	31,725,396.00	
Grand Total			338,313,456.69	345,605,172.76	258,477,105.84	74.79%

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2019 thru 02/29/2020

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Pur Services	Energy Services	Mat Supplies	Cap Outlay	Other	Totals	% OF Budget
Basic FEPP K-12	5100	154,839,811.44	153,928,336.96	49,822,455.79	14,888,199.96	10,344,775.67	134.50	5,718,021.76	500,310.28	868,239.12	82,142,137.08	53.36%
Exceptional Education	5200	44,112,577.05	44,533,542.33	18,612,488.17	5,899,809.63	1,797,036.42	1,434.62	261,658.76	108,962.22	18,450.98	26,699,840.82	59.95%
Career Education	5300	9,056,642.86	9,185,005.15	3,202,638.39	979,107.28	396,027.28	1,299.43	188,974.49	338,357.83	25,453.00	5,131,857.89	55.87%
Adult General	5400	470,644.95	504,229.44	138,246.18	32,029.84	17,613.84	0.00	10,222.28	1,271.61	8,103.04	207,486.77	41.15%
Voluntary Pre K	5500	721,552.27	741,095.28	401,388.93	120,859.18	10,184.64	0.00	7,704.28	544.53	0.00	540,651.86	72.96%
Other Instruction	5900	0.00	0.00	669,130.89	102,290.32	0.00	0.00	0.00	0.00	0.00	771,421.01	NA
Student Support Services	6100	15,410,559.91	15,584,548.85	7,230,783.09	2,002,875.58	174,807.28	587.00	70,627.92	30,336.11	17,611.76	9,527,608.74	61.13%
Instructional Media Services	6200	4,354,203.54	4,403,383.08	1,733,904.34	534,773.99	160,855.40	0.00	35,779.45	162,931.18	1,497.00	2,629,741.36	59.72%
Curriculum Development	6300	3,789,125.47	3,808,371.69	1,884,641.10	520,348.87	50,774.80	282.00	15,200.00	26,766.27	5,617.60	2,503,610.64	65.74%
Inst Staff Training Services	6400	2,292,300.35	2,624,422.55	1,148,797.95	313,882.95	250,313.35	0.00	9,725.66	18,745.84	5,518.00	1,746,988.75	66.57%
Instruction Related Technology	6500	4,579,437.53	4,566,645.29	1,638,162.77	425,053.72	1,019,851.50	0.00	28,714.34	0.00	0.00	3,111,832.33	68.14%
Board	7100	825,800.82	1,011,068.17	248,925.28	96,976.90	179,792.17	0.00	1,200.71	0.00	18,755.00	545,650.06	53.97%
General Administration	7200	735,931.04	605,206.04	269,032.74	99,972.80	32,305.20	749.00	1,831.71	248.01	16,184.90	420,324.36	69.45%
School Administration	7300	15,127,890.84	15,249,510.05	8,194,308.47	2,199,206.57	26,613.77	0.00	30,693.12	20,269.32	15,908.95	10,487,005.2	68.77%
Facilities Acquisition and Construction	7400	3,273,228.74	3,288,340.99	444,124.56	108,354.48	73,401.93	929.00	8,444.96	474,881.51	331.60	1,110,268.04	33.66%
Fiscal Services	7500	1,532,116.03	1,462,188.65	653,613.39	145,899.89	3,033.67	0.00	10,692.33	2,809.16	7,026.96	823,074.81	56.29%
Food Services	7600	4,454.28	75,086.90	120,324.02	19,613.82	0.00	0.00	0.00	0.00	190.28	140,128.12	186.62%
Central Services	7700	3,716,763.87	3,774,407.96	1,503,280.03	410,182.99	210,476.92	2,734.61	50,563.87	12,820.39	7,156.00	2,197,214.61	58.21%
Pupil Transportation Services	7800	11,299,846.20	22,010,946.33	4,548,733.01	1,416,457.58	118,346.07	593,928.32	472,920.02	2,676,308.34	83,607.74	9,910,301.08	45.02%
Operation of Plant	7900	23,476,816.28	23,282,226.91	4,113,420.84	1,377,757.52	3,466,538.86	4,190,594.57	492,089.59	151,580.49	5,795.01	13,977,744.98	59.26%
Maintenance Of Plant	8100	5,820,069.28	5,806,522.61	1,974,057.96	595,745.99	462,603.88	62,001.37	650,169.06	127,180.41	1,457.71	3,873,216.48	66.70%
Administrative Technology Svcs	8200	1,433,499.88	1,434,089.88	633,165.45	171,739.30	42,936.31	5,337.00	10,646.59	1,066.84	873.40	865,764.89	60.37%
Community Services	9100	554,238.90	562,783.89	193,420.86	75,415.58	3,564.90	0.00	27,715.13	1,184.17	21,987.22	323,297.86	57.45%
Debt Service	9200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Total Expense		307,387,511.33	318,451,959.00	109,379,044.11	32,536,554.74	18,841,871.96	4,859,971.42	8,103,565.81	4,656,374.81	1,129,774.67	179,507,257.52	

Nonspendable Fund Balance	6/30/2020	278,104.36	1,011,000.00
Restricted Fund Balance	6/30/2020	3,000,000.00	1,982,976.87
Assigned Fund Balance	6/30/2020	12,641,745.00	8,558,533.00
Unassigned Fund Balance	6/30/2020	15,006,096.00	15,600,703.89
Total Fund Balance	6/30/2020	30,925,945.36	27,153,213.76

Grand Totals **338,313,456.69** **345,605,172.76**

1,011,000.00
1,982,976.87
8,558,533.00
67,417,338.45
78,969,848.32

258,477,105.84 **74.79%**

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS - Additional Millage Fund
STATEMENT OF REVENUE
07/01/2019 thru 02/29/2020

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Local Sources	District School Taxes	3411	12,150,490.06	12,200,490.06	10,955,246.98	89.79%
Local Sources - Total			12,150,490.06	12,200,490.06	10,955,246.98	
Grand Total			12,150,490.06	12,200,490.06	10,955,246.98	

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CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS - Additional Millage Fund
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2019 thru 02/29/2020

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Pur Services	Energy Services	Mat Supplies	Cap Outlay	Other	Totals	% Of Budget
Basic Instruction FEFP K-12	5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Facilities Acquisition & Const	7400	2,678,504.06	2,678,504.06	0.00	0.00	520.97	0.00	49,741.93	843,589.37	0.00	893,852.27	33.37%
Facilities (Staff Development)	7700	3,750.00	3,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Operation of Plant	7900	9,518,236.00	9,518,236.00	2,012,039.82	777,301.24	206,868.51	22,988.28	62,766.76	2,368,537.04	494.53	5,450,996.18	57.27%
Maintenance Of Plant	8100	0.00	0.00	24,308.95	7,570.33	0.00	0.00	0.00	0.00	0.00	31,879.28	NA
Total Expense		12,200,490.06	12,200,490.06	2,036,348.77	784,871.57	207,389.48	22,988.28	112,508.69	3,212,126.41	494.53	6,376,727.73	
Unassigned Fund Balance	6/30/2020	(50,000.00)	0.00								4,578,519.25	
Total Fund Balance	6/30/2020	(50,000.00)	0.00								4,578,519.25	
Grand Totals		12,150,490.06	12,200,490.06								10,955,246.98	89.79%

CLAY COUNTY SCHOOL BOARD
DEBT SERVICE FUND
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2019 Thru 02/29/2020

REVENUE AND TRANSFERS

Local Sources

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Invest	3430	0.00	0.00	8,802.86	NA
Total Local Sources		0.00	0.00	8,802.86	

State Sources

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
CO & DS Withhld For Sbe Bonds	3322	67,560.00	67,560.00	0.00	0.00%
Racing Commission Funds	3341	215,955.00	215,955.00	111,625.00	51.69%
Total State Sources		283,515.00	283,515.00	111,625.00	

Transfers

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Transfer From Capital Projects	3630	5,124,511.00	6,740,070.42	2,258,764.42	33.51%
Total Transfers		5,124,511.00	6,740,070.42	2,258,764.42	
Total REVENUE AND TRANSFERS		5,408,026.00	7,023,585.42	2,379,192.28	
Fund Balance July 1, 2019		444,699.31	444,699.31	444,699.31	
GRAND TOTAL		5,852,725.31	7,468,284.73	2,823,891.59	37.81%

EXPENDITURES

Debt Service

	Acct #	Original Budget	Amended Budget	Expended	% OF EXP
Redempt Of Principal	710	4,008,460.00	5,551,783.21	1,543,323.21	27.80%
Interest	720	1,382,366.50	1,454,602.71	763,418.72	52.48%
Dues And Fees	730	16,100.00	16,100.00	40,452.16	251.26%
Total Debt Service		5,406,926.50	7,022,485.92	2,347,194.09	
Total EXPENDITURES		5,406,926.50	7,022,485.92	2,347,194.09	33.42%

FUND BALANCE

Fund Balance

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2020	2750	445,798.81	445,798.81	476,697.50	
GRAND TOTAL		5,852,725.31	7,468,284.73	2,823,891.59	37.81%

CLAY COUNTY SCHOOL BOARD
CAPITAL IMPROVEMENTS FUNDS
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2019 Thru 02/29/2020

REVENUE AND TRANSFERS

Local Sources

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
District Local Cap Improv Taxes	3413	18,300,735.54	18,300,735.54	16,770,993.24	91.64%
Local Sales Taxes	3418	1,700,000.00	1,700,000.00	1,361,221.63	80.07%
Prior Year Coll School Taxes	3419	0.00	0.00	8,918.37	NA
Interest Incl Profit On Invest	3430	232,000.00	232,000.00	90,322.87	38.93%
Impact Fees	3496	5,000,000.00	5,000,000.00	5,982,832.66	119.66%
Refund Of Prior Year'S Expense	3497	0.00	0.00	9,447.60	NA
Total Local Sources		25,232,735.54	25,232,735.54	24,223,736.37	

Other Financing Sources

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Sale Of Equipment	3733	0.00	0.00	109,079.95	NA
Total OFS		0.00	0.00	109,079.95	

State Sources

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
CO & DS Distributd To District	3321	1,399,065.30	1,399,065.30	0.00	0.00%
Interest On Undistrib CO & DS	3325	22,977.62	26,794.37	0.00	0.00%
Miscellaneous State Revenue	3390	1,191,936.28	46,500.00	457,656.75	984.21%
Total State Sources		2,613,979.20	1,472,359.67	457,656.75	
Total REVENUE AND TRANSFERS		27,846,714.74	26,705,095.21	24,790,473.07	92.83%
Fund Balance July 1, 2019		23,801,156.43	23,801,156.43	23,801,156.43	
GRAND TOTAL		51,647,871.17	50,506,251.64	48,591,629.50	96.21%

EXPENDITURES

Debt Service

	Acct #	Original Budget	Amended Budget	Expended	% OF EXP
Redempt Of Pmnc	710	2,700,267.21	1,156,944.00	1,073,107.61	92.75%
Interest	720	203,869.15	105,200.00	90,746.71	86.26%
Total Debt Service		2,904,136.36	1,262,144.00	1,163,854.32	

Gen Sup Svc

	Acct #	Original Budget	Amended Budget	Expended	% OF EXP
AV Mat \$1000/Ovr	621	10,000.00	10,000.00	0.00	0.00%
AV Mat L/T \$1000	622	15,000.00	15,000.00	1,617.30	10.78%
Bldg & Fixed Equipment	630	11,038,106.26	10,204,237.84	513,455.84	5.03%
Dir Purch Bldgs	631	600,000.00	1,398,515.31	6,024.89	0.43%
Equip \$1000 Over	641	255,000.00	235,000.00	19,487.41	8.29%
Equip L/T \$1000	642	230,174.80	373,677.11	336,631.28	90.09%
Comp Hdw > \$1000	643	73,353.09	41,795.84	1,795.84	4.30%
Cptr Hdw <\$1000	644	256,517.74	124,707.74	99,976.91	80.17%
TechRel FFE>1000	648	25,000.00	25,000.00	0.00	0.00%
TechRel FFE<1000	649	20,257.70	20,257.70	19,549.13	96.50%
Vehicles	652	199,352.00	189,104.00	169,104.00	89.42%
Land	660	193,993.22	100,000.00	0.00	0.00%
Improvement Non-Bldg	670	5,718,219.22	707,642.82	701,379.31	99.11%
Capitalized Imp Non-Bldg	671	49,277.86	34,846.73	34,263.91	98.33%
Non-Cap Improvement Non-Bldg	672	0.00	3,786,987.71	877,796.56	23.18%
Remodeling and Renovations	680	43,993.22	51,273.10		0.00%
Capitalized Remodlg	681	3,480,467.01	3,587,048.38	2,748,806.86	76.63%
Non-Cap Remodlg/Renovation	682	7,521,634.90	7,686,567.70	1,733,939.87	22.56%
Dir Prch-Cap Remodlg	683	240,000.00	290,000.00	0.00	0.00%
Dir Purch-Non-Cap Remodlg	684	685,000.00	604,000.00	138,852.18	22.99%
Software >1000	691	304,520.00	1,290,174.09	530,155.86	41.09%
Software <1000	692	0.00	765,817.02	681,364.24	88.97%
Total Gen Sup Svc		30,959,867.02	31,541,653.09	8,614,201.39	

Xfer Of Funds

	Acct #	Original Budget	Amended Budget	Expended	% OF EXP
Xfer To Gen Fnd	910	4,170,753.00	4,100,753.00	2,879,143.70	70.21%
Xfer To Dbt Svc Fnd	920	5,124,511.00	6,740,070.42	2,258,764.42	33.51%
Total Xfer Of Funds		9,295,264.00	10,840,823.42	5,137,908.12	
Total EXPENDITURES		43,159,267.38	43,644,620.51	14,915,963.83	34.18%

Fund Balance

	Acct #	Original Budget	Amended Budget	
Fund Balance June 30, 2020	2750	8,488,603.79	6,861,631.13	33,675,665.67

GRAND TOTAL 51,647,871.17 50,506,251.64 48,591,629.50 96.21%

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - FOOD SERVICES
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2019 Thru 02/29/2020

REVENUE AND TRANSFERS

Local Sources					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Inves	3430	10,000.00	10,000.00	20,279.94	202.80%
Student Lunches	3451	2,261,050.00	2,261,050.00	1,410,124.10	62.37%
Student Breakfasts	3452	194,580.00	194,580.00	123,012.00	63.22%
Adult Breakfasts/Lunches	3453	1,800.00	1,800.00	1,330.00	73.89%
Student A La Carte	3454	1,700,000.00	1,700,000.00	1,033,377.10	60.79%
Miscellaneous Local Sources	3490	5,000.00	5,000.00	30,992.58	619.85%
Total Local Sources		4,172,430.00	4,172,430.00	2,619,115.72	
Fed thru Local and State					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
School Lunch Reimbursement	3261	9,846,830.00	9,846,830.00	4,533,696.30	46.04%
School Breakfast Reimbursement	3262	2,314,814.00	2,314,814.00	1,124,375.52	48.57%
After School Snack Reimb	3263	0.00	0.00	15,414.12	NA
U S D A Donated Commodities	3265	1,200,000.00	1,200,000.00	0.00	0.00%
Cash In Lieu of Donated Foods	3266	15,000.00	15,000.00	0.00	0.00%
Summer Food Service Program	3267	100,000.00	100,000.00	56,616.85	56.62%
Total Fed thru Local and State		13,476,644.00	13,476,644.00	5,730,102.79	
State Sources					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
School Breakfast Supplement	3337	60,000.00	60,000.00	0.00	0.00%
School Lunch Supplement	3338	85,000.00	85,000.00	0.00	0.00%
Total State Sources		145,000.00	145,000.00	0.00	
Total REVENUE AND TRANSFERS		17,794,074.00	17,794,074.00	8,349,218.51	
Fund Balance July 1, 2019		5,099,294.00	5,099,294.00	5,099,294.00	
GRAND TOTAL		22,893,368.00	22,893,368.00	13,448,512.51	58.74%

EXPENDITURES

Gen Sup Svc					
	Acct #	Original Budget	Amended Budget	Expended	% OF EXP
Administrator	110	1,971,171.00	1,971,171.00	1,296,462.32	65.77%
Other Support	160	3,569,212.86	3,569,212.86	2,429,416.64	68.07%
Retirement	210	476,609.94	476,609.94	325,216.82	68.24%
Social Security	220	420,209.16	420,209.16	272,698.80	64.90%
Group Insurance	230	632,731.37	632,731.37	775,639.22	122.59%
Workmans Comp	240	77,134.84	77,134.84	51,694.49	67.02%
Prof Svcs - Su	313	0.00	48,495.00	24,699.44	50.93%
Travel-In cnty	331	6,400.00	9,400.00	4,474.25	47.60%
Travel-Out Cnty	332	2,500.00	2,500.00	951.18	38.05%
Trvl-Out State	333	2,500.00	0.00	0.00	NA
Repairs And Mai	350	25,000.00	15,891.77	5,780.05	36.37%
Rentals	360	20,000.00	5,000.00	2,617.34	52.35%
Tech Rentals	369	44,000.00	29,658.50	29,658.50	100.00%
Communications	370	2,000.00	0.00	0.00	NA
Stamps	371	24,500.97	12,500.97	7,373.50	58.98%
Cell Phones	378	2,500.00	600.00	353.95	58.99%
Othr Purch Svc	390	109,595.00	61,100.00	57,185.00	93.59%
Printing	391	5,000.00	6,777.17	6,777.17	100.00%
Bottled Gas	420	3,128.76	3,128.76	176.82	5.65%
Electricity	430	156,500.00	156,500.00	83,409.20	53.30%
Gasoline	450	4,000.00	4,000.00	2,896.00	72.40%
Diesel Fuel	460	2,000.00	2,000.00	1,536.00	76.80%
Supplies	510	850,994.17	743,430.52	386,112.86	51.94%
TonerType Fee	515	25,963.57	8,000.00	4,089.56	51.12%
Tech Supplies	519	500.00	500.00	429.13	85.83%
Oil & Grease	540	1,000.00	1,000.00	126.00	12.60%
Repair Parts	550	3,000.00	3,461.00	3,519.00	101.68%
Tires & Tubes	560	1,000.00	1,000.00	22.00	2.20%
Food	570	7,072,002.83	7,081,410.43	4,376,234.36	61.80%
Commodities	580	1,200,000.00	1,200,000.00	0.00	0.00%
AV Mat L/T \$1000	622	170.00	1,170.00	394.93	33.75%
Equip \$1000 Over	641	41,925.08	76,925.08	46,765.21	60.79%
Equip L/T \$1000	642	68,158.40	74,169.34	68,659.28	92.57%
Cptr Hdw <\$1000	644	20,000.00	6,200.00	6,197.18	99.95%
TechRel FFE<1000	649	2,500.00	2,500.00	1,120.32	44.81%
Vehicles	652	25,000.00	57,449.73	0.00	0.00%
Cap Remodlg	681	378,599.52	486,166.38	247,461.93	50.90%
Software >1000	691	2,500.00	0.00	0.00	NA
Dues And Fees	730	30,364.00	19,364.00	13,988.80	72.24%
Oth Pers Svcs	750	10,000.00	23,003.65	23,003.66	100.00%
Misc Ex/Ind Cst	792	225,000.00	225,000.00	205,255.40	91.22%
Total Gen Sup Svc		17,515,371.47	17,515,371.47	10,762,396.30	
Total EXPENDITURES		17,515,371.47	17,515,371.47	10,762,396.30	61.45%
Fund Balance June 30, 2020	2750	5,377,996.53	5,377,996.53	2,686,116.21	
GRAND TOTAL		22,893,368.00	22,893,368.00	13,448,512.51	58.74%

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - OTHER
STATEMENT OF REVENUE
07/01/2019 thru 02/29/2020

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Federal Direct	Miscellaneous Federal Direct	3199	0.00	731,062.05	68,420.04	9.36%
Federal Direct - Total			0.00	731,062.05	68,420.04	
Fed thr Loc St	Career And Technical Education	3201	304,780.00	304,780.00	88,623.17	29.08%
	Adult General Education	3221	230,914.31	230,914.31	146,223.61	63.32%
	English Literacy And Civics Ed	3222	33,234.00	33,234.00	12,527.56	37.70%
	Title II	3226	1,088,628.59	1,088,628.59	529,320.87	48.62%
	I D E A	3230	8,932,749.00	8,956,318.00	4,106,555.43	45.85%
	Title I - Elem & Secondary Edu	3240	5,676,388.97	5,758,888.99	2,769,971.92	48.10%
	Title III	3241	160,028.00	160,028.00	87,995.36	54.99%
	Twenty-First Century Schools	3242	713,674.88	918,111.40	434,991.51	47.38%
	Federal Through Local Revenue	3280	0.00	5,422.49	0.00	0.00%
	Other Federal Thru State	3290	801,808.80	380,784.43	267,570.21	70.27%
Fed thru Local and State - Total			17,942,206.55	17,837,110.21	8,443,779.64	
Total Revenue			17,942,206.55	18,568,172.26	8,512,199.68	45.84%

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - OTHER
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2019 thru 02/29/2020

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Pur Services	Energy Services	Mat Supplies	Cap Outlay	Other	Totals	% OF Budget
Basic FEFP K-12	5100	4,819,698.36	5,053,419.21	1,353,698.80	440,875.09	134,198.73	0.00	252,498.50	142,312.67	3,064.00	2,326,647.79	46.04%
Exceptional	5200	4,943,713.47	5,190,763.96	1,545,085.82	568,107.96	133,552.16	0.00	18,453.37	3,661.85	0.00	2,268,860.26	43.71%
Applied Technology	5300	248,360.00	271,929.00	0.00	0.00	2,035.00	0.00	7,450.73	63,299.87	2,250.00	75,035.6	27.59%
Adult General	5400	104,482.78	104,482.78	34,659.30	12,936.07	0.00	0.00	0.00	0.00	3,354.00	50,949.37	48.76%
Other Instruction	5900	69,169.58	210,920.58	79,893.90	14,043.20	384.00	0.00	2,950.82	0.00	0.00	97,271.92	46.12%
Student Support Services	6100	1,916,449.79	1,784,772.79	587,947.96	181,861.11	36,570.08	0.00	23,699.40	0.00	2,044.50	832,123.05	46.62%
Instructional Media	6200	11,024.53	11,024.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Inst & Curric Dev Services	6300	2,228,751.68	2,236,800.04	908,163.88	257,672.41	19,537.43	0.00	3,134.76	0.00	59.00	1,188,567.48	53.14%
Inst. Staff Training Services	6400	2,514,214.45	2,544,215.09	583,265.07	156,254.15	394,437.13	0.00	15,172.86	244.56	29,973.50	1,179,347.27	46.35%
General Administration	7200	634,870.12	631,449.06	0.00	0.00	0.00	0.00	0.00	0.00	244,264.89	244,264.89	38.68%
School Administration	7300	87,151.93	87,151.93	26,347.75	4,989.98	0.00	0.00	0.00	0.00	0.00	31,337.73	35.96%
Central Services	7700	32,605.96	32,810.33	0.00	0.00	741.37	0.00	0.00	0.00	0.00	741.37	2.26%
Pupil Transportation Services	7800	86,100.90	162,819.96	12,546.68	2,006.52	8,633.50	14,624.25	0.00	0.00	0.00	37,810.95	23.22%
Operation Of Plant	7900	242,613.00	242,613.00	0.00	0.00	169,787.00	0.00	6,455.00	0.00	0.00	176,242	72.64%
Administrative Technology Svcs	8200	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	3,000	100.00%
Community Services	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Total Expense		17,942,206.55	18,568,172.26	5,131,609.16	1,538,745.59	902,876.40	14,624.25	329,815.44	209,518.95	285,009.89	8,512,199.68	45.84%

CLAY COUNTY SCHOOL BOARD
SELF INSURANCE FUND
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2019 Thru 02/29/2020

REVENUE AND TRANSFERS

Local Sources					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Inves	3430	71,250.00	71,250.00	94,926.78	133.23%
Charges For Services	3481	2,546,106.00	2,546,106.00	1,667,626.06	55.76%
Total Local Sources		2,617,356.00	2,617,356.00	1,762,552.84	
Total REVENUE AND TRANSFERS		2,617,356.00	2,617,356.00	1,762,552.84	
Fund Balance July 1, 2019		5,069,117.00	5,069,117.00	5,069,117.00	
GRAND TOTAL		7,686,473.00	7,686,473.00	6,831,669.84	88.88%

EXPENDITURES

Gen Sup Srvc					
	Acct #	Original Budget	Amended Budget	Expended	% OF EXP
Workmans Comp	240	1,306,260.00	1,306,260.00	834,251.76	63.87%
Pro & Tech Serv	310	169,293.00	169,293.00	139,699.48	82.52%
Ins & Bond Prem	320	1,120,553.00	1,120,553.00	960,921.16	85.75%
Total Gen Sup Srvc		2,596,106.00	2,596,106.00	1,934,872.40	
Total EXPENDITURES		2,596,106.00	2,596,106.00	1,934,872.40	

FUND BALANCE

Fund Balance					
	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2020	2750	5,090,367.00	5,090,367.00	4,896,797.44	
Total Fund Balance		5,090,367.00	5,090,367.00	4,896,797.44	
GRAND TOTAL		7,686,473.00	7,686,473.00	6,831,669.84	88.88%

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C20 - Budget Amendment for Month Ending February 29, 2020

Description

Florida State Board of Education Administrative Rule 6A-1.006 requires that the School Board approve amendments to the district school budget whenever the function and object amounts in the accounts prescribed by the State Board are changed from the original budget approved by the School Board. The Budget Amendments are procedurally necessary to update our budget to reflect changes as outlined in the attached statements.

Gap Analysis

The monthly budget amendments show compliance to the district's amended budget as of the month end reported and meet State and School Board financial reporting requirements.

Previous Outcomes

It has been past (normal) practice to provide budget amendments, in accordance with Florida State Board of Education Administrative Rule 6A-1.006.

Expected Outcomes

The monthly budget amendments are provided to meet stewardship responsibilities of the district for reporting and accountability of the district budget.

Strategic Plan Goal

The district ensures fiscal responsibility and equitable distribution of resources.

Recommendation

Approval of the Budget Amendments as presented for February 29, 2020.

Contact

Dr, Susan M. Legutko Assistant Superintendent for Business Affairs (904) 336-6721

Financial Impact

As presented

Review Comments

Attachments

📎 [Budget Amendments February 2020.pdf](#)



CLAY COUNTY DISTRICT SCHOOLS

900 WALNUT STREET, GREEN COVE SPRINGS, FL 32043

P (904) 336-6500 F (904) 336-6536 W oneclay.net

SUPERINTENDENT OF SCHOOLS

Addison C. Davis

BOARD MEMBERS:

Janice Kerekes, District 1

Carol Studdard, District 2

Tina Bullock, District 3

Mary Bolla, District 4

Ashley Gilhousen, District 5

CLAY COUNTY SCHOOLS RESOLUTION TO AMEND DISTRICT BUDGET FISCAL YEAR 2019-2020 FOR MONTH ENDING FEBRUARY 29, 2020

Florida State Board of Education Administrative Rule 6A-1.006 requires that the School Board approve amendments to the district school budget whenever the function and object amounts in the accounts prescribed by the State Board form are changed from the original budget approved by the School Board. The Budget Amendments are procedurally necessary to update our budget to reflect changes as outlined in the attached statements.

FUND	DESCRIPTION
GENERAL FUND (100)	THE GENERAL FUND IS THE LARGEST FUND WITHIN THE ACCOUNTING STRUCTURE OF THE SCHOOL DISTRICT. IT IS USED TO REPORT THE DISTRICT'S DAILY, MONTHLY AND ANNUAL FINANCIAL OPERATIONS OF THE SCHOOLS AND DISTRICT OFFICE.
GENERAL FUND VOTED MILLAGE (105)	THE VOTED MILLAGE FUND ARE FUNDS APPROVED BY THE CLAY COUNTY VOTERS TO SUPPORT SAFETY AND SECURITY AND OTHER OPERATIONAL EXPENDITURES.
DEBT SERVICE (2XX)	DEBT SERVICE FUNDS ARE USED TO ACCOUNT FOR AND REPORT FINANCIAL RESOURCES THAT ARE RESTRICTED, COMMITTED OR ASSIGNED TO EXPENDITURES FOR THE DISTRICT'S PRINCIPAL AND INTEREST PAYMENTS FOR ITS' BOND, ALSO KNOWN AS OUTSTANDING DEBT.
CAPITAL PROJECTS FUND(3XX)	CAPITAL PROJECT FUNDS ARE USED TO ACCOUNT FOR AND REPORT FINANCIAL RESOURCES THAT ARE RESTRICTED, COMMITTED OR ASSIGNED TO EXPENDITURES FOR MAJOR CAPITAL OUTLAYS, INCLUDING THE ACQUISITION OR CONSTRUCTION OF CAPITAL FACILITIES AND THEIR CAPITAL ASSETS.
SPECIAL REVENUE FOOD SERVICE (410)	SPECIAL REVENUE FUNDS, FOOD SERVICES ARE USED TO ACCOUNT FOR AND REPORT THE PROCEEDS OF SPECIFIC REVENUE SOURCES THAT ARE RESTRICTED OR COMMITTED TO EXPENDITURES FOR THE FOOD SERVICES OPERATIONS.
SPECIAL REVENUE OTHER (420)	SPECIAL REVENUE FUNDS, OTHER ARE USED TO ACCOUNT FOR AND REPORT THE PROCEEDS OF SPECIFIC FEDERAL REVENUE SUCH AS TITLE I, TITLE II, TITLE III THAT ARE RESTRICTED OR COMMITTED TO EXPENDITURES FOR THE SPECIFIC PROGRAM.



CLAY COUNTY DISTRICT SCHOOL

RESOLUTION TO AMEND DISTRICT BUDGET

FISCAL YEAR 2019-2020

GENERAL FUND

100

DISCOVERING ENDLESS POSSIBILITIES

Clay County District Schools is an Equal Opportunity Employer.



SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2019-2020
GENERAL FUND
FOR MONTH ENDING FEBRUARY 29, 2020

Fund	Func	Obj	Adopted	Budget Adj	Working Budget	Func / Obj	Desc
100	3280	000	297,585.00	-	297,585.00	3280000	Federal Through Local Revenue
100	3310	000	190,446,268.00	81,529.00	190,527,797.00	3310000	Florida Educ Finance Program
100	3315	000	469,160.00	-	469,160.00	3315000	Workforce Development
100	3317	000	11,000.00	-	11,000.00	3317000	Workforce Performance Incentiv
100	3350	000	2,275,119.00	-	2,275,119.00	3361000	School Recognition
100	3390	000	900,735.18	76,049.18	976,784.36	3390000	Miscellaneous State Revenue
100	3410	000	55,378,026.00	(97,603.94)	55,280,422.06	3411000	District School Taxes
100	3430	000	800,000.00	-	800,000.00	3430000	Interest Incl Profit On Inves
100	3440	000	102,820.24	-	102,820.24	3440000	Gifts Grants & Bequests
100	3460	000	4,197.49	2,997.16	7,194.65	3462000	Postsecondary Voc Course Fees
100	3460	000	21,182.50	15,678.25	36,860.75	3469000	Other Student Fees-Summer Rec
100	3470	000	15,240.90	-	15,240.90	3479000	Other Schl Class Fees
100	3490	000	1,636,194.92	1,000.00	1,637,194.92	3490000	Miscellaneous Local Sources
100	3724	000	10,680,670.00	-	10,680,670.00	3724000	Capital Lease Agreements
100	5100	120	21,708,566.75	-	21,708,566.75	5100120	Bsc FEFP K-12-Teacher Salary
100	5100	121	-	-	-	5100121	Bsc FEFP K-12-Tech Perform Pay
100	5100	125	69,507.65	-	69,507.65	5100125	Bsc FEFP K-12-Tutoring Salary
100	5100	128	8,280.97	-	8,280.97	5100128	Bsc FEFP K-12-Ss Classrm Teac
100	5100	130	3,774.49	-	3,774.49	5100130	Bsc FEFP K-12-Other Certified
100	5100	150	102,076.05	-	102,076.05	5100150	Bsc FEFP K-12-Aide
100	5100	155	2,323.46	-	2,323.46	5100155	Bsc FEFP K-12-Tutoring Salary
100	5100	210	1,900,790.09	-	1,900,790.09	5100210	Bsc FEFP K-12-Retirement
100	5100	220	1,862,478.14	-	1,862,478.14	5100220	Bsc FEFP K-12-Social Security
100	5100	230	2,501,197.43	-	2,501,197.43	5100230	Bsc FEFP K-12-Group Insurance
100	5100	240	313,184.40	-	313,184.40	5100240	Bsc FEFP K-12-Workmans Comp
100	5100	310	3,000.00	-	3,000.00	5100310	Bsc FEFP K-12-Pro & Tech Serv
100	5100	313	1,060,086.70	-	1,060,086.70	5100313	Bsc FEFP K-12-Prof Svcs - Su
100	5100	330	15,663.65	-	15,663.65	5100330	Bsc FEFP K-12 - Field Trip
100	5100	331	1,492.07	-	1,492.07	5100331	Bsc FEFP K-12-Trvl In Cny
100	5100	332	4,580.00	4,300.00	8,880.00	5100332	Bsc FEFP K-12-Trvl Out/County
100	5100	334	18,835.00	-	18,835.00	5100334	Bsc FEFP K-12-Registration Fee
100	5100	350	89,586.76	-	89,586.76	5100350	Bsc FEFP K-12-Repairs And Mai
100	5100	360	55,537.31	(800.00)	54,737.31	5100360	Bsc FEFP K-12-Rentals
100	5100	369	601,547.94	-	601,547.94	5100369	Bsc FEFP K-12-Tech Rentals
100	5100	371	5,454.83	-	5,454.83	5100371	Bsc FEFP K-12-Stamp
100	5100	390	104,533.20	500.00	105,033.20	5100390	Bsc FEFP K-12-Othr Purch Svc
100	5100	391	22,631.20	500.00	23,131.20	5100391	Bsc FEFP K-12-Printing
100	5100	393	1,042,084.66	-	1,042,084.66	5100393	Bsc FEFP K-12-Purchased Svcs
100	5100	510	1,533,663.53	-	1,533,663.53	5100510	Bsc FEFP K-12-Supplies
100	5100	515	25,950.22	-	25,950.22	5100515	TonerType Fee
100	5100	519	10,766.51	-	10,766.51	5100519	Bsc FEFP K-12-Tech Supplies
100	5100	520	1,173,577.10	-	1,173,577.10	5100520	Bsc FEFP K-12-Textbooks, St
100	5100	521	878,939.29	-	878,939.29	5100521	Bsc FEFP K-12-Textbooks-Non S
100	5100	529	1,553,355.41	63.72	1,553,419.13	5100529	Bsc FEFP K-12-Tech Textbooks
100	5100	530	5,342.20	-	5,342.20	5100530	Bsc FEFP K-12-Periodicals
100	5100	612	137.28	-	137.28	5100612	Bsc FEFP K-12-Books Exist Lib
100	5100	621	1,271.81	-	1,271.81	5100621	Bsc FEFP K-12-AV Mat \$1000/Ovr
100	5100	622	10,689.97	-	10,689.97	5100622	Bsc FEFP K-12-AV Mat L/T \$1000
100	5100	641	45,953.51	1,400.00	47,353.51	5100641	Bsc FEFP K-12-Equip \$1000 Over
100	5100	642	287,756.07	-	287,756.07	5100642	Bsc FEFP K-12-Equip L/T \$1000
100	5100	643	5,617.86	-	5,617.86	5100643	Bsc FEFP K-12-Comp Hdw >\$1000
100	5100	644	256,136.12	-	256,136.12	5100644	Bsc FEFP K-12-Cptr Hdwr <1000
100	5100	648	3,759.54	-	3,759.54	5100648	Bsc FEFP K-12 - Furn > 1000
100	5100	649	2,925.35	(100.00)	2,825.35	5100649	Bsc FEFP K-12-Tech Rel < 1000
100	5100	681	400.00	400.00	800.00	5100681	Basic K12-Non-Cap Remodlg



SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2019-2020
GENERAL FUND
FOR MONTH ENDING FEBRUARY 29, 2020

Fund	Func	Obj	Adopted	Budget Adj	Working Budget	Func / Obj	Desc
100	5100	692	136.78	-	136.78	5100692	Bsc FEFP K-12-Software <1000
100	5100	730	506,897.20	-	506,897.20	5100730	Bsc FEFP K-12-Dues And Fees
100	5200	120	1,767,229.50	-	1,767,229.50	5200120	Exceptional-Teacher Salary
100	5200	150	1,352,889.48	-	1,352,889.48	5200150	Exceptional-Aide
100	5200	160	793.14	-	793.14	5200160	Exceptional-Other Support
100	5200	210	393,390.14	-	393,390.14	5200210	Exceptional-Retirement
100	5200	220	363,267.47	-	363,267.47	5200220	Exceptional-Social Security
100	5200	230	501,472.48	-	501,472.48	5200230	Exceptional-Group Insurance
100	5200	240	62,856.00	-	62,856.00	5200240	Exceptional-Workmans Comp
100	5200	310	404,590.00	216,831.55	621,421.55	5200310	Exceptional-Pro & Tech Serv
100	5200	311	5,000.00	-	5,000.00	5200311	Exceptional-Legal Fees & Re
100	5200	330	8,562.37	-	8,562.37	5200330	Exceptional - Field Trip
100	5200	350	21,024.73	137.55	21,162.28	5200350	Exceptional-Repairs And Mai
100	5200	369	175,947.08	(31.50)	175,915.58	5200369	Exceptional-Tech Rentals
100	5200	371	210.00	-	210.00	5200371	Exceptional-Stamps
100	5200	390	1,040.00	-	1,040.00	5200390	Exceptional-Othr Purch Srvc
100	5200	391	638.23	-	638.23	5200391	Exceptional-Printing
100	5200	450	-	-	-	5200450	Exceptional-Gasoline
100	5200	510	76,935.25	10,000.00	86,935.25	5200510	Exceptional-Supplies
100	5200	515	2,015.26	-	2,015.26	5200515	TonerType Fee
100	5200	519	1,294.58	-	1,294.58	5200519	Exceptional-Tech Supplies
100	5200	521	129,065.88	-	129,065.88	5200521	Exceptional-Textbooks-Non S
100	5200	529	450.00	-	450.00	5200529	Exceptional-Tech Textbooks
100	5200	530	813.61	-	813.61	5200530	Exceptional-Periodicals
100	5200	539	51.95	-	51.95	5200539	ESE-Tech Periodicals
100	5200	622	1,919.32	-	1,919.32	5200622	Bsc FEFP K-12-AV Mat L/T \$1000
100	5200	641	18,955.50	-	18,955.50	5200641	ESE K-12-Equip \$1000 Over
100	5200	642	43,507.70	23.86	43,531.56	5200642	ESE K-12-Equip L/T \$1000
100	5200	644	5,164.27	-	5,164.27	5200644	Exceptional-Cptr Hdw <1000
100	5200	649	1,572.34	152.37	1,724.71	5200649	Exceptional Tech Rel < 1000
100	5200	730	150.00	-	150.00	5200730	Exceptional-Dues And Fees
100	5200	750	35,567.78	-	35,567.78	5200750	Exceptional-Oth Pers Srvc
100	5300	120	79,134.41	-	79,134.41	5300120	Applied Tech -Teacher Salary
100	5300	210	515.52	-	515.52	5300210	Applied Tech -Retirement
100	5300	220	4,760.64	-	4,760.64	5300220	Applied Tech -Social Security
100	5300	240	87.04	-	87.04	5300240	Applied Tech -Workmans Comp
100	5300	310	2,185.00	-	2,185.00	5300310	Applied Tech -Pro & Tech Serv
100	5300	313	3,412.75	-	3,412.75	5300313	Applied Tech -Prof Srvc - Su
100	5300	330	3,165.00	-	3,165.00	5300330	Applied Tech - Field Trip
100	5300	332	18,130.00	2,384.00	20,514.00	5300332	Applied Tech - Trvl Out/Count
100	5300	333	126.00	-	126.00	5300333	Applied Tech - Trvl Out/State
100	5300	334	2,125.00	665.00	2,790.00	5300334	Applied Tech -Registration Fe
100	5300	350	8,595.95	-	8,595.95	5300350	Applied Tech -Repairs And Mai
100	5300	360	2,495.00	-	2,495.00	5300360	Applied Tech -Rentals
100	5300	369	262,734.54	-	262,734.54	5300369	Applied Tech -Tech Rentals
100	5300	390	13,479.25	-	13,479.25	5300390	Applied Tech -Othr Purch Srvc
100	5300	391	152.35	-	152.35	5300391	Applied Tech -Printing
100	5300	399	2,100.00	2,100.00	4,200.00	5300399	CTE-TechOthPurchSrvc
100	5300	420	2,231.16	-	2,231.16	5300420	Applied Tech -Bottled Gas
100	5300	450	541.10	-	541.10	5300450	Applied Tech -Gasoline
100	5300	510	157,536.72	-	157,536.72	5300510	Applied Tech -Supplies
100	5300	519	6,641.59	-	6,641.59	5300519	Applied Tech -Tech Supplies
100	5300	521	7,529.59	-	7,529.59	5300521	Applied Tech -Textbooks-Non S
100	5300	590	3,930.82	-	3,930.82	5300590	Applied Tech -Other Matl/Supp
100	5300	622	6,466.60	(46.52)	6,420.08	5300622	Bsc FEFP K-12-AV Mat L/T \$1000



SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2019-2020
GENERAL FUND
FOR MONTH ENDING FEBRUARY 29, 2020

Fund	Func	Obj	Adopted	Budget Adj	Working Budget	Func / Obj	Desc
100	5300	641	42,381.79	-	42,381.79	5300641	APP TECH K-12-Equip \$1000 Over
100	5300	642	128,413.68	-	128,413.68	5300642	APP TECH K-12-Equip L/T \$1000
100	5300	643	79,169.22	-	79,169.22	5300643	Applied Tech-Comp Hdw > \$1000
100	5300	644	35,039.12	625.00	35,664.12	5300644	Applied Tech - Cptr Hdw <1000
100	5300	648	5,075.00	-	5,075.00	5300648	Applied Tech - Furn > 1000
100	5300	649	14,609.30	-	14,609.30	5300649	Applied Tech - Furn < 1000
100	5300	682	3,218.55	-	3,218.55	5300682	CTE-Remodel/Renov-NonCap
100	5300	692	17,320.00	-	17,320.00	5300692	Bsc FEFP K-12-Software <1000
100	5300	730	50,660.00	-	50,660.00	5300730	Applied Tech -Dues And Fees
100	5400	120	18,046.82	-	18,046.82	5400120	Adult Gen -Teacher Salary
100	5400	160	9,900.00	-	9,900.00	5400160	Adult Gen -Other Support
100	5400	210	3,411.01	-	3,411.01	5400210	Adult Gen -Retirement
100	5400	220	5,595.79	-	5,595.79	5400220	Adult Gen -Social Security
100	5400	240	3,765.65	-	3,765.65	5400240	Adult Gen -Workmans Comp
100	5400	334	695.26	-	695.26	5400334	Adult General-Registration Fe
100	5400	350	3,639.65	-	3,639.65	5400350	Adult Gen -Repairs And Mai
100	5400	369	10,394.76	-	10,394.76	5400369	Adult Gen -Tech Rentals
100	5400	378	105.36	-	105.36	5400378	Adult Ed-Cell Phones
100	5400	390	35,857.00	1,915.50	37,772.50	5400390	Adult Gen -Othr Purch Svc
100	5400	391	77.97	-	77.97	5400391	Adult Gen -Printing
100	5400	510	1,788.23	540.00	2,328.23	5400510	Adult Gen -Supplies
100	5400	515	3,532.03	-	3,532.03	5400515	TonerType Fee
100	5400	519	118.98	-	118.98	5400519	Adult Gen -Tech Supplies
100	5400	529	3,922.20	999.45	4,921.65	5400529	Adult Ed -Tech Textbooks
100	5400	530	1,875.00	-	1,875.00	5400530	Adult Gen -Periodicals
100	5400	622	268.84	-	268.84	5400622	Bsc FEFP K-12-AV Mat L/T \$1000
100	5400	649	304.74	-	304.74	5400649	Adult Gen - Furn < 1000
100	5400	692	972.77	-	972.77	5400692	Bsc FEFP K-12-Software <1000
100	5400	730	450.00	-	450.00	5400730	Adult Gen -Dues And Fees
100	5400	750	13,845.02	-	13,845.02	5400750	Adult Gen -Oth Pers Svcs
100	5500	120	10,762.35	-	10,762.35	5500120	Pre K-Teacher Salary
100	5500	150	1,873.87	-	1,873.87	5500150	Pre K-Aide
100	5500	220	966.68	-	966.68	5500220	Pre K-Social Security
100	5500	313	1,492.47	288.56	1,781.03	5500313	Pre K-Prof Svcs - Su
100	5500	330	4,749.19	-	4,749.19	5500330	Pre K - Field Trip
100	5500	360	285.00	285.00	570.00	5500360	Pre K-Rentals
100	5500	369	540.00	-	540.00	5500369	Pre K-Tech Rentals
100	5500	390	150.00	150.00	300.00	5500390	Pre K-Othr Purch Svc
100	5500	510	13,252.41	-	13,252.41	5500510	Pre K-Supplies
100	5500	515	500.00	-	500.00	5500515	TonerType Fee
100	5500	521	159.98	-	159.98	5500521	PreK -Textbooks-Non State
100	5500	530	333.90	-	333.90	5500530	Pre K Periodicals
100	5500	622	742.80	-	742.80	5500622	Bsc FEFP K-12-AV Mat L/T \$1000
100	6100	110	152,449.00	-	152,449.00	6100110	Pupil Per Svcs-Administrator
100	6100	130	515,093.71	-	515,093.71	6100130	Pupil Per Svcs-Other Certifie
100	6100	150	11,011.65	-	11,011.65	6100150	Pupil Per Svcs-Aide
100	6100	160	103,863.36	-	103,863.36	6100160	Pupil Per Svcs-Other Support
100	6100	210	22,466.81	-	22,466.81	6100210	Pupil Per Svcs-Retirement
100	6100	220	23,838.98	-	23,838.98	6100220	Pupil Per Svcs-Social Securit
100	6100	230	38,341.81	-	38,341.81	6100230	Pupil Per Svcs-Group Insuranc
100	6100	240	2,842.81	-	2,842.81	6100240	Pupil Per Svcs-Workmans Comp
100	6100	310	693,100.12	(179.24)	692,920.88	6100310	Pupil Per Svcs-Pro & Tech Ser
100	6100	313	-	-	-	6100313	Pupil Per Svcs-Prof Svcs - S
100	6100	331	211.02	-	211.02	6100331	Pupil Per Svcs-Travel InCnty
100	6100	332	600.00	-	600.00	6100332	Pupil Per Svcs-Travel OutCnty



SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2019-2020
GENERAL FUND
FOR MONTH ENDING FEBRUARY 29, 2020

Fund	Func	Obj	Adopted	Budget Adj	Working Budget	Func / Obj	Desc
100	6100	350	3,235.00	-	3,235.00	6100350	Pupil Per Svcs-Repairs And Ma
100	6100	369	58,062.90	-	58,062.90	6100369	Pupil Per Svcs-Tech Rentals
100	6100	371	964.58	-	964.58	6100371	Pupil Per Svcs-Stamps
100	6100	378	12,150.00	3,150.00	15,300.00	6100378	Pupil Per Svcs-Cell Phones
100	6100	391	347.93	-	347.93	6100391	Pupil Per Svcs-Printing
100	6100	510	11,744.11	179.24	11,923.35	6100510	Pupil Per Svcs-Supplies
100	6100	514	60.00	-	60.00	6100514	Pupil Per Svcs-Computer Repai
100	6100	519	519.43	-	519.43	6100519	Pupil Per Svcs-Tech Supplies
100	6100	550	196.00	-	196.00	6100550	Pupil Per Svcs-Repair Parts
100	6100	590	179.95	179.95	359.90	6100590	Pupil Per Svcs-Other Matl/Sup
100	6100	641	2,170.00	-	2,170.00	6100641	PUPL PER SVC-Equip \$1000 Over
100	6100	642	4,668.51	-	4,668.51	6100642	PUPL PRSN SVCS-Equip L/T \$1000
100	6100	643	9,348.61	-	9,348.61	6100643	Pupil Per Svc-Comp Hdw>\$1000
100	6100	644	361.52	-	361.52	6100644	Pupil Per Svcs - Cptr Hdwr <1
100	6100	649	152.37	-	152.37	6100649	Pupil Per Svcs - Furn < 1000
100	6100	652	18,463.00	-	18,463.00	6100652	Student Svcs-Vehicles
100	6100	730	132.20	-	132.20	6100730	Pupil Per Svcs-Dues And Fees
100	6100	750	907.35	78.60	985.95	6100750	Pupil Per Svcs-Oth Pers Svcs
100	6150	160	26,317.69	-	26,317.69	6150160	Parent Involvem-Other Support
100	6150	210	3,679.06	-	3,679.06	6150210	Parent Involvem-Retirement
100	6150	220	3,322.88	-	3,322.88	6150220	Parent Involvem-Social Securit
100	6150	230	9,495.60	-	9,495.60	6150230	Parent Involvem-Group Ins
100	6150	240	621.14	-	621.14	6150240	Parent Involvem-Workmans Comp
100	6150	310	4,000.00	-	4,000.00	6150310	Parent Involvem-Pro & Tech Ser
100	6150	371	1,000.00	-	1,000.00	6150371	Parent Involvem-Stamps
100	6150	390	500.00	-	500.00	6150390	Parent Involvem-Othr Purch Srv
100	6200	130	24,797.46	-	24,797.46	6200130	Inst Media-Other Certified
100	6200	160	9,997.43	-	9,997.43	6200160	Inst Media-Other Support
100	6200	210	444.68	-	444.68	6200210	Inst Media-Retirement
100	6200	220	2,732.33	-	2,732.33	6200220	Inst Media-Social Security
100	6200	240	75.08	-	75.08	6200240	Inst Media-Workmans Comp
100	6200	313	1,826.69	828.78	2,655.47	6200313	Inst Media-Prof Svcs - Su
100	6200	350	3,860.20	-	3,860.20	6200350	Inst Media-Repairs And Mai
100	6200	360	-	-	-	6200360	Inst Media-Rentals
100	6200	369	160,756.06	-	160,756.06	6200369	Inst Media-Tech Rentals
100	6200	390	593.84	-	593.84	6200390	Inst Media-Othr Purch Srv
100	6200	510	13,487.09	-	13,487.09	6200510	Inst Media-Supplies
100	6200	519	2,225.45	-	2,225.45	6200519	Inst Media-Tech Supplies
100	6200	530	34.00	-	34.00	6200530	Inst Media-Periodicals
100	6200	612	185,966.29	-	185,966.29	6200612	Inst Media-Books Exist Lib
100	6200	619	2,079.06	-	2,079.06	6200619	Inst Media-Library Books-E
100	6200	622	4,508.83	360.00	4,868.83	6200622	Bsc FEFP K-12-AV Mat L/T \$1000
100	6200	641	14,642.37	-	14,642.37	6200641	INST MED K12-Equip \$1000 Over
100	6200	642	38,987.17	-	38,987.17	6200642	INST MEDIA-Equip L/T \$1000
100	6200	643	(2,824.25)	(3,889.65)	(6,713.90)	6200643	Inst Media-Comp Hdw > \$1000
100	6200	644	14,589.53	3,889.65	18,479.18	6200644	Inst Media - Cptr Hdwr <1000
100	6200	648	-	(165.01)	(165.01)	6200648	Inst Media - Furn > 1000
100	6200	649	3,624.62	248.00	3,872.62	6200649	Inst Media - Furn < 1000
100	6200	692	356.00	-	356.00	6200692	Bsc FEFP K-12-Software <1000
100	6200	730	490.00	-	490.00	6200730	Inst Media-Dues And Fees
100	6200	391	381.05	-	381.05	6250391	Film Lib -Printing
100	6200	644	991.20	-	991.20	6250644	Film Lib - Cptr Hdwr <1000
100	6300	110	-	-	-	6300110	Inst/Curr Dev -Administrator
100	6300	130	124,149.50	-	124,149.50	6300130	Inst/Curr Dev -Other Certifie
100	6300	131	-	-	-	6300131	Inst/Curr Dev -OthCertPerfrom



SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
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Fund	Func	Obj	Adopted	Budget Adj	Working Budget	Func / Obj	Desc
100	6300	160	165,068.50	-	165,068.50	6300160	Inst/Curr Dev -Other Support
100	6300	210	22,730.76	-	22,730.76	6300210	Inst/Curr Dev -Retirement
100	6300	220	3,261.33	-	3,261.33	6300220	Inst/Curr Dev -Social Securit
100	6300	230	38,922.10	-	38,922.10	6300230	Inst/Curr Dev -Group Insuranc
100	6300	240	1,882.24	-	1,882.24	6300240	Inst/Curr Dev -Workmans Comp
100	6300	331	4,438.55	-	4,438.55	6300331	Inst/Curr Dev-Trvl In Cnty
100	6300	350	3,547.41	-	3,547.41	6300350	Inst/Curr Dev -Repairs And Ma
100	6300	369	4,783.95	-	4,783.95	6300369	Inst/Curr Dev -Tech Rentals
100	6300	371	450.00	-	450.00	6300371	Inst/Curr Dev -Stamps
100	6300	372	1,695.20	-	1,695.20	6300372	Inst/Curr Dev -Wireless Plan
100	6300	378	1,750.00	-	1,750.00	6300378	Inst/Curr Dev -Cell Phones
100	6300	390	500.00	-	500.00	6300390	Inst/Curr Dev -Othr Purch Srv
100	6300	391	850.00	400.00	1,250.00	6300391	Inst/Curr Dev -Printing
100	6300	510	173.00	-	173.00	6300510	Inst/Curr Dev -Supplies
100	6300	515	1,925.49	-	1,925.49	6300515	TonerType Fee
100	6300	519	189.97	-	189.97	6300519	Inst/Curr Dev - Tech Supplies
100	6300	539	260.00	-	260.00	6300539	Inst/Curr Dev-Tech Periodicals
100	6300	590	67.75	-	67.75	6300590	Inst/Curr Dev -Other Matl/Sup
100	6300	641	4,532.00	-	4,532.00	6300641	INST CURR-Equip \$1000 Over
100	6300	642	29,622.38	-	29,622.38	6300642	INST CURR-Equip L/T \$1000
100	6300	643	3,659.91	-	3,659.91	6300643	Inst/Curr Dev-Comp Hdw > \$1000
100	6300	644	11,473.30	-	11,473.30	6300644	Inst/Curr Dev - Cptr Hdw <100
100	6300	649	933.98	-	933.98	6300649	Inst/Curr Dev - Furn < 1000
100	6300	692	177.35	-	177.35	6300692	Bsc FEFP K-12-Software <1000
100	6300	730	5,059.60	4.20	5,063.80	6300730	Inst/Curr Dev -Dues And Fees
100	6400	110	1,000.00	-	1,000.00	6400110	Inst Stf Trning-Administrator
100	6400	120	34,526.80	-	34,526.80	6400120	Inst Stf Trning-Teacher Salary
100	6400	130	435,327.54	-	435,327.54	6400130	Inst Stf Trning-Other Certifie
100	6400	150	2,838.00	-	2,838.00	6400150	Inst Stf Trning-Aide
100	6400	210	36,370.44	-	36,370.44	6400210	Inst Stf Trning-Retirement
100	6400	220	36,399.05	-	36,399.05	6400220	Inst Stf Trning-Social Securit
100	6400	230	45,026.11	-	45,026.11	6400230	Inst Stf Trning-Group Insuranc
100	6400	240	6,700.63	-	6,700.63	6400240	Inst Stf Trning-Workmans Comp
100	6400	310	43,000.00	-	43,000.00	6400310	Inst Stf Trning-Pro & Tech Ser
100	6400	313	123,815.31	-	123,815.31	6400313	Inst Stf Trning-Prof Svcs - S
100	6400	331	2,820.00	-	2,820.00	6400331	Inst Stf Trning-Trvl In Cnty
100	6400	332	60,039.93	-	60,039.93	6400332	Inst Stf Trning- Trvl Out/Coun
100	6400	333	31,839.73	-	31,839.73	6400333	Inst Stf Trning - Trvl Out/Stat
100	6400	334	59,420.78	-	59,420.78	6400334	Inst Stf Trning-Registration F
100	6400	369	102,785.75	-	102,785.75	6400369	Inst Stf Trning-Tech Rentals
100	6400	390	2,890.00	-	2,890.00	6400390	Inst Stf Trning-Othr Purch Srv
100	6400	391	600.00	-	600.00	6400391	Inst Stf Trning-Printing
100	6400	510	5,880.56	-	5,880.56	6400510	Inst Stf Trning-Supplies
100	6400	590	7,861.43	-	7,861.43	6400590	Inst Stf Trning-Other Matl/Sup
100	6400	621	0.01	-	0.01	6400621	STF TRNG-AV Mat \$1000/Ovr
100	6400	644	10,364.52	-	10,364.52	6400644	Inst Stf Trning - Cptr Hdw <1
100	6400	649	3,875.98	-	3,875.98	6400649	Prof Dev - Furn < 1000
100	6400	730	10,100.00	-	10,100.00	6400730	Inst Stf Trning-Dues And Fees
100	6500	110	1,239.62	-	1,239.62	6500110	Inst Rel Tech-Administrator
100	6500	220	94.84	-	94.84	6500220	Inst Rel Tech-Social Security
100	6500	313	5,000.00	-	5,000.00	6500313	Inst Rel Tech-Substitutes
100	6500	369	473,643.90	-	473,643.90	6500369	Inst Rel Tech-Tech Rentals
100	6500	390	38,463.34	5,200.00	43,663.34	6500390	Inst Rel Tech-Othr Purch Srv
100	6500	399	42,989.00	-	42,989.00	6500399	Inst Rel Tech-TechOthPurchSrv
100	6500	519	30,287.92	-	30,287.92	6500519	Inst Rel Tech-Tech Supplies



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100	6500	643	8,269.67	5.00	8,274.67	6500643	Inst Rel Tech-Comp Hdw > \$1000
100	7100	310	241,375.22	-	241,375.22	7100310	Board-Pro & Tech Serv
100	7100	311	135,725.00	-	135,725.00	7100311	Board-Legal Fees & Re
100	7100	331	2,000.00	-	2,000.00	7100331	Board-Travel-In County
100	7100	369	4,700.00	700.00	5,400.00	7101369	Sch Brd Atry K-12-Tech Rentals
100	7100	530	850.00	-	850.00	7101530	Sch Bd Atty - Periodicals
100	7200	350	606.00	53.00	659.00	7200350	General Admin-Repairs And Mai
100	7200	378	2,500.00	-	2,500.00	7200378	General Admin-Cell Phones
100	7200	390	8,550.00	-	8,550.00	7200390	General Admin-Othr Purch Srvc
100	7200	510	2,824.00	-	2,824.00	7200510	General Admin-Supplies
100	7200	530	125.00	-	125.00	7200530	General Admin-Periodicals
100	7200	540	57.00	34.00	91.00	7200540	Superintendent -Oil & Grease
100	7200	550	53.00	3.00	56.00	7200550	Superintendent-Repair Parts
100	7200	644	102.99	-	102.99	7200644	SUP - Cptr Hdw <100
100	7300	110	79,216.63	-	79,216.63	7300110	School Admin-Administrator
100	7300	160	31,907.28	1,533.57	33,440.85	7300160	School Admin-Other Support
100	7300	210	3,100.12	-	3,100.12	7300210	School Admin-Retirement
100	7300	220	8,525.95	-	8,525.95	7300220	School Admin-Social Security
100	7300	230	-	-	0.00	7300230	School Admin-Group Insurance
100	7300	240	312.60	26.60	339.20	7300240	School Admin-Workmans Comp
100	7300	331	2,004.53	(1,000.00)	1,004.53	7300331	School Admin-Trvl In Cnty
100	7300	332	658.75	658.75	1,317.50	7300332	School Admin - Trvl Out/County
100	7300	350	1,951.00	-	1,951.00	7300350	School Admin-Repairs And Mai
100	7300	360	2,154.30	-	2,154.30	7300360	School Admin-Rentals
100	7300	369	455.95	-	455.95	7300369	School Admin-Tech Rentals
100	7300	371	906.67	250.00	1,156.67	7300371	School Admin-Stamp
100	7300	390	275.41	-	275.41	7300390	School Admin-Othr Purch Srvc
100	7300	391	177.74	-	177.74	7300391	School Admin-Printing
100	7300	510	4,324.63	249.56	4,574.19	7300510	School Admin-Supplies
100	7300	519	552.03	-	552.03	7300519	School Admin-Tech Supplies
100	7300	530	593.41	-	593.41	7300530	School Admin-Periodicals
100	7300	590	120.00	120.00	240.00	7300590	School Admin-Other Mat/Supp
100	7300	622	175.00	75.00	250.00	7300622	Bsc FEFP K-12-AV Mat L/T \$1000
100	7300	641	5,097.09	-	5,097.09	7300641	SCH ADMIN-Equip \$1000 Over
100	7300	642	9,933.51	-	9,933.51	7300642	SCH ADMIN-Equip L/T \$1000
100	7300	644	7,037.62	-	7,037.62	7300644	School Admin - Cptr Hdw <1000
100	7300	649	166.84	-	166.84	7300649	School Admin - Furn < 1000
100	7300	692	400.00	-	400.00	7300692	Bsc FEFP K-12-Software <1000
100	7300	730	16,742.05	-	16,742.05	7300730	School Admin-Dues And Fees
100	7400	378	2,713.00	-	2,713.00	7400378	Fac Aq/Const-Cell Phones
100	7400	510	38,390.00	3,000.00	41,390.00	7400510	Fac Aq/Const-Supplies
100	7400	515	1,000.00	-	1,000.00	7400515	TonerType Fee
100	7400	519	500.00	-	500.00	7400519	FAC-Tech Supplies
100	7400	642	67,249.12	12,774.65	80,023.77	7400642	FAC ACQ CONST-Equip L/T \$1000
100	7400	644	16,000.00	-	16,000.00	7400644	Fac Aq/Const - Cptr Hdw <1000
100	7400	670	61,479.00	-	61,479.00	7400670	Fac Aq/Const-Imprv. Not Bldg
100	7400	672	230,492.75	-	230,492.75	7400672	MNT Tech-Non Cap Remod/Renovat
100	7400	682	132,872.00	695.00	133,567.00	7400682	Fac Aq/Const-Remod/Renov-NonCa
100	7400	730	500.00	-	500.00	7400730	Fac Aq/Const-Dues And Fees
100	7400	670	32,255.15	-	32,255.15	7400670	Voc Facilities-Imprv. Not Bldg
100	7400	310	12,175.00	-	12,175.00	7407310	Facil Bldg Dept-Pro & Tech S
100	7400	378	480.00	-	480.00	7407378	Facil Bldg Dept-Cell Phones
100	7400	644	6,000.00	-	6,000.00	7408644	Fac Tech - Cptr Hdw <1000
100	7400	681	608.00	-	608.00	7408681	Fac Tech-Cap Remodlg
100	7500	331	500.00	-	500.00	7500331	Fiscal Svcs-Trvl In Cnty



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100	7500	371	25.50	25.50	51.00	7500371	Fiscal Svcs-Stamps
100	7500	378	720.00	-	720.00	7500378	Fiscal Svcs-Cell Phones
100	7500	510	5,629.00	-	5,629.00	7500510	Fiscal Svcs-Supplies
100	7500	515	3,750.00	-	3,750.00	7500515	TonerType Fee
100	7500	519	501.00	-	501.00	7500519	Fiscal Svcs-Tech Supplies
100	7500	642	3,170.00	-	3,170.00	7500642	FISCAL SVCS-Equip L/T \$1000
100	7500	371	200.00	100.00	300.00	7501371	Bgt & Acctg-Stamps
100	7500	391	185.66	185.66	371.32	7501391	Bgt & Acctg-Printing
100	7500	510	2,951.87	114.34	3,066.21	7501510	Bgt & Acctg-Supplies
100	7500	519	62.47	-	62.47	7501519	Budget & Acctg-Tech Supplies
100	7500	642	80.34	-	80.34	7502642	Payroll-Equipment
100	7600	110	13,600.86	-	13,600.86	7600110	Food Svcs-Administrator
100	7600	160	52,012.32	-	52,012.32	7600160	Food Svcs-Other Support
100	7600	220	5,019.44	-	5,019.44	7600220	Food Svcs-Social Security
100	7700	310	2.00	-	2.00	7720310	IS/COM-Pro & Tech Serv
100	7700	334	155.00	-	155.00	7720334	IS/COM - Registration Fee
100	7700	369	1,000.00	-	1,000.00	7720369	IS/COM-Tech Rentals
100	7700	390	7,811.50	-	7,811.50	7720390	Is-Othr Purch Svc
100	7700	642	3,000.00	-	3,000.00	7720642	INFO SVCS-Equip L/T \$1000
100	7700	643	2,448.00	-	2,448.00	7720643	Is-Comp Hdw > \$1000
100	7700	730	849.00	-	849.00	7720730	Is-Dues And Fees
100	7700	110	403,495.00	-	403,495.00	7730110	Staff Svcs-Administrator
100	7700	160	655,612.00	-	655,612.00	7730160	Staff Svcs-Other Support
100	7700	210	101,137.54	-	101,137.54	7730210	Staff Svcs-Retirement
100	7700	220	84,632.49	-	84,632.49	7730220	Staff Svcs-Social Security
100	7700	230	127,231.89	-	127,231.89	7730230	Staff Svcs-Group Insurance
100	7700	240	15,819.12	-	15,819.12	7730240	Staff Svcs-Workmans Comp
100	7700	310	181,663.50	320.00	181,983.50	7730310	Staff Svcs-Pro & Tech Serv
100	7700	313	10,288.00	-	10,288.00	7730313	Inst Stf Svcs-Prof Svcs - S
100	7700	333	3,060.70	158.70	3,219.40	7730333	Human Res - Trvl Out/State
100	7700	371	14.00	14.00	28.00	7730371	Staff Svcs-Stamps
100	7700	390	1,860.00	560.00	2,420.00	7730390	Staff Svcs-Othr Purch Svc
100	7700	590	15,416.43	5,224.68	20,641.11	7730590	Staff Svcs-Other Matl/Supp
100	7700	649	4,247.60	2,647.60	6,895.20	7730649	Staff Svcs - Furn < 1000
100	7700	730	225.00	-	225.00	7730730	Staff Svcs-Dues And Fees
100	7700	332	457.00	-	457.00	7731332	Non-Instr S D - Trvl Out/County
100	7700	333	14,750.00	1,200.00	15,950.00	7731333	NonInstr Stf Dev-Trvl Out/State
100	7700	334	17,300.00	-	17,300.00	7731334	Non-Instruc SD - Registration
100	7700	730	8,000.00	-	8,000.00	7731730	Personnel S D -Dues And Fees
100	7700	160	53,012.00	-	53,012.00	7733160	Trans S/D- Trvl In Cnty
100	7700	220	4,056.00	-	4,056.00	7733220	Trans S D -Social Security
100	7700	240	848.00	-	848.00	7733240	Trans S D -Workmans Comp
100	7700	310	6,000.00	-	6,000.00	7733310	Transp SD-Pro & Tech Ser
100	7700	332	6,300.00	-	6,300.00	7733332	Trans S D - Trvl Out/County
100	7700	334	2,000.00	-	2,000.00	7733334	Trans S D -Registration Fee
100	7700	510	1,000.00	-	1,000.00	7733510	Trans S D -Supplies
100	7700	621	5,000.00	-	5,000.00	7733621	Trans S D - Cap Audiovisual
100	7700	622	1,000.00	-	1,000.00	7733622	Trans S D-Non-Cap Audiovisual
100	7700	332	8,170.00	-	8,170.00	7737332	Bad S D - Trvl Out/County
100	7700	333	3,000.00	-	3,000.00	7737333	Bad SD - Trvl Out/State
100	7700	334	5,500.00	-	5,500.00	7737334	Bad SD - Travel Registra
100	7700	331	3,156.00	-	3,156.00	7739331	Board Member-Trvl In Cnty
100	7700	332	16,000.00	-	16,000.00	7739332	Board Member - Trvl Out/County
100	7700	333	3,000.00	-	3,000.00	7739333	Board Member - Trvl Out/State
100	7700	334	5,000.00	-	5,000.00	7739334	Board Member-Registration Fee



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100	7700	510	2,505.00	-	2,505.00	7760510	Internal Svcs-Supplies
100	7700	644	210.00	-	210.00	7760644	Internal Svcs - Cptr Hdwr <10
100	7700	510	44,650.28	8,000.00	52,650.28	7762510	Av Prnting Ctr-Supplies
100	7700	378	950.00	-	950.00	7763378	Prop Records-Cell Phones
100	7700	519	56.38	-	56.38	7763519	Property Records-Tech Supplies
100	7700	652	32,278.00	-	32,278.00	7763652	Property-Vehicles
100	7700	692	137.51	-	137.51	7763692	Software L/T \$1000
100	7700	331	300.00	-	300.00	7764331	Risk Management-Trvl In Cnty
100	7700	644	208.51	-	208.51	7764644	Risk Mngmnt - Cptr Hdwr <10
100	7800	110	35,000.00	-	35,000.00	7800110	Pup Trans Svcs-Administrator
100	7800	160	5,616,636.05	-	5,616,636.05	7800160	Pup Trans Svcs-Other Support
100	7800	210	5,837.27	-	5,837.27	7800210	Pup Trans Svcs-Retirement
100	7800	220	486,892.52	-	486,892.52	7800220	Pup Trans Svcs-Social Securit
100	7800	230	11,120.60	-	11,120.60	7800230	Pup Trans Svcs-Group Insuranc
100	7800	240	1,221.21	-	1,221.21	7800240	Pup Trans Svcs-Workmans Comp
100	7800	360	19,656.26	-	19,656.26	7800360	Pup Trans Svcs-Rentals
100	7800	378	8,000.00	-	8,000.00	7800378	Pup Trans Svcs-Cell Phones
100	7800	460	15,727.05	8,380.65	24,107.70	7800460	Pup Trans Svcs-Diesel Fuel
100	7800	519	100.00	-	100.00	7800519	Transportation-Tech Supplies
100	7800	644	10,000.00	2,000.00	12,000.00	7800644	Pup Trans Svcs - Cptr Hdwr <1
100	7800	651	10,680,670.00	-	10,680,670.00	7800651	Pup Trans Svcs-School Buses
100	7800	653	1,000.00	-	1,000.00	7800653	Pup Trans Svcs-Vehicles
100	7800	730	6,500.00	-	6,500.00	7800730	Pup Trans Svcs-Dues And Fees
100	7900	160	247,875.71	-	247,875.71	7900160	Op Of Plant-Other Support
100	7900	210	24,241.37	-	24,241.37	7900210	Op Of Plant-Retirement
100	7900	220	18,523.39	-	18,523.39	7900220	Op Of Plant-Social Security
100	7900	230	14,386.45	-	14,386.45	7900230	Op Of Plant-Group Insurance
100	7900	240	2,566.28	-	2,566.28	7900240	Op Of Plant-Workmans Comp
100	7900	310	348,188.21	136,499.21	484,687.42	7900310	Op Of Plant-Pro & Tech Serv
100	7900	313	128,045.07	-	128,045.07	7900313	Operations-Prof Svcs-Subs
100	7900	350	15,501.43	-	15,501.43	7900350	Op Of Plant-Repairs And Mai
100	7900	360	693.92	-	693.92	7900360	Operations -Rentals
100	7900	378	7,174.00	-	7,174.00	7900378	Op Of Plant-Cell Phones
100	7900	390	560,805.66	758.00	561,563.66	7900390	Op Of Plant-Othr Purch Svc
100	7900	450	11,254.15	-	11,254.15	7900450	Op Of Plant-Gasoline
100	7900	510	197,887.54	5,000.00	202,887.54	7900510	Op Of Plant-Supplies
100	7900	511	63,624.69	130.00	63,754.69	7900511	Op Of Plant-Supp Land Imprv
100	7900	519	77.64	-	77.64	7900519	Op Of Plant-Tech Supplies
100	7900	540	16.90	-	16.90	7900540	Op Of Plant-Oil & Grease
100	7900	550	724.29	58.00	782.29	7900550	Op Of Plant-Repair Parts
100	7900	560	361.00	-	361.00	7900560	Op Of Plant-Tires & Tubes
100	7900	622	484.50	-	484.50	7900622	Bsc FEFP K-12-AV Mat L/T \$1000
100	7900	641	12,555.00	-	12,555.00	7900641	OP OF PLANT-Equip \$1000 Over
100	7900	642	8,204.06	139.00	8,343.06	7900642	OPS OF PLANT-Equip L/T \$1000
100	7900	643	25,320.34	-	25,320.34	7900643	Op Of Plant-Comp Hdwr > \$1000
100	7900	649	152.37	-	152.37	7900649	Exceptional Tech Rel < 1000
100	7900	653	83.85	-	83.85	7900653	Operations-Vehicles
100	7900	682	14,219.00	-	14,219.00	7900682	OPRTNS-NONCAP REMOD/RENOV/REPA
100	7900	692	738.27	738.27	1,476.54	7900692	Operations-Software <1000
100	7900	730	37.00	55.57	92.57	7900730	Op Of Plant-Dues And Fees
100	7900	750	1,632.00	-	1,632.00	7900750	Op Of Plant-Oth Pers Svcs
100	7900	160	999.25	-	999.25	7901160	SSO Dept-Support Salary
100	7900	220	76.44	-	76.44	7901220	SSO Dept-FICA
100	7900	378	11,774.02	-	11,774.02	7906378	Tech Communications
100	7900	379	915,405.88	-	915,405.88	7906379	Tech Communications



SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2019-2020
GENERAL FUND
FOR MONTH ENDING FEBRUARY 29, 2020

Fund	Func	Obj	Adopted	Budget Adj	Working Budget	Func / Obj	Desc
100	7900	390	2,925.00	-	2,925.00	7906390	Operations Scho-Othr Purch Srv
100	8100	360	44,000.00	-	44,000.00	8100360	Maint Of Plant-Rentals
100	8100	369	30,518.58	77.28	30,595.86	8100369	Maint of Plant-Tech Rentals
100	8100	390	2,500.00	-	2,500.00	8100390	Maint Of Plant-Othr Purch Srv
100	8100	510	839,891.11	18.92	839,910.03	8100510	Maint Of Plant-Supplies
100	8100	519	130.00	130.00	260.00	8100519	Maint Of Plant-Tech Supplies
100	8100	622	44,474.27	(125.73)	44,348.54	8100622	Bsc FEFP K-12-AV Mat L/T \$1000
100	8100	644	1,727.42	(72.58)	1,654.84	8100644	Maint Of Plant - Cptr Hdw <10
100	8100	649	104.50	(45.50)	59.00	8100649	Maint Of Plant - Furn < 1000
100	8100	652	77,310.00	17,310.00	94,620.00	8100652	Maint Of Plant-Vehicles
100	8100	682	6,000.00	-	6,000.00	8100682	MAINT-NONCAP REMOD/RENOV/REPA
100	8200	350	2,499.53	200.00	2,699.53	8200350	Admin Tech Svcs-Repairs And Ma
100	8200	515	4,737.37	-	4,737.37	8200515	TonerType Fee
100	8200	540	170.60	-	170.60	8200540	Admin Tech Svcs-Oil & Grease
100	8200	653	1,006.84	1,006.84	2,013.68	8200653	Admin Technology-Vehicles
100	8200	730	873.40	239.00	1,112.40	8200730	Admin Tech Svcs-Dues And Fees
100	9100	150	57,776.06	-	57,776.06	9100150	Community Svcs-Aide
100	9100	210	3,500.00	-	3,500.00	9100210	Community Svcs-Retirement
100	9100	220	288.87	-	288.87	9100220	Community Svcs-Social Securit
100	9100	230	43,584.61	-	43,584.61	9100230	Community Svcs-Group Insuranc
100	9100	310	1,380.00	-	1,380.00	9100310	Community Svcs-Pro & Tech Ser
100	9100	510	15,350.00	-	15,350.00	9100510	Community Svcs-Supplies
100	9100	530	133.10	66.55	199.65	9100530	Com Svcs FEFP K-12-Periodicals
100	9100	642	1,164.37	-	1,164.37	9100642	COMM SVCS-Equip L/T \$1000
100	9100	730	350.00	-	350.00	9100730	Com Svcs-Dues And Fees
100	9100	750	10,000.00	-	10,000.00	9100750	Community Svcs-Oth Pers Svcs



CLAY COUNTY DISTRICT SCHOOL

RESOLUTION TO AMEND DISTRICT BUDGET

**FISCAL YEAR 2019-2020
GENERAL FUND - ONE MILL**

105

DISCOVERING ENDLESS POSSIBILITIES

Clay County District Schools is an Equal Opportunity Employer.



SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2019-2020
ONE MILL
FOR MONTH ENDING FEBRUARY 29, 2020

Fund	Func	Obj	Adopted	Budget Adj	Working Budget	Func / Obj	Desc
105	7400	378	1,000.00	-	1,000.00	7400378	Fac Aq/Const-Cell Phones
105	7400	510	60,000.00	-	60,000.00	7400510	Fac Aq/Const-Supplies
105	7400	672	296,500.00	-	296,500.00	7400672	MNT Tech-Non Cap Remod/Renovat
105	7400	682	1,422,201.51	-	1,422,201.51	7400682	Fac Aq/Const-Remod/Renov-NonCa
105	7900	310	21,000.00	21,000.00	42,000.00	7900310	Op Of Plant-Pro & Tech Serv
105	7900	510	36,925.00	-	36,925.00	7900510	Op Of Plant-Supplies
105	7900	641	26,311.20	-	26,311.20	7900641	OP OF PLANT-Equip \$1000 Over
105	7900	160	736,680.47	-	736,680.47	7901160	SSO Dept-Support Salary
105	7900	210	61,566.99	-	61,566.99	7901210	SSO Dept-Retirement
105	7900	220	58,162.63	-	58,162.63	7901220	SSO Dept-FICA
105	7900	230	84,126.01	-	84,126.01	7901230	SSO Dept-Group Ins
105	7900	240	11,015.83	-	11,015.83	7901240	SSO Dept-Workers Comp
105	7900	510	698.02	-	698.02	7901510	SSO Dept-Supplies
105	7900	160	1,622,399.49	-	1,622,399.49	7915160	School Police-Other Support
105	7900	210	413,384.37	-	413,384.37	7915210	Chief of Police-Retirement
105	7900	220	123,840.54	-	123,840.54	7915220	Chf of Police-Social Security
105	7900	230	186,575.91	-	186,575.91	7915230	Chf of Police-Group Insurance
105	7900	240	22,516.21	-	22,516.21	7915240	Chief of Police-Workmans Comp
105	7900	310	354,335.00	-	354,335.00	7915310	Police Chief-Prof & Tech Srv
105	7900	378	23,788.00	-	23,788.00	7915378	Police Dept-Cell Phones
105	7900	515	500.00	-	500.00	7915515	TonerType Fee
105	7900	540	4,004.00	-	4,004.00	7915540	PD Dept-Oil & Grease
105	7900	550	2,576.00	-	2,576.00	7915550	Police Chief -Repair Pts
105	7900	560	4,000.00	-	4,000.00	7915560	Police Dept-Tires & Tubes
105	7900	653	2,849.40	-	2,849.40	7915653	Chief of Police-Vehicles
105	7900	692	118,403.98	-	118,403.98	7915692	Police Dept-Software <1000
105	7900	730	494.53	-	494.53	7915730	Police Chief -Dues and Fees



CLAY COUNTY DISTRICT SCHOOL

RESOLUTION TO AMEND DISTRICT BUDGET

FISCAL YEAR 2019-2020

DEBT SERVICE

2XX

DISCOVERING ENDLESS POSSIBILITIES

Clay County District Schools is an Equal Opportunity Employer.



SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2019-2020
DEBT SERVICE
FOR MONTH ENDING FEBRUARY 29, 2020

Fund	Func	Obj	Adopted	Budget Adj	Working Budget	Func / Obj	Desc
299	3630	000	1,615,559.42	-	1,615,559.42	3630000	Transfer From Capital Projects
299	9200	710	1,543,323.21	-	1,543,323.21	9200710	Debt Service-Redempt Of Prnc
299	9200	720	72,236.21	-	72,236.21	9200720	Debt Service-Interest

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CLAY COUNTY DISTRICT SCHOOL

RESOLUTION TO AMEND DISTRICT BUDGET

FISCAL YEAR 2019-2020

CAPITAL PROJECTS

3XX

DISCOVERING ENDLESS POSSIBILITIES

Clay County District Schools is an Equal Opportunity Employer.



SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2019-2020
CAPITAL PROJECTS
FOR MONTH ENDING FEBRUARY 29, 2020

Fund	Func	Obj	Adopted	Budget Adj	Working Budget	Func / Obj	Desc
340	7400	682	20,632.73	-	20,632.73	7404682	MNT Tech-Non Cap Remod/Renovat
360	3320	000	26,794.37	-	26,794.37	3325000	Interest On Undistrib CO & DS
360	7400	631	798,515.31	-	798,515.31	7400631	Fac Aq/Const-Dir Purch Bldgs
370	7400	630	80,000.00	80,000.00	160,000.00	7400630	Fac Aq/Const-Bldg & Fixed Eq
370	7400	642	150,000.00	-	150,000.00	7400642	FAC ACQ CONST-Equip L/T \$1000
370	7400	672	1,128,185.11	-	1,128,185.11	7400672	MNT Tech-Non Cap Remod/Renovat
370	7400	681	736,839.39	-	736,839.39	7400681	Fac Aq/Const-Non-Cap Remodlg
370	7400	682	2,017,514.46	-	2,017,514.46	7400682	Fac Aq/Const-Remod/Renov-NonCa
370	7400	683	290,000.00	-	290,000.00	7400683	Fac Aq/Const-Dir Prch-Caprem
370	7400	684	139,000.00	-	139,000.00	7400684	Dir Prch-Non Cap Remodeling
370	7400	682	465,484.80	-	465,484.80	7404682	MNT Tech-Non Cap Remod/Renovat
370	7400	644	50,000.00	-	50,000.00	7408644	Fac Tech - Cptr Hdw <1000
370	7900	682	40,000.00	-	40,000.00	7900682	OPRTNS-NONCAP REMOD/RENOV/REPA
370	9200	720	20,200.00	-	20,200.00	9200720	Debt Service-Interest
370	9700	920	1,615,559.42	-	1,615,559.42	9700920	Xfer Of Funds-Xfer To Dbt Svc
392	7400	642	188,677.11	7,500.00	196,177.11	7408642	FAC TECH-Equip L/T \$1000
392	7400	644	1,874.25	-	1,874.25	7408644	Fac Tech - Cptr Hdw <1000
392	7400	682	181,177.59	-	181,177.59	7408682	Fac Tech-Non Cap Remod/Renovat
392	7400	691	839,399.08	-	839,399.08	7408691	Bsc FEFP K-12-Software >1000
392	7400	692	765,817.02	-	765,817.02	7408692	Bsc FEFP K-12-Software <1000
399	3390	000	-	(1,145,436.28)	(1,145,436.28)	3390000	Miscellaneous State Revenue
399	7400	672	20,952.00	8,452.00	29,404.00	7410672	Fac Acq Non-cap Impr < 500,000
399	7400	682	38,048.61	-	38,048.61	7410682	Non-Cap Remodeling < 500,000



CLAY COUNTY DISTRICT SCHOOL

RESOLUTION TO AMEND DISTRICT BUDGET

FISCAL YEAR 2019-2020

SPECIAL REVENUE –FOOD SERVICE

410

DISCOVERING ENDLESS POSSIBILITIES

Clay County District Schools is an Equal Opportunity Employer.



SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2019-2020
FOOD SERVICE
FOR MONTH ENDING FEBRUARY 29, 2020

Fund	Func	Obj	Adopted	Budget Adj	Working Budget	Func / Obj	Desc
410	7600	313	48,495.00	-	48,495.00	7600313	SFS-Prof Svcs - Subs
410	7600	331	5,500.00	-	5,500.00	7600331	Food Svcs-Travel-in county
410	7600	390	49,595.00	-	49,595.00	7600390	Food Svcs-Othr Purch Svc
410	7600	391	6,777.17	1,777.17	8,554.34	7600391	Food Svcs-Printing
410	7600	510	216,417.61	-	216,417.61	7600510	Food Svcs-Supplies
410	7600	550	3,461.00	461.00	3,922.00	7600550	Food Svcs-Repair Parts
410	7600	570	3,626,983.16	200.00	3,627,183.16	7600570	Food Svcs-Food
410	7600	622	1,170.00	-	1,170.00	7600622	FNS-AV Mat L/T \$1000
410	7600	641	76,925.08	-	76,925.08	7600641	FOOD SVCS-Equip \$1000 Over
410	7600	642	74,169.34	(3,989.06)	70,180.28	7600642	FOOD SVCS-Equip L/T \$1000
410	7600	652	57,449.73	-	57,449.73	7600652	Food Svcs-Vehicles
410	7600	681	536,070.34	(5,889.11)	530,181.23	7600681	Food Svcs-Non-Cap Remodlg
410	7600	750	23,003.65	1,440.00	24,443.65	7600750	Food Svcs-Oth Pers Svcs
410	7600	792	225,000.00	-	225,000.00	7600792	Food Svcs-Misc Ex/Ind Cost



CLAY COUNTY DISTRICT SCHOOL

RESOLUTION TO AMEND DISTRICT BUDGET

FISCAL YEAR 2019-2020

SPECIAL REVENUE –FEDERAL PROGRAMS

420

DISCOVERING ENDLESS POSSIBILITIES

Clay County District Schools is an Equal Opportunity Employer.



SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2019-2020
SPECIAL REVENUE - FEDERAL
FOR MONTH ENDING FEBRUARY 29, 2020

Fund	Func	Obj	Adopted	Budget Adj	Working Budget	Func / Obj	Desc
420	3201	000	328,349.00	23,569.00	351,918.00	3201000	Career And Technical Education
420	3220	000	230,554.00	-	230,554.00	3221000	Adult General Education
420	3226	000	1,079,181.00	-	1,079,181.00	3226000	Eisenhower Math And Science
420	3240	000	501,516.47	-	501,516.47	3240000	Title I - Elem & Secondary Edu
420	3240	000	160,028.00	-	160,028.00	3241000	Title III
420	3240	000	782,462.51	-	782,462.51	3242000	Twenty-First Century Schools
420	3290	000	329,169.00	-	329,169.00	3290000	Other Federal Thru State
420	5100	120	756,437.90	-	756,437.90	5100120	Bsc FEFP K-12-Teacher Salary
420	5100	122	54,762.00	-	54,762.00	5100122	Bsc FEFP K-12-Academic Sup
420	5100	125	10,497.17	-	10,497.17	5100125	Bsc FEFP K-12-Tutoring Salary
420	5100	130	4,515.00	-	4,515.00	5100130	Bsc FEFP K-12-Other Certified
420	5100	132	4,605.00	-	4,605.00	5100132	Bsc FEFP K-12-Other Cert Sup
420	5100	150	489,399.59	10,095.17	499,494.76	5100150	Bsc FEFP K-12-Aide
420	5100	210	113,664.11	-	113,664.11	5100210	Bsc FEFP K-12-Retirement
420	5100	220	108,980.26	-	108,980.26	5100220	Bsc FEFP K-12-Social Security
420	5100	230	106,016.80	-	106,016.80	5100230	Bsc FEFP K-12-Group Insurance
420	5100	240	17,041.08	-	17,041.08	5100240	Bsc FEFP K-12-Workmans Comp
420	5100	313	17,400.00	-	17,400.00	5100313	Bsc FEFP K-12-Prof Svcs - Su
420	5100	330	44,188.53	1,066.00	45,254.53	5100330	Bsc FEFP K-12 - Field Trip
420	5100	334	1,420.00	1,420.00	2,840.00	5100334	Bsc FEFP K-12-Registration Fee
420	5100	350	7,486.38	-	7,486.38	5100350	Bsc FEFP K-12-Repairs And Mai
420	5100	360	300.00	300.00	600.00	5100360	Bsc FEFP K-12-Rentals
420	5100	369	40,279.95	-	40,279.95	5100369	Bsc FEFP K-12-Tech Rentals
420	5100	370	500.00	-	500.00	5100370	Bsc FEFP K-12-Communications
420	5100	390	2,194.00	-	2,194.00	5100390	Bsc FEFP K-12-Othr Purch Svc
420	5100	391	2,530.67	100.00	2,630.67	5100391	Bsc FEFP K-12-Printing
420	5100	393	13,452.73	-	13,452.73	5100393	Bsc FEFP K-12-Purchased Svcs
420	5100	510	520,488.46	-	520,488.46	5100510	Bsc FEFP K-12-Supplies
420	5100	515	1,041.17	-	1,041.17	5100515	TonerType Fee
420	5100	519	1,669.50	150.00	1,819.50	5100519	Bsc FEFP K-12-Tech Supplies
420	5100	520	18,705.01	-	18,705.01	5100520	Bsc FEFP K-12-Textbooks, St
420	5100	521	117,600.22	-	117,600.22	5100521	Bsc FEFP K-12-Textbooks-Non S
420	5100	530	9,852.44	-	9,852.44	5100530	Bsc FEFP K-12-Periodicals
420	5100	622	4,608.54	-	4,608.54	5100622	Bsc FEFP K-12-AV Mat L/T \$1000
420	5100	641	3,754.41	-	3,754.41	5100641	Bsc FEFP K-12-Equip \$1000 Over
420	5100	642	2,961.47	439.92	3,401.39	5100642	Bsc FEFP K-12-Equip L/T \$1000
420	5100	643	4,895.00	-	4,895.00	5100643	Bsc FEFP K-12-Comp Hdw >\$1000
420	5100	644	183,861.49	9,966.87	193,828.36	5100644	Bsc FEFP K-12-Cptr Hdw <1000
420	5100	649	380.37	-	380.37	5100649	Bsc FEFP K-12-Tech Rel < 1000
420	5100	672	1,048.99	-	1,048.99	5100672	Non Cap Remod/Renovat
420	5100	692	769.65	769.65	1,539.30	5100692	Bsc FEFP K-12-Software <1000
420	5100	730	3,670.00	-	3,670.00	5100730	Bsc FEFP K-12-Dues And Fees
420	5200	120	1,431,422.90	-	1,431,422.90	5200120	Exceptional-Teacher Salary
420	5200	150	1,271,919.19	-	1,271,919.19	5200150	Exceptional-Aide
420	5200	210	234,382.72	-	234,382.72	5200210	Exceptional-Retirement
420	5200	220	219,281.80	-	219,281.80	5200220	Exceptional-Social Security
420	5200	230	22,241.20	-	22,241.20	5200230	Exceptional-Group Insurance
420	5200	240	38,844.28	-	38,844.28	5200240	Exceptional-Workmans Comp
420	5200	369	5,334.00	-	5,334.00	5200369	Exceptional-Tech Rentals
420	5200	510	29,352.15	-	29,352.15	5200510	Exceptional-Supplies
420	5300	369	2,035.00	-	2,035.00	5300369	Applied Tech -Tech Rentals



SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2019-2020
SPECIAL REVENUE - FEDERAL
FOR MONTH ENDING FEBRUARY 29, 2020

Fund	Func	Obj	Adopted	Budget Adj	Working Budget	Func / Obj	Desc
420	5300	510	48,860.00	700.00	49,560.00	5300510	Applied Tech -Supplies
420	5300	521	49,878.40	23,569.00	73,447.40	5300521	Applied Tech -Textbooks-Non S
420	5300	622	3,165.80	-	3,165.80	5300622	Bsc FEFP K-12-AV Mat L/T \$1000
420	5300	642	3,669.30	-	3,669.30	5300642	APP TECH K-12-Equip L/T \$1000
420	5300	644	45,575.22	-	45,575.22	5300644	Applied Tech - Cptr Hdwr <1000
420	5400	210	4,856.37	-	4,856.37	5400210	Adult Gen -Retirement
420	5400	220	4,387.16	-	4,387.16	5400220	Adult Gen -Social Security
420	5400	230	7,621.00	-	7,621.00	5400230	Adult Gen -Group Insurance
420	5400	240	819.25	-	819.25	5400240	Adult Gen -Workmans Comp
420	5400	369	100.00	-	100.00	5400369	Adult Gen -Tech Rentals
420	5400	371	50.00	-	50.00	5400371	Adult Gen -Stamps
420	5400	390	78.00	-	78.00	5400390	Adult Gen -Othr Purch Srvc
420	5400	510	685.00	12.00	697.00	5400510	Adult Gen -Supplies
420	5400	520	103.00	-	103.00	5400520	Adult Gen -Textbooks, St
420	5400	643	2,032.00	2,032.00	4,064.00	5400643	Adult Gen-Comp Hdwr > \$1000
420	5400	644	4,513.00	4,513.00	9,026.00	5400644	Adult Gen - Cptr Hdwr <1000
420	5400	750	7,722.00	-	7,722.00	5400750	Adult Gen -Oth Pers Svcs
420	5900	120	93,381.25	-	93,381.25	5900120	Other Instructi-Teacher Salary
420	5900	150	72,103.00	-	72,103.00	5900150	Other Instructi-Aide
420	5900	210	13,914.33	-	13,914.33	5900210	Other Instructi-Retirement
420	5900	220	12,708.19	-	12,708.19	5900220	Other Instructi-Social Securit
420	5900	240	3,311.49	-	3,311.49	5900240	Other Instructi-Workmans Comp
420	5900	369	384.00	-	384.00	5900369	Other Instructi-Tech Rentals
420	5900	390	9,555.00	-	9,555.00	5900390	Other Instructi-Othr Purch Srv
420	5900	510	5,563.32	-	5,563.32	5900510	Other Instructi-Supplies
420	6100	130	59,352.65	-	59,352.65	6100130	Pupil Per Svcs-Other Certifie
420	6100	160	683,365.27	-	683,365.27	6100160	Pupil Per Svcs-Other Support
420	6100	210	74,735.40	-	74,735.40	6100210	Pupil Per Svcs-Retirement
420	6100	220	66,757.99	-	66,757.99	6100220	Pupil Per Svcs-Social Securit
420	6100	230	18,712.60	-	18,712.60	6100230	Pupil Per Svcs-Group Insuranc
420	6100	240	12,477.37	-	12,477.37	6100240	Pupil Per Svcs-Workmans Comp
420	6100	310	15,429.00	-	15,429.00	6100310	Pupil Per Svcs-Pro & Tech Ser
420	6100	590	3,368.70	-	3,368.70	6100590	Pupil Per Svcs-Other Matl/Sup
420	6100	730	160.00	-	160.00	6100730	Pupil Per Svcs-Dues And Fees
420	6100	750	2,900.00	-	2,900.00	6100750	Pupil Per Svcs-Oth Pers Svcs
420	6110	130	8,210.00	-	8,210.00	6110130	Social Wrk Svcs-Other Certifi
420	6110	210	678.00	-	678.00	6110210	Social Wrk Svcs-Retirement
420	6110	220	628.00	-	628.00	6110220	Social Wrk Svcs-Soc Sec
420	6110	240	117.00	-	117.00	6110240	Social Worker-Workmans Comp
420	6110	330	1,000.00	-	1,000.00	6110330	Social Workers - Field Trip
420	6120	130	2,539.00	-	2,539.00	6120130	Guidance-Other Certifie
420	6120	210	210.00	-	210.00	6120210	Title I Guidanc-Retirement
420	6120	220	194.00	-	194.00	6120220	Title I Guidanc-Social Securit
420	6120	240	36.00	-	36.00	6120240	Title I Guidanc-Workmans Comp
420	6150	120	850.30	-	850.30	6150120	Parent Involvem-Teacher Salary
420	6150	160	406.75	-	406.75	6150160	Parent Involvem-Other Support
420	6150	210	106.47	-	106.47	6150210	Parent Involvem-Retirement
420	6150	220	460.17	-	460.17	6150220	Parent Involvem-Social Securit
420	6150	240	132.38	-	132.38	6150240	Parent Involvem-Workmans Comp
420	6150	330	500.00	-	500.00	6150330	Parent Involvem - Field Trip
420	6150	390	1,751.02	-	1,751.02	6150390	Parent Involvem-Othr Purch Srv



SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2019-2020
SPECIAL REVENUE - FEDERAL
FOR MONTH ENDING FEBRUARY 29, 2020

Fund	Func	Obj	Adopted	Budget Adj	Working Budget	Func / Obj	Desc
420	6150	391	3,383.86	150.00	3,533.86	6150391	Parent Involvem-Printing
420	6150	510	48,063.23	2,300.00	50,363.23	6150510	Parent Involvem-Supplies
420	6150	590	400.00	-	400.00	6150590	Parent Involvem-Other Matl/Sup
420	6150	750	8,000.00	-	8,000.00	6150750	Parent Involvem-Oth Pers Svcs
420	6200	210	11.84	-	11.84	6200210	Inst Media-Retirement
420	6200	220	10.70	-	10.70	6200220	Inst Media-Social Security
420	6200	240	1.99	-	1.99	6200240	Inst Media-Workmans Comp
420	6200	641	2,880.00	-	2,880.00	6200641	INST MED K12-Equip \$1000 Over
420	6300	110	79,434.00	-	79,434.00	6300110	Inst/Curr Dev -Administrator
420	6300	160	53,358.25	-	53,358.25	6300160	Inst/Curr Dev -Other Support
420	6300	210	135,431.96	-	135,431.96	6300210	Inst/Curr Dev -Retirement
420	6300	220	12,457.75	-	12,457.75	6300220	Inst/Curr Dev -Social Securit
420	6300	230	14,573.34	-	14,573.34	6300230	Inst/Curr Dev -Group Insuranc
420	6300	240	2,329.69	-	2,329.69	6300240	Inst/Curr Dev -Workmans Comp
420	6300	310	5,648.80	-	5,648.80	6300310	Inst/Curr Dev -Pro & Tech Ser
420	6300	330	250.00	-	250.00	6300330	Inst/Curr Dev - Field Trip
420	6300	331	3,881.00	-	3,881.00	6300331	Inst/Curr Dev-Trvl In Cnty
420	6300	332	140.00	-	140.00	6300332	Inst/Curr Dev - Trvl Out/Coun
420	6300	369	17,900.00	-	17,900.00	6300369	Inst/Curr Dev -Tech Rentals
420	6300	378	200.00	200.00	400.00	6300378	Inst/Curr Dev -Cell Phones
420	6300	390	636.64	-	636.64	6300390	Inst/Curr Dev -Othr Purch Srv
420	6300	510	5,002.51	(700.00)	4,302.51	6300510	Inst/Curr Dev -Supplies
420	6300	519	144.44	-	144.44	6300519	Inst/Curr Dev - Tech Supplies
420	6300	642	-	-	-	6300642	INST CURR-Equip L/T \$1000
420	6300	730	59.00	-	59.00	6300730	Inst/Curr Dev -Dues And Fees
420	6400	120	53,291.68	-	53,291.68	6400120	Inst Stf Trning-Teacher Salary
420	6400	130	603,764.78	-	603,764.78	6400130	Inst Stf Trning-Other Certifie
420	6400	210	43,255.35	-	43,255.35	6400210	Inst Stf Trning-Retirement
420	6400	220	42,042.20	-	42,042.20	6400220	Inst Stf Trning-Social Securit
420	6400	230	22,511.00	-	22,511.00	6400230	Inst Stf Trning-Group Insuranc
420	6400	240	8,200.56	-	8,200.56	6400240	Inst Stf Trning-Workmans Comp
420	6400	310	190,625.92	-	190,625.92	6400310	Inst Stf Trning-Pro & Tech Ser
420	6400	313	197,153.33	-	197,153.33	6400313	Inst Stf Trning-Prof Svcs - S
420	6400	330	1,500.00	-	1,500.00	6400330	Inst Stf Trning - Field Trip
420	6400	331	7,000.00	-	7,000.00	6400331	Inst Stf Trning-Trvl In Cnty
420	6400	332	69,545.38	-	69,545.38	6400332	Inst Stf Trning- Trvl Out/Coun
420	6400	333	28,021.28	-	28,021.28	6400333	Inst Stf Trning - Trvl Out/Stat
420	6400	334	47,450.00	-	47,450.00	6400334	Inst Stf Trning-Registration F
420	6400	369	9,841.26	-	9,841.26	6400369	Inst Stf Trning-Tech Rentals
420	6400	390	1,810.00	-	1,810.00	6400390	Inst Stf Trning-Othr Purch Srv
420	6400	391	1,730.88	-	1,730.88	6400391	Inst Stf Trning-Printing
420	6400	510	3,186.00	-	3,186.00	6400510	Inst Stf Trning-Supplies
420	6400	590	7,029.76	5.16	7,034.92	6400590	Inst Stf Trning-Other Matl/Sup
420	6400	644	-	-	-	6400644	Inst Stf Trning - Cptr Hdwr <1
420	6400	649	-	-	-	6400649	Prof Dev - Furn < 1000
420	6400	730	50,100.00	-	50,100.00	6400730	Inst Stf Trning-Dues And Fees
420	7200	790	49,343.57	-	49,343.57	7200790	General Admin-Ind Cst/Misc Ex
420	7200	792	735.30	-	735.30	7200792	General Admin-Misc Ex/Ind Cst
420	7300	110	64,680.00	-	64,680.00	7300110	School Admin-Administrator
420	7300	210	5,478.40	-	5,478.40	7300210	School Admin-Retirement
420	7300	220	4,948.02	-	4,948.02	7300220	School Admin-Social Security



SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2019-2020
SPECIAL REVENUE - FEDERAL
FOR MONTH ENDING FEBRUARY 29, 2020

Fund	Func	Obj	Adopted	Budget Adj	Working Budget	Func / Obj	Desc
420	7300	230	11,120.59	-	11,120.59	7300230	School Admin-Group Insurance
420	7300	240	924.92	-	924.92	7300240	School Admin-Workmans Comp
420	7700	210	1,016.40	-	1,016.40	7731210	Non-Instruc SD -Retirement
420	7700	220	918.00	-	918.00	7731220	Non-Instruc SD -Soc Security
420	7700	240	171.60	-	171.60	7731240	Non-Instruc SD - Work Comp
420	7700	332	1,303.00	-	1,303.00	7731332	Non-Instr S D - Trvl Out/Count
420	7800	160	66,130.25	2,600.00	68,730.25	7800160	Pup Trans Svcs-Other Support
420	7800	210	5,320.33	10.16	5,330.49	7800210	Pup Trans Svcs-Retirement
420	7800	220	4,858.88	-	4,858.88	7800220	Pup Trans Svcs-Social Securit
420	7800	240	1,281.76	-	1,281.76	7800240	Pup Trans Svcs-Workmans Comp
420	7800	360	11,747.25	-	11,747.25	7800360	Pup Trans Svcs-Rentals
420	7800	460	35,758.50	90.00	35,848.50	7800460	Pup Trans Svcs-Diesel Fuel
420	7900	510	72,826.00	-	72,826.00	7900510	Op Of Plant-Supplies
421	3190	000	731,062.05	-	731,062.05	3199000	Miscellaneous Federal Direct
421	3280	000	5,422.49	1,750.00	7,172.49	3280000	Federal Through Local Revenue
421	3290	000	-	-	-	3290000	Other Federal Thru State
421	5100	120	26,000.00	-	26,000.00	5100120	Bsc FEFP K-12-Teacher Salary
421	5100	210	2,217.85	-	2,217.85	5100210	Bsc FEFP K-12-Retirement
421	5100	220	1,991.67	-	1,991.67	5100220	Bsc FEFP K-12-Social Security
421	5100	240	540.98	-	540.98	5100240	Bsc FEFP K-12-Workmans Comp
421	5100	331	300.00	-	300.00	5100331	Bsc FEFP K-12-Trvl In Cnyt
421	5100	391	5.00	-	5.00	5100391	Bsc FEFP K-12-Printing
421	5100	510	75,215.13	(33,000.00)	42,215.13	5100510	Bsc FEFP K-12-Supplies
421	5100	521	58,742.78	-	58,742.78	5100521	Bsc FEFP K-12-Textbooks-Non S
421	5100	622	25,418.13	-	25,418.13	5100622	Bsc FEFP K-12-AV Mat L/T \$1000
421	5100	644	170,496.29	-	170,496.29	5100644	Bsc FEFP K-12-Cptr Hdw <1000
421	5100	649	3,000.00	-	3,000.00	5100649	Bsc FEFP K-12-Tech Rel < 1000
421	5200	310	772.00	-	772.00	5200310	Exceptional-Pro & Tech Serv
421	5200	510	4,650.49	1,750.00	6,400.49	5200510	Exceptional-Supplies
421	6100	130	80,580.09	-	80,580.09	6100130	Pupil Per Svcs-Other Certifie
421	6100	210	6,780.06	-	6,780.06	6100210	Pupil Per Svcs-Retirement
421	6100	220	6,076.52	-	6,076.52	6100220	Pupil Per Svcs-Social Securit
421	6100	230	9,959.94	-	9,959.94	6100230	Pupil Per Svcs-Group Insuranc
421	6100	240	1,135.67	-	1,135.67	6100240	Pupil Per Svcs-Workmans Comp
421	6100	310	14,500.00	-	14,500.00	6100310	Pupil Per Svcs-Pro & Tech Ser
421	6100	331	848.47	-	848.47	6100331	Pupil Per Svcs-Travel InCnty
421	6100	730	12,000.00	-	12,000.00	6100730	Pupil Per Svcs-Dues And Fees
421	6400	120	21,600.00	-	21,600.00	6400120	Inst Stf Trning-Teacher Salary
421	6400	130	21,500.00	-	21,500.00	6400130	Inst Stf Trning-Other Certifie
421	6400	210	1,821.00	-	1,821.00	6400210	Inst Stf Trning-Retirement
421	6400	220	3,297.00	-	3,297.00	6400220	Inst Stf Trning-Social Securit
421	6400	230	2,473.00	-	2,473.00	6400230	Inst Stf Trning-Group Insuranc
421	6400	240	616.00	-	616.00	6400240	Inst Stf Trning-Workmans Comp
421	6400	310	6,000.00	-	6,000.00	6400310	Inst Stf Trning-Pro & Tech Ser
421	6400	313	47,586.06	-	47,586.06	6400313	Inst Stf Trning-Prof Svcs - S
421	6400	332	14,749.31	-	14,749.31	6400332	Inst Stf Trning- Trvl Out/Coun
421	6400	333	26,541.92	11,339.40	37,881.32	6400333	Inst Stf Trning - Trvl Out/Stat
421	6400	334	8,900.00	-	8,900.00	6400334	Inst Stf Trning-Registration F
421	6400	510	3,829.60	-	3,829.60	6400510	Inst Stf Trning-Supplies
421	6400	692	300.00	-	300.00	6400692	Bsc FEFP K-12-Software <1000
421	7700	333	204.37	(901.51)	(697.14)	7731333	NonInstr Stf Dev-Trvl Out/State

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C21 - Student Activity Account (Internal Account) Audits for the 2018-2019 Fiscal Year

Description

SBE Rule 6A-1.087 requires a written report to the school board covering internal funds which includes any notations of any failure to comply with requirements of Florida Statutes, State Board of Education Regulations and policies of the school board and commentary as to financial management and irregularities. This report is being presented and filed as a part of the public record. After reports were prepared for each of the 42 schools, each respective principal/supervisor was provided with the report which identified departures from Florida Statutes, SBE Rules, rules of the School Board and school internal account policies and procedures, as applicable. Each principal/supervisor has responded and the reply is made a part of each report.

Gap Analysis

SBE Rule 6A-1.087, Florida Administrative Code, requires the submission of a written and signed report to the School Board for the audit of Student Activity Account.

Previous Outcomes

For the 2018-19 school year, the Student Activity Funds (Internal Accounts) were audited by the District's Auditing Firm Purvis Gray & Company.

Expected Outcomes

The submission of the reports will provide greater transparency regarding the accuracy of financial reportings and compliance with applicable statutes, rules, guidelines, policies and procedures.

Strategic Plan Goal

Goal; Strategy 2.4: Ensure effective and efficient use of resources for fiscal stability.

Recommendation

Receive and file the individual school reports and responses for the year ending June 30, 2018.

Contact

Dr. Susan M. Legutko, Assistant Superintendent of Business Affairs , Mary Kay Kirk, Student Activity Account, (904) 336 6746

Financial Impact

There is no financial impact on schools or budgets by the receipt of these reports and responses.

Review Comments

Attachments

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C22 - Revised 2020-2021 Payroll Calendar for 9-Month Employees

Description

The adopted payroll calendars serve as the instrument for the reporting of employees for payroll purposes. An error was discovered in the number of days worked on the 9-month employee payroll calendar; the correct number of days worked is 185.

Gap Analysis

Section V (5.04) of the School Board of Clay County rules states that the School Board shall annually adopt a payroll calendar for pay periods and paydays for the employees of the Board. Approval of a calendar is necessary to be in compliance with this rule.

Previous Outcomes

All proposed 2020-2021 payroll calendars were developed based on the approved employee work calendar which was adopted December 12, 2019. The original 9-month payroll calendar was approved on the March 5, 2020 Board Agenda.

Expected Outcomes

Proposed calendars should be approved by the school board.

Strategic Plan Goal

Ensure effective, equitable, and efficient use of resources.

Recommendation

Recommend approval of the proposed revision.

Contact

Dr. Susan Legutko, Assistant Superintendent of Business Affairs, ext. 66721, susan.legutko@myoneclay.net

Financial Impact

None

Review Comments

Attachments

📎 [2020-2021 Payroll Calendar 9 Month-revised.pdf](#)



CLAY COUNTY DISTRICT SCHOOLS
2020 - 2021 PAYROLL CALENDAR
9 MONTH EMPLOYEES

# Checks	Remaining Checks	PAY DATE	Pay Period	BEGIN DATE	END DATE	8/7/20 - 5/28/21 9 month Classroom Assistants, ESE Assistants, Secondary ISS	8/11/20 - 5/28/21 9 month Transportation Bus Drivers, Bus Monitors, Fuel Attendants	8/10/20 - 5/28/21 9 month Elementary Cafe Assistant, Van Drivers	8/10/20 - 5/27/21 9 month JR/SR High Cafe Assistant, Van Drivers	8/11/20 - 5/26/21 9 month Elementary ISS	PAID HOLIDAY	NON WORK NON PAID DAY(S)	ADDITIONAL NOTES
SUMMER/CLOSEOUT		07/10/20	2001122	06/02/20	06/30/20								
1	21	08/31/20	2001160	08/02/20	08/15/20	6	4	5	5	4			
2	20	09/15/20	2001170	08/16/20	08/29/20	10	10	10	10	10			Insurance Deductions Begin
3	19	09/30/20	2001180	08/30/20	09/12/20	10	10	10	10	10	Labor Day 9/7		
4	18	10/15/20	2001190	09/13/20	09/26/20	10	10	10	10	10			
5	17	10/30/20	2001200	09/27/20	10/10/20	10	10	10	10	10			
6	16	11/13/20	2001210	10/11/20	10/24/20	9	9	9	9	9		Teacher Planning 10/12	
7	15	11/30/20	2001220	10/25/20	11/07/20	10	10	10	10	10		10/30 Early Release Elem Cafe Asst/Van Driver	
8	14	12/15/20	2001230	11/08/20	11/21/20	10	10	10	10	10	Veteran's Day 11/11		
9	13	12/31/20	2001240	11/22/20	12/12/20	11	11	11	11	11	Thanksgiving 11/26	Thanksgiving 11/23-25,27	
10	12	01/15/21	2101010	12/13/20	01/02/21	7	7	6	6	6	Christmas 12/25, New Year's 1/1	Early Release 12/18 (All Cafe Asst/Van Driver, Elem ISS), Christmas 12/21-24, 12/26-31	
11	11	01/30/21	2101020	01/03/21	01/16/21	9	9	9	9	9		Teacher Planning 1/4	
12	10	02/15/21	2101030	01/17/21	01/30/21	10	10	10	10	10	Martin Luther King Day 1/18		
13	9	02/26/21	2101040	01/31/21	02/13/21	10	10	10	10	10			
14	8	03/15/21	2101050	02/14/21	02/27/21	9	9	9	9	9		President's Day 2/15	
15	7	03/31/21	2101060	02/28/21	03/13/21	10	10	10	10	10			
16	6	04/15/21	2101070	03/14/21	04/03/21	8	8	8	8	8		Spring Break 3/15-22, Good Friday 4/2	
17	5	04/30/21	2101080	04/04/21	04/17/21	9	9	9	9	9		Fair Day 4/5	
18	4	05/14/21	2101090	04/18/21	05/01/21	10	10	10	10	10			
19	3	05/28/21	2101100	05/02/21	05/15/21	10	10	10	10	10			
20	2	06/15/21	2101110	05/16/21	05/22/21	5	5	5	5	5			
21	1	06/30/21	2101120	05/23/21	05/28/21	5	5	5	4	3		Elem ISS 5/26 last work day Early Release 5/28 JR/SR High Cafe Asst/Van Drivers	Insurance Deductions End
						188	186	185	185	183	Total Work Days		Board Approved 03/05/2020

9 month Adult Temporary/Miscellaneous/Student labor personnel are paid based on this payroll calendar

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C23 - Deletion of Certain Items Report - March, 2020

Description

The items listed have been surveyed by the Coordinator of Property Control, at the request of the Cost Center Property Manager, and the recommended disposition is noted. These items are either obsolete, unusable or beyond economical repair. These items should be removed from active inventory and disposed of in the manner indicated. Deletions are for property items received in the month of February, 2020.

Gap Analysis

N/A

Previous Outcomes

Property Records followed State mandate on trackable assets, Chapter 274.05.

Expected Outcomes

Tangible Personal Property shall be controlled and supervised from acquisition through transfer or disposal. Disposal of property shall be in accordance with Section 274.05, Florida Statutes. All deletions of items with a value of \$1,000.00 or more will be approved by The School Board of Clay County prior to disposition - School Board Policy Section 5.03C.

Strategic Plan Goal

Goal 2: Strategy 2.4; Ensure effective and efficient use of resources for fiscal stability.

Recommendation

Approve Deletion of Certain Items Report - February, 2020 as submitted.

Contact

Dr. Susan Legutko,
Assistant Superintendent for Business Affairs
(904)-336-6721
susan.legutko@myoneclay.net

Financial Impact

Provides additional storage space and eliminates the need to account for unusable property. Reduces the dollar value of Tangible Personal Property.

Review Comments

Attachments

📎 [Deletion-Report-March-2020.pdf](#)

Clay County Public Schools
Monthly Deletion Report
For Month Ending: 03/31/2020

<u>Disposal Method</u>	<u>Tag</u>	<u>Description</u>		<u>Acquisition Date</u>	<u>Disposal Date</u>	<u>Purchase Amount</u>	<u>Depreciation Value</u>
LCTN 0341 CLAY HIGH SCHOOL							
Surplus Sale	12000105	PRINTER: COLOR LASER - OKIDATA	Furniture,Fixtures & Equipment	09/08/2011	03/02/2020	6,363.47	6,363.47
Surplus Sale	00075516	MOWER: GRAVELY 0-RADIUS 61"	Furniture,Fixtures & Equipment	06/14/2001	03/04/2020	6,299.25	6,299.25
						12,662.72	6,363.47
LCTN 0391 MIDDLEBURG HIGH SCHOOL							
Surplus Sale	00085490	LAPTOP: LATITUDE D820 - DELL	Furniture,Fixtures & Equipment	10/12/2006	03/02/2020	1,349.00	1,349.00
Surplus Sale	12000665	LAPTOP - DELL LATITUDE E6420	Furniture,Fixtures & Equipment	04/12/2012	03/02/2020	1,023.65	1,023.65
Surplus Sale	13100314	LAPTOP - DELL LATITUDE E6430	Furniture,Fixtures & Equipment	01/17/2013	03/02/2020	1,134.70	1,134.70
Junk/Parts	17000622	COPIER: RICOH PRO 8110S	Furniture,Fixtures & Equipment	06/08/2017	03/02/2020	18,169.20	5,407.50
						21,676.55	9,806.60
LCTN 0481 LAKE ASBURY JUNIOR HIGH							
Surplus Sale	00081147	LIFT:MOBILE DEMO UNIT - 5001	Furniture,Fixtures & Equipment	07/22/2004	03/02/2020	6,793.67	6,793.67
						6,793.67	5,407.50
LCTN 0611 OAKLEAF JUNIOR HIGH							
Surplus Sale	00089967	LAMINATOR: ROLL - ULTIMA	Furniture,Fixtures & Equipment	06/28/2006	03/02/2020	1,469.94	1,469.94
						1,469.94	6,793.67
LCTN 0631 SHADOWLAWN ELEMENTARY							
Junk/Parts	00096549	COPIER: DIGITAL W/FINISH/CABIN	Furniture,Fixtures & Equipment	08/14/2008	03/02/2020	4,095.00	4,095.00
						4,095.00	1,469.94
LCTN 9010 TRANSPORTATION							
Surplus Sale	B0000671	BUS: SCHOOL 65 PASSENGER 2009	Motor Vehicles	07/24/2008	03/02/2020	77,154.23	77,154.23
Surplus Sale	B0000661	BUS: SCHOOL 65 PASSENGER 2009	Motor Vehicles	07/24/2008	03/04/2020	77,154.24	77,154.24
						154,308.47	81,249.23
LCTN 9110 FOOD & NUTRITION SERVICES							
Junk/Parts	12000474	COPIER: COLOR - RICOH MPC4502	Furniture,Fixtures & Equipment	04/12/2012	03/02/2020	5,981.00	5,981.00
						5,981.00	77,154.24

Clay County Public Schools
Monthly Deletion Report
For Month Ending: 03/31/2020

<u>Disposal Method</u>	<u>Tag</u>	<u>Description</u>	<u>Acquisition Date</u>	<u>Disposal Date</u>	<u>Purchase Amount</u>	<u>Depreciation Value</u>
Total Furniture		Total Vehicles	Total Audio Visual	Total Software	Totals for Deletion Report	
52,678.88		154,308.47	0.00	0.00	206,987.35	188,244.65

Note: FEBRUARY 2020 DELETIONS

Disposal Method Descriptions:

JUNK/PARTS - Part(s) of an asset are used and remainder of part(s) are sold, recycled or disposed

TRADE-IN - Vendor issues a credit towards a new purchase

THEFT/VANDALISM - Items stolen or broken (police report attached)

MISSING - Items lost and are not found during property inventory (Annually)

SURPLUS SALE - Items that are outdated, not working or obsolete. Items are either sold, recycled or disposed

ENTERED IN ERROR- Not used

TRANSFER/DONATION - From Clay County District to an Outside Agency (Approved by Board or Superintendent)

DESTROYED - Fire/Natural Disaster, etc.

THRESHOLD (ex. \$750 TO \$1000)

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C24 - BID Renewal

Description

Renew BID as required per FS 287, DOE 6A-1.012 and School Board Policy

a. Epoxy Floor Services County Wide Bid #17-F-227: Contract Period is July 1, 2020 through June 30, 2021. The contract period is for 1 year and is the second renewal option for Bid.

Gap Analysis

The District requires contractors to provide services to ensure our facilities and equipment are maintained and functional. The District requires vendors to provide products to ensure our students and staff receive the items to meet their needs.

Previous Outcomes

Original Bid was Board approved and has been used successfully during the past term to provide quality services and products to the district.

Expected Outcomes

Upon approval by the Board; we expect the contractors and vendors to continue providing quality services and products at the same terms and conditions as when the original Bid were awarded.

Strategic Plan Goal

Goal 2; Strategy 2.4; Ensure effective and efficient use of resources for fiscal stability.

Recommendation

Extend renewal as follows:

a. Epoxy Floor Services County Wide Bid #17-F-227:

-Ronald Lance Tile & Resinous Systems LLC, 665 Dew Drop Lane, Pierson, FL 32180

Contact

Dr. Susan Legutko, Assistant Superintendent for Business Affairs, Phone: (904)336-6721, Email: susan.legutko@myoneclay.net

Financial Impact

a. Epoxy Floor Services County Wide Bid #17-F-227: Contract Term Estimated \$40,000.00 from General and Capital Revenue

Review Comments

Attachments

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C25 - Pre-Qualification of Contractors

Description

Section 1013.46 of Florida Statutes requires School Boards to pre-qualify contractors prior to their being able to bid on construction projects for the district. The rules for pre-qualification are stipulated in the State Requirements for Educational Facilities (SREF). The attached list identifies the contractors to be approved this month. As this is an annual requirement, the attached list may contain both new contractors and contractors seeking to renew their pre-qualification status. Per Florida Statutes, only those contractors currently pre-qualified at the time of bidding may bid on a School Board construction project.

Gap Analysis

Contractor Pre-Qualification is an annual requirement.

Previous Outcomes

CCDS complies with contractor pre-qualification as required by Florida Statutes and SREF (State Requirements for Educational Facilities).

Expected Outcomes

CCDS will remain in compliance by certifying the contractors recommended for pre-qualification meet the requirements of Section 1013.46 FS, the State Requirements for Educational Facilities (SREF) and School Board Policy.

Strategic Plan Goal

Ensure effective management of the organization, operations, and facilities to maximize the use of resources and promote a safe, efficient, and effective learning environment for Clay County students.

Recommendation

Approve the attached Contractor Pre-qualification list.

Contact

Dr. Michael Kemp, Assistant Superintendent for Operations, (904) 336-6824, michael.kemp@myoneclay.net Bryce Ellis, Director of Facility Planning & Construction, (904) 336-6853, bryce.ellis@myoneclay.net

Financial Impact

None.

Review Comments

Attachments

☞ [Table for Board Backup Contractor Prequal, 4.2.20.pdf](#)

SBCC PRE-QUALIFIED CONTRACTORS

The following contractors are being submitted to the School Board for Contractor Pre-Qualification approval having met all requirements of Chapter 1013.46 F. S., as determined by the Pre-Qualification Committee consisting of Bryce Ellis, Phil Hans, Bertie Staefe, Chris Deely-Isais and Janice Kerekes. The pre-qualification certification is valid for one year from the end of the month in which Board approval is obtained.

COMPANY	TRADE CATEGORY	BOND LIMIT	EXPIRATION DATE
Jeff's Excavating, Inc.	Underground Utility & Excavation Contractor	\$300,000.00	April 30, 2021
Mid-State Electric of Ocala, Inc.	Electrical Contractor	\$15,000,000.00	April 30, 2021
General Mechanical Corporation d/b/a GMC Construction	General, Mechanical, Roofing, Solar, and Underground Utility & Excavation Contractor	\$10,000,000.00	April 30, 2021
Core Construction Company	General Contractor	\$7,500,000.00	April 30, 2021
Engineered Lining Systems, Inc.	General, Plumbing, and Underground Utility & Excavation Contractor	\$5,000,000.00	April 30, 2021
IDS Alarm Services, Inc.	Alarm System	\$2,500,000.00	April 30, 2021
Culpepper Construction Company	General Contractor	\$100,000,000.00	April 30, 2021

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C26 - Change Order #1 for Keystone Heights High School Site Improvements (Sanitary Line)

Description

Change Orders are initiated by the Contractor, Architect/Engineer or Owner, and may increase or decrease the scope of the project as defined by the plans and specifications. Change Orders are reviewed by the Architect/Engineer and staff prior to submission to the School Board for approval. This change order is for emergency water line repair and credit air release valve that was deemed not needed.

Gap Analysis

N/A

Previous Outcomes

N/A

Expected Outcomes

Construction will proceed immediately translating to an on time completion.

Strategic Plan Goal

Ensure effective management of the organization, operations, and facilities to maximize the use of resources and promote a safe, efficient, and effective learning environment for Clay County students.

Recommendation

Approve Change Order # 1.

Contact

Dr. Michael Kemp, Assistant Superintendent for Operations, (904) 336-6824, michael.kemp@myoneclay.net,
Bryce Ellis, Director of Facility Planning & Construction, (904) 336-6853, bryce.ellis@myoneclay.net

Financial Impact

This change order will increase the contract amount by \$4,611.88. These funds are available and budgeted in the Educational Facilities Plan.

Review Comments**Attachments**

📎 [KHS Site Improvements CO 1.pdf](#)

AIA® Document G701™ - 2017

Change Order

PROJECT: (Name and address)
Keystone Heights High School
Site Improvements (Sanitary Line)
Project: C-4-19/20
900 SW Orchid Avenue
Keystone Heights, FL 32656

CONTRACT INFORMATION:
Contract For: Site Improvements

CHANGE ORDER INFORMATION:
Change Order Number: 001

Date: December 12, 2019

Date: March 6, 2020

OWNER: (Name and address)
School Board of Clay County
900 Walnut Street
Green Cove Springs, FL 32043

Engineer
~~ARCHITECT:~~ (Name and address)
CHW
11801 Research Drive
Alachua, FL 32615

CONTRACTOR: (Name and address)
Scorpio.
3911 W Newberry Road
Gainesville, FL 32607

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

Emergency Water Line Repair and Credit ARV - see attached backup for details.

The original Contract Sum was	\$	494,007.00
The net change by previously authorized Change Orders	\$	0.00
The Contract Sum prior to this Change Order was	\$	494,007.00
The Contract Sum will be increased by this Change Order in the amount of	\$	4,611.88
The new Contract Sum including this Change Order will be	\$	498,618.88

The Contract Time will be increased by (0) days.

The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

CHW
ARCHITECT (Firm name)
Engineer
Monique M. Heathcock
SIGNATURE
Monique M. Heathcock, PE
PRINTED NAME AND TITLE
March 6, 2020
DATE

Scorpio
CONTRACTOR (Firm name)
Ryan Stroh
SIGNATURE
Ryan Stroh, Senior Project Manager
PRINTED NAME AND TITLE
March 6, 2020
DATE

School Board of Clay County
OWNER (Firm name)
SIGNATURE
PRINTED NAME AND TITLE
DATE



Scorpio.

PCCOR #001

Scorpio.
3911 W Newberry Road
Gainesville, Florida 32607
Phone: (352) 363-6070
Fax: (352) 363-6071

Project: 19039 - KHS Site Imprvmnts
900 Orchid Ave
Florida 32656

Prime Contract Change Order Request #001: Credit ARV & Emergency Repair

TO:	School Board of Clay County 900 Walnut Street Green Cove Springs, Florida 32043	FROM:	Scorpio. 3911 W. Newberry Road Gainesville, Florida 32607
CHANGE ORDER REQUEST NUMBER / REVISION:	001 / 0	PRIME CONTRACT CHANGE ORDER:	None
STATUS:	Pending - In Review	CREATED BY:	Ryan Stroh (Scorpio.)
SCHEDULE IMPACT:	0 days	DATE CREATED:	1/10/2020
		TOTAL AMOUNT:	\$4,611.88

CHANGE ORDER REQUEST TITLE: Credit ARV & Emergency Repair

CHANGE ORDER REQUEST DESCRIPTION:

Emergency Water Line Repair
Repair underground water line that was hit during the directional bore. The damaged water line was outside of the 5'-0" locate offset.

Credit ARV
Deduct cost associated with Air Release Valve that was deemed not needed by Engineer of Record.

Change request includes:

After hours labor/material/equipment costs during the hours of 6pm and 2am on Monday, January 6th, 2020 for the plumber, site contractor and GC.
Backup documentation is attached.
Credit for ARV. Backup credit memo attached.

ATTACHMENTS:

33A (\$2,465) All South.pdf_ 33A \$2,730 All South.pdf_ 22A \$3,283.53 Triple S Plumbing .pdf

POTENTIAL CHANGE ORDERS IN THIS CHANGE ORDER REQUEST:

PCO #	Contract Company	Title	Schedule Impact	Amount
001	School Board of Clay County	Emergency Water Line Repair	0 days	\$7,076.88
002	School Board of Clay County	Credit ARV	0 days	(\$2,465.00)
			Total:	\$4,611.88

CHANGE ORDER REQUEST LINE ITEMS:

PCO: 002

#	Cost Code	Description	Type	Amount
1	33-1045 - Sanitary Sewer Piping	Credit Air Release Valve	Subcontractor	(\$2,465.00)
			Subtotal:	(\$2,465.00)
			Grand Total:	(\$2,465.00)

PCO: 001

#	Cost Code	Description	Type	Amount
1	22-1005 - Plumbing Systems	Sewer Line Repair	Subcontractor	\$3,283.53
2	33-1045 - Sanitary Sewer Piping	Sewer Line Repair	Subcontractor	\$2,730.00
3	01-1215 - Superintendent	7 hours Superintendent Labor	Labor	\$420.00
			Subtotal:	\$6,433.53
			Overhead & Profit: 10.00% Applies to all line item types.	\$643.35
			Grand Total:	\$7,076.88



DRAFT

Monique Heathcock (Causseaux, Hewett,
& Walpole, Inc.)

School Board of Clay County

900 Walnut Street
Green Cove Springs, Florida 32043

Scorpio.

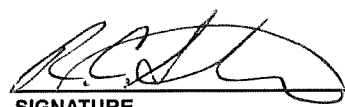
3911 W. Newberry Road
Gainesville, Florida 32607

SIGNATURE DATE

Scorpio.

SIGNATURE DATE

Page 318 of 334


SIGNATURE DATE

01/10/2020

Printed On: 1/10/2020 03:42 PM

TRIPLE S PLUMBING
 987 SE STATE ROAD 100
 KEYSTONE HEIGHTS, FL 32656
 (352) 473-0083
 triplesplbg@bellsouth.net

Invoice



BILL TO

sarah
 Scorpio
 3911 W Newberry Rd
 Gainesville, FL 32607

SHIP TO

Keystone Heights High School
 900 ORCHID AVE
 KEYSTONE HGTS., FL 32656

INVOICE #	DATE	TOTAL DUE	DUE DATE	ENCLOSED
6346	01/07/2020	\$3,283.53	01/31/2020	

SALES REP
 DS/CH/TS/JR

WORK ORDER #
 6346

DATE	DESCRIPTION	QTY	RATE	AMOUNT
01/06/2020	Vac con (after hours) \$400.00 hourly @ 8 = \$3,200.00 Keystone Heights High School	8	400.00	3,200.00
01/06/2020	Materials \$83.53	1	83.53	83.53
01/07/2020	<p>January 06, 2020: David & Curtis brought vac con truck to site.</p> <p>Tommy drove van to site, with sewer camera / tools.</p> <p>Arrived at site, and directed to pull up to manhole by gym / tennis courts. We started jetting line toward weight room on school site of football field, pulling sand for piping into manhole. During jetting of the lines, our hose came to a complete stop. We probed the distance hose was into the line, and unable to hit line due to debit. Contacted Jody to bring water probe / 7 foot probe to help locate line. Site contractor onsite had a mini excavator. We hand dug area, with site contractor, and mini excavator removing dirt from the hole. We probed / hand dug up area to make sure we didn't disrupt any services, as their appeared to quite a few in this area. Per the sewer line locates, the area of the directional bore would cross the sewer line under a few conduits. Wasn't able to find line in that location. Once we opened up area a little bit more, we turned jet truck on to hear sound to locate the sewer line. Sewer line is at the edge of the concrete side walk. We then helped dig up that area, until we were able to uncover new directional bore piping / sewer line break. Jetter head had came through the break in the piping, we removed sand that had the head in a bind, and rolled hose back up on truck. We then used vac con truck to remove sand from the hole. Jody ran back to the office, and grabbed the fittings to fix the piping. Site contractor lifted piping, and re-connected line using our fittings. We then cleaned up area, and jetted manhole free of sand. Then jetted the line toward the area of the break to ensure everything was free of debris. Cleaned up mess / took pictures.</p> <p>Note: Used sewer camera multiple times to help locate the sewer line better, but</p>			

THERE WILL BE A \$25 CHARGE FOR ALL RETURNED CHECKS. 1.5% INTEREST WILL BE ASSESSED ON ALL UNPAID BALANCES EVERY 30 DAYS. A LIEN FEE MAY BE IMPOSED IF FULL PAYMENT IS NOT RECEIVED WITHIN 60 DAYS OF SERVICE.

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	was un-able to get it more then 40' from manhole or clean-out by gym, due to the amount of sand in the line.			
	Materials \$83.53			
	Vac con (after hours) \$400.00 hourly @ 8 = \$3,200.00			
	Totaling \$3,283.53			

BALANCE DUE

\$3,283.53

DRAFT

Change Order Proposal

DATE: January 9, 2020

**Job: Keystone Heights
Jr./Sr. High School**

SUB-TOTAL	
TOTAL	\$2,730.00

Page 321 of 334

Change Order Proposal

DATE: January 9, 2020

Job: Keystone Heights
Jr./Sr. High School

TOTAL	(\$2,465.00)
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Page 322 of 334

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C27 - Schematic/Preliminary/Final (Phase I, II, and III) Plans and Specifications for Clay High School Security Lighting Repair/Replacement

Description

Each phase or combination of phases is submitted to the School Board for review and approval. The plans have received staff review and are complete to Schematic/Preliminary/Final (Phase III) stage.

Gap Analysis

N/A

Previous Outcomes

Individual departments have the opportunity to express needs during plan review in order to design a project that will meet user's expectations.

Expected Outcomes

Schematic, Preliminary and Final Plan review allows for participation from a variety of departments to ensure any program changes are incorporated into the design.

Strategic Plan Goal

Ensure effective management of the organization, operations, and facilities to maximize the use of resources and promote a safe, efficient, and effective learning environment for Clay County students.

Recommendation

Approve Schematic/Preliminary/Final (Phase III) Plans and Specifications for the Clay High School Security Lighting Repair/Replacement.

Contact

Dr. Michael Kemp, Assistant Superintendent for Operations, (904) 336-6824, michael.kemp@myoneclay.net,
Bryce Ellis, Director of Facility Planning & Construction, (904) 336-6853, bryce.ellis@myoneclay.net

Financial Impact

As budgeted in the Educational Facilities Plan for \$100,000.00. The architect's cost estimate is \$75,000.00.

Review Comments**Attachments**

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C28 - Clay High School Erosion Control/Stormwater Repair Contract Award

Description

This project is listed in the Educational Facilities Plan (EFP). The award of a construction project in excess of \$50,000.00 requires School Board approval.

The selection was conducted in accordance with Florida Statute 287.055. The project was advertised for three (3) consecutive weeks with The Clay Today. The bid opening was held March 12, 2020 at 2:30 p.m. The project had Three (3) bidders and all bidders met the bid requirements.

Gap Analysis

N/A

Previous Outcomes

N/A

Expected Outcomes

Construction of Clay High School Erosion Control/Stormwater Repair

Strategic Plan Goal

Ensure effective management of the organization, operations, and facilities to maximize the use of resources and promote a safe, efficient, and effective learning environment for Clay County students.

Recommendation

Award the construction contract to Hager Construction, the low bidder meeting specifications the base bid in the amount of \$165,969.00.

Contact

Dr. Michael Kemp, Assistant Superintendent for Operations, (904) 336-6824, michael.kemp@myoneclay.net,
Bryce Ellis, Director of Facility Planning & Construction, (904) 336-6853, bryce.ellis@myoneclay.net

Financial Impact

These funds are available and budgeted in the Educational Facilities Plan.

Review Comments

Attachments

📎 [CHS Erosion Control.Stormwater Repair Bid Tab.pdf](#)

Clay High School
Erosion Control/Stormwater Repair C-12-19/20
Bid Tabulation

MICHELE M. AGEE, P.E., P.A.
#19-022
12 March 2020/2:30 p.m.

Bid Opening Location:
Purchasing Conference Room
800 Center Street
Green Cove Springs, FL 32043

Opened by:

Tabulated by:

Posted by:

Witnessed by:

Time/Date:

Burt Stapp

JD Hatt

John Mandala

J. K. Moran

9:23am 3/13/20

CONTRACTOR	PRE-QUAL	PRE-BID MTG	BID BOND	LIST OF SUBS	PUBLIC ENTITY CRIME STATEMENTS	ADDENDA		BASE BID	ALTERNATES (NONE)					TOTAL
						#1								
CONSTRUCTION COMPANY	✓	✓												
BESCH & SMITH	✓	✓	✓	✓	✓	✓		242,386.60						
JAX UTILITIES	✓	✓												
GARY BAILEY, INC.	✓	✓	✓	✓	✓	✓		178,980.00						
Hager Const.	✓	✓	✓	✓	✓?	✓		165,969.00						

Any actual or prospective bidder who disputes the reasonableness or competitiveness of the terms and conditions of the Invitation To Bid, Contract Award, or Recommendation for Contract Award, shall file a Notice of Protest with the Superintendent of Schools within 72 hours of receipt of the bid solicitation, posting of the bid tabulations, or posting of the bid award, and must file a formal written protest within ten (10) days following the filing of the Notice to Protest. Failure to observe such timelines will constitute a waiver of proceedings and of right to protest as stipulated in Chapter 120 of the Florida Statutes. The School Board requires a protestor to post bond in accordance with Florida Statutes, Section 255.0516 F.S.

RECOMMENDATION: Award the construction contract to the low bidder meeting specifications

Hager Construction

for a base bid of \$165,969.00

MMA 19-022

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C29 - Wilkinson Elementary School Fire Alarm Replacement Contract Award

Description

This project is listed in the Educational Facilities Plan (EFP). The award of a construction project in excess of \$50,000.00 requires School Board approval.

The selection was conducted in accordance with Florida Statute 287.055. The project was advertised for three (3) consecutive weeks with The Clay Today. The bid opening was held March 12, 2020 at 2:00 p.m. The project had Three (3) bidders and all bidders met the bid requirements.

Gap Analysis

N/A

Previous Outcomes

N/A

Expected Outcomes

Construction of Wilkinson Elementary School Fire Alarm Replacement

Strategic Plan Goal

Ensure effective management of the organization, operations, and facilities to maximize the use of resources and promote a safe, efficient, and effective learning environment for Clay County students.

Recommendation

Award the construction contract to T & M Electric, the low bidder meeting specifications the base bid in the amount of \$311,320.00.

Contact

Dr. Michael Kemp, Assistant Superintendent for Operations, (904) 336-6824, michael.kemp@myoneclay.net,
Bryce Ellis, Director of Facility Planning & Construction, (904) 336-6853, bryce.ellis@myoneclay.net

Financial Impact

These funds are available and budgeted in the Educational Facilities Plan.

Review Comments**Attachments**

📎 [WES Fire Alarm Replacement Bid Tab.pdf](#)

**Fire Alarm Replacement At
Wilkinson Elementary School**
Bid Tabulation

Project Number

C-13-19/20

Bid Opening Date

Mar 12, 2020; 14:00

Bid Opening Location:

Purchasing Conference Room
800 Center Street
Green Cove Springs, FL 32043

Opened by:

Beth Stant

Tabulated by:

A. J. Kelly

Posted by:

Julie Mandala

Witnessed by:

J. K. Morris

Time/Date:

3:15pm / 3/12/20

CONTRACTOR	PRE-QUAL	PRE-BID MTG	BID BOND	LIST OF SUBS	PUBLIC ENTITY CRIME STATEMENTS	ADDENDA		BASE BID	ALTERNATES		
						#1			#1	#2	#3
Proven 1 Fire & Security	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					NA		NA	NA	NA
Parks Electric	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	NA	353,350.00	NA	NA	NA
IDS Alarm Systems	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					NA		NA	NA	NA
AEC Electrical Contractors	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	NA	352,500.00	NA	NA	NA
T & M Electric	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	NA	311,320.00	NA	NA	NA
Security & Fire Electronics	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					NA		NA	NA	NA
							NA		NA	NA	NA

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NOTE: Any actual or prospective bidder who disputes the reasonableness or competitiveness of terms and conditions of the invitation to Bid or contract award recommendation shall file a Notice to Protest with Superintendent of Schools within 72 hours of receipt of bid solicitation or posting of the bid tabulation with recommendation and must file a formal written protest within ten (10) days following the filing of Notice to Protest. Failure to observe such timelines will constitute a waiver of proceedings and of right to protest - Chapter 120, Florida Statutes. The School Board requires a protestor to post bond in accordance with Florida Statutes, Section 255.0516 F.S. refer to Specification Section 00100, Part 27 - Bid Protest for additional requirements.

RECOMMENDATION:

Award the construction contract to the low bidder meeting specifications

T & M Electric \$ **311,320.00**

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C30 - Keystone Heights Elementary School Roof Replacement/Repair (Building 10) Contract Award

Description

This project is listed in the Educational Facilities Plan (EFP). The award of a construction project in excess of \$50,000.00 requires School Board approval.

The selection was conducted in accordance with Florida Statute 287.055. The project was advertised for three (3) consecutive weeks with The Clay Today. The bid opening was held March 10, 2020 at 2:30 p.m. The project had six (6) bidders and all bidders met the bid requirements.

Gap Analysis

N/A

Previous Outcomes

N/A

Expected Outcomes

Construction of Keystone Heights Elementary School Roof Replacement/Repair (Building 10).

Strategic Plan Goal

Ensure effective management of the organization, operations, and facilities to maximize the use of resources and promote a safe, efficient, and effective learning environment for Clay County students.

Recommendation

Award the construction contract to BBG Contracting, the low bidder meeting specifications the base bid in the amount of \$147,500.00.

Contact

Dr. Michael Kemp, Assistant Superintendent for Operations, (904) 336-6824, michael.kemp@myoneclay.net,
Bryce Ellis, Director of Facility Planning & Construction, (904) 336-6853, bryce.ellis@myoneclay.net

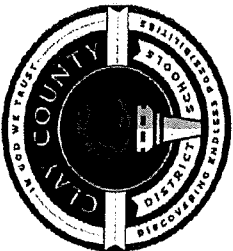
Financial Impact

These funds are available and budgeted in the Educational Facilities Plan.

Review Comments

Attachments

📎 [KHE Roof Replacement Bldg 10 Bid Tab.pdf](#)



BID TABULATION

BRIAN BOATRIGHT
ARCHITECT

Opened by: Brian Boatright
 Tabulated by: John Mendel
 Posted by: John Mendel
 Witnessed by: John Mendel
 Time Date: 9:43am 3/11/20

CCDS Project Number: **C-24-19/20**
 Project Name: **Keystone Heights Elementary Roof Replacement/Repair (Building 10)**
 Bid Opening Date: **10 March 2020**
 M&BA Project Number: **191001**
 Time: **2:30pm**

CONTRACTORS	Pre-Bid Mtg	Pre-Qualified	Enclosures						Unit Price 1 Replace LWIC	Unit Price 2 Install Roof Vent	BASE BID	Apparent Rank by Base Bid
			Addendum 1	Addendum 2	Bid Bond	Public Entity	List of Subs	Intent to Issue Warranty				
BBI Contracting	✓	✓	✓	✓	✓	✓	✓	✓	35.00	75.00	147,500.00	505.00
BBG Contracting	✓	✓	✓	✓	✓	✓	✓	✓	12.50	100.00	147,500.00	
Childers Roofing	✓	✓	✓	✓	✓	✓	✓	✓	30.00	40.00	178,000.00	
KBT Contracting	✓	✓	✓	✓	✓	✓	✓	✓	32.75	125.00	177,204.00	
McCurdy-Walden	✓	✓	✓	✓	✓	✓	✓	✓	7.00	15.00	195,649.00	
Register Roofing	✓	✓	✓	✓	✓	✓	✓	✓			208,000.00	
Scorio Construction	✓	✓	✓	✓	✓	✓	✓	✓				
Thomas May Construction	✓	✓	✓	✓	✓	✓	✓	✓	5.25	60.00	153,352.00	

Any actual or prospective bidder who disputes the reasonableness or competitiveness of the terms and conditions of the invitation to bid, contract award, or recommendation for contract award, shall file a notice of protest with the superintendent of schools within 72 hours of receipt of the bid solicitation, posting of the bid award and must file a formal written protest within ten (10) days following the filing of the notice to protest. Failure to observe such timelines will constitute a waiver of proceedings and of right to protest as stipulated in Chapter 120 of the Florida Statutes. The school board requires a protestor to post bond in accordance with Florida Statutes, Section 255.0516.

Recommendation: Award the construction contract to the low bidder meeting specifications, with a base bid in the amount of **BBG Contracting \$147,500.00**

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C31 - Lakeside Junior High School Parking Lot Renovation Contract Award

Description

This project is listed in the Educational Facilities Plan (EFP). The award of a construction project in excess of \$50,000.00 requires School Board approval.

The selection was conducted in accordance with Florida Statute 287.055. The project was advertised for three (3) consecutive weeks with The Clay Today. The bid opening was held March 10, 2020 at 2:00 p.m. The project had three (3) bidders and all bidders met the bid requirements.

Gap Analysis

N/A

Previous Outcomes

N/A

Expected Outcomes

Construction of Lakeside Junior High School Parking Lot Renovation.

Strategic Plan Goal

Ensure effective management of the organization, operations, and facilities to maximize the use of resources and promote a safe, efficient, and effective learning environment for Clay County students.

Recommendation

Award the construction contract to Besch & Smith, the low bidder meeting specifications the base bid in the amount of \$286,166.14.

Contact

Dr. Michael Kemp, Assistant Superintendent for Operations, (904) 336-6824, michael.kemp@myoneclay.net,
Bryce Ellis, Director of Facility Planning & Construction, (904) 336-6853, bryce.ellis@myoneclay.net

Financial Impact

These funds are available and budgeted in the Educational Facilities Plan.

Review Comments

Attachments

📎 [LSJH Parking Lot Renovation Bid Tab.pdf](#)

Lakeside Jr. High
Parking Lot Renovation C-14-19/20
Bid Tabulation

MICHELE M. AGEE, P.E., P.A.
 #19-021
 3/10/2020/ 2 p.m.

Opened by: Beth Smith
 Tabulated by: AD Smith
 Posted by: Julie Mandula
 Witnessed by: AD Smith
 Time/Date: 9:43am 3/11/20

Bid Opening Location:
 Purchasing Conference Room
 800 Center Street
 Green Cove Springs, FL 32043

CONTRACTOR	PRE-QUAL	PRE-BID MTG	BID BOND	LIST OF SUBS	PUBLIC ENTITY CRIME STATEMENTS	ADDENDA		BASE BID	ALTERNATES (NONE)						TOTAL
						#1									
CGC INC.	✓	✓													
THOMAS MAY	✓	✓													
JAX UTILITIES	✓	✓	✓	✓	none	✓		700,000							
GARY BAILEY, INC.	✓	✓	✓	✓	✓	✓		338,400.00							
BESCH & SMITH	✓	✓	✓	✓	✓	✓		286,166.14							

Any actual or prospective bidder who disputes the reasonableness or competitiveness of the terms and conditions of the Invitation To Bid, Contract Award, or Recommendation for Contract Award, shall file a Notice of Protest with the Superintendent of Schools within 72 hours of receipt of the bid solicitation, posting of the bid tabulations, or posting of the bid award, and must file a formal written protest within ten (10) days following the filing of the Notice to Protest. Failure to observe such timelines will constitute a waiver of proceedings and of right to protest as stipulated in Chapter 120 of the Florida Statutes. The School Board requires a protestor to post bond in accordance with Florida Statutes, Section 255.0516 F.S.

RECOMMENDATION: Award the construction contract to the low bidder meeting specifications

Besch & Smith for a base bid of **\$ 286,166.14**

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

C32 - County-Wide Architectural Services up to \$2 Million Contract Award

Description

The selection was conducted in accordance with Florida Statute 287.055. The project was advertised for three consecutive weeks with The Clay Today. Six (6) firms submitted proposals. Selection Committee members were Bryce Ellis, Director of Facility Planning and Construction, David Kramer, Project Manager, and Ashley Gilhousen, Board Member. As a result of interviews and after due consideration, the Selection Committee recommends the following firms listed below be selected for a period of 1 year with the option for renewal:

- Bhide & Hall Architects, P.A.
- Brian Boatright Architect
- Ebert Norman Brady Architects
- Kasper Architects and Associates

Gap Analysis

N/A

Previous Outcomes

Awarding a continuing contract for professional architecture services authorizes a firm or individual to proceed with School Board projects not exceeding a specified monetary value specified in Board Policy for a period of one year. The appointment may be extended for an additional period if agreeable to the School Board and the architecture firm(s). The appointed architecture firm(s) shall be available to design, manage, and inspect any School Board projects under the authorized limit without having to bid against other firms.

Expected Outcomes

This contract allows for more efficient project schedules, which subsequently provides a timelier project completion. The appointed architecture firm(s) shall be available to design, manage, and inspect any projects under the authorized limit.

Strategic Plan Goal

Ensure effective management of the organization, operations, and facilities to maximize the use of resources and promote a safe, efficient, and effective learning environment for Clay County students.

Recommendation

Approval of continuing contracts for Professional Services with the following Architectural firms: Bhide & Hall Architects, P.A., Brian Boatright Architect, Ebert Norman Brady Architects, and Kasper Architects and Associates.

Contact

Dr. Michael Kemp, Assistant Superintendent for Operations, (904) 336-6824, michael.kemp@myoneclay.net,
Bryce Ellis, Director of Facility Planning & Construction, (904) 336-6853, bryce.ellis@myoneclay.net

Financial Impact

All funding necessary for the Architectural fees resulting from this contract are budgeted within the Educational Facilities Plan. Fiscal impact will be based on the budget of the individual projects.

Review Comments

Attachments

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

Adoption of Consent Agenda

Description

This item is for motion and action in all items contained in the Consent Agenda.

Gap Analysis**Previous Outcomes****Expected Outcomes****Strategic Plan Goal****Recommendation**

Approve the Consent Agenda.

Contact

???, Superintendent of Schools, @myoneclay.net, Bonnie O'Nora, Board Assistant

Financial Impact

See individual Consent item statements.

Review Comments**Attachments**

School Board of Clay County

April 2, 2020 - Regular School Board Meeting

Title

D1 - Human Resources Special Action

Description

Florida Statutes (F.S. 1012.22(1)(9f), State Board Rules and Clay County School Board Policies require Board notification and/or action regarding decisions and recommendations of the Superintendent related to Personnel matters.

Gap Analysis

N/A

Previous Outcomes

N/A

Expected Outcomes

N/A

Strategic Plan Goal

Goal 5: Develop and support great educators, support personnel, and leaders.

Recommendation

Approve the action as presented.

Contact

David S. Broskie, Assistant Superintendent for Human Resources (904) 336 6701 David.Broskie@myoneclay.net

Financial Impact

None

Review Comments**Attachments**