

## School Board of Clay County

Teacher Inservice Center, 2233 Village Square Parkway, Fleming Island, FL

### May 6, 2021 - Regular School Board Meeting

**Date:** May 06 2021 (6:00 p.m.)

#### **Student Showcase**

**Invocation** (Pastor Daniel Findley, First Baptist Church Keystone Heights)

**Pledge of Allegiance**

**Call to Order**

**Recognitions and Awards**

**Presenters**

**School Showcase**

**Presentations from the Audience (Public Comment)**

**Consent Agenda**

#### **Superintendent**

1. C1 - Minutes of Workshop on March 8, 2021; Special Meeting on March 11, 2021, Workshop on March 23, 2021; Student Hearings and Regular Meeting on April 1, 2021

☞ 2021 March 8 Workshop.pdf

☞ 2021 March 11 Special Mtg.pdf

☞ 2021 March 23 Workshop.pdf

☞ 2021 April 1 Student Discipline Hearings.pdf (Confidential)

☞ 2021 April 1 Regular Mtg.pdf

2. C2 - Revision to Start Date for Student Calendar 2022-2023 per Florida Statute 1001.42

☞ Revised 2022-2023 Calendar 10 Month 196 Days Instructional, Support, and Cafeteria Managers (2) (1).pdf

☞ Revised Calendar - Student 2022- 2023.pdf

#### **School Board Member**

3. C3 - School Board Member Out-of-County Travel Expenses Estimated to Attend FSBA/FADSS Annual Summer Conference

#### **Human Resources**

4. C4 - Personnel Consent Agenda

[⌚ Personnel Consent Agenda 5.6.2021.pdf](#)

#### **Instruction-Academic Services**

##### [5. C5 - K-12 Academic Services Out of State and Overnight Student Travel](#)

[⌚ May 2021 - Student Travel.pdf](#)

#### **Instruction-Professional Development**

##### [6. C6 - 2021-22 Professional Learning Catalog \(Master In-service Plan\)](#)

[⌚ 2021 - 2022 CCDS Master In-Service Plan - Draft.pdf](#)

[⌚ 2021-2022 Professional Learning Catalog\\_MIP\\_Summary of Changes.pdf](#)

#### **Business Affairs**

##### [7. C7 - Proposed Allocation Changes for 2020-2021](#)

[⌚ Allocation Summary 2020-2021 - May 6, 2021.pdf](#)

##### [8. C8 - Proposed Allocation Changes for 2021-2022](#)

[⌚ Allocation Summary 2021-2022 - May 6, 2021.pdf](#)

##### [9. C9 - Clay County District School Board Operational, Financial and Single Audit for the 2019-2020 Fiscal Year](#)

[⌚ 2019-2020 Final Audit Report.pdf](#)

[⌚ Final SAS114 Audit Report District School Board of Clay County.pdf](#)

##### [10. C10 - Charter School Audits for the 2019-2020 Fiscal Year](#)

[⌚ St. Johns Classical Academy Audit Report 2020.pdf](#)

[⌚ Florida Cyber Charter Academy at Clay 2020 Audit Report.pdf](#)

[⌚ Clay Charter Academy Audit Report 2020.pdf](#)

##### [11. C11 - Clay Education Foundation Audit for the 2019-2020 Fiscal Year](#)

[⌚ Clay County Education Foundation Audit 2020.pdf](#)

#### **Business Affairs-Accounting**

##### [12. C12 - Monthly Financial Reports for March, 2021](#)

[⌚ March 2021 Board Monthly Financial Report.pdf](#)

[⌚ March 2021 Board Monthly Property Report.pdf](#)

##### [13. C13 - Budget Amendment for Month Ending March 31, 2021](#)

#### **Business Affairs-Property**

##### [14. C14 - Deletion of Certain Items Report - April, 2021](#)

[⌚ Deletion Report-April, 2021.pdf](#)

#### **Business Affairs-Purchasing**

##### [15. C15 - BID Renewal](#)

##### [16. C16 - BID to be Awarded](#)



## **Operations-Facilities**

[17. C17 - Change Order #1 for Ridgeview Elementary School Parking Lot Lighting Replacement](#)

☞ [CO 1 RVE Parking Lot Lighting Replacement.pdf](#)

[18. C18 - Schematic/Preliminary/Final \(Phase I, II, & III\) Plans and Specifications for S. Bryan Jennings Elementary School Roof Repair/Replacement \(Buildings 1, 2, & 3\)](#)

[19. C19 - Change Order #1 for Oakleaf Junior High School Security Lighting Repair/Replacement](#)

☞ [OLJ Security Lighting Repair.Replacement CO 1.pdf](#)

[20. C20 - Pre-Qualification of Contractors](#)

☞ [Table for Board Backup Contractor Prequal, 5.6.21.pdf](#)

## **Adoption of Consent Agenda**

### **CCEA Update**

### **CESPA Update**

### **Superintendent's Update and Presentations**

### **Discussion Agenda**

#### **School Board Member**

[21. D1 - Approve the Nominations for the Citizen Oversight Committee](#)

#### **Human Resources**

[22. D2 - Human Resources Special Action A](#)

### **School Board Attorney Remarks**

### **School Board Member Remarks**

### **Adjournment**

## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

#### Title

C1 - Minutes of Workshop on March 8, 2021; Special Meeting on March 11, 2021, Workshop on March 23, 2021; Student Hearings and Regular Meeting on April 1, 2021

#### 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

- 🔗 [2021 March 8 Workshop.pdf](#)
- 🔗 [2021 March 11 Special Mtg.pdf](#)
- 🔗 [2021 March 23 Workshop.pdf](#)
- 🔗 [2021 April 1 Student Discipline Hearings.pdf \(Confidential\)](#)
- 🔗 [2021 April 1 Regular Mtg.pdf](#)



## School Board of Clay County

District Multi-Purpose Center, Corner of Walnut Street & Gratio Place, Green Cove Springs

### March 8, 2021 - School Board Workshop

**Date:** Mar 08 2021 (1:00 p.m.)

**Invocation** (Ashley Gilhousen)

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

#### Workshop Items

##### 1. Review Draft Agenda for Special School Board Meeting on March 11, 2021

[March-11-2021-school-board-special-meeting\\_agenda\\_packet.pdf](#)

[Staff Allocation PPT 2.26.pdf](#)

#### Minutes:

##### Proposed Allocations for the 2021-2022 School Year

Superintendent Broskie reviewed the annual allocation process and timeline. Changes to current allocations were highlighted using the attached presentation. This allocation package considered decreased student enrollment as well as potential growth. Mrs. Bullock requested careful consideration to ensure we are still meeting the needs of students at Clay Hill Elementary, Keystone Heights Elementary, Wilkinson Junior High, and Keystone Heights Junior-Senior High, in addition to recommending a second PreK unit be added to McRae Elementary, due to its remote location and lack of like services in that area. Mrs. Clark discussed her biggest concern being services in Exceptional Student Education.

##### Controlled Open Enrollment for 2021-2022

Superintendent Broskie pointed out a change from prior years in capacity assessment moving from 85% to 80% to allow the district to plan for future growth and establish efficient attendance zones. Additionally, new schools would not be subject to COE until operational for three years.

##### Ratify Lutheran Services Florida Standard Agreement with the School Board of Clay County FL SEDNET

Bruce Bickner, School Board Attorney, explained that this contract with Lutheran Services Florida (LSF) supports services to students and is supervised by The Multi Agency Network for Students with Emotional and Behavioral Disabilities (SEDNET). LSF receives federal and state funds and then contracts with school districts to monitor, locate, and work with family counseling, mental health counseling, and drug addiction treatment. SEDNET receives referrals of students needing services, locates service providers to assist students, and then pays for those services through LSF. Ratifying the contract will allow the superintendent to approve amendments.

**Questions from the Audience** (None)

**Superintendent Comments** (None)

**School Board Comments**

2. School Board Member Comments

**Minutes:**

Mrs. Kerekes requested that Ms. Kidwell, President of Clay County Education Association, be provided with the financial reporting documents relative to the proposed allocations for the 2021-2022 school year.

**Adjournment** (2:07 p.m.)

---

**Superintendent of Schools**

---

**Board Chair**

DRAFT

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

## March 11, 2021 - School Board Special Meeting

**Date:** Mar 11 2021 (1:00 p.m.)

**Invocation** (Tina Bullock)

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

### Agenda Items

#### 1. Proposed Allocations for the 2021-2022 School Year

[2020 2021 Allocations Pending Board Approval 03.11.2021.pdf](#)

##### **Motion**

Motion to Approve Proposed Allocations for the 2021-2022 School Year

##### **Vote Results** ( *Approved* )

Motion: Ashley Gilhousen

Second: Beth Clark

Janice Kerekes

- Aye

Ashley Gilhousen

- Aye

Mary Bolla

- Aye

Tina Bullock

- Aye

Beth Clark

- Aye

#### 2. Controlled Open Enrollment Plan for 2021-2022

[Clay County District Schools COE Plan 2021-22 SY \(2\).pdf](#)

[Summary of Changes in 2021 COE Plan \(1\).pdf](#)

##### **Motion**

Motion to Approve Controlled Open Enrollment Plan for 2021-2022

##### **Vote Results** ( *Approved* )

Motion: Ashley Gilhousen

Second: Janice Kerekes

Janice Kerekes

- Aye

Ashley Gilhousen

- Aye

Mary Bolla

- Aye

Tina Bullock

- Aye

Beth Clark

- Aye

3. Ratify Lutheran Services Florida Standard Agreement with the School Board of Clay County, FL.-SEDNET.

Lutheran Services Contract 7 1 2020.pdf

**Motion**

Motion to Approve Ratification of Lutheran Services Florida Standard Agreement with School Board of Clay County, FL - SEDNET

**Vote Results ( Approved )**

Motion: Tina Bullock

Second: Janice Kerekes

Janice Kerekes

- Aye

Ashley Gilhousen

- Aye

Mary Bolla

- Aye

Tina Bullock

- Aye

Beth Clark

- Aye

**Presentations from the Audience (None)**

**Superintendent Comments**

4. Superintendent Comments

**Minutes:**

Superintendent Broskie expressed appreciation to the board and district personnel for their work on rezoning and producing an allocation package that provides stability, flexibility, and is fiscally conservative.

Materials re student cell phone policies implemented by other districts across the state and nation were distributed to board members in preparation for reviewing our School Board policy re cell phone usage in the Code of Student Conduct. Input will be sought from the practitioners involved in the implementation of this policy, and current policy will be reviewed in a future board workshop.

**School Board Comments**

5. School Board Member Comments

**Minutes:**

Board members' comments included the upcoming review of student cell phone policy and the consideration and work that was afforded the allocation package.

**Adjournment (1:14 p.m.)**

---

**Superintendent of Schools**

---

**School Board Chair**





## School Board of Clay County

District Multi-Purpose Center, Corner of Walnut St. and Gratio Pl., Green Cove Springs, FL

### March 23, 2021 - School Board Workshop

**Date:** Mar 23 2021 (9:00 a.m.)

**Invocation** (Beth Clark)

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

#### Workshop Items

##### 1. Review Draft Agenda for Regular School Board Meeting on April 1, 2021

[April-1-2021-regular-school-board-meeting\\_agenda\\_packet\(1\).pdf](#)

#### **Minutes:**

#### **Recognitions and Presentations:**

- Recognition of National Science Foundation 2020 Presidential Award for Excellence in Science Teaching - no discussion;
- April's School Media Month Video Presentation - no discussion;

#### **Consent Agenda:**

- C1 Minutes of Workshop on February 23, 2021 and Regular Meeting on March 4, 2021 - no discussion;
- C2 Proposed Supplement Allocations for 2021-2022 - item will incorporate the addition of one instructional application coach facilitator to each school, replacing 13 technology coaches at some schools to better support implementation of the Synergy program, and will include two additional athletic supplements due to increased participants;
- C3 Reappointments of Instructional and Support Personnel 2021-2022 School Year - no discussion;
- C4 Personnel Consent Agenda - no discussion;
- C5 Renewal of 2021-2022 List of Physicians and Medical Facilities authorized to conduct physical examinations required for certain groups of employees - Mrs. Kerekes and Mrs. Bullock requested exploring providers located in the south end of the county to better support employees residing in that area;
- C6 Kelly Services Agreement Amendment - Mrs. Bullock inquired about the possibility of using Kelly Services through Alachua as an additional means of securing substitutes in the Keystone area;
- C7 Proclamation #21-11 to Establish May 3 - 8, 2021, as Teacher Appreciation Week in Clay County, and Tuesday, May 4, 2021, as Teacher Appreciation Day - no discussion;
- C8 Proclamation #21-12 to Establish April 19 - 23, 2021, as Administrative Professionals' Week and Wednesday, April 21, 2021, as Administrative Professionals' Day in Clay County - no discussion;
- C9 K-12 Academic Services Out of State and Overnight Student Travel - no discussion;
- C10 Edgenuity Courseware Agreement - Amend and Renew - no discussion;
- C11 Summer Programs Manual and Calendar - Mrs. Bullock and Mrs. Kerekes requested consideration for adding reading camp at a Keystone area school;
- C12 Proclamation #21-13 to Establish April 2021 as School Library Media Month in Clay - no discussion;
- C13 Proclamation #21-14 National School Nurse Week - no discussion;
- C14 Proclamation #21-15; Month of the Military Child, Purple Up Day April 21, 2021 - no discussion;
- C15 Proposed Allocation Changes for 2020-2021 - no discussion;

- C16 Proposed Allocation Changes for 2021-2022 - no discussion;
- C17 Monthly Financial Reports for February 2021 - no discussion;
- C18 Budget Amendment for Month Ending February 28, 2021 - no discussion;
- C19 Deletion of Certain Items Report - March 2021 - routine surplus of items;
- C20 Contract Renewal - County-Wide Architectural Services up to \$2 Million - no discussion;
- C21 BID Renewal - no discussion;
- C22 Schematic/Preliminary/Final (Phase I, II, and III) Plans and Specifications for Lakeside Junior High School Restroom Renovations, Building 5 - no discussion;
- C23 Elementary School "R" Architect Contract Award - no discussion;
- C24 Middleburg High School Restroom Renovations Contract Award - no discussion;
- C25 Pre-Qualifications of Contractors - no discussion;

#### **Discussion Agenda:**

- D1 Human Resources Special Action A - no discussion;
- D2 Human Resources Special Action B - no discussion;
- D3 Public Hearing and Vote to Approve as Advertised the Adoption of 2020-21 English Language Arts Materials - no discussion;
- D4 RFP to be Awarded - Superintendent Broskie advised that Florida Department of Education State Requirements for Educational Facilities requires athletic fields to be maintained in a safe and acceptable condition and funding sources for this service were reviewed as well as the varied uses of the fields;

### **2. Review and Discuss Student & Family Handbook and Code of Student Conduct**

#### **Minutes:**

Superintendent Broskie and the Board reviewed materials re student cell phone policies implemented by other districts across the state and nation in consideration of revisions to School Board and Code of Student Conduct policies. Bruce Bickner, School Board Attorney, discussed the necessity of ensuring compliance with FI Statute 1006.07 relative to wireless devices. Student discipline for infractions of policy was discussed. Recommendations for consideration of policy revision were explored, and suggested language will continue to be examined.

**Questions from the Audience** (None)

**Superintendent Comments** (None)

**School Board Comments**

### **3. School Board Member Comments**

#### **Minutes:**

During agenda review, Mrs. Bullock and Mrs. Kerekes requested information on the feasibility study to be conducted in the Keystone area, to include Mrs. Bullock's attendance.

Mrs. Clark requested consideration for students in the Orange Park Elementary School area to be able to attend that school absent the necessity of participating in the lottery process. Kelly Services training was discussed, and Superintendent Broskie invited any interested board members to personally progress through the training if desired.

Mr. Bickner and Terri Dennis, Chief of Staff, reviewed the currently active application process for the EDFIRST committee positions.

**Adjournment** (10:42 a.m.)

---

**Superintendent of Schools**

---

**Board Chair**





## School Board of Clay County

Teacher Inservice Center, 2233 Village Square Parkway, Fleming Island

### April 1, 2021 - Regular School Board Meeting

**Date:** Apr 01 2021 (6:00 p.m.)

**Student Showcase** (None)

**Invocation** (Reverend Todd Bussey, Christ's Church, Fleming Island Campus)

**Pledge of Allegiance**

**Call to Order** (Present: Janice Kerekes, District 1; Beth Clark, District 2, Tina Bullock, District 3; Mary Bolla, District 4; Ashley Gilhousen, District 5; Superintendent David Broskie. NOTE: The meeting was called to order at 6:20 p.m. Immediately after Chair Bolla called the meeting to order, Mrs. Kerekes requested that Item D4 be heard due to the large number of individuals wishing to speak to that item. Mr. Bickner recommended the Consent Agenda be adopted first. The Adoption of Consent Agenda was the first order of business, followed by Item D4, after which the agenda proceeded as outlined, with the exception of Superintendent's Update, which was heard immediately prior to School Board Attorney comments.)

#### Recognitions and Awards

##### 1. Recognition of National Science Foundation 2020 Presidential Award for Excellence in Science Teaching

###### Minutes:

Heather Teto, Chief of Elementary Education, recognized Shadreka Smith, Discovery Oaks Elementary Exceptional Student Education Teacher, for being named a state finalist for the National Science Foundation (NSF) 2020 Presidential Awards for Excellence in Mathematics & Science Teaching (PAEMST).

#### Presenters

##### 2. April's School Media Month Video Presentation

###### Minutes:

Susan Gannon, District Media Specialist, shared a video presentation commemorating the designation of April as School Library Month and sharing the contributions of school libraries.

**School Showcase** (None)

#### Presentations from the Audience (Public Comment)

##### 3. Public Comment

###### Minutes:

All public speakers addressed Discussion Item D4 and are listed under that item.

#### Consent Agenda

## **Superintendent**

[4. C1 - Minutes of Workshop on February 23, 2021 and Regular Meeting on March 4, 2021](#)

[2021 Feb Workshop.pdf](#)

[2021 March 4 Regular Mtg.pdf](#)

## **Human Resources**

[5. C2 - Proposed Supplement Allocations for 2021-2022](#)

[2021-2022 Supplement Package.pdf](#)

[6. C3 - Reappointments of Instructional and Support Personnel 2021-2022 School Year](#)

[2021-2022 Reappointment Package.pdf](#)

[7. C4 - Personnel Consent Agenda](#)

[Personnel Consent Agenda 4.1.2021 \(1\).pdf](#)

[8. C5 - Renewal of 2021-2022 List of Physicians and Medical Facilities authorized to conduct physical examinations required for certain groups of employees.](#)

[Physicians and Medical Facilities Approval List.pdf](#)

[9. C6 - Kelly Services Agreement Amendment](#)

[Clay County Scheduled Time Amendment.pdf](#)

[10. C7 - Proclamation #21-11 to Establish May 3 - 8, 2021, as Teacher Appreciation Week in Clay County, and Tuesday, May 4, 2021, as Teacher Appreciation Day](#)

[Teacher Appreciation Proclamation 2020-2021.pdf](#)

[11. C8 - Proclamation #21-12 to Establish April 19 - 23, 2021, as Administrative Professionals' Week and Wednesday, April 21, 2021, as Administrative Professionals' Day in Clay County.](#)

[Administrative Professionals Proclamation 2020-2021.pdf](#)

## **Instruction-Academic Services**

[12. C9 - K-12 Academic Services Out of State and Overnight Student Travel](#)

[April 2021 - Student Travel.pdf](#)

[13. C10 - Edgenuity Courseware Agreement - Amend and Renew](#)

[April 2021 - Edgenuity Agreement Amendment.pdf](#)

[14. C11 - Summer Programs Manual and Calendar](#)

[April 2021 - 2021 Summer Programs Manual.pdf](#)

[April 2021 - 2021 Summer School Calendar.pdf](#)

[15. C12 - St. Johns River State College Dual Enrollment](#)

[16. C13 - Florida Virtual School](#)

## **Instruction-Instructional Resources**

[17. C14 - Proclamation #21-13 to Establish April, 2021 as School Library Media Month in Clay](#)

[Proclamation-April-2021-School-Library-Media-Month.pdf](#)

## **Instruction-Climate and Culture**

[18. C15 - Proclamation # 21-14 National School Nurse Week](#)

[Nurses Week Proclamation 20-21.pdf](#)

[19. C16 - Proclamation # 21-15: Month of the Military Child, Purple Up Day April 21, 2021](#)

[Proclamation #21-15 Month of the Military Child.pdf](#)

#### **Business Affairs**

~~20. C17 - Proposed Allocation Changes for 2020-2021~~

[21. C18 - Proposed Allocation Changes for 2021-2022](#)

[Allocation Summary - April 1, 2021 \(1\).pdf](#)

#### **Business Affairs-Accounting**

[22. C19 - Monthly Financial Reports for February, 2021](#)

[February 2021 Board Monthly Financial Report.pdf](#)

[February 2021 Board Monthly Property Report.pdf](#)

[23. C20 - Budget Amendment for Month Ending February 28, 2021](#)

[Budget Amendment February 2021.pdf](#)

#### **Business Affairs-Property**

[24. C21 - Deletion of Certain Items Report - March, 2021](#)

[Deletion Report-March, 2021.pdf](#)

#### **Business Affairs-Purchasing**

[25. C22 - Contract Renewal - County-Wide Architectural Services up to \\$2 Million](#)

[26. C23 - BID Renewal](#)

#### **Operations-Facilities**

[27. C24 - Schematic/Preliminary/Final \(Phase I, II, and III\) Plans and Specifications for Lakeside Junior High School Restroom Renovations, Building 5](#)

[28. C26 - Middleburg High School Restroom Renovations Contract Award](#)

[MHS Restroom Renovation Bid Tab.pdf](#)

[29. C27 - Pre-Qualification of Contractors](#)

[Table for Board Backup Contractor Prequal, 4.1.21.pdf](#)

#### **Adoption of Consent Agenda**

[30. Adoption of Consent Agenda](#)

##### **Minutes:**

This item was addressed first on this agenda.

##### **Motion**

Motion to Approve Consent Agenda

**Vote Results** ( *Approved* )

Motion: Tina Bullock

Second: Ashley Gilhousen

Janice Kerekes  
Ashley Gilhousen  
Mary Bolla  
Tina Bullock  
Beth Clark

- Aye  
- Aye  
- Aye  
- Aye  
- Aye

**CCEA Update** (Victoria Kidwell)

**CESPA Update** (Lonnie Roberts)

## **Superintendent's Update and Presentations**

### 31. Superintendent's Update

#### **Minutes:**

Superintendent Broskie discussed the attached update highlighting the following:

- 2019-2020 Strategic Plan Annual Report
- Controlled Open Enrollment
- April Celebrations
- State Testing Reminders
- COVID-19 Vaccine Update and Reminders

## **Discussion Agenda**

### **Human Resources**

#### 32. D1 - Human Resources Special Action A

Special Action A 4.1.2021.pdf (Confidential)

#### **Minutes:**

Mrs. Kerekes stated that the fraudulent actions of this employee warrant a more severe consequence.

#### **Motion**

Motion to Approve Human Resources Special Action A

#### **Vote Results** ( *Approved* )

Motion: Ashley Gilhousen

Second: Beth Clark

Janice Kerekes

- Aye

Ashley Gilhousen

- Aye

Mary Bolla

- Aye

Tina Bullock

- Aye

Beth Clark

- Aye

#### 33. D2 - Human Resources Special Action B

#### **Minutes:**

There was no Human Resources Special Action B.

## **Instruction-Instructional Resources**

### 34. D3 - Public Hearing and Vote to Approve as Advertised the Adoption of 2020-21 English Language Arts Materials



**Minutes:**

Chair Bolla opened the public hearing. With no one coming forward to speak to the item, the public hearing was closed.

**Motion**

Motion to Approve as Advertised the Adoption of 2020-21 English Language Arts Materials

**Vote Results** ( *Approved* )

Motion: Janice Kerekes

Second: Beth Clark

Janice Kerekes

- Aye

Ashley Gilhousen

- Aye

Mary Bolla

- Aye

Tina Bullock

- Aye

Beth Clark

- Aye

**Business Affairs-Purchasing**

[35. D4 - RFP to be Awarded](#)

[5. \(1\) RFP 20-MA-319 Athletic Field Maintenance Services Service Agreement AGROW PRO INC Complete Contract Packet.pdf](#)

[5. \(2\) RFP 20-MA-319 Athletic Field Maintenance Services Service Agreement ST JOHNS TURF CARE Complete Contract Packet.pdf](#)

[6a. Athletic Field Maint Questionnaire Responses from Athletic Directors for April Board.pdf](#)

[6a. Athletic Field Maint Cost Sheet for April Board.pdf](#)

[6a. Athletic Director Job Description for April Board.pdf](#)

**Minutes:**

Mrs. Gilhousen submitted CE Form 8A Memorandum of Voting Conflict for state officers and recused herself from voting. Due to the large number of public speakers wishing to address this issue, this item was heard immediately following the adoption of the Consent Agenda.

Public speakers addressing and supporting this item:

- Martin Aftuck
- Jay Stilianou
- Christina Thompson
- Brooke Swenson
- Rob Thompson
- Izabella Schadeegg
- Jared Moses
- Chris Gallagher
- Charles Dickinson
- Gilda Kinsey
- Travis Cunningham
- Chelsey Roberts
- Shyanne Nash
- Taylor Wilkinson

- Abbigail Wigel
- W. Cary Dicks
- Marcus Miller
- Francis Garis
- Caleb Moncrief
- Amaya Heflin
- Thomas Pittman
- Patrick Murphy
- Becky Murphy
- Christopher Sinsel
- Daniel Pearce
- Carrie Prewitt
- Corey Levine

Mrs. Kerekes would like this item re-addressed in the future to explore the possibility of performing this work in-house and spend mindfully.

### **Motion**

Motion to Approve RFP to be Awarded

### **Vote Results ( Approved )**

Motion: Beth Clark

Second: Janice Kerekes

Janice Kerekes

- Aye

Ashley Gilhousen

- Abstain

Mary Bolla

- Aye

Tina Bullock

- Aye

Beth Clark

- Aye

### **Operations-Facilities**

[36. C25 - Elementary School "R" Architect Contract Award \(item pulled by Mrs. Bullock\)](#)

[Elementary R Architect Award.pdf](#)

### **Minutes:**

Mrs. Bullock proposed tabling this item to next month, discussing major construction of new schools, and holding a workshop to prioritize that construction. She believes the Keystone community has an immediate need for relief from overcrowding.

Superintendent Broskie advised the discussion and resultant approved rezoning in the three high-growth areas included consideration for the opening of Elementary School R to address high-growth and overcrowding at Paterson, and he believes this item should move forward due to the construction/building timeline. He advised current capacity at Keystone Heights Elementary is related to the size of the cafeteria and that the KHE cafeteria is next on the list to address cafeteria expansion. He proposed having a feasibility study completed to make decisions with that information incorporated.

Bryce Ellis, Interim Assistant Superintendent Operations, advised that the feasibility study is a 10-12 week study that will produce a third party opinion and should be completed in June.

Bruce Bickner, School Board Attorney, was asked if Mrs. Bullock's presence and participation in the feasibility study constituted a Sunshine violation. Mr. Bickner advised that, if just one board member is present, it is not a Sunshine violation.

Mrs. Kerekes supports the board and superintendent committing to a timeline now for building the school in the Keystone area due to current overcrowding that needs to be addressed for the portable reduction act. The feasibility study would include addressing the practical nature of a new building on the Keystone property. She believes we have a need for three new schools, not two, and that the Educational Facilities Plan should be reviewed/revised.

Mrs. Clark advised current construction is months delayed, and she views this item as an immediate need.

Mrs. Bolla and Mrs. Gilhousen support moving forward with the construction of Elementary School R at this time and holding a workshop following the completion of the feasibility study. Mrs. Gilhousen discussed the importance of adhering to proper protocols and a process that is fair to the entire county.

**Motion**

Motion to Approve Elementary School "R" Architect Contract Award

**Vote Results** ( *Approved* )

Motion: Ashley Gilhousen

Second: Beth Clark

Janice Kerekes

Ashley Gilhousen

Mary Bolla

Tina Bullock

Beth Clark

- Nay
- Aye
- Aye
- Nay
- Aye

**School Board Attorney Remarks**

[37. School Board Attorney Comments](#)

**Minutes:**

Mr. Bickner proposed consideration for utilizing Robert's Rules for Small Boards as our prescribed method/guide for following rules of order at board meetings. Mr. Bickner will prepare and send a proposal to each board member and the superintendent for consideration.

**School Board Member Remarks**

[38. School Board Member Comments](#)

**Minutes:**

Board members' comments included acknowledging the attendance at this meeting by so many interested people and comments re recent school and community events.

**Adjournment** (8:24 p.m.)

\_\_\_\_\_  
**Superintendent of Schools**

\_\_\_\_\_  
**School Board Chairman**

## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

#### Title

C2 - Revision to Start Date for Student Calendar 2022-2023 per Florida Statute 1001.42

#### Description

The revisions in the previous board-approved student calendar for 2022-2023 are needed due to the updated Florida Statute 1001.42. This State Statute dictates that the first day of school cannot be earlier than August 10th. Clay County currently has Tuesday, August 9th listed as the first day of school for the 2022-2023 school year and therefore would not be in compliance with the statute when audited. The District Calendar Committee, which is comprised of members who represent all major operations of the school district, elementary and secondary school principals, parents, Clay County Education Association (CCEA), and Clay Educational Staff Professional Association (CESPA), met on April 7th to discuss moving the start and end date by one day to ensure compliance with the statute. Below are the proposed adjustments for the teacher's first and last day, and the student's first and last day for the school year 2022-2023.

- Current first day for teachers: Monday, Aug. 1st.
- Proposed first day for teachers: Tuesday, Aug. 2nd (this would still allow for 6 days of preplanning with one day being the same in-service day on the traditional Thursday).
- Current first day for students: Tuesday, Aug. 9th
- Proposed first day for students: Wednesday, Aug. 10th
  
- Current last day for teachers: Friday, May 26th
- Proposed last day for teachers: Tuesday, May 30th (the day after Memorial Day)
- Current last day for students: Thursday, May 25th
- Proposed last day for students: Friday, May 26th

#### Gap Analysis

N/A

#### Previous Outcomes

Prior years' Student Calendars were Board approved and posted on the district website.

#### Expected Outcomes

All student/employee calendars require School Board approval to establish school/work schedules for students and employees.

#### Strategic Plan Goal

N/A

#### Recommendation

That the Clay County School Board approves the recommended Student Calendar 2022-2023 school year to ensure compliance with the state statute.

#### Contact

Terri Dennis, Chief of Staff, [terri.dennis@myoneclay.net](mailto:terri.dennis@myoneclay.net)

#### Financial Impact

\$0

#### Review Comments

#### Attachments

🔗 [Revised 2022-2023 Calendar 10 Month 196 Days Instructional, Support, and Cafeteria Managers \(2\) \(1\).pdf](#)



DRAFT

# Clay County 2022-2023—Calendar—196 Days

JULY				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

AUGUST				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

SEPTEMBER				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

OCTOBER				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

NOVEMBER				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

DECEMBER				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

Semester - 89

JANUARY				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

FEBRUARY				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28			

MARCH				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

APRIL				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

MAY				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

JUNE				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

Semester - 91



6 Paid Holidays



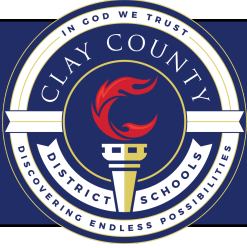
1st & Last Day Employees



Unpaid Non Working Days



Page 20 of 441



## SCHOOL BOARD OF CLAY COUNTY

### Student Calendar 2022-2023

Tuesday, August 2, 2022	First Day, Teacher
Thursday, August 4, 2022	Inservice Day
Wednesday, August 10, 2022	First Day, Students
Monday, September 5, 2022	Labor Day, Student/Teacher Holiday
Friday, October 14, 2022	End First Grading Period (47 days)
Monday, October 17, 2022	Planning Day/Student Holiday
Friday, November 11, 2022	Veterans' Day, Student/Teacher Holiday
Monday, November 21 thru Friday, November 25, 2022	Thanksgiving, Student/Teacher Holidays
Wednesday, December 21, 2022	End Second Grading Period (41 days)
Thursday, December 22, 2022- January 3, 2023	Christmas/New Year's Break, Student/Teacher Holidays
Wednesday, January 4, 2023	Planning Day/Student Holiday
Thursday, January 5, 2023	Students Return to School
Monday, January 16, 2023	Martin Luther King Day, Student/Teacher Holiday
Monday, February 20, 2023	Presidents' Day, Student/Teacher Holiday
Friday, March 10, 2023	End Third Grading Period (45 days)
Monday, March 13 - March 17, 2023	Spring Break, Student/Teacher Holidays
Monday, March 20, 2023	Planning Day, Student Holiday
Tuesday, March 21, 2023	Students Return to School
Friday, March 31, 2023	Fair Day, Student/Teacher Holiday
Friday, April 7, 2023	Good Friday, Student/Teacher Holiday
Friday, May 26, 2023	Last Day, Students (4th Grading Period - 47 days)
Monday, May 29, 2023	Memorial Day (Observed)
Tuesday, May 30, 2023	Last Day, Teachers – Planning Day

**GRADUATION: Friday, May 19 , 2023**

### **EARLY DISMISSAL DAYS**

#### **ELEMENTARY SCHOOLS**

Sept. 14, 2022/ Oct. 31, 2022/ Dec. 21, 2022  
Feb. 15, 2023/ April 26, 2023/ May 25, 2023

#### **INTERIM REPORTS TO PARENTS**

September 9, 2022  
November 18, 2022  
February 10, 2023  
April 21, 2023

#### **JUNIOR HIGH/ HIGH SCHOOLS ONLY**

Dec. 19, 20, & 21, 2022  
May 23, 24, & 25, 2023

#### **REPORT CARDS TO PARENTS**

Available thru the Parent Portal Account  
<https://focus.oneclay.net>

Friday, Oct. 21, 2022  
Tuesday, Jan. 10, 2023  
Friday, March 24, 2023  
Friday, June 2, 2023

**School Board Approved: Dec. 10, 2020**

## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

#### Title

C3 - School Board Member Out-of-County Travel Expenses Estimated to Attend FSBA/FADSS Annual Summer Conference

#### Description

Reimbursement of travel expenses for school board members is addressed in Florida Statutes 112.061, 1001.39 and the rules of the State Board of Education. Specifically, F.S. 1001.39 reads, "... any travel outside of the district that exceeds \$500 requires prior approval by the district school board to confirm that such travel is for official business of the school district and complies with rules of the State Board of Education. Any request for travel outside the state must include an itemized list detailing all anticipated travel expenses, including, but not limited to, the anticipated costs of all means of travel, lodging, and subsistence. Immediately preceding a request, the public must have an opportunity to speak on the specific travel agenda item."

School Board members typically attend two in-state conferences yearly that are sponsored by the Florida School Boards Association. In addition, periodic technical assistance is provided throughout the fiscal year for all Board members. Currently, there is no planned out-of-state travel.

Estimated costs below include registration fees, lodging, meals, mileage, and other incidental expenses.

Estimated Travel Expenses To Attend FSBA/FADSS Annual Summer Conference

Date/Conference	Board Members Attending	Location	Purpose	Estimated Cost
June 2021 FADSS/FSBA Annual Joint Summer Conference	Bolla, Bullock, Gilhousen, Kerekes, Clark	Tampa FL	Official Business of the District	\$5,500

#### Gap Analysis

Professional development provides valuable leadership training for school board members. The majority of the training, but not necessarily all training, is provided through the Board's professional organization, Florida School Boards Association. Training includes yearly legislative updates on issues important to school systems in Florida as well as other important topics that impact public education.

#### Previous Outcomes

Board members have attended training and conferences in the past and gained valuable insight on education issues.

#### Expected Outcomes

Board members will continue to attend upcoming trainings and conferences and gain valuable insight on education issues.

#### Strategic Plan Goal

2.4 Ensure effective and efficient use of resources for fiscal stability.

#### Recommendation

Recommend approval

#### Contact

Bonnie O'Nora, Board Assistant, bonnie.onora@myoneclay.net

#### Financial Impact

\$5,500.00 (This is a rough estimate with the assumption that all five board members would have the opportunity to attend.)

#### Review Comments

DRAFT

## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

#### Title

C4 - 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

Brenda G. Troutman, Assistant Superintendent for Human Resources. (904) 336-6701 [Brenda.Troutman@myoneclay.net](mailto:Brenda.Troutman@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 5.6.2021.pdf](#)

**DIVISION OF HUMAN RESOURCES**  
**PERSONNEL CONSENT AGENDA**  
**May 6, 2021**  
**TABLE OF CONTENTS**

<b>I.</b>	<b><u>Administrative Actions</u></b>	
	A. 2020-2021 Appointments	I-A, p. 1
	B. 2020-2021 Re-Appointments	I-B, p. 1
	C. 2020-2021 Redesignations	I-C, p. 1
	D. 2020-2021 Transfers	I-D, p. 1
	E. 2020-2021 Resignations, Retirements, Conclude Employment	I-E, p. 1
	F. 2020-2021 Supplements	I-F, p. 1
	A. 2021-2022 Appointments	I-A, p. 1
	B. 2021-2022 Re-Appointments	I-B, p. 1
	C. 2021-2022 Redesignations	I-C, p. 1
	D. 2021-2022 Transfers	I-D, p. 1
	E. 2021-2022 Resignations, Retirements, Conclude Employment	I-E, p. 1
	F. 2021-2022 Supplements	I-F, p. 1
<b>II.</b>	<b><u>Job Descriptions and Supporting Documents</u></b>	
	A. Support	II-B, p.1-23
<b>III.</b>	<b><u>Instructional Actions</u></b>	
	A. 2020-2021 Appointments	III-A, p. 1
	B. 2020-2021 Reappointments	III-B, p. 1
	C. 2020-2021 Redesignations	III-C, p. 1
	D. 2020-2021 Transfers	III-D, p. 1
	E. 2020-2021 Resignations/Retirements/Conclude Employment	III-E, p. 1-4
	F. 2020-2021 Supplements	III-F, p. 1-2
	G. 2020-2021 Pending Appointments	III-G, p. 1
	H. 2020-2021 Appointments	III-H, p. 1
	A. 2021-2022 Reappointments	III-A, p. 1
	B. 2021-2022 Redesignations	III-B, p. 1-5
	C. 2021-2022 Transfers	III-C, p. 1
	D. 2021-2022 Resignations/Retirements/Conclude Employment	III-D, p. 1
	E. 2021-2022 Supplements	III-E, p. 1
	F. 2021-2022 Pending Appointments	III-F, p. 1
	G. 2021-2022 Out of Field	III-G, p. 1
	H. 2021-2022 Out of Field	III-H, p. 1

**IV. Instructional Miscellaneous Actions**

- |                                  |            |
|----------------------------------|------------|
| A. 2020-2021 Summer School       | IV-A. p. 1 |
| B. 2020-2021 Community Education | IV-B. p. 1 |
| C. 2020-2021 Adult Education     | IV-C. p. 1 |
| A. 2021-2022 Summer School       | IV-A. p. 1 |
| B. 2021-2022 Community Education | IV-B. p. 1 |
| C. 2021-2022 Adult Education     | IV-C. p. 1 |

**V. Instructional Substitute Teacher Actions**

- |   |           |
|---|-----------|
| A. 2020-2021 Substitute Teacher Approval (None) | V-A. p. 1 |
| A. 2021-2022 Substitute Teacher Approval (None) | V-A. p. 1 |

**VI. Support Actions**

- |   |              |
|---|--------------|
| A. 2020-2021 Appointments                                 | VI-A, p. 1-3 |
| B. 2020-2021 Reappointments                               | VI-B, p. 1   |
| C. 2020-2021 Redesignations                               | VI-C, p. 1   |
| D. 2020-2021 Transfers                                    | VI-D, p. 1-2 |
| E. 2020-2021 Resignations/Retirements/Conclude Employment | VI-E, p. 1-3 |
| F. 2020-2021 Supplements                                  | VI-F, p. 1   |
| A. 2021-2022 Appointments                                 | VI-A, p. 1   |
| B. 2021-2022 Reappointments                               | VI-B, p. 1-3 |
| C. 2021-2022 Redesignations                               | VI-C, p. 1   |
| D. 2021-2022 Transfers                                    | VI-D, p. 1   |
| E. 2021-2022 Resignations/Retirements/Conclude Employment | VI-E, p. 1   |
| F. 2021-2022 Supplements                                  | VI-F, p. 1   |



**I. Administrative Actions****A. APPOINTMENT**

<b>Name/Assignment</b>	<b>Site</b>	<b>Contract</b>
FARBER, JOCELYN FAITH DIS ASST PRINCIPAL EL 12 MO 12 MONTH	Doctors Inlet Elementary	Effective 2021-04-01 12 MONTH / Annual
PACHECO, VICTOR MANUEL CC POLICE DEPT TRAIN LT 12 MONTH	School Police Department	Effective 2021-04-05 12 MONTH / Annual

DRAFT

**I. Administrative Actions**

---

**B. RE-APPOINTMENT**

---

<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
------------------------	-------------	-----------------

DRAFT

**I. Administrative Actions****C. RE-DESIGNATION**

<u>Name/Assignment</u>	<u>Site</u>	<u>Previous Assignments</u>
------------------------	-------------	-----------------------------

DRAFT

**I. Administrative Actions****D. TRANSFER**

<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
------------------------	-------------	-----------------

DRAFT

# I. Administrative Actions

## E. RESIGNATIONS/RETIREMENTS/CONCLUDE EMPLOYMENT

<u>Name/Assignment</u>	<u>Site</u>	<u>Effective/Action</u>
CROWDER, NANCY ANGELINE SLE PRINCIPAL, ELEMENTARY 12 MONTH	Shadowlawn Elementary	Effective 2021-06-30 RETIREMENT
DENMARK, SARAH MIMBS KHH ASST PRINCIPAL SH 12 MONTH	Keystone Heights High School	Effective 2021-06-30 RESIGNATION
FARBER, JOCELYN FAITH DIS TEACHER, SC, FOURTH GR 10 MONTH	Doctors Inlet Elementary	Effective 2021-03-31 RESIGNATION
KOWIESKI, MELISSA LORINE CVA ASST PRIN 12 MO SH 12 MONTH	Clay Virtual Academy	Effective 2021-04-05 RESIGNATION
MIMBS, MARY S WJH VICE PRINCIPAL JH 12 MO 12 MONTH	Wilkinson Jr High	Effective 2021-06-30 RETIREMENT
PACHECO, VICTOR MANUEL SCHOOL RESOURCE OFFICER 12 MO SU	School Police Department	Effective 2021-04-02 RESIGNATION

## I. Administrative Actions

## F. SUPPLEMENT

Name/Assignment	Site	
-----------------	------	--

DRAFT

**I. Administrative Actions**

---

**A. APPOINTMENT**

---

<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
------------------------	-------------	-----------------

DRAFT

**I. Administrative Actions**

---

**B. RE-APPOINTMENT**

---

<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
------------------------	-------------	-----------------

DRAFT



**I. Administrative Actions****C. RE-DESIGNATION**

<b><u>Name/Assignment</u></b>	<b><u>Site</u></b>	<b><u>Previous Assignments</u></b>
PACHECO, VICTOR MANUEL CC POLICE DEPT TRAIN LT 12 MONTH	School Police Department	EFFECTIVE 2021-07-01 RE- DESIGNATE FROM ADMIN TO CCPD

**I. Administrative Actions****D. TRANSFER**

<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
------------------------	-------------	-----------------

DRAFT

**I. Administrative Actions****E. RESIGNATIONS/RETIREMENTS/CONCLUDE EMPLOYMENT**

<u>Name/Assignment</u>	<u>Site</u>	<u>Effective/Action</u>
------------------------	-------------	-------------------------

DRAFT

**I. Administrative Actions****F. SUPPLEMENT**

<b>Name/Assignment</b>	<b>Site</b>	
------------------------	-------------	--

DRAFT

## **II. JOB DESCRIPTION ACTIONS**

### **B. Support - Approve the following job descriptions:**

#### **REVISED:**

As a response to the OPPAGA Audit and in an effort to ensure that all job descriptions are current, Human Resources is leading the revision of all job descriptions throughout the District. This month, all job descriptions for Assistants have been carefully reviewed and revised.

<b>C-3.7.02</b>	<b>Title I Assistant</b>
<b>C-3.7.04</b>	<b>Classroom Assistant (Generic)</b>
<b>C-3.7.07</b>	<b>Exceptional Student Education (ESE) Assistant</b>
<b>C-3.7.14</b>	<b>Instructional Assistant</b>
<b>C-3.7.15</b>	<b>ISS Assistant</b>
<b>C-3.7.21</b>	<b>VPK HighSchool Child Care Lead Assistant</b>
<b>C-3.8.11</b>	<b>Drop-Out Prevention Assistant</b>
<b>C-3.8.18</b>	<b>Child Care Assistant</b>

**Job Locator: C-3.7.02**

**Title: Title I Assistant**

**Position Grade: Support Salary Schedule**

**Evaluated By: Principal School Administrator**

**Job Description:**

~~Creates and maintains a working computer database of all pertinent information to ensure compliance with county, state and federal requirements. Assists teacher(s) in the implementation of remedial reading and math programs designed to meet the specific academic needs of the student. Assists the teacher by working with small groups or assisting students one on one in order for them to develop necessary reading and math skills, using technology-based instructional techniques as appropriate. Maintains individual student folders containing pertinent information regarding the student's performance.~~

Assists teacher(s) in the implementation of reading, math and science programs designed to meet the specific academic needs of the student. Assists the teacher by working with small groups or assisting students one on one in order for them to develop necessary reading and math skills, using technology-based instructional techniques as appropriate. Maintains individual student folders containing pertinent information regarding the student's performance.

**Responsibilities and duties of this position include:**

1. Assists students one-on-one or in small groups to guide and assist students in ~~reading and math skills~~ reading, math, science and enrichment.
2. Provides assistance to students who are working in small groups or independently on assignments ~~to students working on personal computers. Determines whether or not a student has learned a particular skill or lesson.~~
3. Prepares and/or assists in the preparation and set-up of materials, and supplies for supplies, visual enhancements, and activities for daily lessons, unit work and the classroom in general. ~~daily lessons and unit work. Maintains an inventory of supplies and recommends the amount needed to be ordered.~~
4. Maintains student folders or portfolios that document student progress toward learning goals. ~~by duplicating and filing individual lesson plans prepared by the teacher.~~
5. Monitors children's behavior during mealtimes, arrival and departure from school, and/or field trips to ensure the safety of students and school rules.
6. ~~Monitors all student information on a computer database and generates weekly, monthly and yearly program reports.~~
7. Assembles and prepares bulletin board displays of student work or educational themes and materials to enhance student learning.
8. Performs other duties of a similar nature or level.

**Required Qualifications:**

**Personnel Consent Agenda - Job Description Actions II, B, p. 2 – 05/06/2021**

1. High School diploma or equivalent.
2. Desire to work with children.
3. Basic computer knowledge (IBM, Macintosh, Apple IIe).
4. Effective March 22, 2002, new hires must possess an Associate's Degree from a regionally accredited institution; or, must have completed two years (60 credit hours minimum) of coursework in a regionally accredited institution; or, must pass a written exam in math, reading and writing administered by the school district.
5. Effective January 8, 2006, existing jobholders must have attained an Associate's Degree from a regionally accredited institution; or, must have completed two years of coursework (60 credit hours minimum) in a regionally accredited institution; or, must have passed a written exam in math, reading and writing administered by the school district.
6. Upon receipt of an ESOL student must successfully complete a one-time eighteen (18) hour requirement for ESOL training that must be finished within one year of the receipt of the ESOL student (Consent Decree, U.S. District Court, Miami Division, Case No. 90-193 IV,A.6.).

<b>PHYSICAL EFFORT</b>	<b>REGULARLY</b>	<b>FREQUENTLY</b>	<b>OCCASIONALLY</b>	<b>NEVER</b>
<u>Lifting/carrying objects under 20 pounds</u>		<b>X</b>		
<u>Lifting/carrying object between 21-50 pounds</u>				<b>X</b>
<u>Standing for sustained period of time</u>		<b>X</b>		
<u>Stooping/bending</u>		<b>X</b>		
<u>Walking for sustained periods of time</u>		<b>X</b>		
<u>Climb steps, stools or ladders</u>			<b>X</b>	
<u>Kneeling/crouching</u>			<b>X</b>	
<u>Twisting</u>			<b>X</b>	
<u>Pushing/pulling carts or other such objects</u>		<b>X</b>		
<u>Reach above shoulders</u>			<b>X</b>	
<u>Repetitive motions of the wrists, hands and fingers</u>			<b>X</b>	
<u>Operation of power tools, mechanical equipment</u>				<b>X</b>

<b>WORKING CONDITIONS</b>	<b>REGULARLY</b>	<b>FREQUENTLY</b>	<b>OCCASIONALLY</b>	<b>NEVER</b>
<u>Working in a normal office environment with few physical discomforts.</u>			<b>X</b>	
<u>Working in an area that is somewhat uncomfortable due to drafts, noise, temperature variations and other conditions.</u>			<b>X</b>	
<u>Working with equipment or performing procedures where carelessness could result in injury</u>				<b>X</b>

<u>Work Conditions that may have a variety of physical conditions, such as proximity to moving mechanical parts, electrical current, working on scaffolding and high places, and exposure to heat or chemicals.</u>				<u>X</u>
---	--	--	--	----------

**Desired Qualifications:**

1. Experience in computer database functions.

Board Approved: 05/20/1993

Revised: 09/15/1994

Revised: 05/16/1996

Revised: 02/29/1997

Revised: 10/21/1999

Revised: 03/21/2002

Revised: 11/19/2002

Revised: 04/20/2006

Revised: 05/06/2021

DRAFT



**Job Locator: C-3.7.04**

**Title: Classroom Assistant (Generic)**

**Position Grade: Support Salary Schedule**

**Evaluated By: Principal School Administrator**

**Job Description:**

Assists classroom teachers by working with groups or individual students to learn designated material and prepares classroom materials and projects. Guides students in teacher planned activities and encourages exploration through play.

**Responsibilities and duties of this position include:**

1. Assists in the instructional process by providing differentiated instruction to small groups and individual students ~~working with small groups of students or individuals in understanding lesson plans or by reinforcing material~~ and using technology-based instructional techniques as appropriate.
2. Prepares and/or assists in the preparation of materials and supplies for daily lessons ~~and unit projects including developing art or instructional materials.~~ and organizes and distributes student work and notices to be sent home. ~~(from #6 below)~~
3. Monitors student arrival and departure from school and assists in preparing them to go home in order to ensure their safety.
4. Records, types and files pertinent information including the names of students who participate in the free meal program, class lists, daily attendance, field trip permission slips, etc. Trained to assist in the clinic as necessary.
5. Cleans and organizes the classroom in order to prepare for the next activity and/or day's events and to ensure a safe environment.
6. ~~Organizes and distributes student work and notices to be sent home.~~ Assist with school based and state assessments.
7. ~~Designs and develops bulletin board displays of student work or educational themes and materials to enhance student learning.~~ Assist schools with PBIS and MTSS tracking and data entry.
8. Performs other duties of a similar nature or level.

**Required Qualifications:**

1. High School diploma or equivalent.
2. Desire to work with children.
3. ESOL Assistants must possess bilingual skills in the language of concentration. ESOL Assistants are not required to be Highly Qualified unless they are assigned to a Title 1 school. Their primary function is

to be able to facilitate communication between teacher, student and home. They do not plan for instruction but support the students based on assignments from the teacher.

4. Effective March 1, 2008, all Classroom Assistants (Generic) assigned to Bannerman Learning Center must have successfully completed SCM.
5. Classroom Assistants must be Highly Qualified with an Associate's Degree from a regionally accredited institution; or, must have completed two years of coursework (60 credit hours minimum) in a regionally accredited institution; or, must have passed the Praxis Parapro.

<u>PHYSICAL EFFORT</u>	<u>REGULARLY</u>	<u>FREQUENTLY</u>	<u>OCCASIONALLY</u>	<u>NEVER</u>
<u>Lifting/carrying objects under 20 pounds</u>		<u>X</u>		
<u>Lifting/carrying object between 21-50 pounds</u>			<u>X</u>	
<u>Standing for sustained period of time</u>		<u>X</u>		
<u>Stooping/bending</u>		<u>X</u>		
<u>Walking for sustained periods of time</u>		<u>X</u>		
<u>Climb steps, stools or ladders</u>			<u>X</u>	
<u>Kneeling/crouching</u>		<u>X</u>		
<u>Twisting</u>		<u>X</u>		
<u>Pushing/pulling carts or other such objects</u>		<u>X</u>		
<u>Reach above shoulders</u>		<u>X</u>		
<u>Repetitive motions of the wrists, hands and fingers</u>		<u>X</u>		
<u>Operation of power tools, mechanical equipment</u>				<u>X</u>

<u>WORKING CONDITIONS</u>	<u>REGULARLY</u>	<u>FREQUENTLY</u>	<u>OCCASIONALLY</u>	<u>NEVER</u>
<u>Working in a normal office environment with few physical discomforts.</u>		<u>X</u>		
<u>Working in an area that is somewhat uncomfortable due to drafts, noise, temperature variations and other conditions.</u>	<u>X</u>			
<u>Working with equipment or performing procedures where carelessness could result in injury</u>			<u>X</u>	
<u>Work Conditions that may have a variety of physical conditions, such as proximity to moving mechanical parts, electrical current, working on scaffolding and high places, and exposure to heat or chemicals.</u>			<u>X</u>	

Board Approved: 05/20/1993

Revised: 2/20/1997

Revised:10/21/1999

Revised: 09/20/2001

**Personnel Consent Agenda - Job Description Actions II, B, p. 6 – 05/06/2021**

Revised: 03/21/2002  
Revised: 11/19/2002  
Revised: 04/20/2006  
Revised: 10/18/2007  
Revised: 02/19/2009  
Revised: 11/17/2009  
Revised: 05/20/2010  
Revised: 09/15/2016  
Revised: 05/06/2021

DRAFT



**Job Locator: C-3.7.07**

**Title: Exceptional Student Education (ESE) Assistant**

**Position Grade: Support Salary Schedule**

**Evaluated by: ~~Assigned Supervisor~~ School Administrator**

**Job Description:**

Assists in the classroom education and daily living instruction of exceptional students. Assists instructional staff by participating in small group lessons or on a one-to-one basis, using technology-based instructional techniques as appropriate. Provides observation to assist in the identification or attainment of performance objectives or special problems. Prepares materials and supplies for daily lessons, unit work and art projects.

**Responsibilities and duties of this position include:**

1. Assists in academic, physical and/or safety instruction by working with students individually or in a group setting as directed by the teacher.
2. Observes students as they complete work assignments in order to identify areas in need of development.
3. Accompanies students to the lavatory, cafeteria, clinic and around campus to assist them as needed in proper skills and etiquette needed for a particular situation.
4. Interprets communication to and from students with speech and/or hearing impairments as needed.
5. Monitors student arrival, departure and/or transport to and from school including preparing them to go home, and assisting them onto and off of the proper bus to ensure their safety.
6. Monitors students during recess and resource classes (physical education, music, art, media, technology, etc.) in order to ensure student safety.
7. Records, types and files pertinent information concerning students for the teachers', administrators' and parents' review.
8. Prepares materials and supplies for daily lessons, unit work and art projects, including developing games or instructional material, creating samples and copying material.
9. Cleans and organizes the classroom in order to prepare for the next activity and/or day's events and to ensure a safe environment.
10. Organizes processes and distributes student work and notices to be sent home.
11. ~~Designs and develops bulletin board displays of student work or educational themes and materials to enhance student learning.~~ Assist with school based and state assessments.
12. Assists in meeting students' hygiene needs, such as diapering, hand washing and other applicable daily living skills.
13. May transport students in district-owned vehicles to participate in community-based instructional programs.
14. Performs other duties of a similar nature or level.

**Required Qualifications:**

1. High School diploma or equivalent.
2. Desire to work with children.
3. If transportation of students is a routine part of the assigned duties: must have a valid Florida driver's license and a safe driving record prior to employment; must maintain the same while employed. The definition of "safe driving record" shall be as established in the District's Safe Driver Plan.
4. Upon receipt of an ESOL student, must successfully complete a one-time eighteen (18) hour requirement for ESOL training that must be finished within one year of the receipt of the ESOL student (Consent Decree, U.S. District Court, Miami Division, Case No. 90-193 IV.A.6.)
5. Jobholders assigned to "School wide Projects," as defined by Federal Title I legislation, must possess an Associate's Degree from a regionally accredited institution; or, must have completed two years of coursework (60 credit hours minimum) in a regionally accredited institution; or, must pass a written exam in math, reading and writing administered by the school district.
6. Successful completion of Safe Crisis Management (SCM) training within the first 6 months of employment for Assistants assigned to Behavioral Health Assistant classes. When enrollment of special students dictates, all ESE Assistants must have successfully completed SCM or its equivalent within 6 months of assignment to that individual student. All ESE Assistants assigned to Bannerman Learning Center must have successfully completed SCM.
7. Must be able to lift 35 pounds in General Health Assistant classes.
8. Successful completion of training requirements in CPR, First Aid and Medication Administration as required by Federal Medicaid regulations to be provided by the School Board during contracted working hours at the employee's regular rate of pay within 6 months of employment for Behavioral Health Assistants or General Health Assistants assigned to a unit with a Medicaid student. Effective March 1, 2009, all Behavioral Health Assistant or General Health Assistant job holders must have successfully completed the training.
9. Effective the beginning of the 2011-2012 school year, existing jobholders and new hires in all Differentiated Accountability Program schools must possess an Associate's Degree from a regionally accredited institution, or must have completed two years of coursework (60 credit hours minimum) in a regionally accredited institution, or must pass a written exam in math, reading and writing administered by the school district. (FL DOE Differentiated Accountability Program codified by FL Legislature and signed by the Governor on June 10, 2009.)

<b>PHYSICAL EFFORT</b>	<b>REGULARLY</b>	<b>FREQUENTLY</b>	<b>OCCASIONALLY</b>	<b>NEVER</b>
<u>Lifting/carrying objects under 20 pounds</u>		<b>X</b>		
<u>Lifting/carrying object between 21-50 pounds</u>			<b>X</b>	
<u>Standing for sustained period of time</u>		<b>X</b>		
<u>Stooping/bending</u>		<b>X</b>		
<u>Walking for sustained periods of time</u>		<b>X</b>		
<u>Climb steps, stools or ladders</u>			<b>X</b>	
<u>Kneeling/crouching</u>		<b>X</b>		
<u>Twisting</u>		<b>X</b>		
<u>Pushing/pulling carts or other such objects</u>		<b>X</b>		
<u>Reach above shoulders</u>		<b>X</b>		



<u>Repetitive motions of the wrists, hands and fingers</u>		<u>X</u>		
<u>Operation of power tools, mechanical equipment</u>				<u>X</u>

<u>WORKING CONDITIONS</u>	<u>REGULARLY</u>	<u>FREQUENTLY</u>	<u>OCCASIONALLY</u>	<u>NEVER</u>
<u>Working in a normal office environment with few physical discomforts.</u>		<u>X</u>		
<u>Working in an area that is somewhat uncomfortable due to drafts, noise, temperature variations and other conditions.</u>	<u>X</u>			
<u>Working with equipment or performing procedures where carelessness could result in injury</u>			<u>X</u>	
<u>Work Conditions that may have a variety of physical conditions, such as proximity to moving mechanical parts, electrical current, working on scaffolding and high places, and exposure to heat or chemicals.</u>			<u>X</u>	

Board Approved: 05/20/1993

Revised: 02/20/1997

Revised: 10/21/1999

Revised: 02/15/2001

Revised: 09/20/2001

Revised: 03/21/2002

Revised: 04/11/2002

Revised: 12/19/2002

Revised: 02/19/2004

Revised: 03/18/2004

Revised: 06/17/2004

Revised: 04/20/2006

Revised: 05/17/2007

Revised: 10/18/2007

Revised: 02/21/2008

Revised: 02/19/2009

Revised: 11/17/2009

Revised: 05/20/2010

Revised: 05/06/2021

**Job Locator: C-3.7.14**  
**Title: Instructional Assistant**  
**Position Grade: Support Salary Schedule**  
**Evaluated by: Principal School Administrator**

**Job Description:**

Provides individualized instruction within a particular subject area to students whose performance falls below established standards. Assists in coordinating the efforts to identify students in need of additional instruction and provides the necessary instruction, including the appropriate use of instructional technology.

**Responsibilities and duties of this position include:**

1. Provides data-informed individualized or small group instruction in a particular subject area ~~to small groups of~~ to students identified as performing below established standards.
2. Schedules students for instruction and conducts periodic pull-out sessions with students based upon their needs.
3. Attends and participates in various committees such as faculty meetings, grade level meetings, IEP meetings, data meetings, department and task force meetings to obtain and provide information concerning student needs.
4. Maintains records on each student to identify students in need of special instruction or student progress.
5. Coordinates instructional emphasis with classroom teachers in order to effectively meet the specific needs of students and integrate content with the regular classroom. ~~Recommends alternative classroom placement, if appropriate.~~
6. ~~Assists in covering front office including answering telephones, interacting with parents and students, or other related activities.~~
7. Performs other duties of a similar nature or level.

**Required Qualifications:**

1. Two (2) year degree from a regionally accredited college or university; or
2. Completion of two (2) years of coursework and acceptance into the Junior year at a regionally accredited college or university.
3. Desire to work with children.
4. Upon receipt of an ESOL student must successfully complete a one-time eighteen (18) hour requirement for ESOL training that must be finished within one year of the receipt of the ESOL student. (Consent Decree, U.S. District Court, Miami Division, Case No. 90-193 I. A.6.).

<u>PHYSICAL EFFORT</u>	<u>REGULARLY</u>	<u>FREQUENTLY</u>	<u>OCCASIONALLY</u>	<u>NEVER</u>
<u>Lifting/carrying objects under 20 pounds</u>			<u>X</u>	
<u>Lifting/carrying object between 21-50 pounds</u>				<u>X</u>

<u>Standing for sustained period of time</u>			<u>X</u>	
<u>Stooping/bending</u>			<u>X</u>	
<u>Walking for sustained periods of time</u>			<u>X</u>	
<u>Climb steps, stools or ladders</u>			<u>X</u>	
<u>Kneeling/crouching</u>			<u>X</u>	
<u>Twisting</u>			<u>X</u>	
<u>Pushing/pulling carts or other such objects</u>			<u>X</u>	
<u>Reach above shoulders</u>			<u>X</u>	
<u>Repetitive motions of the wrists, hands and fingers</u>			<u>X</u>	
<u>Operation of power tools, mechanical equipment</u>				<u>X</u>

<u>WORKING CONDITIONS</u>	<u>REGULARLY</u>	<u>FREQUENTLY</u>	<u>OCCASIONALLY</u>	<u>NEVER</u>
<u>Working in a normal office environment with few physical discomforts.</u>		<u>X</u>		
<u>Working in an area that is somewhat uncomfortable due to drafts, noise, temperature variations and other conditions.</u>			<u>X</u>	
<u>Working with equipment or performing procedures where carelessness could result in injury</u>				<u>X</u>
<u>Work Conditions that may have a variety of physical conditions, such as proximity to moving mechanical parts, electrical current, working on scaffolding and high places, and exposure to heat or chemicals.</u>				<u>X</u>

Board Approved: 05/20/1993

Revised: 02/20/1997

Revised: 10/21/1999

Revised: 02/17/2000

Revised: 04/20/2006

Revised: 05/06/2021



**Job Locator: C-3.7.15**

**Title: ISS Assistant**

**Position Grade: Support Salary Schedule**

**Evaluated By: Principal School Administrator**

**Job Description:**

Assists students, who are removed from class for disciplinary reasons, in completing assignments provided by the classroom teacher. Utilizes technology-based instructional techniques as appropriate.

**Responsibilities and duties of this position include:**

1. Assists in the instructional process by working with small groups of students or individuals in completing lessons or , reinforcing material provided by the classroom teacher or utilizing technology- based instructional techniques.
2. Prepares and/or assists in the preparation of materials and supplies for daily lessons.
3. Monitors the behavior of ISS students who are removed from class for disciplinary reasons.
4. Assists with general clerical duties and , in the clinic as needed, and with supervision of students during the school day.
5. Organizes the classroom /ISS room in order to prepare for the next activity and/or day's events and to ensure a safe environment.
6. Organizes, distributes and collects student work and provides notices to be sent home.
7. ~~Designs and develops bulletin board displays of student work or educational themes and materials to enhance student learning.~~ Documents MTSS for Behavior Interventions to support students and schoolwide PBIS initiatives.
8. Performs other duties of a similar nature or level.

**Required Qualifications:**

1. Must be a high school graduate or have passed the GED equivalency examination.
2. Desire to work with children.
3. Effective January 8, 2006, existing jobholders assigned to schools qualifying as "School wide Projects," as defined by Federal Title I legislation, must have attained an Associate's Degree from a regionally accredited institution; or, must have completed two years of coursework (60 credit hours minimum) in a regionally accredited institution; or, must have passed a written exam in math, reading and writing administered by the school district.

4. Effective March 22, 2002, new hires assigned to "School wide Projects," as defined by Federal Title I legislation, must possess an Associate's Degree from a regionally accredited institution; or, must have completed two years of coursework (60 credit hours minimum) in a regionally accredited institution; or, must pass a written exam in math, reading and writing administered by the school district.
5. Upon receipt of an ESOL student, must successfully complete a one-time eighteen (18) hour requirement for ESOL training that must be finished within one year of the receipt of the ESOL student (Consent Decree, U.S. District Court, Miami Division, Case No. 90-193 IV.A.6.)
6. Effective the beginning of the 2011-2012 school year, existing jobholders and new hires in all Differentiated Accountability Program schools must possess an Associate's Degree from a regionally accredited institution, or must have completed two years of coursework (60 credit hours minimum) in a regionally accredited institution, or must pass a written exam in math, reading and writing administered by the school district. (FL DOE Differentiated Accountability Program codified by FL Legislature and signed by the Governor on June 10, 2009.)

<b>PHYSICAL EFFORT</b>	<b>REGULARLY</b>	<b>FREQUENTLY</b>	<b>OCCASIONALLY</b>	<b>NEVER</b>
<u>Lifting/carrying objects under 20 pounds</u>		<u>X</u>		
<u>Lifting/carrying object between 21-50 pounds</u>			<u>X</u>	
<u>Standing for sustained period of time</u>		<u>X</u>		
<u>Stooping/bending</u>			<u>X</u>	
<u>Walking for sustained periods of time</u>			<u>X</u>	
<u>Climb steps, stools or ladders</u>			<u>X</u>	
<u>Kneeling/crouching</u>			<u>X</u>	
<u>Twisting</u>			<u>X</u>	
<u>Pushing/pulling carts or other such objects</u>		<u>X</u>		
<u>Reach above shoulders</u>			<u>X</u>	
<u>Repetitive motions of the wrists, hands and fingers</u>		<u>X</u>		
<u>Operation of power tools, mechanical equipment</u>			<u>X</u>	

<b>WORKING CONDITIONS</b>	<b>REGULARLY</b>	<b>FREQUENTLY</b>	<b>OCCASIONALLY</b>	<b>NEVER</b>
<u>Working in a normal office environment with few physical discomforts.</u>	<u>X</u>			
<u>Working in an area that is somewhat uncomfortable due to drafts, noise, temperature variations and other conditions.</u>			<u>X</u>	
<u>Working with equipment or performing procedures where carelessness could result in injury</u>			<u>X</u>	
<u>Work Conditions that may have a variety of physical conditions, such as proximity to moving mechanical parts, electrical current, working on scaffolding and high</u>			<u>X</u>	

<u>places, and exposure to heat or chemicals.</u>				
---	--	--	--	--

Board Approved: 05/20/1993

Revised: 02/20/1997

Revised: 10/21/1999

Revised: 09/20/2001

Revised: 03/21/2002

Revised: 11/19/2002

Revised: 04/20/2006

Revised: 11/17/2009

Revised: 05/20/2010

Revised: 05/06/2021

DRAFT



**Job Locator: C-3.7.21**

**Title: VPK High School Child Care Lead Assistant**

**Position Grade: Support Salary Schedule**

**Evaluated By: ~~Assigned~~ School Administrator**

**Job Description:**

Assists in the physical care of children in the 4-year old VPK program housed in the high school child care centers. Provides instruction to support the FL Developmental Standards for Four Year Olds. Plans activities for high school Early Childhood Education academy students to implement with 4 year old students. Monitors the physical welfare of children under the direction of the assigned administrator when necessary.

**Responsibilities and duties of this position include:**

1. Assists children in their classroom arrival and departure.
2. Cleans and organizes the classroom in order to prepare for the next activity and/or day's events. This includes pre-planning days, planning days and days at the end of the year.
3. Prepares bulletin board displays of student work or educational themes and materials to enhance student learning.
4. Assists in serving breakfast, snack and lunch when needed and cleaning up.
5. Maintains records for VPK requirements such as attendance, class lists, student performance, etc.
6. Plan and Prepares materials and supplies for daily lessons.
7. Plan and provide instruction to 4 year old VPK students using the district adopted curriculum.
8. Observes children as they work and play in order to identify areas in which a child may be developmentally delayed and reports these concerns to the VPK ~~Director~~ Early Childhood Education teacher.
9. Administers required district and state assessments.
10. Enters student data into the State VPK database.
11. Oversees high school students as they work with VPK students (if applicable).
12. Performs other duties of a similar nature or level.

**Required Qualifications:**

1. A CDA certificate OR
2. A bachelor's or higher degree in early childhood education, PK or primary education, preschool education or family and consumer sciences, OR

3. A bachelor's or higher degree in elementary education, if the PK student instructor has been certified to teach children from age birth through sixth grade, regardless of whether the instructor's educator certificate is current, OR
4. An associate's or higher degree in child development, OR
5. An associate's or higher degree in an unrelated field, at least 6 credit hours in early childhood education or child development and at least 480 hours of experience in teaching or providing child care services for children any age from birth through 8 years of age.

Note: The following training is also required for all VPK instructors:

- VPK Assessment training (available online)
- Teaching Strategies Gold Training (available online)
- Emergent Literacy for VPK Instructors (available on DCF website)
- Standards for Four Year Olds (available on DCF website)
- Any additional required training from Episcopal Children's Services so that the program can be a registered VPK site.

<u>PHYSICAL EFFORT</u>	<u>REGULARLY</u>	<u>FREQUENTLY</u>	<u>OCCASIONALLY</u>	<u>NEVER</u>
<u>Lifting/carrying objects under 20 pounds</u>		X		
<u>Lifting/carrying object between 21-50 pounds</u>			X	
<u>Standing for sustained period of time</u>	X			
<u>Stooping/bending</u>	X			
<u>Walking for sustained periods of time</u>		X		
<u>Climb steps, stools or ladders</u>			X	
<u>Kneeling/crouching</u>	X			
<u>Twisting</u>	X			
<u>Pushing/pulling carts or other such objects</u>		X		
<u>Reach above shoulders</u>		X		
<u>Repetitive motions of the wrists, hands and fingers</u>			X	
<u>Operation of power tools, mechanical equipment</u>				X

<u>WORKING CONDITIONS</u>	<u>REGULARLY</u>	<u>FREQUENTLY</u>	<u>OCCASIONALLY</u>	<u>NEVER</u>
<u>Working in normal office environment with few physical discomforts.</u>			X	
<u>Working in an area that is somewhat uncomfortable due to drafts, noise, temperature variations and other conditions.</u>			X	

<u>Working with equipment or performing procedures where carelessness could result in injury</u>				X
<u>Work Conditions that may have a variety of physical conditions, such as proximity to moving mechanical parts, electrical current, working on scaffolding and high places, and exposure to heat or chemicals.</u>				X

**Desired Qualifications:**

1. 3 years' experience working with preschool age children.
2. Experience working with high school age students.

Board Approved: 12/17/2015

Revised: 05/06/2021

DRAFT



**Job Locator: C-3.8.11**

**Title: Drop-Out Prevention Assistant**

**Position Grade: Support Salary Schedule**

**Evaluated By: ~~Principal~~ School Administrator**

**Job Description:**

Assists teachers in the instruction of groups or individual Drop-Out Prevention students. Prepares classroom materials and projects. Assists in the observation of student performance and success in meeting instructional and special project objectives.

**Responsibilities and duties of this position include:**

1. Assists in academic, physical and/or safety instruction by working with students individually or in a group setting as directed by the teacher, utilizing technology-based instruction as appropriate.
2. Prepares and/or assists in the preparation of materials and supplies for daily lessons and unit projects including developing art or instructional materials.
3. Observes students as they complete work assignments in order to identify areas in need of development.
4. Assists in coordinating the student's transition to and from the dropout prevention program.
5. Records, types and files pertinent information including the names of students who participate in the free meal program, class lists, daily attendance, field trip permission slips, etc.
6. Cleans and organizes the classroom in order to prepare for the next activity and/or day's events and to ensure a safe environment.
7. Communicates with parents regarding student's academic and behavioral progress in the dropout prevention program.
8. ~~Designs and develops bulletin board displays of student work or educational themes and materials to enhance student learning.~~ Documents MTSS for Behavior Interventions to support students and schoolwide PBIS initiatives.
9. Monitors behavior and work of students removed from regular class and reports student progress to teacher.
10. Performs other duties of a similar nature or level.

**Required Qualifications:**

1. High School Diploma or equivalent.
2. Desire to work with children
3. When enrollment dictates, ESOL aide must possess required bilingual skills.



4. Effective January 8, 2006, existing jobholders assigned to schools qualifying as "Schoolwide Projects," as defined by Federal Title I legislation, must have attained an Associate's Degree from a regionally accredited institution; or, must have completed two years of coursework (60 credit hours minimum) in a regionally accredited institution; or, must have passed a written exam in math, reading and writing administered by the school district.
5. Effective March 22, 2002, new hires assigned to "Schoolwide Projects," as defined by Federal Title I legislation, must possess an Associate's Degree from a regionally accredited institution; or, must have completed two years of coursework (60 credit hours minimum) in a regionally accredited institution; or, must pass a written exam in math, reading and writing administered by the school district.
6. Upon receipt of an ESOL student must successfully complete a one-time eighteen (18) hour requirement for ESOL training that must be finished within one year of the receipt of the ESOL student. (Consent Decree, U.S. District Court, Miami Division, Case No. 90-193 I. A.6.)
7. Effective the beginning of the 2011-2012 school year, existing jobholders and new hires in all Differentiated Accountability Program schools must possess an Associate's Degree from a regionally accredited institution, or must have completed two years of coursework (60 credit hours minimum) in a regionally accredited institution, or must pass a written exam in math, reading and writing administered by the school district. (FL DOE Differentiated Accountability Program codified by FL Legislature and signed by the Governor on June 10, 2009).

<u>PHYSICAL EFFORT</u>	<u>REGULARLY</u>	<u>FREQUENTLY</u>	<u>OCCASIONALLY</u>	<u>NEVER</u>
<u>Lifting/carrying objects under 20 pounds</u>		<u>x</u>		
<u>Lifting/carrying object between 21-50 pounds</u>			<u>x</u>	
<u>Standing for sustained period of time</u>		<u>x</u>		
<u>Stooping/bending</u>		<u>x</u>		
<u>Walking for sustained periods of time</u>			<u>x</u>	
<u>Climb steps, stools or ladders</u>			<u>x</u>	
<u>Kneeling/crouching</u>		<u>x</u>		
<u>Twisting</u>			<u>x</u>	
<u>Pushing/pulling carts or other such objects</u>		<u>x</u>		
<u>Reach above shoulders</u>			<u>x</u>	
<u>Repetitive motions of the wrists, hands and fingers</u>		<u>x</u>		
<u>Operation of power tools, mechanical equipment</u>			<u>x</u>	

<u>WORKING CONDITIONS</u>	<u>REGULARLY</u>	<u>FREQUENTLY</u>	<u>OCCASIONALLY</u>	<u>NEVER</u>
<u>Working in a normal office environment with few physical discomforts.</u>	<u>x</u>			
<u>Working in an area that is somewhat uncomfortable due to drafts, noise, temperature variations and other conditions.</u>			<u>x</u>	

<u>Working with equipment or performing procedures where carelessness could result in injury</u>			<u>X</u>	
<u>Work Conditions that may have a variety of physical conditions, such as proximity to moving mechanical parts, electrical current, working on scaffolding and high places, and exposure to heat or chemicals.</u>			<u>X</u>	

Board Approved: 11/18/1997

Revised: 10/21/1999

Revised: 09/20/2001

Revised: 03/21/2002

Revised: 11/19/2002

Revised: 04/20/2006

Revised: 11/17/2009

Revised: 05/20/2010

Revised: 05/06/2021

DRAFT

**Job Locator: C-3.8.18**

**Title: Child Care Assistant**

**Position Grade: Support Salary Schedule**

**Evaluated By: Assigned Principal School Administrator**

**Job Description:**

Assists in the physical care of children ages one through five. Assists in the instruction of Early Childhood Education students under the direction of the classroom teacher by participating in small group lessons or on a one-to-one basis. Prepares classroom and classroom materials and supplies for daily lessons, unit work and art projects. Monitors physical welfare of children under the direction of the child care center director and assigned administrator when necessary.

**Responsibilities and duties of this position include:**

1. Prepares materials and supplies for daily lessons under the direction of the classroom Director/Early Childhood Education teacher.
2. Assists children in their classroom arrival and departure each day.
3. Cleans and organizes the classroom in order to prepare for the next activity and/or day's events. This includes pre-planning days, planning days and days at the end of the year.
4. Assists in the academic instruction by working with the Early Childhood Education students individually or in a group setting as directed by the Director/Early Childhood Education teacher.
5. Accompanies children to the lavatory and changes diapers restroom and assist if needed.
6. Prepares bulletin board displays of student work or educational themes and materials to enhance student learning.
7. ~~Serves~~ Assist in serving breakfast, snack and lunch when needed and cleaning up.
8. Records pertinent information including children's names, class lists, daily attendance, student performance, etc.
9. Observes children as they work and play in order to identify areas in which a child may be developmentally delayed and reports these concerns to the Director/Early Childhood Education teacher.
10. Performs other duties of a similar nature or level.

**Required Qualifications:**

1. High School diploma or equivalent.
2. Forty (40) hours training in child care as stipulated in F.S. 402.305(2) ~~d~~ e.
3. A minimum of three (3) years experience working with preschool age children.



4. Upon receipt of an ESOL student must successfully complete a one-time eighteen (18) hour requirement for ESOL training that must be finished within one year of the receipt of the ESOL student (Consent Decree, U.S. District court, Miami Division, Case No. 90-193 IV.A.6).

<b>PHYSICAL EFFORT</b>	<b>REGULARLY</b>	<b>FREQUENTLY</b>	<b>OCCASIONALLY</b>	<b>NEVER</b>
<u>Lifting/carrying objects under 20 pounds</u>		X		
<u>Lifting/carrying object between 21-50 pounds</u>			X	
<u>Standing for sustained period of time</u>	X			
<u>Stooping/bending</u>	X			
<u>Walking for sustained periods of time</u>		X		
<u>Climb steps, stools or ladders</u>			X	
<u>Kneeling/crouching</u>	X			
<u>Twisting</u>	X			
<u>Pushing/pulling carts or other such objects</u>		X		
<u>Reach above shoulders</u>		X		
<u>Repetitive motions of the wrists, hands and fingers</u>			X	
<u>Operation of power tools, mechanical equipment</u>				X

<b>WORKING CONDITIONS</b>	<b>REGULARLY</b>	<b>FREQUENTLY</b>	<b>OCCASIONALLY</b>	<b>NEVER</b>
<u>Working in a normal office environment with few physical discomforts.</u>			X	
<u>Working in an area that is somewhat uncomfortable due to drafts, noise, temperature variations and other conditions.</u>			X	
<u>Working with equipment or performing procedures where carelessness could result in injury</u>				X
<u>Work Conditions that may have a variety of physical conditions, such as proximity to moving mechanical parts, electrical current, working on scaffolding and high places, and exposure to heat or chemicals.</u>				X

Board Approved: 12/16/1999

Revised: 10/18/2001

Revised: 04/20/2006

Revised: 05/06/2021

### III. Instructional Actions

#### A. APPOINTMENT

<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
FULLER, MALIKA COZIER GPE TEACHER, SC, SECOND GR 10 MONTH	Grove Park Elementary	Effective 2021-03-08 10 MONTH / interim
GOERSCH, HANNAH G RHS TEACHER, LANGUAGE ARTS, SH 10 MONTH	Ridgeview High School	Effective 2021-03-22 10 MONTH / interim
KITTRELL, JESSICA SEMONICH OVE TEACHER, SC, KINDERGARTEN 10 MONTH	Oakleaf Village Elementary	Effective 2021-03-11 10 MONTH / interim
NEELY, MELISSA NICOLE TES TEACHER, SC, FOURTH GR 10 MONTH	Tynes Elementary	Effective 2021-03-08 10 MONTH / interim

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

<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
------------------------	-------------	-----------------

DRAFT

### III. Instructional Actions

#### C. RE-DESIGNATION

<u>Name/Assignment</u>	<u>Site</u>	<u>Previous Assignment</u>
ADDISON, IVONNE MARIELY LAE TEACHER, SC, SIXTH GR 10 MONTH	Lake Asbury Elementary	Effective 2021-03-24 / redesignated from / LAE TEACHER, SC, SIXTH GR Out of field / 10 MONTH
CHAMNESS, AYANAMARIE Q SLE TEACHER, ART, ELEM SPECIAL	Shadowlawn Elementary	Effective 2021-05-21 / redesignated from / SLE TEACHER, ART, ELEM / SPECIAL
COCHUYT, LINDSEY NICOLE MHS TEACHER, LANGUAGE ARTS, SH 10 MONTH	Middleburg High	Effective 2021-04-08 / redesignated from / MHS TEACHER, LANGUAGE ARTS, SH Out of field / 10 MONTH
DAVIS, STACY FLICK OHS TEACHER, LANGUAGE ARTS, SH 10 MONTH	Oakleaf High School	Effective 2021-03-26 / redesignated from / OHS TEACHER, LANGUAGE ARTS, SH Out of field / 10 MONTH
KING, FAITH ANGELA CVA TEACHER, LANGUAGE ARTS, SH 10 MONTH	Clay Virtual Academy	Effective 2021-03-12 / redesignated from / CVA TEACHER, LANGUAGE ARTS, SH / 10 MONTH
LAMB, PAMELA JO FIE TEACHER, SC, SECOND GR 10 MONTH	Fleming Island Elementary	Effective 2021-03-11 / redesignated from / FIE TEACHER, SC, SECOND GR Out of field / 10 MONTH
LEWIS, MARNE ANN DOE TEACHER, SC, FIRST GR 10 MONTH	Discovery Oaks Elementary	Effective 2021-03-23 / redesignated from / DOE TEACHER, SC, FIRST GR Out of field / 10 MONTH
MALUCCI, COLLEEN ELIZABETH MHS TEACHER, VE/INCLUSION 10 MONTH	Middleburg High	Effective 2021-03-11 / redesignated from / MHS TEACHER, VE/INCLUSION / 10 MONTH
PATTON, ROBERT DOUGLAS GCJ TEACHER, VE/INCLUSION 10 MONTH	Green Cove Springs Junior High	Effective 2021-03-22 / redesignated from / GCJ TEACHER, VE/INCLUSION Out of field / 10 MONTH
RAGAN, JOSEPH DAVID GPE TEACHER, GIFTED 10 MONTH	Grove Park Elementary	Effective 2021-03-26 / redesignated from / GPE TEACHER, GIFTED Out of field / 10 MONTH
SMITH, ERICK WAYNE WJH TEACHER, TECHNOLOGY ED 10 MONTH	Wilkinson Jr High	Effective 2021-03-31 / redesignated from / WJH TEACHER, TECHNOLOGY ED Out of field / 10 MONTH
STEPHENSON, ANGELA J LAJ TEACHER, VE/INCLUSION 10 MONTH	Lake Asbury Junior High School	Effective 2021-03-22 / redesignated from / LAJ TEACHER, VE/INCLUSION Out of field / 10 MONTH
STRICKLAND, KIMBERLY ANNE OPH TEACHER, VE/INCLUSION 10 MONTH	Orange Park High	Effective 2021-03-31 / redesignated from / OPH TEACHER, VE/INCLUSION Out of field / 10 MONTH
TUTLER, SHARYSE YVETTE SBJ TEACHER, TITLE I, ELEM 10 MONTH	S. Bryan Jennings Elementary	Effective 2021-03-11 / redesignated from / SBJ TEACHER, TITLE I, ELEM Out of field / 10 MONTH



### III. Instructional Actions

#### D. TRANSFER

<u>Name/Assignment</u>	<u>Site</u>	<u>Previous Assignment</u>
HOLDER, BRIDGET OLJ COUNSELOR, JH 10 MONTHS 10 MONTH	Oakleaf Junior High School	Effective 2021-03-29 /transfer from / CGE COUNSELOR, ELEM
RYAN, CANDACE RENEE CHE TEACHER, VE/INCLUSION 10 MONTH	Clay Hill Elementary	Effective 2021-03-29 /transfer from / LAE TEACHER, SC, KINDERGARTEN

DRAFT

### III. Instructional Actions

#### E. RESIGNATIONS/RETIREMENTS/CONCLUDE EMPLOYMENT

	<u>Name/Assignment</u>	<u>Site</u>	<u>Effective/Action</u>
	ADELMANN, BAILEY CHRISTINE GPE TEACHER, SC, SIXTH GR 10 MONTH	Grove Park Elementary	Effective 2021-06-04 RESIGNATION
	ANSLEY, PATRICIA M AES COUNSELOR, ELEM 10 MONTH	Argyle Elementary	Effective 2021-06-04 RESIGNATION
	BARNES, ANGELA C CHE TEACHER, SC, KINDERGARTEN 10 MONTH	Clay Hill Elementary	Effective 2021-06-04 RESIGNATION
	BAXTER, JENNIFER HUMAN INSTRUCTIONAL - CWL 10 MO LNG TRM	COUNTY-WIDE LEAVE	Effective 2021-06-04 RESIGNATION
	BECK, JAMIE NEL CVA TEACHER, PHYSICAL ED SH 10 MONTH	Clay Virtual Academy	Effective 2021-06-04 RESIGNATION
	BEHR, JO ANN WES TEACHER, VE/INCLUSION 10 MONTH	Wilkinson Elementary	Effective 2021-06-04 RETIREMENT
	BISHOP, ALLISON LEAH OPH TEACHER, LANGUAGE ARTS, SH 10 MONTH	Orange Park High	Effective 2021-06-04 RESIGNATION
	BRYANT, SHEREE M CVA TEACHER, SOC STUD, JH 10 MONTH	Clay Virtual Academy	Effective 2021-03-12 RESIGNATION
	CROSBY, CASSIE LYN TES TEACHER, MUSIC, ELEM 10 MONTH	Tynes Elementary	Effective 2021-06-04 RESIGNATION
	ESCOBAR, JONATHAN OLJ TEACHER, MATHEMATICS, JH 10 MONTH	Oakleaf Junior High School	Effective 2021-03-22 RESIGNATION
	EZEDI, SHANNEL CHS COUNSELOR, SH 11 MO 11 MONTH	Clay High	Effective 2021-04-30 RESIGNATION
	FEATHERINGILL-SCO, LORI MICHEL RHS COUNSELOR, SH 12 MO 12 MONTH	Ridgeview High School	Effective 2021-04-30 RESIGNATION
	FISH, DEBORAH DENISE OPJ TEACHER, PHYSICAL ED JH 10 MONTH	Orange Park Jr High	Effective 2021-04-02 RETIREMENT
	FLACK, DORREEN D WES TEACHER, VE/INCLUSION 10 MONTH	Wilkinson Elementary	Effective 2021-06-04 RESIGNATION
0.4	FLYNN, CARRIE MARIE AES TEACHER, GIFTED SPECIAL	Argyle Elementary	Effective 2021-06-04 RESIGNATION
	FORD, MEGAN ELAINE FIH TEACHER, MATHEMATICS, SR 10 MONTH	Fleming Island High School	Effective 2021-06-04 RESIGNATION
	FORSHAY, ALLISON H PES COUNSELOR, ELEM	Robert M. Paterson Elementary	Effective 2021-06-04 RESIGNATION

### III. Instructional Actions

#### E. RESIGNATIONS/RETIREMENTS/CONCLUDE EMPLOYMENT

	<u>Name/Assignment</u>	<u>Site</u>	<u>Effective/Action</u>
	10 MONTH		
	FORTSON, ROBERT C WJH TEACHER, MATHEMATICS, JH	Wilkinson Jr High	Effective 2021-06-04 RESIGNATION
	10 MONTH		
	GILLESPIE, AMANDA L INSTRUCTIONAL - CWL 10 MO LNG TRM	COUNTY-WIDE LEAVE	Effective 2021-03-02 RESIGNATION
0.9	GOERSCH, HANNAH G LAJ GENERAL HEALTH ASSISTA 9 MON SU	Ridgeview High School	Effective 2021-03-12 RESIGNATION
	HARRIS, MARRISSA OLJ TEACHER, SUPP FACIL 10 MONTH	Oakleaf Junior High School	Effective 2021-04-29 RESIGNATION
	HATFIELD, LORI SNODGRASS OHS TEACHER, BUSINESS ED 10 MONTH	Oakleaf High School	Effective 2021-03-22 RESIGNATION
	HEARD, KRISTEN B POE TEACHER, VE LANG IMPAIRED 10 MONTH	Plantation Oaks Elementary	Effective 2021-06-04 RETIREMENT
0.5	HEINTON, MARY DILORENZO PES TEACHER, SC, THIRD GR SPECIAL	Robert M. Paterson Elementary	Effective 2021-06-04 RETIREMENT
	HOLT, MICHELE LYNN TBE TEACHER, SC, FOURTH GR 10 MONTH	Thunderbolt Elementary	Effective 2021-06-04 RETIREMENT
	JACOWAY, TARA LARAE INSTRUCTIONAL - CWL 10 MO LNG TRM	COUNTY-WIDE LEAVE	Effective 2021-06-04 RESIGNATION
	JACQMEIN, BENJAMIN F CHS TEACHER, SOC STUD, SH 10 MONTH	Clay High	Effective 2021-06-04 RESIGNATION
	JERRELL, VIVIAN R ESE TEACHER, VE/INCLUSION 10 MONTH	Exceptional Student Education	Effective 2021-06-04 RETIREMENT
	KENNETT, PAMELA PEARL RVE TEACHER, SC, FIFTH GR 10 MONTH	Ridgeview Elementary	Effective 2021-06-04 RETIREMENT
	KIRKLAND, PAMELA K AES TEACHER, PHYSICAL ED EL 10 MONTH	Argyle Elementary	Effective 2021-06-04 RETIREMENT
	KNIGHT, GINA MARIE FIE TEACHER, SC, FOURTH GR 10 MONTH	Fleming Island Elementary	Effective 2021-06-04 RESIGNATION
	LANE, BRYN C LES TEACHER, SC, SECOND GR 10 MONTH	Lakeside Elementary	Effective 2021-06-04 RETIREMENT
	LIVERPOOL, TORSHADER ANNETTE DOE TEACHER, SC, SECOND GR 10 MONTH	Discovery Oaks Elementary	Effective 2021-06-04 RESIGNATION

**III. Instructional Actions****E. RESIGNATIONS/RETIREMENTS/CONCLUDE EMPLOYMENT**

	<b><u>Name/Assignment</u></b>	<b><u>Site</u></b>	<b><u>Effective/Action</u></b>
	LOWERY, LISA LOGAN TEACHER, 4-6 10 MONTH	Clay Virtual Academy	Effective 2021-04-30 RETIREMENT
	LUECHTEFELD, ROBERT EUGENE OPJ TEACHER, MATHEMATICS, JH 10 MONTH	Orange Park Jr High	Effective 2021-03-10 RESIGNATION
	MARTIN, HEATHER DAWN WJH TEACHER, SUPP FACIL LNG TRM	COUNTY-WIDE LEAVE	Effective 2021-06-04 RESIGNATION
	MAYO, JENNIFER JANINE RVE TEACHER, VE SELF- CONTAINED 10 MONTH	Ridgeview Elementary	Effective 2021-06-04 RESIGNATION
	MCCORMICK, NATALIE PAIGE OPE TEACHER, SC, KINDERGARTEN 10 MONTH	Orange Park Elementary	Effective 2021-06-04 RESIGNATION
	MCGREADY, TARYN S INSTRUCTIONAL - CWL 10 MO LNG TRM	COUNTY-WIDE LEAVE	Effective 2021-06-04 RETIREMENT
	MCGUFFIN, LORI ELLYN MHS TEACHER, LANGUAGE ARTS, SH 10 MONTH	Middleburg High	Effective 2021-06-04 RESIGNATION
	MILLER, ANN S CEB TEACHER, SC, FIRST GR 10 MONTH	Charles E. Bennett Elementary	Effective 2021-06-04 RETIREMENT
	MIMBS, JOHN ALAN KHH TEACHER, MATHEMATICS, SR 10 MONTH	Keystone Heights High School	Effective 2021-06-04 RETIREMENT
	MITCHELL, JORDAN MADISON SPC TEACHER, SC, FIRST GR 10 MONTH	Swimming Pen Creek Elem	Effective 2021-06-04 RESIGNATION
0.5	MUMINOVIC, MARJORIE ANN INSTRUCTIONAL - CWL 10 MO LNG TRM	COUNTY-WIDE LEAVE	Effective 2021-03-22 RESIGNATION
	NERGARD, KAREN L GCJ TEACHER, FAMILY/CONSUMER 10 MONTH	Green Cove Springs Junior High	Effective 2021-06-04 RETIREMENT
	NICHOLS, DAVID M CEB TEACHER, CURRICULUM COACH 10 MONTH	Charles E. Bennett Elementary	Effective 2021-03-05 RESIGNATION
	NIXON, BRENDA J AES TEACHER, SC, KINDERGARTEN 10 MONTH	Argyle Elementary	Effective 2021-06-04 RESIGNATION
	OLIVA, DAWN RENEE CHS TEACHER, DROPOUT PREV SH 10 MONTH	Clay High	Effective 2021-06-04 RETIREMENT
	PELLETT, MARCY LES TEACHER, SC, SECOND GR	Lakeside Elementary	Effective 2021-06-04 RETIREMENT

### III. Instructional Actions

#### E. RESIGNATIONS/RETIREMENTS/CONCLUDE EMPLOYMENT

<u>Name/Assignment</u>	<u>Site</u>	<u>Effective/Action</u>
10 MONTH		
POWERS, WALTER A MHS TEACHER, DROPOUT PREV SH 10 MONTH	Middleburg High	Effective 2021-05-28 RETIREMENT
SCARBROUGH, CAROLYN WJH TEACHER, LANGUAGE ARTS, JH 10 MONTH	Wilkinson Jr High	Effective 2021-06-04 RESIGNATION
SCHMIDT, KATHERINE KENNY ESE TEACHER, SPEECH CLINICIAN 10 MONTH	Discovery Oaks Elementary	Effective 2021-06-04 RETIREMENT
SHERIDAN, SANDRA A OVE TEACHER, SC, FIRST GR 10 MONTH	Oakleaf Village Elementary	Effective 2021-06-04 RETIREMENT
SHUTTERS, ALEXUS MARIE KHH TEACHER, LANGUAGE ARTS, SH 10 MONTH	Keystone Heights High School	Effective 2021-04-09 RESIGNATION
SPENCER, MEGAN ELIZABETH TBE TEACHER, VE SELF- CONTAINED 10 MONTH	Thunderbolt Elementary	Effective 2021-06-04 RESIGNATION
STRASSBERGER, DEANNA L KHE TEACHER, SC, FOURTH GR 10 MONTH	Keystone Heights Elementary	Effective 2021-06-04 RESIGNATION
STUBBS, SUNDAE ECHOLS OLJ TEACHER, LANGUAGE ARTS, JH 10 MONTH	Oakleaf Junior High School	Effective 2021-06-04 RETIREMENT
TILLIS, SHARON TBE TEACHER, SC, SECOND GR 10 MONTH	Thunderbolt Elementary	Effective 2021-06-04 RETIREMENT
UPCHURCH, JESSICA B PES TEACHER, SC, FIRST GR 10 MONTH	Robert M. Paterson Elementary	Effective 2021-06-04 RESIGNATION
WILLIAMSON, AMY CEB TEACHER, TITLE I, ELEM 10 MONTH	Charles E. Bennett Elementary	Effective 2021-06-04 RETIREMENT
WRIGHT, ROBIN A MBE TEACHER, SC, SECOND GR 10 MONTH	Middleburg Elementary	Effective 2021-06-04 RETIREMENT
YOUNG, BERNICE MIRANDA INSTRUCTIONAL - CWL 10 MO LNG TRM	COUNTY-WIDE LEAVE	Effective 2021-03-10 RESIGNATION
YOUNGBLOOD, LINDA R OPE TEACHER, SC, FIFTH GR 10 MONTH	Orange Park Elementary	Effective 2021-06-04 RETIREMENT

### III. Instructional Actions

#### F. SUPPLEMENT

	<u>Name/Assignment</u>	<u>Site</u>	<u>Supplement Action</u>
	BOYETTE, HANNAH MARIE OLJ CHEERLEADING JH SUPPLEME	Oakleaf Junior High School	Resignation
	CAMBRON, CHRISTOPHER TODD ELE TRACK ELEM COOR SUPPLEME	Rideout Elementary	Appointment
	CASIAS, KYLE FRANCIS OPH SWIMMING HD SH SUPPLEME	Orange Park High	Appointment
1.0	CRAWFORD, JAMES B CHS WRESTLING SUPPLEME	Clay High	Appointment
	GANCI, DEAN CARROLL OPH WRESTLING ASST SH SUPPLEME	Orange Park High	Appointment
	GIRGIS, ROBERT FRED RHS BASEBALL JV HD SH SUPPLEME	Ridgeview High School	Resignation
	GOLDEN, DAVID KHH DOD ACADEMIC CH, STEM SUPPLEME	Keystone Heights High School	Appointment
	GONZALEZ, CARLOS J ORTIZ RHS SENIOR CLASS SPONSOR SUPPLEME	Ridgeview High School	Appointment
	GUNSAULUS SR, WILLIAM CALVIN LJH BASEBALL HEAD JH SUPPLEME	Lakeside Junior High	Appointment
	HALL, KATHERYN LEE WJH SOFTBALL FP HD JH SUPPLEME	Wilkinson Jr High	Resignation
	HARRIS, MARRISSA OLJ DEPT HEAD (6-10) SUPPLEME	Oakleaf Junior High School	Resignation
	HARRIS, MARRISSA OLJ ESE INTERVENTION FAC. SUPPLEME	Oakleaf Junior High School	Resignation
	HATFIELD, LORI SNODGRASS OHS CO-CURR CLUB SUPPLEME	Oakleaf High School	Resignation
	HAYES, CAITLYN E OPJ DISCRETIONARY SUPPLEME	Orange Park Jr High	Resignation
	HOLBROOK, LEANN KATHERINE CVA ESE INTERVENTION FAC. SUPPLEME	Clay Virtual Academy	Resignation
	ISOM, SHANNON DIONNE OPJ DISCRETIONARY SUPPLEME	Orange Park Jr High	Appointment
	JONES, JONATHAN CHARLES LJH SCI FAIR COOR LOCAL SUPPLEME	Lakeside Junior High	Appointment
	KITTLE, AUSTIN GRANT RHS BASEBALL JV HD SH	Ridgeview High School	Appointment

## III. Instructional Actions

## F. SUPPLEMENT

	Name/Assignment	Site	Supplement Action
	SUPPLEME		
	KNAUSS, MATTHEW HARRIS RHS FOOTBALL HD HS 25% SUPPLEME	Ridgeview High School	Resignation
	MASSEY, WILLIAM GARDNER KHH SOFTBALL FP ASST JH SUPPLEME	Keystone Heights High School	Appointment
0.5	REAPE, JAMES P CHS WRESTLING SUPPLEME	Clay High	Appointment
0.5	ROCKWELL, JESSICA L WJH SOFTBALL FP HD JH SUPPLEME	Wilkinson Jr High	Appointment
	RODRIGUEZ, ERIC IVAN CHS SOCCER HEAD JV SUPPLEME	Clay High	Appointment
	SOLOMON, KELSEY ANN RHS SOFTBALL FP HD JV SUPPLEME	Ridgeview High School	Resignation
	STILIANOU, JOHN WILLARD MHS FLAG FOOTBALL HD SH/JH SUPPLEME	Middleburg High	Appointment
0.5	STILIANOU, JOHN WILLARD MHS FLAG FOOTBALL HD SH/JH SUPPLEME	Middleburg High	Resignation
0.5	TAKACS, ZSOLT C MHS FLAG FOOTBALL HD SH/JH SUPPLEME	Middleburg High	Resignation
	TAKACS, ZSOLT C MHS TRACK ASST SH SUPPLEME	Middleburg High	Appointment
	THOMPSON, GLEN EDWARD RHS SOFTBALL FP ASST SH SUPPLEME	Ridgeview High School	Resignation
	THOMPSON, GLEN EDWARD RHS SOFTBALL FP HD JV SUPPLEME	Ridgeview High School	Appointment
	TURNER, NAOMI FOND CVA ESE INTERVENTION FAC. SUPPLEME	Clay Virtual Academy	Appointment
	WHITE, BENJAMIN DAVIS OHS FOOTBALL ASST HS 25% SUPPLEME	Oakleaf High School	Resignation



### III. INSTRUCTIONAL ACTIONS 2020-2021

#### G. PENDING APPOINTMENTS

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

DRAFT

### III. INSTRUCTIONAL ACTIONS 2020-2021

#### H. OUT OF FIELD

<u>Name</u>	<u>Site</u>	<u>Subject</u>	<u>OOF Subject</u>
-------------	-------------	----------------	--------------------

NONE

DRAFT

**III. Instructional Actions****A. APPOINTMENT**

<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
------------------------	-------------	-----------------

DRAFT

### III. Instructional Actions

#### B. RE-APPOINTMENT

Name/Assignment	Site	Contract
ABRAHAM, DANIELLE NICOLE SBJ TEACHER, SC, SECOND GR 10 MONTH	S. Bryan Jennings Elementary	10 MONTH / Professional Services
ALLEN, JENNIFER ALEXANDRA OPE TEACHER, SC, THIRD GR 10 MONTH	Orange Park Elementary	10 MONTH / Professional Services
ANDERSON, JOYCE C MHS MEDIA SPECIALIST, SH 10 MONTH	Middleburg High	10 MONTH / Professional Services
ANDERSON, STACY BARNETT WEC TEACHER, SC, FOURTH GR 10 MONTH	W.E. Cherry Elementary	10 MONTH / Annual
ANSCHUETZ, KIMBERLY JOY LJH TEACHER, PHYSICAL ED JH 10 MONTH	Lakeside Junior High	10 MONTH / Professional Services
BACHMAYER, ABBY A OPE TEACHER, SC, THIRD GR 10 MONTH	Orange Park Elementary	10 MONTH / Professional Services
BAKER, LISA MICHELLE OLJ TEACHER, VE/INCLUSION 10 MONTH	Oakleaf Junior High School	10 MONTH / Professional Services
BARENGO, RACHEL E CHE TEACHER, VE/INCLUSION 10 MONTH	Clay Hill Elementary	10 MONTH / Professional Services
BILLINGS, CHRISTOPHER MICHAEL WEC TEACHER, SC, FIFTH GR 10 MONTH	W.E. Cherry Elementary	10 MONTH / Annual
BOWIE, KIMBERLY ANN OPE TEACHER, SC, FIRST GR 10 MONTH	Orange Park Elementary	10 MONTH / Professional Services
BRAVO, MICHELLE NICOLE SPC TEACHER, PHYSICAL ED EL 10 MONTH	Swimming Pen Creek Elem	10 MONTH / Annual
BRETZ, AMANDA MARIE SLE TEACHER, SC, FIRST GR 10 MONTH	Shadowlawn Elementary	10 MONTH / Professional Services
BRUNS, MELISSA COLETTE OHS TEACHER, MATHEMATICS, SR 10 MONTH	Oakleaf High School	10 MONTH / Annual
BURKE, ERIC W OPJ TEACHER, MATHEMATICS, JH 10 MONTH	Orange Park Jr High	10 MONTH / Professional Services
BYANSKI, ABBY C CHE TEACHER, SC, SIXTH GR 10 MONTH	Clay Hill Elementary	10 MONTH / Annual
BYRD, PRINCE D CHS TEACHER, MUSIC, SH 10 MONTH	Clay High	10 MONTH / Professional Services
CHAPMAN, CLAUDINE MARIE AES TEACHER, SC, KINDERGARTEN	Argyle Elementary	10 MONTH / Annual

### III. Instructional Actions

#### B. RE-APPOINTMENT

<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
10 MONTH		
CLARK, RACHEL ANNE WJH TEACHER, SCIENCE, JH 10 MONTH	Wilkinson Jr High	10 MONTH / Annual
COCHUYT, LINDSEY NICOLE MHS TEACHER, LANGUAGE ARTS, SH 10 MONTH	Middleburg High	10 MONTH / Annual
COFFEE, TIARA NICOLE SPC TEACHER, VE/INCLUSION 10 MONTH	Swimming Pen Creek Elem	10 MONTH / Annual
CONSIDINE, JACQUELINE ANNE POE TEACHER, SC, FIFTH GR 10 MONTH	Plantation Oaks Elementary	10 MONTH / Annual
DEANGELO, LIDIA ELENA LES TEACHER, SC, SECOND GR 10 MONTH	Lakeside Elementary	10 MONTH / Annual
DOOLEY, SARAH E LJH TEACHER, SCIENCE, JH 10 MONTH	Lakeside Junior High	10 MONTH / Annual
DOWNES, CHRISTOPHER OLIVER KHH TEACHER, SCIENCE, SH 10 MONTH	Keystone Heights High School	10 MONTH / Annual
DUVALL, CHERYL ANNE WJH TEACHER, MATHEMATICS, JH 10 MONTH	Wilkinson Jr High	10 MONTH / Annual
FLETCHER, LAUREN K PES TEACHER, SC, FIRST GR 10 MONTH	Robert M. Paterson Elementary	10 MONTH / Annual
GAUGHAN, SHARON CHRISTINA DOE TEACHER, SC, FIRST GR 10 MONTH	Discovery Oaks Elementary	10 MONTH / Annual
GEESER, MELANIE L OPE TEACHER, SC, FIFTH GR 10 MONTH	Orange Park Elementary	10 MONTH / Professional Services
GEISLER, JUNE ANITA GPE TEACHER, SC, FIRST GR 10 MONTH	Grove Park Elementary	10 MONTH / Professional Services
GLOD, ROBERT P CVA TEACHER, ASSIGNMENT 10 MONTH	Clay Virtual Academy	10 MONTH / Professional Services
GOTTBERG, LAURA ANNE WEC TEACHER, SC, SECOND GR 10 MONTH	W.E. Cherry Elementary	10 MONTH / Annual
GRANTHAM, CYNTHIA VALDES LAJ COUNSELOR, JH 10 MONTH 10 MONTH	Lake Asbury Junior High School	10 MONTH / Annual
GREEN, DONALD CHRISTON CHS TEACHER, ROTC/MILITARY SH 11 MONTH	Clay High	11 MONTH / Annual

### III. Instructional Actions

#### B. RE-APPOINTMENT

	<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
	GREICO, CHRISTINA GPE TEACHER, SC, THIRD GR 10 MONTH	Grove Park Elementary	10 MONTH / Annual
	GRYBB, MEGHAN EILEEN LES TEACHER, GIFTED 10 MONTH	Lakeside Elementary	10 MONTH / Professional Services
	HENRY, CASEY ELIZABETH SBJ TEACHER, SC, THIRD GR 10 MONTH	S. Bryan Jennings Elementary	10 MONTH / Annual
0.6	HOWELL, JAMES LOUIS OPH TEACHER, DRAMA, SH 10 MONTH	Orange Park High	10 MONTH / Professional Services
	HRADIL, TIFFANY LEE ELE CURR SPEC 12 MO 12 MONTH	Dept Of Elementary Education	12 MONTH / Professional Services
	JAMISON, TYWANDA DENISE GPE TEACHER, SC, SECOND GR 10 MONTH	Grove Park Elementary	10 MONTH / Annual
	JANKOWSKI, MEAGHAN BROOKE WES TEACHER, SC, THIRD GR 10 MONTH	Wilkinson Elementary	10 MONTH / Annual
	JASONEK JR, EDWARD JOHN OLJ TEACHER, SOC STUD, JH 10 MONTH	Oakleaf Junior High School	10 MONTH / Annual
	JENKINS, VALARIE MACHELL OVE TEACHER, SC, SECOND GR 10 MONTH	Oakleaf Village Elementary	10 MONTH / Professional Services
	JOHNS, KIM HUTTO LES TEACHER, SC, FIRST GR 10 MONTH	Lakeside Elementary	10 MONTH / Annual
	JONES, MARY L WES TEACHER, TITLE I, ELEM 10 MONTH	Wilkinson Elementary	10 MONTH / Professional Services
	KAMINS, TRACY A OVE TEACHER, VE/INCLUSION 10 MONTH	Oakleaf Village Elementary	10 MONTH / Professional Services
	KELLER, STEPHANIE CARADONNA STS STUD SERV PSYCH 10 MO 10 MONTH	Student Services	10 MONTH / Annual
	KINION, SARA DEE ANN WEC TEACHER, SC, FIFTH GR 10 MONTH	W.E. Cherry Elementary	10 MONTH / Professional Services
	KOEHLER, STEFANIE LYNN RHS TEACHER, LANGUAGE ARTS, SH 10 MONTH	Ridgeview High School	10 MONTH / Professional Services
	KRIENER, BRECLYN F DOE TEACHER, SC, FIFTH GR 10 MONTH	Discovery Oaks Elementary	10 MONTH / Annual
	LADE, ERIKA PARKS OLJ TEACHER, LANGUAGE ARTS, JH 10 MONTH	Oakleaf Junior High School	10 MONTH / Annual



### III. Instructional Actions

#### B. RE-APPOINTMENT

<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
LEININGER, VICTORIA A WES TEACHER, GIFTED 10 MONTH	Wilkinson Elementary	10 MONTH / Annual
LINSCOMB, LANCE ANDREW TEACHER, DEAN SH 10 MONTH	Oakleaf High School	10 MONTH / Annual
LONG, ANNE MARIE LES TEACHER, SC, FIFTH GR 10 MONTH	Lakeside Elementary	10 MONTH / Annual
LOVE, ANGELA LEIGH LAE TEACHER, GIFTED 10 MONTH	Lake Asbury Elementary	10 MONTH / Professional Services
MATTOX, JESSE A KHH TEACHER, PHYSICAL ED SH 10 MONTH	Keystone Heights High School	10 MONTH / Professional Services
MCCORD, AMY C SPC TEACHER, SC, SECOND GR 10 MONTH	Swimming Pen Creek Elem	10 MONTH / Annual
MCMASTER, DANIELLE UNDERWOOD RLA READING COACH, ELEMENTARY 10 MONTH	K-12 Academic Services	10 MONTH / Annual
MUFFLEY, JESSICA MARIE GPE TEACHER, SC, THIRD GR 10 MONTH	Grove Park Elementary	10 MONTH / Annual
MULLIS, SHANNON KAYE OHS TEACHER, SUPP FACIL 10 MONTH	Oakleaf High School	10 MONTH / Annual
NABORS, ELAINE MARIE SLE TEACHER, VE LANG IMPAIRED 10 MONTH	Shadowlawn Elementary	10 MONTH / Professional Services
OSBORNE, CHRISTINA MARIE KHH TEACHER, GIFTED 10 MONTH	Keystone Heights High School	10 MONTH / Annual
PELZER, BENITA R POE TEACHER, SC, FOURTH GR 10 MONTH	Plantation Oaks Elementary	10 MONTH / Annual
PILKINTON, DEALVA FRANCES SLE TEACHER, SC, SECOND GR 10 MONTH	Shadowlawn Elementary	10 MONTH / Professional Services
POUNDS, AMANDA ANN OPE TEACHER, SC, THIRD GR 10 MONTH	Orange Park Elementary	10 MONTH / Professional Services
POWERS, STACY N TES TEACHER, SC, FIRST GR 10 MONTH	Tynes Elementary	10 MONTH / Annual
RAINER, CARA LEIGH OPE TEACHER, SC, FOURTH GR 10 MONTH	Orange Park Elementary	10 MONTH / Professional Services
RHODEN, ALYSSA KATHRYN	Grove Park Elementary	10 MONTH / Annual

### III. Instructional Actions

#### B. RE-APPOINTMENT

<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
GPE TEACHER, SC, FOURTH GR 10 MONTH		
RIX, CHADWICK E CHS TEACHER, AGRICULTURE 11 MONTH	Clay High	11 MONTH / Annual
ROMANO, DEIRDRE VICTORIA MBE TEACHER, SC, FIRST GR 10 MONTH	Middleburg Elementary	10 MONTH / Annual
RYAN, RACHEL MARIE RHS TEACHER, READING, SH 10 MONTH	Ridgeview High School	10 MONTH / Professional Services
SCOTTA, CHRISTY NICOLE SBJ TEACHER, SC, KINDERGARTEN 10 MONTH	S. Bryan Jennings Elementary	10 MONTH / Annual
SMITH, ELIZABETH JANE LAJ TEACHER, STRATEGIC INT 10 MONTH	Lake Asbury Junior High School	10 MONTH / Professional Services
SMITH, ERICK WAYNE WJH TEACHER, TECHNOLOGY ED 10 MONTH	Wilkinson Jr High	10 MONTH / Annual
SMITH, MISTY MARIE OPE TEACHER, SC, SECOND GR 10 MONTH	Orange Park Elementary	10 MONTH / Annual
STRICKLAND, KIMBERLY ANNE OPH TEACHER, VE/INCLUSION 10 MONTH	Orange Park High	10 MONTH / Annual
TRUBEY, HEATHER ELIZABETH MBE TEACHER, SC, SECOND GR 10 MONTH	Middleburg Elementary	10 MONTH / Professional Services
VANLEY, SARAH JAYNE FIE TEACHER, SC, KINDERGARTEN 10 MONTH	Fleming Island Elementary	10 MONTH / Annual
WARNER, AMANDA BETH TBE TEACHER, VE SELF-CONTAINED 10 MONTH	Thunderbolt Elementary	10 MONTH / Annual
WHITAKER, SHANTELL OHS COUNSELOR, SH 11 MO 11 MONTH	Oakleaf High School	11 MONTH / Annual
WILLIAMS, LESLIE D OPH TEACHER, ROTC/MILITARY SH 11 MONTH	Orange Park High	11 MONTH / Annual
WINKLER, TESS MARIE LAE TEACHER, VE SELF-CONTAINED 10 MONTH	Lake Asbury Elementary	10 MONTH / Annual
WOOLEY, NENA LOUISE FIH TEACHER, MATHEMATICS, SR 10 MONTH	Fleming Island High School	10 MONTH / Annual

**III. Instructional Actions****C. RE-DESIGNATION**

<b><u>Name/Assignment</u></b>	<b><u>Site</u></b>	<b><u>Effective/Action</u></b>
-------------------------------	--------------------	--------------------------------

DRAFT

**III. Instructional Actions****D. TRANSFER**

<u>Name/Assignment</u>	<u>Site</u>	<u>Previous Assignment</u>
------------------------	-------------	----------------------------

DRAFT

**III. Instructional Actions****E. RESIGNATIONS/RETIREMENTS/CONCLUDE EMPLOYMENT**

<u>Name/Assignment</u>	<u>Site</u>	<u>Effective/Action</u>
------------------------	-------------	-------------------------

DRAFT

III. Instructional Actions

F. SUPPLEMENT

<u>Name/Assignment</u>	<u>Site</u>	<u>Supplement Action</u>
------------------------	-------------	--------------------------

DRAFT



### III. INSTRUCTIONAL ACTIONS 2021-2022

#### G. PENDING APPOINTMENTS

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

DRAFT

### III. INSTRUCTIONAL ACTIONS 2021-2022

#### H. OUT OF FIELD

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

DRAFT

A. SUMMER SCHOOL

<u>Name/Assignment</u>	<u>Site</u>	<u>Effective Dates</u>
NONE		

DRAFT

#### **IV. INSTRUCTIONAL MISCELLANEOUS ACTIONS 2020-2021**

##### **B. COMMUNITY EDUCATION**

###### **Appointments**

NONE

DRAFT

#### IV. INSTRUCTIONAL MISCELLANEOUS ACTIONS 2020-2021

##### C. ADULT EDUCATION

###### Appointments

NONE

DRAFT

A. SUMMER SCHOOL

<u>Name/Assignment</u>	<u>Site</u>	<u>Effective Dates</u>
NONE		

DRAFT



#### **IV. INSTRUCTIONAL MISCELLANEOUS ACTIONS 2021-2022**

##### **B. COMMUNITY EDUCATION**

###### **Appointments**

NONE

DRAFT

#### IV. INSTRUCTIONAL MISCELLANEOUS ACTIONS 2021-2022

##### C. ADULT EDUCATION

###### Appointments

NONE

DRAFT

**V. INSTRUCTIONAL SUBSTITUTE TEACHER ACTIONS 2021-2022**

**A. SUBSTITUTE TEACHER APPROVAL**

**Appointments**

NONE

DRAFT

**V. INSTRUCTIONAL SUBSTITUTE TEACHER ACTIONS 2020-2021**

**A. SUBSTITUTE TEACHER APPROVAL**

**Appointments**

NONE

DRAFT

## VI. Support Actions

### A. APPOINTMENT

	<u>Name/Assignment</u>	<u>Site</u>	
	ALVAREZ NOVALES, AIXA MARIA RVE CAFE ASSISTANT 5.5 HOURS 9 MON CA	Ridgeview Elementary	Effective 2021-03-08 9 MON CA / Annual
	ANDERSON, MARK C TRN BUS DRIVER TRANSPOR	Transportation	Effective 2021-03-23 TRANSPOR / Annual
	ATTERSON, DENNIS TRN BUS DRIVER TRANSPOR	Transportation	Effective 2021-03-23 TRANSPOR / Annual
	BELDA JR, DONALD VINCENT TRN BUS DRIVER TRANSPOR	Transportation	Effective 2021-03-23 TRANSPOR / Annual
0.9	BERNHARD, CHRISTINA MARIE SLE CLASSROOM ASSISTANT PREK 9 MON SU	Shadowlawn Elementary	Effective 2021-04-05 9 MON SU / Annual
	BRITT, EDITHA FERGUSON OPR CUSTODIAN 12 MO SU	Division of Support Svcs	Effective 2021-03-11 12 MO SU / Annual
0.9	CAGE, STACEY KAY LAE BEHAVIORAL HEALTH ASST 9 MON SU	Lake Asbury Elementary	Effective 2021-03-04 9 MON SU / Annual
	CAROZZA, PETER ANDREW SCHOOL RESOURCE OFFICER 12 MO SU	School Police Department	Effective 2021-03-03 12 MO SU / AC Safety and Security
	CARTER, JUDY ANN OPH CAFE ASSISTANT 5 HOURS 9 MON CA	Orange Park High	Effective 2021-04-07 9 MON CA / Annual
	CHAMORRO ARIOLA, JEANETTE ANN OPJ CAFE ASSISTANT 6.5 HOURS 9 MON CA	Orange Park Jr High	Effective 2021-04-08 9 MON CA / Annual
0.9	CWYNAR, LISA DANIELE CGE BEHAVIORAL HEALTH ASST 9 MON SU	Coppergate Elementary	Effective 2021-03-30 9 MON SU / Annual
0.9	DI FINI, KATRINA DAWN CGE BEHAVIORAL HEALTH ASST 9 MON SU	Coppergate Elementary	Effective 2021-03-29 9 MON SU / Annual
0.9	DOOLEY, KATRINA LATISSA LJH BEHAVIORAL HEALTH ASST 9 MON SU	Lakeside Junior High	Effective 2021-03-30 9 MON SU / Annual
	DYER, WILLIAM FREDERICK SCHOOL RESOURCE OFFICER 12 MO SU	School Police Department	Effective 2021-04-08 12 MO SU / AC Safety and Security
	EDWARDS, BRANDY MICHELLE KHH CAFE ASSISTANT 3.5 HOURS 9 MON CA	Keystone Heights High School	Effective 2021-04-01 9 MON CA / Annual
	EMMANUELLI, VANESSA MICHELLE	Discovery Oaks Elementary	Effective 2021-03-10 9 MON CA / Annual

## VI. Support Actions

### A. APPOINTMENT

	Name/Assignment	Site	
	DOE CAFE ASSISTANT 3 HOURS 9 MON CA		
	ETHRIDGE, SANDY ANN TRN BUS DRIVER TRANSPOR	Transportation	Effective 2021-03-23 TRANSPOR / Annual
	FOX, ALICHA LYNN TRN BUS DRIVER TRANSPOR	Transportation	Effective 2021-03-23 TRANSPOR / Annual
	GAMBLE, DEBORAH ANNE LES CAFE ASSISTANT 6 HOURS 9 MON CA	Lakeside Elementary	Effective 2021-03-31 9 MON CA / Annual
0.9	GAMBOA, ALIANA ALEXIS TBE BEHAVIORAL HEALTH ASST 9 MON SU	Thunderbolt Elementary	Effective 2021-03-23 9 MON SU / Annual
0.9	GARDNER, BRANDON MICHAEL LJH BEHAVIORAL HEALTH ASST 9 MON SU	Lakeside Junior High	Effective 2021-03-11 9 MON SU / Annual
0.9	HALL, JAYLA DEE RVE BEHAVIORAL HEALTH ASST 9 MON SU	Ridgeview Elementary	Effective 2021-04-05 9 MON SU / Annual
0.8	HARP, ALMA PATRICIA ROE GENERIC CLASSROOM ASSISTAN 9 MON SU	Rideout Elementary	Effective 2021-03-11 9 MON SU / Annual
	HARRISON, IAN CHRISTOPHE CHS CUSTODIAN 12 MO SU	Clay High	Effective 2021-04-09 12 MO SU / Annual
	HARVIN, PATRICK BRUCE ACCESS CONTROL TECHNICIAN 12 MO SU	Division Of Support Services	Effective 2021-04-06 12 MO SU / Re-employed retiree, A/C support
0.9	HOSPITAL, STEPHEN CLYDE BLC BEHAVIORAL HEALTH ASST 9 MON SU	Bannerman Learning Center	Effective 2021-03-08 9 MON SU / Annual
	JETT, TAMMY K MHS CAFE ASSISTANT 4 HOURS 9 MON CA	Middleburg High	Effective 2021-03-23 9 MON CA / Annual
	JOHNSON, DAVID L TRN BUS DRIVER TRANSPOR	Transportation	Effective 2021-03-23 TRANSPOR / Annual
	MCCREARY, MICHELLE CHARLINE WES IN SCHOOL SUSPENSION 9 MON SU	Wilkinson Elementary	Effective 2021-03-23 9 MON SU / Annual
0.9	MILLER MARTELLE, TRICIA MICHEE LJH BEHAVIORAL HEALTH ASST 9 MON SU	Lakeside Junior High	Effective 2021-03-23 9 MON SU / Annual
0.9	MILLER, COURTENEY PEARL BLC BEHAVIORAL HEALTH ASST	Bannerman Learning Center	Effective 2021-03-29 9 MON SU / Annual



## VI. Support Actions

### A. APPOINTMENT

	<u>Name/Assignment</u>	<u>Site</u>	
	9 MON SU		
	OWENS, LORI MARIE TRN BUS DRIVER TRANSPOR	Transportation	Effective 2021-03-23 TRANSPOR / Annual
	PENN, DERRICK HOLLISTER MNT HVAC TECH 12 MO SU	Division of Support Svcs	Effective 2021-04-01 12 MO SU / Annual
0.8	PEREZ BURGOS, JOSE ALBERTO CGE ESOL CLASSROOM ASSISTANT 9 MON SU	Coppergate Elementary	Effective 2021-04-01 9 MON SU / Annual
	PERKINS, RYAN I MNT ROOFER 12 MO SU	Division of Support Svcs	Effective 2021-04-09 12 MO SU / Annual
	PERKINS, SAQUANA N TRN BUS DRIVER TRANSPOR	Transportation	Effective 2021-03-23 TRANSPOR / Annual
	PROFIT, SHAUNA LOUISE KHE CAFE ASSISTANT 3 HOURS 9 MON CA	Keystone Heights Elementary	Effective 2021-04-05 9 MON CA / Annual
	RAMOS, EMILY ANNE CEB TITLE I ASSISTANT 9 MON SU	Charles E. Bennett Elementary	Effective 2021-04-05 9 MON SU / Annual
	REWINKEL, ROBERT EDWARD TRN BUS DRIVER TRANSPOR	Transportation	Effective 2021-03-23 TRANSPOR / Annual
	ROBERSON, GENE RICARDO TRN BUS DRIVER TRANSPOR	Transportation	Effective 2021-03-23 TRANSPOR / Annual
	ROBERTS, ASHLEY MARIE SLE CAFE ASSISTANT 4.25 HOURS 9 MON CA	Shadowlawn Elementary	Effective 2021-03-11 9 MON CA / Annual
	ROCK JR, JULIAN BERTRUM TRN BUS DRIVER TRANSPOR	Transportation	Effective 2021-03-23 TRANSPOR / Annual
0.9	TILLMAN, ASHLIE NICOLE MRE BEHAVIORAL HEALTH ASST 9 MON SU	Mcrae Elementary	Effective 2021-03-23 9 MON SU / Annual
0.8	TILLMAN, LISA M MCE IN SCHOOL SUSPENSION 9 MON SU	Montclair Elementary	Effective 2021-03-04 9 MON SU / Annual
	WEISKITTEL, ELISABETH MANUELA TRN BUS DRIVER TRANSPOR	Transportation	Effective 2021-03-23 TRANSPOR / Annual
0.9	WRIGHT, LAJAHMES KHADIJAH WEC BEHAVIORAL HEALTH ASST 9 MON SU	W.E. Cherry Elementary	Effective 2021-03-23 9 MON SU / Annual

## VI. Support Actions

### B. RE-APPOINTMENT

	<b>Name/Assignment</b>	<b>Site</b>	<b>Contract</b>
0.9	BRADSHAW, JENNIFER J WJH BEHAVIORAL HEALTH ASST 9 MON SU	Wilkinson Jr High	9 MON SU / Annual
0.9	COOPER, DAWN R KHH BEHAVIORAL HEALTH ASST 9 MON SU	Keystone Heights High School	9 MON SU / Multi-Year Conditional
	POWELL, NICHOLE CARTER OPH SECRETARY 11 MO 11 MONTH	Orange Park High	11 MONTH / Annual
0.9	QUINONES, JASMIN CGE BEHAVIORAL HEALTH ASST 9 MON SU	Coppergate Elementary	9 MON SU / Multi-Year Conditional
0.9	SAXON, PAMELA A KHE BEHAVIORAL HEALTH ASST 9 MON SU	Keystone Heights Elementary	9 MON SU / Multi-Year Conditional
0.9	WINTER, FAITH E TES BEHAVIORAL HEALTH ASST 9 MON SU	Tynes Elementary	9 MON SU / 3rd year annual, support

## VI. Support Actions

### C. RE-DESIGNATION

<u>Name/Assignment</u>	<u>Site</u>	<u>Previous</u>
FOLEY, SARAH J KHH CAFE ASSISTANT 5.75 HOURS 9 MON CA	Keystone Heights High School	Effective 2021-03-08 / redesignated from / KHH CAFE ASSISTANT 5 HOURS / 9 MON CA
NOONEY, BRENDA T KHH CAFE ASSISTANT 6 HOURS 9 MON CA	Keystone Heights High School	Effective 2021-03-08 / redesignated from / KHH CAFE ASSISTANT 5.75 HOURS / 9 MON CA
REESE, VIVIAN ROZITA FIE CUSTODIAN 12 MO SU	Fleming Island Elementary	Effective 2021-03-01 / redesignated from / SUPPORT - CWL 12 M0 / LNG TRM

## VI. Support Actions

## D. TRANSFER

	<u>Name/Assignment</u>	<u>Site</u>	<u>Previous</u>
	ADERMAN, MICHELLE ASHLEY OPR ADMIN SECRETARY 12 MO SU	Division Of Support Services	EFFECTIVE 2021-07-01 TRANSFER FROM ESE ADMIN SUPPORT ASST
	BRYAN, BRENDA JEAN TRN ADMIN SUPPORT ASSISTANT 12 MO SU	Transportation	Effective 2021-03-15 /transfer from / TRN ROUTING SPECIALIST
	BURKE, NATALIE A OPJ CAFE ASSISTANT 3.5 HOURS 9 MON CA	Orange Park Jr High	Effective 2021-03-24 /transfer from / OPJ CAFE ASSISTANT 5.5 HOURS
	CABIGAO, ELIZABETH ALAS OPH CUSTODIAN 12 MO SU	Orange Park High	Effective 2021-04-12 /transfer from / OHS CUSTODIAN
	DE LOS SANTOS THEUT, MARIA DEL OPH TESTING/ADMIN SUPPORT ASST 10 MONTH	Orange Park High	Effective 2021-03-22 /transfer from / OPH SCHOOL SEC ADMINISTRATION
	E0200689 SCHOOL SAFE OFFICER LEAD 9 MON SU	Division Of Support Services	EFFECTIVE 2021-07-01 TRANSFER FROM OPR SCHOOL SAFETY OFFICER
	FAIRCHILD, PATRICE ELLEN PES SECRETARY 11 MO 11 MONTH	Robert M. Paterson Elementary	Effective 2021-03-09 /transfer from / PES IN SCHOOL SUSPENSION
0.8	FORD, SHERLYN ELAINE OLJ IN SCHOOL SUSPENSION 9 MON SU	Oakleaf Junior High School	Effective 2021-03-23 /transfer from / OLJ COMPUTER LAB ASSISTANT
	GANCI, DEBRA RAE OPH SCHOOL SEC ADMINISTRATION 10 MONTH	Orange Park High	EFFECTIVE 2021-08-02 TRANSFER FROM SBJ TITLE 1 ASST
0.9	HANCOCK, GAIL DELYN CHS GENERAL HEALTH ASSISTA 9 MON SU	Clay High	EFFECTIVE 2021-08-06 TRANSFER FROM RHS BEHAVIORAL HEALTH ASST
	JOHNSON, JASMINE M OHS SECRETARY 11 MO 11 MONTH	Oakleaf High School	EFFECTIVE 2021-07-20 TRANSFER FROM AES GENERAL ASST
	METZ, LORIE J. WJH CUSTODIAN 12 MO SU	Wilkinson Jr High	Effective 2021-03-29 /transfer from / OLJ CUSTODIAN
	MINTON, TANIA SUE DOE SCHOOL SEC ADMINISTRATION 10 MONTH	Discovery Oaks Elementary	Effective 2021-03-22 /transfer from / DIS IN SCHOOL SUSPENSION
	OWENS, BRUCE B CC POLICE DEPT SERGEANT 12 MO SU	School Police Department	EFFECTIVE 2021-07-01 TRANSFER FROM OPR SCHOOL RESOURCE OFFICER
0.8	ROXAS, LIZA J OPJ IN SCHOOL SUSPENSION 9 MON SU	Orange Park Jr High	Effective 2021-03-23 /transfer from / LJH CAFE ASSISTANT 3 HOURS
	SMITH, RANDALL S CGE HEAD CUSTODIAN 12 MO SU	Grove Park Elementary	EFFECTIVE 2021-06-16 TRANSFER FROM GPE HEAD CUSTODIAN
	VIGNE, PATRICIA A PES CAFE ASSISTANT 5.25	Robert M. Paterson Elementary	EFFECTIVE 2021-08-09 TRANSFER FROM PES CAFE

**VI. Support Actions****D. TRANSFER**

	<b><u>Name/Assignment</u></b>	<b><u>Site</u></b>	<b><u>Previous</u></b>
	HOURS 9 MON CA		ASSISTANT 5 HOURS

DRAFT

## VI. Support Actions

### E. RESIGNATIONS/RETIREMENTS/CONCLUDE EMPLOYMENT

	<u>Name/Assignment</u>	<u>Site</u>	<u>Action/Effective</u>
	ALBRIGHT, BARBARA ANN PES CAFE ASSISTANT 5.25 HOURS 9 MON CA	Robert M. Paterson Elementary	Effective 2021-04-01 RESIGNATION
	ALIOTTA, ROBERT WILLIAM MNT ELECTRICAL TECH 12 MO SU	Division of Support Svcs	Effective 2021-03-12 RESIGNATION
	ALVAREZ NOVALES, AIXA MARIA RVE CAFE ASSISTANT 5.5 HOURS 9 MON CA	Ridgeview Elementary	Effective 2021-04-05 RESIGNATION
0.9	BENDA, CHARLES JOSEPH RHS GENERAL HEALTH ASSISTA 9 MON SU	Ridgeview High School	Effective 2021-06-03 RESIGNATION
	BLITCHINGTON, ASHLEY LORRAINE OHS SECRETARY 11 MO 11 MONTH	Oakleaf High School	Effective 2021-02-25 RESIGNATION
	BROWN, DENISHA A CEB ST RECORD SEC 12 MO 12 MO SU	Charles E. Bennett Elementary	Effective 2021-04-30 RESIGNATION
	BROWN, JUDITA CUNA OPJ CUSTODIAN 12 MO SU	Orange Park Jr High	Effective 2021-05-14 RESIGNATION
0.9	CAGE, STACEY KAY LAE BEHAVIORAL HEALTH ASST 9 MON SU	Lake Asbury Elementary	Effective 2021-03-10 RESIGNATION
0.9	CAREY, VENETIA PULEO TBE GENERAL HEALTH ASSISTA 9 MON SU	Thunderbolt Elementary	Effective 2021-06-03 RETIREMENT
	CAROZZA, PETER ANDREW TRN ROUTING DISPATCHER 12 MO SU	School Police Department	Effective 2021-03-02 RESIGNATION
	CHURCH, CATHLEEN S RHS ST RECORD SEC 12 MO 12 MO SU	Ridgeview High School	Effective 2021-06-30 RETIREMENT
	COX, JAMES F MNT LEAD ELECTRICAL TECHNICIAN 12 MO SU	Division of Support Svcs	Effective 2021-06-30 RETIREMENT
	CROWE, REBECCA LYNN FIH CUSTODIAN 12 MO SU	Fleming Island High School	Effective 2021-03-30 RESIGNATION
0.9	DAEGE, MELYSSA E WEC BEHAVIORAL HEALTH ASST 9 MON SU	W.E. Cherry Elementary	Effective 2021-02-27 RESIGNATION
	DOWNES, WILLIAM SUPPORT - CWL 9 MO 188 LNG TRM	COUNTY-WIDE LEAVE	Effective 2021-06-02 RESIGNATION
	EZQUERRA, CHRISTINA MBE CAFE ASSISTANT 4.75 HOURS 9 MON CA	Middleburg Elementary	Effective 2021-03-05 RESIGNATION



## VI. Support Actions

### E. RESIGNATIONS/RETIREMENTS/CONCLUDE EMPLOYMENT

	<u>Name/Assignment</u>	<u>Site</u>	<u>Action/Effective</u>
	GAMBLE, DEBORAH ANNE LES CAFE ASSISTANT 6 HOURS 9 MON CA	Lakeside Elementary	Effective 2021-04-05 RESIGNATION
	GARDNER, CATHERINE A RHS LICENSED PRAC NURSE 10 MONTH	Ridgeview High School	Effective 2021-06-04 RETIREMENT
	GILMORE, ROBERT E ITS TECH SPECIALIST LNG TRM	Information Services	Effective 2021-03-26 RESIGNATION
	GONZALEZRIVERA, CARMEN MICHELL TRN BUS DRIVER LNG TRM	Transportation	Effective 2021-03-31 RESIGNATION
	HAMPSHIRE, CLARENCE L MNT LOCKSMITH 12 MO SU	Division of Support Svcs	Effective 2021-06-17 RETIREMENT
0.9	HOSEY, VIRGINIA E CHS GENERAL HEALTH ASSISTA 9 MON SU	Clay High	Effective 2021-06-03 RETIREMENT
	LAWLER, ETSUKO CGE CUSTODIAN 12 MO SU	Coppergate Elementary	Effective 2021-06-15 RETIREMENT
	LAWLER, JOSEPH VINCENT CGE HEAD CUSTODIAN 12 MO SU	Coppergate Elementary	Effective 2021-06-15 RETIREMENT
	LITTLE, CHRISTINA L ROE CAFE VAN DRIVER 5.25 HOURS 9 MON SU	Rideout Elementary	Effective 2021-03-11 RESIGNATION
	MCARTOR, DANA C CHE CAFE ASSISTANT 4 HOURS 9 MON CA	Clay Hill Elementary	Effective 2021-03-11 RESIGNATION
	MCCLOUD, DIONNA FELECIA RE SUPPORT - CWL 9 M0 188 LNG TRM	COUNTY-WIDE LEAVE	Effective 2021-06-02 RESIGNATION
	PLAMONDON, MARGARET SUPPORT - CWL 9 M0 188 LNG TRM	COUNTY-WIDE LEAVE	Effective 2021-02-12 RESIGNATION
	RAMOS, EMILY ANNE CEB GENERAL ASSISTANT 9 MON SU	Charles E. Bennett Elementary	Effective 2021-04-01 RESIGNATION
	REYNOLDS, JACOB MICHAEL WJH CUSTODIAN 12 MO SU	Wilkinson Jr High	Effective 2021-03-15 RESIGNATION
	RIGDON, JESSICA LEE MRE TITLE I ASSISTANT 9 MON SU	Mcrae Elementary	Effective 2021-03-10 RESIGNATION
	ROBERTS, BRENDA CAROL TRN ESE ASST/BUS MONITOR LNG TRM	Transportation	Effective 2021-01-29 CONCLUDE EMPLOYMENT
	SHAIRRICK, TINA LOUISE OVE PRINCIPAL SECRETARY CONFIDEN	Oakleaf Village Elementary	Effective 2021-04-07 RESIGNATION

## VI. Support Actions

### E. RESIGNATIONS/RETIREMENTS/CONCLUDE EMPLOYMENT

	<b>Name/Assignment</b>	<b>Site</b>	<b>Action/Effective</b>
	TOUW, MARTHA A TRN BUS DRIVER TRANSPOR	Transportation	Effective 2021-03-12 RESIGNATION
	VILCEUSSYLLON, MARIE BETTY OHS CUSTODIAN 12 MO SU	Oakleaf High School	Effective 2021-04-02 RESIGNATION
0.8	VROBEL, AMANDA NICOLE OPE IN SCHOOL SUSPENSION 9 MON SU	Orange Park Elementary	Effective 2021-03-05 RESIGNATION
	WILLIAMS, BRITTNEY N CHS CUSTODIAN 12 MO SU	Clay High	Effective 2021-03-03 RESIGNATION
	WILLOUGHBY, RYDER WILLIAM OPR CUSTODIAN 12 MO SU	Division Of Support Services	Effective 2021-02-05 CONCLUDE EMPLOYMENT
	WONG, ELAINE JAN FNS ADMINISTRATIVE SUP ASST 12 MO SU	Food & Nutrition Srvc	Effective 2021-05-07 RESIGNATION
0.9	WRIGHT, ASHLYN RENE FIE BEHAVIORAL HEALTH ASST 9 MON SU	Fleming Island Elementary	Effective 2021-04-01 CONCLUDE EMPLOYMENT

**VI. Support Actions****F. SUPPLEMENT**

<u>Name/Assignment</u>	<u>Site</u>	<u>Previous</u>
BALL, MARCUS STEPHEN OHS FOOTBALL ASST HS 25% SUPPLEME	Oakleaf High School	Appointment
THOMPSON, DARRELL FIH TRACK ASST SH SUPPLEME	Student Services	Appointment

DRAFT

**VI. Support Actions**

---

**A. APPOINTMENT**

---

	<u>Name/Assignment</u>	<u>Site</u>	
--	------------------------	-------------	--

DRAFT

## VI. Support Actions

### B. RE-APPOINTMENT

	<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
0.9	BAGGETT, HELEN I LAJ BEHAVIORAL HEALTH ASST 9 MON SU	Lake Asbury Junior High School	9 MON SU / Multi-Year Conditional
0.9	BERRY, ELLEN J CGE BEHAVIORAL HEALTH ASST 9 MON SU	Coppergate Elementary	9 MON SU / Multi-Year Conditional
0.9	BUSKILL, CASSANDRA LYNN WES BEHAVIORAL HEALTH ASST 9 MON SU	Wilkinson Elementary	9 MON SU / Multi-Year Conditional
	COLLINS, PAMELA LYNN DIS REGISTERED NURSE 10 MONTH	Doctors Inlet Elementary	10 MONTH / Multi-Year Conditional
0.9	COOK, HEATHER A WES GENERAL HEALTH ASSISTA 9 MON SU	Wilkinson Elementary	9 MON SU / Multi-Year Conditional
0.9	COOK, KELLY J KHH GENERAL HEALTH ASSISTA 9 MON SU	Keystone Heights High School	9 MON SU / Multi-Year Conditional
	CUSACK, ASHLEY M KHE REGISTERED NURSE 10 MONTH	Keystone Heights Elementary	10 MONTH / Multi-Year Conditional
0.9	CUSTER, BARBARA LYNN LES BEHAVIORAL HEALTH ASST 9 MON SU	Lakeside Elementary	9 MON SU / Multi-Year Conditional
	DAVIS, ANGELA JILL CHS REGISTERED NURSE 10 MONTH	Clay High	10 MONTH / Multi-Year Conditional
	EMMANUELLI, VANESSA MICHELLE DOE CAFE ASSISTANT 3 HOURS 9 MON CA	Discovery Oaks Elementary	9 MON CA / Annual
0.9	ERICKSON, VALERIE MARIE OHS GENERAL HEALTH ASSISTA 9 MON SU	Oakleaf High School	9 MON SU / Multi-Year Conditional
0.9	FARINA, CARRIE B MCE BEHAVIORAL HEALTH ASST 9 MON SU	Montclair Elementary	9 MON SU / Annual
0.9	GAMBOA, YVETTE TBE BEHAVIORAL HEALTH ASST 9 MON SU	Thunderbolt Elementary	9 MON SU / Annual
0.9	HADDOCK, CECELIA ROE BEHAVIORAL HEALTH ASST 9 MON SU	Rideout Elementary	9 MON SU / Multi-Year Conditional
0.9	HEBB, SHERRY FAYE WES BEHAVIORAL HEALTH ASST 9 MON SU	Wilkinson Elementary	9 MON SU / 3rd year annual, support

## VI. Support Actions

### B. RE-APPOINTMENT

	<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
	HINGSON, LAURA JO RVE REGISTERED NURSE 10 MONTH	Ridgeview Elementary	10 MONTH / Multi-Year Conditional
0.9	JOHNSON, TIFFANIE DAWN KHH GENERAL HEALTH ASSISTA 9 MON SU	Keystone Heights High School	9 MON SU / Multi-Year Conditional
0.9	MALONE, ELIZABETH ARIANA POE BEHAVIORAL HEALTH ASST 9 MON SU	Plantation Oaks Elementary	9 MON SU / Annual
0.9	MALONE, GLORIA GIOVANI POE BEHAVIORAL HEALTH ASST 9 MON SU	Plantation Oaks Elementary	9 MON SU / Annual
0.9	MORRIS, MELISSA POE GENERAL ASSISTANT 9 MON SU	Plantation Oaks Elementary	9 MON SU / Multi-Year Conditional
	MULDER, LISA F WEC LICENSED PRAC NURSE 10 MONTH	W.E. Cherry Elementary	10 MONTH / Multi-Year Conditional
	PIERCE, TIFFANY MARKESHA LAJ CUSTODIAN 12 MO SU	Lake Asbury Junior High School	12 MO SU / Annual
0.9	POMEROY, CHEYENNE DAKOTA ROE BEHAVIORAL HEALTH ASST 9 MON SU	Rideout Elementary	9 MON SU / Annual
0.9	RENO, TERRI MARIE ROE GENERAL ASSISTANT 9 MON SU	Rideout Elementary	9 MON SU / Annual
	RIVAS, ERICKA NINOSKA FIE CAFE ASSISTANT 4 HOURS 9 MON CA	Fleming Island Elementary	9 MON CA / Annual
0.9	ROBERTS, TAMMY LYNN ROE BEHAVIORAL HEALTH ASST 9 MON SU	Rideout Elementary	9 MON SU / Multi-Year Conditional
	SHELLEY, MARGIE DEL CARMEN LAJ CUSTODIAN 12 MO SU	Lake Asbury Junior High School	12 MO SU / 3rd year annual, support
0.9	STILTNER, LORI A WES GENERAL HEALTH ASSISTA 9 MON SU	Wilkinson Elementary	9 MON SU / Multi-Year Conditional
	THOMPSON, GLENDA LEE CHS CAFE ASSISTANT 3.25 HOURS 9 MON CA	Clay High	9 MON CA / Annual
0.9	THOMPSON, KAREN B OPJ INSTRUCTIONAL ASSISTANT 9 MON SU	Orange Park Jr High	9 MON SU / 3rd year annual, support
0.9	WHITAKER, EMILEE BROOKE TBE BEHAVIORAL HEALTH ASST	Thunderbolt Elementary	9 MON SU / Annual

## VI. Support Actions

### B. RE-APPOINTMENT

	<u>Name/Assignment</u>	<u>Site</u>	<u>Contract</u>
	9 MON SU		
0.9	WITT, REBECCA KATHLEEN LAJ BEHAVIORAL HEALTH ASST 9 MON SU	Lake Asbury Junior High School	9 MON SU / Annual
	WOOLFLEY, NANCY R BLC REGISTERED NURSE 10 MONTH	Bannerman Learning Center	10 MONTH / Annual

DRAFT



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

<u>Name/Assignment</u>	<u>Site</u>	<u>Previous</u>
POWELL, NICHOLE CARTER OPH SECRETARY 11 MO 11 MONTH	Orange Park High	EFFECTIVE 2021-02-22 REDESIGNATE FROM TRANSFER TO REAPPOINT

## VI. Support Actions

### D. TRANSFER

	<u>Name/Assignment</u>	<u>Site</u>	<u>Previous</u>
	ADERMAN, MICHELLE ASHLEY OPR ADMIN SECRETARY 12 MO SU	Division Of Support Services	EFFECTIVE 2021-07-01 TRANSFER FROM ESE ADMIN SUPPORT ASST
	E0200689 SCHOOL SAFE OFFICER LEAD 9 MON SU	Division Of Support Services	EFFECTIVE 2021-07-01 TRANSFER FROM OPR SCHOOL SAFETY OFFICER
	GANCI, DEBRA RAE OPH SCHOOL SEC ADMINISTRATION 10 MONTH	Orange Park High	EFFECTIVE 2021-08-02 TRANSFER FROM SBJ TITLE 1 ASST
0.9	HANCOCK, GAIL DELYN CHS GENERAL HEALTH ASSISTA 9 MON SU	Clay High	EFFECTIVE 2021-08-06 TRANSFER FROM RHS BEHAVIORAL HEALTH ASST
	JOHNSON, JASMINE M OHS SECRETARY 11 MO 11 MONTH	Oakleaf High School	EFFECTIVE 2021-07-20 TRANSFER FROM AES GENERAL ASST
	OWENS, BRUCE B CC POLICE DEPT SERGEANT 12 MO SU	School Police Department	EFFECTIVE 2021-07-01 TRANSFER FROM OPR SCHOOL RESOURCE OFFICER
	SMITH, RANDALL S CGE HEAD CUSTODIAN 12 MO SU	Grove Park Elementary	EFFECTIVE 2021-06-16 TRANSFER FROM GPE HEAD CUSTODIAN
	VIGNE, PATRICIA A PES CAFE ASSISTANT 5.25 HOURS 9 MON CA	Robert M. Paterson Elementary	EFFECTIVE 2021-08-09 TRANSFER FROM PES CAFE ASSISTANT 5 HOURS

**VI. Support Actions****E. RESIGNATIONS/RETIREMENTS/CONCLUDE EMPLOYMENT**

<u>Name/Assignment</u>	<u>Site</u>	
------------------------	-------------	--

DRAFT

**VI. Support Actions****F. SUPPLEMENT**

<u>Name/Assignment</u>	<u>Site</u>	
------------------------	-------------	--

DRAFT

## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

#### Title

C5 - 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
Keystone Heights High	4/22-23, 2021	Panama City, FL	Boys Weightlifting	FHSAA State Weightlifting Meet
Middleburg High	6/8-12, 2021	Camp Blanding	NJROTC	Basic Leadership Training
Middleburg High	6/5/21	Valdosta, GA	NJROTC	End of the Year Trip
Middleburg High	4/20-21, 2021	Vero Beach, FL	Beach VB Team	Beach Volleyball Tournament
Middleburg High	4/30-5/1, 2021	Tavares, FL	Beach VB Team	Beach Volleyball Tournament
Oakleaf High	4/1-3, 2021	Kissimmee, FL	Softball	Kissimmee Klassic Softball Tournament
Oakleaf High	4/23-24, 2021	St. Cloud High School	Boys Weightlifting	State Qualifiers - State Championship Competition
Ridgeview High	6/8-12, 2021	Camp Blanding	NJROTC	Basic Leadership Training

#### 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**

Roger Dailey, Assistant Superintendent of Curriculum & Instruction; roger.dailey@myoneclay.net; 904-336-6904

Treasure Pickett, Director of K-12 Academic Services; treasure.pickett@myoneclay.net; 904-336-6918

**Financial Impact**

None

**Review Comments****Attachments**

🔗 [May 2021 - Student Travel.pdf](#)

DRAFT

## SCHOOL DISTRICT OF CLAY (

## FIELD TRIP REQUEST

1. School Requesting: Keyston High High
2. Transportation (Check One):  
 School Bus(s) \_\_\_\_\_ Private Vehicle(s) \_\_\_\_\_ Commercial Carrier \_\_\_\_\_ Other 2  
 If Commercial Carrier or Other, please state type: Rental Vans School Vans
3. Trip(s) Overnight: Yes 2 No \_\_\_\_\_ Trip(s) Out-of-State: Yes \_\_\_\_\_ No 2
4. Dates of Field Trip\*: April 22, 2021 Destination\*: Port St Joe / Panama City
5. Group Taking Trip: Boys Weightlifting Team
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: State Weightlifting Meet  
"FHSAA"
8. Supporting Florida Standards Benchmark(s) with Narrative(s): \_\_\_\_\_
9. Number of Students\*: 13 Number of Chaperones\*: 3
10. Cost Per Student: 55.00 Budget Code or Source to be charged: 1100, 1136  
 (Example: Internal Accounts, 5100.0331, Athletic Departments)
11. Departure Time\*: 12:30 pm 4-22-21 Returning Time\*: 10:00 pm 4-23-21

\*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 \_\_\_\_\_

Date 4-13-21

Date 4/13/21

Date 4/19/21

Date 4/19/21

## COVID PLAN FOR STATE WEIGHTLIFTING MEET

All athletes will be wearing masks in county owned vehicles as we travel.

We are putting 2 athletes per hotel room to help with COVID protocol.

We will have hand sanitizer available for our athletes.

DRAFT



ADMINISTRATIVELY APPROVED  
PENDING BOARD APPROVAL  
May 6, 2021

SCHOOL DISTRICT OF  
FIELD TRIP REQUEST

1. School Requesting: MHS
2. Transportation (Check One):  
School Bus(s) \_\_\_\_\_ Private Vehicle(s) \_\_\_\_\_ Commercial Carrier \_\_\_\_\_ Other X  
If Commercial Carrier or Other, please state type: Parents are responsible for their student
3. Trip(s) Overnight: Yes X No \_\_\_\_\_ Trip(s) Out-of-State: Yes \_\_\_\_\_ No X
4. Dates of Field Trip\*: 8-12 Jun 21 Destination\*: Camp Blanding
5. Group Taking Trip: NSROTC
6. If using private vehicles, list approved driver(s): \_\_\_\_\_
7. Educational Value of Field Trip: Basic Leadership Training  
Summer
8. Supporting Florida Standards Benchmark(s) with Narrative(s): \_\_\_\_\_
9. Number of Students\*: 4 Number of Chaperones\*: 0 from MHS
10. Cost Per Student: \$ 300 Budget Code or Source to be charged: \_\_\_\_\_  
(Example: Internal Accounts, 5100.0331, Athletic Departments)
11. Departure Time\*: 0700 Returning Time\*: 1600

\*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): \_\_\_\_\_

CDR Lee  
Teacher, Team Leader, Department Head, Etc.

[Signature]  
Principal

[Signature]  
Assistant Superintendent

[Signature]  
Superintendent

11 Mar 21  
Date

3-11-21  
Date

3/18/21  
Date

\_\_\_\_\_  
Date



**Middleburg High School**  
**Naval Junior Reserve Officer Training Corps**

3750 County Road 220  
Middleburg, Florida 32068  
(904) 336-8227, (904) 336-8226



11 March 2021

Subj: NJROTC Basic Leadership Training (BLT)

NJROTC BLT is a NJROTC summer event hosted at Camp Blanding by Ridgeview High School NJROTC in June. Students will be taught and chaperoned by other NJROTC Instructors from across NJROTC Area 12. Parents of Middleburg NJROTC Cadets are aware that Instructors from other NJROTC Units will be chaperoning and instructing their children. The Middleburg NJROTC Unit helps defray the cost for Cadets attending and pays part or all of the cost of the event fee for students depending on student need. Copies of the Indemnity Forms, signed by the parents allowing the Cadets to participate in the event, will be held on file until the next school year in the NJROTC Office and available upon request.

MHS Instructors

Are NOT Going

ADMINISTRATIVELY APPROVED  
PENDING BOARD APPROVAL  
May 6, 2021

SCHOOL DISTRICT OF  
FIELD TRIP REQUEST

1. School Requesting: MHS
2. Transportation (Check One):  
School Bus(s) \_\_\_\_\_ Private Vehicle(s) \_\_\_\_\_ Commercial Carrier X Other \_\_\_\_\_  
If Commercial Carrier or Other, please state type: Bus
3. Trip(s) Overnight: Yes \_\_\_\_\_ No X Trip(s) Out-of-State: Yes X No \_\_\_\_\_
4. Dates of Field Trip\*: 5 Jun 21 Destination\*: Wild Adventures Valdosta GA
5. Group Taking Trip: NJROTC
6. If using private vehicles, list approved driver(s): \_\_\_\_\_
7. Educational Value of Field Trip: End of Year Trip
8. Supporting Florida Standards Benchmark(s) with Narrative(s): \_\_\_\_\_  
June 5th Saturday
9. Number of Students\*: 25 Number of Chaperones\*: 2
10. Cost Per Student: \_\_\_\_\_ Budget Code or Source to be charged: NJROTC  
(Example: Internal Accounts, 5100.0331, Athletic Departments)
11. Departure Time\*: 0800 Returning Time\*: 2000

\*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):

CDR Lee M. [Signature]  
Teacher, Team Leader, Department Head, Etc.

[Signature]  
Principal

[Signature]  
Assistant Superintendent

[Signature]  
Superintendent

6 Apr 21  
Date

7 Apr 21  
Date

4/15/21  
Date

[Signature]  
Date

SCHOOL DISTRICT OF  
FIELD TRIP REQUEST

ADMINISTRATIVELY APPROVED  
Received too late for April, 2021  
Board Meeting

Received for Information: May 6, 2021

1. School Requesting: Middleburg HS
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\*: 4/21/2021 Destination\*: Vero Beach  
4/20/21
5. Group Taking Trip: Beach VB Team 1 school day
6. If using private vehicles, list approved driver(s): Sypniewski, Nolan, Brugh, Rahn, Wahl, Prewitt
7. Educational Value of Field Trip: \_\_\_\_\_  
Players will be staying w/ parents and driven by parents
8. Supporting Florida Standards Benchmark(s) with Narrative(s): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
9. Number of Students\*: 16 Number of Chaperones\*: 2
10. Cost Per Student: \_\_\_\_\_ Budget Code or Source to be charged: \_\_\_\_\_  
(Example: Internal Accounts, 5100.0331, Athletic Departments)
11. Departure Time\*: 4:00 PM 4/20/21 Returning Time\*: 6:00pm 4/21/21

\*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):

Carrie Prewitt  
Teacher, Team Leader, Department Head, Etc.  
[Signature]  
Principal  
[Signature]  
Assistant Superintendent  
[Signature]  
Superintendent

4/15/21  
Date  
4/16/21  
Date  
4/19/21  
Date  
4/19/21  
Date

SSAC Beach Volleyball-State Qualifying Tournament- Travel Plan

Middleburg High School

Coach: Carrie Prewitt

The tournament will be at Vero Beach Volleyball Courts, 1060 6th Ave, Vero Beach, FL 32960  
Wednesday, April 21st.

Below is the travel plan for Middleburg High School.

Parent drivers for the players.

Leave: Tues, April 20th @ 4:00 p.m.

Returning: Wednesday, April 21 @ 7:00 p.m.

Stay in Vero Beach overnight, Tuesday night

Players will be staying with parents and parents will be transporting players down to the tournament. Some parents may choose to transport their child on Wednesday early morning.

Covid-19 Plan: Coaches, along with all MHS players will be required to wear a mask at all times while inside and when unable to social distance. Players will be able to remove their masks while competing but must maintain social distancing where appropriate based on FHSA guidelines for volleyball. Players will be required to answer the screening questions on Tuesday, April 20th and Wednesday, April 21st and will be documented on the Covid screening form.

Thank you for your help

Coach Prewitt



SCHOOL DISTRICT OF C  
FIELD TRIP REQUEST

ADMINISTRATIVELY APPROVED  
Received too late for April, 2021  
Board Meeting  
Received for Information: May 6, 2021

1. School Requesting: Middleburg HS
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\*: April 30-May 1 Destination\*: Tavares, FL Sat
5. Group Taking Trip: Beach VB Team
6. If using private vehicles, list approved driver(s): Sypniewski, Nolan, Wahl, Brugli, Bemis, Campbell, Staefe, Replogle
7. Educational Value of Field Trip: Players will be traveling with parents and staying w/ parents
8. Supporting Florida Standards Benchmark(s) with Narrative(s): \_\_\_\_\_
9. Number of Students\*: 14-16 Number of Chaperones\*: 2
10. Cost Per Student: 0 Budget Code or Source to be charged: 0  
(Example: Internal Accounts, 5100.0331, Athletic Departments)
11. Departure Time\*: TBA Returning Time\*: 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):

Carrie Prewitt  
Teacher, Team Leader, Department Head, Etc.  
[Signature]  
Principal  
[Signature]  
Assistant Superintendent  
[Signature]  
Superintendent

4/15/21

Date 4/14/21

Date 4/19/21

Date 4/19/21

Date

## SSAC Beach Volleyball-State Tournament- Travel Plan

Middleburg High School

Coach: Carrie Prewitt

The tournament will be at Hickory Point Beach Volleyball Courts, Tavares, FL  
Below is the travel plan for Middleburg High School.

Parent drivers for the players.

Leave: Thurs, April 29th @ 4:00 p.m.

Returning: Sat., May 1 @ 7:00 p.m.

Stay in Tavares, Thursday night.

Players will be staying with parents and parents will be transporting players down to the tournament. Some parents may choose to transport their child early on Friday morning.

Covid-19 Plan: Coaches, along with all MHS players will be required to wear a mask at all times while inside and when unable to social distance. Players will be able to remove their masks while competing but must maintain social distancing where appropriate based on FHSAA guidelines for volleyball. Players will be required to answer the screening questions on Thursday (4/29), Friday (4/30) and Sat. (5/1) and will be documented on the Covid screening form.

Thank you for your help

Coach Prewitt



SCHOOL DISTRICT OF CLAY C  
FIELD TRIP REQUEST1. School Requesting: OHS

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\*: April 1<sup>st</sup> - 3<sup>rd</sup> Destination\*: Kissimmee FL5. Group Taking Trip: Softball6. If using private vehicles, list drivers you wish to designate as Agents of the Board and attach the necessary Agent of the Board form. Prather, Voire, Bader, R. Pettaway, K. Aldridge

7. Educational Value of Field Trip: \_\_\_\_\_

8. Supporting Florida Standards Benchmark(s) with Narrative(s): \_\_\_\_\_

9. Number of Students\*: 15 Number of Chaperones\*: 310. Cost Per Student: \$130 Budget Code or Source to be charged: 1140  
(Example: Internal Accounts, 5100.0331, Athletic Departments)11. Departure Time\*: 11:30 am 4/1 Returning Time\*: 7 pm 4/3

\*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: B. 2/13/2019

Date

3/23/21

Date

3/23/21

Date

Date





Prather, Regina <regina.prather@myoneclay.net>

## 2021 Roger Jones Kissimmee Klassic

1 message

**Norma Leon Cruz** <Norma.LeonCruz@osceolaschools.net> Fri, Mar 12, 2021 at 8:18 AM  
 To: "robin.kopp@sdhc.k12.fl.us" <robin.kopp@sdhc.k12.fl.us>, "glenn.rutenbar@44gmail.com" <glenn.rutenbar@44gmail.com>, Jody Moore <JMoore@canterburyflorida.org>, Zach S <zjs1787@yahoo.com>, Willie Viruet <wviruet@doralacademyprep.org>, "petersona@lake.k12.fl.us" <petersona@lake.k12.fl.us>, "Mulder, Julie" <julie.mulder@polk-fl.net>, Coach Bayly <lbhssoftball@gmail.com>, "john.mcquillan@ocps.net" <john.mcquillan@ocps.net>, John Bridges <thundersoftball09@yahoo.com>, "Manhart, Sabrina" <manharts@flaglerschools.com>, Jason Palmer <jpalmer@portcanaveral.com>, ally ledenham <aledenham7@yahoo.com>, "Prather, Regina" <regina.prather@myoneclay.net>, Miranda <wat06@aol.com>, "lgoluba@pasco.k12.fl.us" <lgoluba@pasco.k12.fl.us>, "slater005@aol.com" <slater005@aol.com>, Scott Thomas <scott\_culligan@hotmail.com>, Ray Wrobrey <rhwhobrey@yahoo.com>, JR Borden <jborden@tbc.org>, "kssawalters@aol.com" <kssawalters@aol.com>, "dejobrebre@gmail.com" <dejobrebre@gmail.com>, "randalyn20@aol.com" <randalyn20@aol.com>, "Gordon, Farrah S." <gordonfz@scps.k12.fl.us>

Good Morning Coaches,  
 Hope all is well and hoping you are all having a great season so far.

Welcome to 2021 Roger Jones Kissimmee Klassic. It is with great honor and excitement to finally have High School Softball back.

Enclosed please find the Blue Brackets and Gold Brackets for this year. As you can see the Gold Bracket looks a little different due to last minute teams not able to compete due to their district Covid-19 restriction.

Please fill out the **Survey** and your **Rosters** email them back to me ASAP. They are fillable forms.

We look forward to seeing everyone on April 1.



100-443887-100

020901

1. The first part of the document is a letter from the President of the United States to the Congress, dated January 3, 1863. It is a copy of the original letter, and is signed by Abraham Lincoln. The letter is addressed to the Senate and the House of Representatives, and is dated January 3, 1863. The letter is a copy of the original letter, and is signed by Abraham Lincoln. The letter is addressed to the Senate and the House of Representatives, and is dated January 3, 1863.

44-38861-1055

[illegible]

NAME: \_\_\_\_\_

[illegible]

not used for the purpose of this study.

1571-2000, 1900-1910, 1910-1920, 1920-1930, 1930-1940, 1940-1950, 1950-1960, 1960-1970, 1970-1980, 1980-1990, 1990-2000, 2000-2010, 2010-2020, 2020-2030, 2030-2040, 2040-2050, 2050-2060, 2060-2070, 2070-2080, 2080-2090, 2090-2100, 2100-2110, 2110-2120, 2120-2130, 2130-2140, 2140-2150, 2150-2160, 2160-2170, 2170-2180, 2180-2190, 2190-2200, 2200-2210, 2210-2220, 2220-2230, 2230-2240, 2240-2250, 2250-2260, 2260-2270, 2270-2280, 2280-2290, 2290-2300, 2300-2310, 2310-2320, 2320-2330, 2330-2340, 2340-2350, 2350-2360, 2360-2370, 2370-2380, 2380-2390, 2390-2400, 2400-2410, 2410-2420, 2420-2430, 2430-2440, 2440-2450, 2450-2460, 2460-2470, 2470-2480, 2480-2490, 2490-2500, 2500-2510, 2510-2520, 2520-2530, 2530-2540, 2540-2550, 2550-2560, 2560-2570, 2570-2580, 2580-2590, 2590-2600, 2600-2610, 2610-2620, 2620-2630, 2630-2640, 2640-2650, 2650-2660, 2660-2670, 2670-2680, 2680-2690, 2690-2700, 2700-2710, 2710-2720, 2720-2730, 2730-2740, 2740-2750, 2750-2760, 2760-2770, 2770-2780, 2780-2790, 2790-2800, 2800-2810, 2810-2820, 2820-2830, 2830-2840, 2840-2850, 2850-2860, 2860-2870, 2870-2880, 2880-2890, 2890-2900, 2900-2910, 2910-2920, 2920-2930, 2930-2940, 2940-2950, 2950-2960, 2960-2970, 2970-2980, 2980-2990, 2990-3000, 3000-3010, 3010-3020, 3020-3030, 3030-3040, 3040-3050, 3050-3060, 3060-3070, 3070-3080, 3080-3090, 3090-3100, 3100-3110, 3110-3120, 3120-3130, 3130-3140, 3140-3150, 3150-3160, 3160-3170, 3170-3180, 3180-3190, 3190-3200, 3200-3210, 3210-3220, 3220-3230, 3230-3240, 3240-3250, 3250-3260, 3260-3270, 3270-3280, 3280-3290, 3290-3300, 3300-3310, 3310-3320, 3320-3330, 3330-3340, 3340-3350, 3350-3360, 3360-3370, 3370-3380, 3380-3390, 3390-3400, 3400-3410, 3410-3420, 3420-3430, 3430-3440, 3440-3450, 3450-3460, 3460-3470, 3470-3480, 3480-3490, 3490-3500, 3500-3510, 3510-3520, 3520-3530, 3530-3540, 3540-3550, 3550-3560, 3560-3570, 3570-3580, 3580-3590, 3590-3600, 3600-3610, 3610-3620, 3620-3630, 3630-3640, 3640-3650, 3650-3660, 3660-3670, 3670-3680, 3680-3690, 3690-3700, 3700-3710, 3710-3720, 3720-3730, 3730-3740, 3740-3750, 3750-3760, 3760-3770, 3770-3780, 3780-3790, 3790-3800, 3800-3810, 3810-3820, 3820-3830, 3830-3840, 3840-3850, 3850-3860, 3860-3870, 3870-3880, 3880-3890, 3890-3900, 3900-3910, 3910-3920, 3920-3930, 3930-3940, 3940-3950, 3950-3960, 3960-3970, 3970-3980, 3980-3990, 3990-4000, 4000-4010, 4010-4020, 4020-4030, 4030-4040, 4040-4050, 4050-4060, 4060-4070, 4070-4080, 4080-4090, 4090-4100, 4100-4110, 4110-4120, 4120-4130, 4130-4140, 4140-4150, 4150-4160, 4160-4170, 4170-4180, 4180-4190, 4190-4200, 4200-4210, 4210-4220, 4220-4230, 4230-4240, 4240-4250, 4250-4260, 4260-4270, 4270-4280, 4280-4290, 4290-4300, 4300-4310, 4310-4320, 4320-4330, 4330-4340, 4340-4350, 4350-4360, 4360-4370, 4370-4380, 4380-4390, 4390-4400, 4400-4410, 4410-4420, 4420-4430, 4430-4440, 4440-4450, 4450-4460, 4460-4470, 4470-4480, 4480-4490, 4490-4500, 4500-4510, 4510-4520, 4520-4530, 4530-4540, 4540-4550, 4550-4560, 4560-4570, 4570-4580, 4580-4590, 4590-4600, 4600-4610, 4610-4620, 4620-4630, 4630-4640, 4640-4650, 4650-4660, 4660-4670, 4670-4680, 4680-4690, 4690-4700, 4700-4710, 4710-4720, 4720-4730, 4730-4740, 4740-4750, 4750-4760, 4760-4770, 4770-4780, 4780-4790, 4790-4800, 4800-4810, 4810-4820, 4820-4830, 4830-4840, 4840-4850, 4850-4860, 4860-4870, 4870-4880, 4880-4890, 4890-4900, 4900-4910, 4910-4920, 4920-4930, 4930-4940, 4940-4950, 4950-4960, 4960-4970, 4970-4980, 4980-4990, 4990-5000, 5000-5010, 5010-5020, 5020-5030, 5030-5040, 5040-5050, 5050-5060, 5060-5070, 5070-5080, 5080-5090, 5090-5100, 5100-5110, 5110-5120, 5120-5130, 5130-5140, 5140-5150, 5150-5160, 5160-5170, 5170-5180, 5180-5190, 5190-5200, 5200-5210, 5210-5220, 5220-5230, 5230-5240, 5240-5250, 5250-5260, 5260-5270, 5270-5280, 5280-5290, 5290-5300, 5300-5310, 5310-5320, 5320-5330, 5330-5340, 5340-5350, 5350-5360, 5360-5370, 5370-5380, 5380-5390, 5390-5400, 5400-5410, 5410-5420, 5420-5430, 5430-5440, 5440-5450, 5450-5460, 5460-5470, 5470-5480, 5480-5490, 5490-5500, 5500-5510, 5510-5520, 5520-5530, 5530-5540, 5540-5550, 5550-5560, 5560-5570, 5570-5580, 5580-5590, 5590-5600, 5600-5610, 56

practitioner should consider these strategies as a starting point for the process.

Revised: 9-19-63 Initial: 10/1

The main theme was that we are very different people.

E. G. O'Connell - 9094 E. 1st

1. I have not been able to find any other information on this subject.

Thank you for participating in the 2021 Roger Jones  
Kissimmee Klassic Tournament.

Respectfully,  
Miranda Watford

*Norma Leon  
Osceola High School  
Student Records Clerk  
407.518.5400 Ext. 40310*



---

**7 attachments**



**welcomeKlassic.docx**

26K



**coach instruct.docx**

26K



**COACHES LUNCHEON.docx**

81K



**Survey Kissimmee Klassic 2020-2021**

147K



**ROSTER19.pdf**

157K



**blue bracket 2020 (1).docx**

41K



**Gold Pool Play.xlsx**

21K

DRAFT

# 2021 Roger Jones Kissimmee Klassic

sponsored by FPOA, Experience Kissimmee & Alleson Athletics

***"Prep Softball At Its' Best"***

**420 South Thacker Avenue**

**Kissimmee, Florida 34741**

**April 1-3, 2021**

Coaches:

**CONGRATULATIONS** on being selected to participate in the 2021 Kissimmee Klassic. The Klassic has grown into one of the most prestigious high school fastpitch tournaments in the United States. This year Klassic will once again be held at the:

Fortune Road Athletic Complex  
2500 Fortune Road  
Kissimmee, FL 34744  
Complex # 407-518-2504

We follow FHSAA rules. Game time is forfeit time. Please note that you have already been 'coin tossed' and the home and visitor is designated. If you are home, you will wear light uniforms and use the 1B dugout. Vice versa when you are visitor. If you do not have a contrast uniform, it is your responsibility to contact the team that you will be playing to ASK them if they will wear a contrasting jersey and to report this to the tournament director.

We keep the OFFICIAL book upstairs in the tower. There are radios on the fence behind the umpires, they will call up your changes. You can get a copy of the book after the game and after we have had time to summarize it and make copies. Please bring your lineups to the tower and pick up a game ball to warm up with at least one hour before game time. We will release stats throughout the tournament for your convenience. *Your roster is frozen after the first day so make sure that you list all players at the Thursday pre-game conference.* Remember, attendance is mandatory to pick up your packet and necessary information for the tournament. The pre-game conference is a luncheon meeting this year at 1:30 pm Thursday April 1st at Fortune Road Athletic Complex 2500 Fortune Rd Kissimmee, FL 34744. It is mandatory that the head coach or designated representative attend to pick up your game packet. The meeting will be over at about 2:30pm.

If you would like game scores faxed to any press, please fax us the list of fax numbers along with the contact person and we will make every effort to add them to our press list.

We look forward to an exciting tournament.

Sincerely,

Miranda Watford

# SECRET

CONFIDENTIAL  
EXCLUDED FROM AUTOMATIC  
DOWNGRADING AND  
DECLASSIFICATION

1. The purpose of this document is to provide information regarding the activities of the [redacted] and the [redacted] in the [redacted] area.

CONFIDENTIAL  
EXCLUDED FROM AUTOMATIC  
DOWNGRADING AND  
DECLASSIFICATION

2. The [redacted] and the [redacted] have been identified as being involved in the [redacted] activities in the [redacted] area.

3. The [redacted] and the [redacted] have been identified as being involved in the [redacted] activities in the [redacted] area. The [redacted] and the [redacted] have been identified as being involved in the [redacted] activities in the [redacted] area. The [redacted] and the [redacted] have been identified as being involved in the [redacted] activities in the [redacted] area.

4. The [redacted] and the [redacted] have been identified as being involved in the [redacted] activities in the [redacted] area.

5. The [redacted] and the [redacted] have been identified as being involved in the [redacted] activities in the [redacted] area.

6. The [redacted] and the [redacted] have been identified as being involved in the [redacted] activities in the [redacted] area.

7. The [redacted] and the [redacted] have been identified as being involved in the [redacted] activities in the [redacted] area.



## 2021 Roger Jones Kissimmee Klassic BLUE BRACKET

**sponsored by FPOA, Experience Kissimmee & Alleson Athletics**

## 29th Annual Prep Softball Tournament

**April 1 – April 3, 2021 Kissimmee, Florida**

**April 3  
Saturday**

**April 2  
Friday**

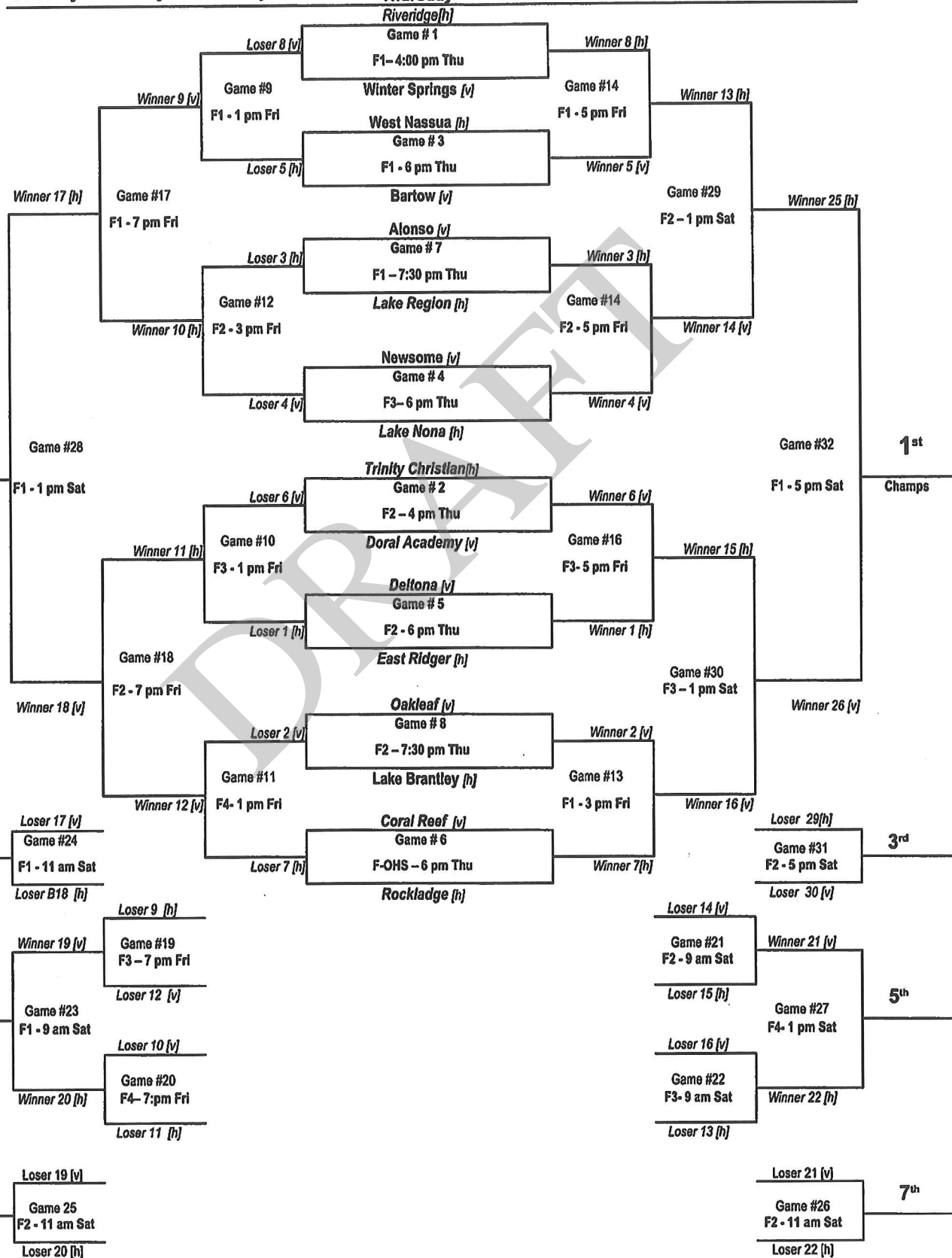
**April 2  
Friday**

**April 1  
Thursday**

**April 2  
Friday**

**April 3  
Saturday**

**April 3  
Saturday**



DRAFT

11:30 am  
meeting

- \$30 a day per kid, per coach
- parents meeting (taking who's (every parent))
- Spreadsheets
- Excused (4-6) team meeting @ 4, @ 7
- Ask Boyace for (TRF), email, email-Phil (one)
- Ask kid drive themselves





**Clay County Field Trip COVID  
Guidelines  
Overnight or Out of State  
Field Trips**



(Please attach these guidelines to your field trip request form)

All participants have signed COVID-19 Waiver (not required for athletes; all athletes have already done so via Athletic Clearance process)

**Travel Accommodations (Charter Bus, Rental Vans, Parents Driving etc):**

Parents and coaches driving.

**Hotel Accomodations (room assignments/supervision etc):**

6 rooms total, 4 girls in each room, coaches rooms in between player rooms, nightly bed checks.

**Mask Compliance:**

Masks are required.

**Social Distancing:**

**Social distancing at all times, whenever possible.**

DRAFT

*Just al  
City - overnight*

SCHOOL DISTRICT OF CLAY C  
FIELD TRIP REQUEST

1. School Requesting: Oakleaf High School
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\*: 4/23 - 24/21 Destination\*: St. Cloud High School
5. Group Taking Trip: Boys weightlifting State Qualifiers
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. Jacob Scott
7. Educational Value of Field Trip: Interscholastic State championship competition
8. Supporting Florida Standards Benchmark(s) with Narrative(s): \_\_\_\_\_
9. Number of Students\*: 3 Number of Chaperones\*: 2
10. Cost Per Student: \_\_\_\_\_ Budget Code or Source to be charged: \_\_\_\_\_  
(Example: Internal Accounts, 5100.0331, Athletic Departments)
11. Departure Time\*: 4/23/21 10:30 am Returning Time\*: 4/24/21 10:00 PM

\*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 \_\_\_\_\_

4/13/21  
Date

4/13/21  
Date

Date



## Clay County Field Trip COVID Guidelines Overnight or Out of State Field Trips



(Please attach these guidelines to your field trip request form)

- ☒ All participants have signed COVID-19 Waiver (not required for athletes; all athletes have already done so via Athletic Clearance process)

### Travel Accommodations (Charter Bus, Rental Vans, Parents Driving etc):

Private vehicle

### Hotel Accommodations (room assignments/supervision etc):

Villas of Fortune St. Cloud, FL

### Mask Compliance:

Mask worn when not in active lift, and not able to maintain social distance

### Social Distancing:

maintain social distance of 6ft



## 2021 Class 3A Boys Weightlifting State Final

### Information St. Cloud High School

2000 Bulldog Ln, St Cloud, FL 34769

Friday, April 23, 2021-

- • 3A Official Weigh In 6:00 pm-8:00 pm.

*Teams may weigh in the night before. The Head Coach must be present with all team members at weigh-in. There will be no scale checks. If an athlete steps on the scale it will be considered an official weigh-in. Individual lifters will not be permitted to weigh-in.*

Saturday, April 24, 2021

Access to gym is limited to:

- • Current lifters in that session
- • Fans with a paid ticket.
- • Properly credentialed coaches.

#### Daily Schedule:

- • Parking lot opens: 6:30 am.
- • Class 3A Packet Pick-up 6:30 am.
- • Class 3A Weigh-ins, 7:00 am – 8:30 am (only for those teams that did not weigh in the night before) • •

Class 3A Judges Meeting, 8:30 am

- • Gates Open for Spectators: 9:00 am.
- Class 3A Competition: o 9:30 AM SESSION 1 (119 lb., 129 lb., 139 lb., 154 lb, 169 lb. weight classes.) o (Individual and Team Awards will follow)
- o CLEAR AND CLEAN THE GYM BETWEEN SESSIONS
- o 2:00 PM SESSION 2 (183 lb., 199 lb., 219 lb., 238 lb., unlimited weight classes.)
- o (Individual Awards will follow)



State Championship Site: St. Cloud High School – Class 3A

**Ticket Info: TICKETS WILL BE SOLD PER SESSION**

**TICKETS MAY ONLY BE PURCHASED ONLINE- NO CASH TICKET SALES**

\$9.00 if purchased in advance.

\$12.00 if purchased day of the event.

**General Information:** Face coverings are required when physical distancing is not an option. Lifters will not have to wear a face covering while on the platform. Hand Sanitizer will be available, and equipment will be cleaned between each lift.

**Parking:** \$10 per vehicle - **CASH ONLY** (100% of proceeds go to the host school)

**Coaches Meeting:** There will not be a coach meeting. Important information will be provided in your packet.

**Weigh-ins:** A lifter with a weight problem will be given a maximum of one hour to make weight, or until the designated weigh-in time has expired, not to exceed one hour from the initial weigh-in. A lifter may be weighed a maximum of three (3) times during the time allotted. The official weigh-in must be done in singlets only (straps up), without shoes. Athletes will be disqualified if they attempt to weigh in improperly or unclothed.

**\*ALL WEIGHT BELTS WILL BE CHECKED AND MARKED AT WEIGH-IN**

**Coaches Packet:** Coaches will be required to have their wristbands prior to entering the facility. Athletes will sign in at weigh in and receive a marking once they weigh-in.

**Credentials:** Credentials will be given out at the following ratio:

1 - 2 athletes = 1 coach

3 - 10 athletes = 2 coaches

11+ athletes = 3 coaches

**Coaches will only be able to pick up wristbands at check-in**

**NO ADDITIONAL WRIST BANDS WILL BE GIVEN OUT**

**Awards Ceremony:** The top six (6) finishers in each weight class will be presented with a championship medal. Additionally, trophies will be awarded to the champion and runner-up team. All medalists, including the champion & runner-up team are to participate in the awards ceremony.

**Questions:** Any questions concerning an athlete's equipment, or any general questions can either be emailed to Frank Beasley at the FHSAA at [fbeasley@fhsaa.org](mailto:fbeasley@fhsaa.org) or they can be discussed at packet pick-up, weigh-in or at the coaches meeting.

**Parking:** Parking passes will be given out at the following ratio:

1 - 4 athletes = 1 pass

5 - 8 athletes = 2 passes

9+ athletes = 3 passes

Please see attached parking map for assistance. No additional parking passes will be issued. All additional vehicles will have to pay \$10.

SCHOOL DISTRICT OF CLAY COUNTY  
FIELD TRIP REQUEST

1. School Requesting: RHS
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: June 8-12 Destination\*: Camp Blanding
5. Group Taking Trip: NJROTC - Summer Camp
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: To train NJROTC Cadet in ROTC ~~cadet~~ skills and give cadet leaders (cadre) experience leading cadets and trainees experience in followership - See Schedule of Events  
We are hosting for other schools
8. Supporting Florida Standards Benchmark(s) with Narrative(s):  
AT.2.1.4.2 AT.6.1.4.2 PE.B.2.4.4 AT.2.1.4.2  
PE.A.3.4.1 PE.A.4.4.2 PE.A.3.4.4 PE.A.3.4.6  
HE.B.1.4.2 HE.B.1.4.3 HE.B.3.4.5 HE.C.2.4.4
9. Number of Students\*: 20 Number of Chaperones\*: 2
10. Cost Per Student: \$150 Budget Code or Source to be charged: N/A  
(Example: Internal Accounts, 5100.0331, Athletic Departments)
11. Departure Time\*: 7:00 AM Returning Time\*: 3 PM

\*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):

23114

Teacher, Team Leader, Department Head, Etc.

Principal

Assistant Superintendent

Superintendent

March 22, 2021

Date

3/22/21

Date

4/1/21

Date

4/1/21

Date

(Signature)



SCHOOL DISTRICT OF CLAY COUNTY  
REQUISITION FOR SCHOOL BUS TRIP

23110

**NOTICE: MAKE OUT SEPARATE REQUEST FOR EACH BUS REQUIRED.**

**Please Print - USE BALL POINT PEN OR TYPE**

**THIS SECTION TO BE COMPLETED BY SCHOOL**

School Name and Cost Center: 0431 Departure Date of Trip: June 8<sup>th</sup>  
Budget Code: \_\_\_\_\_ Return Date of Trip: June 12<sup>th</sup>  
Sponsoring Cst Ctr Fund Proj. Int.Acct. Departure Time from School: 7:00 am  
I certify that the above Budget Coding is correct: Return Time to School: 3:00 pm  
Bookkeeper Signature: \_\_\_\_\_ Destination: Camp Bleeding  
Date: \_\_\_\_\_ Number of Students: 20 Sponsors: 2 ROTC pays  
Requesting Sponsor/Teacher: LCDR Peterson for Driver  
Who pays for motel? School ☒ Driver \_\_\_\_\_ Who reserves motel? School ☒ Driver \_\_\_\_\_ Food & Lodging  
Please circle the purpose of this trip: Ath. Band Rec. Educ. Voc Ed ROTC E.S.E.  
Type of Activity: NS ROTC Special Instructions: Pick up at  
Summer Camp Bus loop on Washington Ave

Signature of Principal

Date

District Office Signature

Date

**THIS SECTION TO BE COMPLETED BY BUS DRIVER AND SIGNED BY TEACHER/SPONSOR**

Speedometer Reading for \_\_\_\_\_ Date: \_\_\_\_\_  
Mileage at Departure for Field Trip \_\_\_\_\_ Departure Time \_\_\_\_\_  
Mileage upon arrival at School \_\_\_\_\_ Return Time \_\_\_\_\_  
Mileage upon arrival at Destination \_\_\_\_\_ Breakdown Time \_\_\_\_\_  
Mileage upon arrival back at School \_\_\_\_\_  
Mileage upon arrival at Compound \_\_\_\_\_  
Bus Number \_\_\_\_\_  
Teacher/Sponsor Signature [Signature] Date 3/22/2021  
Bus Driver Signature \_\_\_\_\_ Date \_\_\_\_\_  
Social Security #: XXX-XX-

**FOR OFFICE USE ONLY**

Per Diem/Meals: \$ \_\_\_\_\_

**THIS SECTION TO BE COMPLETED ONLY IF ROTC**

I certify that the items or services listed hereon have been received, performed, inspected, accepted and the vendor has been paid. (Naval Science Only) UIC# \_\_\_\_\_

Principal Signature/Date



**Day ONE, Tuesday, June 8th**

1300 Staff Arrival/Check-in -- Uniform: Unit PT Gear  
1400 Welcome, Introductions, Safety Brief & Staff Schedule Review  
1500 General Staff Training then training for Activity Areas.  
1600 Change into BLT PT Gear and set up for cadet arrival.  
1700 Dinner  
1800-1900 (6:00 pm – 7:00 pm) Cadet Trainees Arrive -- Check-in -- NO EARLY ARRIVALS  
IMPORTANT NOTE: Be sure cadets eat supper before they arrive. There will be no food served until breakfast the next morning. Cadets must wear their Unit PT gear upon arrival. Don't change into BLT PT Gear until after PT in the morning.  
1900 Move gear into barracks and set up  
2000 Battalion Formation/Muster Report/Colors - Welcome and Safety Brief  
2030 Cadre Staff Meeting  
2100 Quiet Time, Post the Watch  
2130 Taps

**Day TWO, Wednesday, June 9th**

0500 Reveille, Muster with NAVY PT GEAR, Physical Training (PT) & Showers then change in to BLT PT Gear  
0630 Breakfast  
0715 Battalion Formation/Muster Report/Colors  
0730 Activity Period 1  
0930 Activity Period 2  
1130 Lunch  
1230 Activity Period 3  
1430 Activity Period 4  
1630 Platoon Time  
1700 Dinner  
1800 Practice Pass in Review  
1930 Battalion Formation/Muster Report/Colors/Announcements (Then Cadre Staff Meeting)  
1945 Showers - Platoon Time - Field Day Head & Barracks  
2100 Snack  
2130 Quiet Time, Post the Watch  
2200 Taps

**Day THREE, Thursday, June 10th**

0500 Reveille, Muster with NAVY PT GEAR, Physical Training (PT) & Showers then change in to BLT PT Gear  
0630 Breakfast  
0715 Battalion Formation/Muster Report/Colors/Awards  
0730 Activity Period 1  
0930 Activity Period 2  
1130 Lunch  
1230 Activity Period 3  
1430 Activity Period 4  
1630 Platoon Time  
1700 Dinner  
1745 Practice Pass in Review  
1930 Battalion Formation/Muster Report/Colors/Announcements (Then Cadre Staff Meeting)  
1945 Showers - Platoon Time - Field Day Head & Barracks  
2100 Snack  
2130 Quiet Time, Post the Watch  
2200 Taps

**Day FOUR, Friday, June 11th**

**0500** Reveille, Muster with NAVY PT GEAR, Physical Training (PT) & Showers then change in to BLT PT Gear  
**0630** Breakfast  
**0715** Battalion Formation/Muster Report/Colors/Awards  
**0730** Activity Period 1  
**0920** Activity Period 2  
**1130** Beach Picnic  
**1300** Platoon Competitions--Canoe race, push-ups and sit-ups  
**1400** Change clothes  
**1430** Pass in Review Practice  
**1600** Showers & Platoon Time & Practice Skits  
**1700** Dinner  
**1745** Platoon Time – Continue Showers, Practice skits, Field Day Head & Barracks & Pack Gear  
**1930** Battalion Formation/Muster Report/Colors/Announcements (Then Cadre Staff Meeting)  
**1945** Skits  
**2015** Slide Show  
**2100** Snack  
**2130** Quiet Time, Post the Watch  
**2200** Taps

**Day FIVE, Saturday, Saturday June 12th**

**0500** Reveille  
**0515** Cadets pack all but essential items and load vehicles or stage gear.  
**0630** Breakfast  
**0730** Field Day dining hall, barracks, and heads  
**0830** Change into uniforms and prepare for Pass in Review  
**0900** Move to Parade Field  
**1000** Awards Ceremony and Pass in Review  
**1030** Cadets Depart

## Activities Matrix

Activities	1st Platoon	2nd Platoon	3rd Platoon	4th Platoon	5th Platoon	6th Platoon	7th Platoon	8th Platoon
Wed AM1 0730-0920	Blanding Museum	Leadership	Academics & Drill	Orienteering	Obstacle Course	Rifle	Rifle Simulator	Canoeing
Wed AM2 0930-1130	Canoeing	Blanding Museum	Leadership	Academics & Drill	Orienteering	Obstacle Course	Rifle	Rifle Simulator
Wed PM1 1230-1420	Rifle Simulator 1200 START	Canoeing	Blanding Museum	Leadership	Academics & Drill	Orienteering	Obstacle Course	Rifle
Wed PM2 1430-1630	Rifle	Rifle Simulator 1400 START	Canoeing	Blanding Museum	Leadership	Academics & Drill	Orienteering	Obstacle Course
Thu AM1 0730-0920	Obstacle Course	Rifle	Rifle Simulator	Canoeing	Blanding Museum	Leadership	Academics & Drill	Orienteering
Thu AM2 0930-1130	Orienteering	Obstacle Course	Rifle	Rifle Simulator	Canoeing	Blanding Museum	Leadership	Academics & Drill
Thu PM1 1230-1420	Academics & Drill 2	Orienteering	Obstacle Course	Rifle	Rifle Simulator 1200 START	Canoeing	Blanding Museum	Leadership
Thu PM2 1430-1630	Leadership	Academics & Drill	Orienteering	Obstacle Course	Rifle	Rifle Simulator 1400 START	Canoeing	Blanding Museum
Fri AM1 0730-0920	Uniform inspection	Uniform inspection	Uniform inspection	Uniform inspection	Uniform inspection	Uniform inspection	Uniform inspection	Uniform inspection
Fri AM2 0930-1120	Pass in Review Practice	Pass in Review Practice	Pass in Review Practice	Pass in Review Practice	Pass in Review Practice	Pass in Review Practice	Pass in Review Practice	Pass in Review Practice
Fri PM 1 1130-1420	Beach Picnic & Competitions	Beach Picnic & Competitions	Beach Picnic & Competitions	Beach Picnic & Competitions	Beach Picnic & Competitions	Beach Picnic & Competitions	Beach Picnic & Competitions	Beach Picnic & Competitions
Fri PM 2 1430-1550	Pass in Review Practice	Pass in Review Practice	Pass in Review Practice	Pass in Review Practice	Pass in Review Practice	Pass in Review Practice	Pass in Review Practice	Pass in Review Practice
Fri PM 3 1600-1700	Showers & Practice Skits	Showers & Practice Skits	Showers & Practice Skits	Showers & Practice Skits	Showers & Practice Skits	Showers & Practice Skits	Showers & Practice Skits	Showers & Practice Skits



# Camp Blanding BLT

5629 FL-16, Starke, FL 32091

772-643-3290

Peterson.Bob.snsi@NavyJROTC.us

April 2021

Subj: CAMP BLANDING NJROTC BASIC LEADERSHIP TRAINING (BLT) CAMP

- Encl: (1) Letter of Instruction  
(2) Medical Release and Cadet Data Form  
(3) Camp Blanding Waiver Form (**Also required for all adult instructors attending**)  
(4) Counter Drug OPS Waiver (For Obstacle Course)  
(5) Clay County School Board COVID – 19 Waiver  
(6) Health Risk Screening Form  
(7) School Athletic Physical Form (Any other form is OK.)  
(8) Required and Optional Packing Checklist  
(9) Cadet Staff Application (if applying for a cadre position)

1. Ridgeview High School and Cairo High School will host a Basic Leadership Training Course at Camp Blanding from Tuesday to Saturday, 8-12 June. Training and activities will include Naval Science Studies, Drill, Uniform Prep and Inspection, the Leadership Reaction Course, an Obstacle Course, a Marksmanship Familiarization Fire, Canoeing, and Orienteering. The staff will consist of Naval Science Instructors, volunteers and a cadre of senior NJROTC Cadets who will lead, conduct training, and mentor participants. You may send up to 5 cadets with no chaperone. For 6 or more cadets an instructor or experienced chaperone must also attend to help provide transportation to activities. Lodging and food is provided at no cost to instructors, adult volunteers, and chaperones. Instructors in the local area can also commute if they so desire.

2. The cost for camp is \$170 per cadet trainee. **All paperwork and a non-refundable deposit of \$50 are required by 30 April. Full payment is due NLT 20 May.** All school checks or cashier's checks should be made out to "Ridgeview H.S. NJROTC" We cannot accept and any personal checks. Enclosures 2 through 5 should be mailed, with the check, to Ridgeview High School NJROTC, 466 Madison Ave., Orange Park, FL 32065. The BLT fee includes food, lodging, 2 BLT T-Shirts, PT Shorts, water bottle, and ball cap.

3. All cadet trainees report to camp on Tuesday evening, 8 June (Day ONE), between 1800 and 1900 (6 pm to 7 pm). Please do not arrive early, unless it has been pre-approved. Be sure cadets eat supper before they arrive because there will be no food served until the next morning. **All parents, family, and friends are invited to attend the Graduation Pass in Review and Awards Ceremony at 10:00 am on Saturday 12 June (Day FIVE).** All cadets depart right after the ceremony NLT 1100 (11:00 am).

4. Enclosure (1) is the Letter of Instruction (LOI) which contains additional information including selection criteria, course completion requirements, tentative schedule of events, etc. Be sure to review the rest of this cover letter and LOI before submitting paperwork.

5. Enclosure (2) is a comprehensive Standard Release Form. Ensure the medical and dental accident insurance data is complete. Accident insurance is required, dental is not. The insurance company name,

address, policy ID number, and telephone number are required. Enclosure (3) is the Camp Blanding Liability Waiver and must be completed by everyone, **including all adults**, attending the BLT. **The names of all non-military drivers dropping off cadets or coming the Pass in Review Ceremony must be provided at the bottom of Enclosure (3) or they cannot be admitted through the front gate.** Enclosure (4) is the Counter Drug OPS Waiver (For Obstacle Course), Enclosure (5) is the Clay County School Board COVID – 19 Waiver, Enclosure (6) is the standard NJROTC Health Risk Screening Form which must be completed within the last 60 days prior to arrival, Enclosure (7) is the standard Florida high school athletic physical form. Any other similar physical form is acceptable. Recommend you keep the original and send in a copy. The physical exam must have been completed within the last year.

6. Enclosure (8) is a Packing Checklist. An inspection of all items will be held on the first day and cadets missing important required items may be sent home. **All cadet trainees should arrive wearing their Unit PT Gear.**

7. There will be a limited opportunity for outstanding rising NS 3 and NS 4 cadets to serve on the BLT cadre staff. Most will be Leadership Academy and/or BLT grads with solid leadership experience in their units. The \$170 cost for cadet cadre is the same as cadet trainees. Cadre training will begin at 1300 on Tuesday 18 June (Day ONE). See Enclosure (9) for a cadet staff application. **The deadline for cadre applications is 30 April.**

10. BLT is physically, emotionally, and mentally demanding. Cadets must come prepared for physical activity from the outset. A well-conditioned cadet will have an easier time at BLT. All cadets who come prepared and with a positive attitude will have fun and enjoy a very worthwhile learning experience. Participation in BLT is voluntary and on a first come, first served basis. Space is limited so get your paperwork in early. This is an opportunity to get ahead in the NJROTC program and for everyone to have some fun.

Best regards,



LCDR Robert Peterson, USN (Ret.)  
Senior Naval Science Instructor  
Navy Junior ROTC Unit  
Ridgeview High School  
466 Madison Avenue  
Orange Park, FL 32065  
772-643-3290 (cell)  
Email: Peterson.Bob.SNSI@NavyJROTC.US



# BLTC LETTER OF INSTRUCTION (LOI)

**1. GENERAL:** Participation in the Naval Junior ROTC Basic Leadership Training Camp at Camp Blanding Starke, FL is open to male and female cadets. All participating cadets will be in a controlled and structured environment during training. Cadets should understand that the purpose of the program is to prepare them for success as a NJROTC Petty Officer. All cadets should be counseled on the physical and disciplinary demands of accelerated military type training, and they should know what to expect at BLT before deciding to attend. All cadets should be counseled on the physical and disciplinary demands of accelerated military type training, and they should know what to expect at BLT before deciding to attend.

In particular, cadets need to understand that this training is designed to be demanding and strenuous. The training is not meant to harass or personally demean any cadet, but teach the cadets to comply with instructions in a highly efficient manner. There will be no in your face yelling or push ups given for punishment. However, all cadets need to understand that they must follow the rules and regulations of the NJROTC program, their unit, and their school. They must display proper conduct at all times.

## **2. SELECTION CRITERIA:**

- a. Be a volunteer to attend and be recommended by their Senior Naval Science Instructor (SNSI) or Naval Science Instructor (NSI).
- b. Have no record of disciplinary problems in the unit or school.
- c. Be highly motivated and have a positive attitude.
- d. Be in good physical condition. No cadet will be permitted to attend BLT who has ASTHMA, a HEART CONDITION or is required to use pumps or vital sign monitors on a daily basis. NO WAIVERS WILL BE PERMITTED.
- e. School athletic physical dated within the last year.
- f. Demonstrate to your SNSI/NSI an aptitude for NJROTC that will ensure success in a military training environment. Experience has shown cadets may have difficulty at BLT if they:
  - (1) Lack motivation to withstand standard military discipline.
  - (2) Are not in good physical condition.

**3. GROOMING:** ALL cadets are required to have NJROTC (military style) regulation haircut/hairstyles, and females will not wear makeup or jewelry during BLT. Proper grooming standards will play a large part in the training. Females are not required to have their hair up in a bun all week. Braids or a pony tail are fine since the cadets will be in PT gear all week. However, a bun will be required for uniform inspection.

**4. VALUABLES:** There is no secure storage. No cellphones, watches or personnel electronics are allowed. (However, cadre will need to bring and use their cellphones.)

**5. PACKING CHECKLIST:** Enclosure (5) lists items required by each cadet.

Enclosure (1)

## **6. TRANSPORTATION AND BILLETING:**

a. Transportation to and from Camp Blanding is the responsibility of the unit/parents. Names of non-military drivers must be included at the bottom of Enclosure (3) in order to access the camp.

b. Cadets will be berthed in air conditioned open bay barracks. Cadets must bring sheets; however, blankets will be provided.

## **7. COURSE COMPLETION:**

a. Cadets successfully completing BLT will be awarded a completion certificate and should be awarded a BLT ribbon upon return to their unit.

b. Any cadet who is physically unfit, unmotivated, displays unacceptable behavior, violates NJROTC/BLT rules, or does not comply with the requirements contained herein may be dismissed from camp, with the resultant personal expense for transportation home.

## **8. SCHEDULE OF EVENTS:** Key events for parents/guardians are in bold print.

### **Day ONE, Tuesday**

**1800-1900 (6:00 pm – 7:00 pm) Cadet Trainees Arrive -- Check-in -- NO EARLY ARRIVALS**

**IMPORTANT NOTE:** Be sure cadets eat supper before they arrive. There will be no food served until breakfast the next morning. **Cadets must wear their Unit PT gear upon arrival.**

1900 Move gear into barracks and set up  
2000 Colors/Camp Formation - Welcome and Safety Brief  
2100 Quiet Time, Post the Watch  
2130 Taps

### **Day TWO, Wednesday**

0500 Reveille, Muster, Physical Training (PT), & Showers  
0630 Breakfast  
0715 Battalion Formation/Colors  
0730 Activity Period 1  
0930 Activity Period 2  
1130 Lunch  
1230 Activity Period 3  
1430 Activity Period 4  
1630 Platoon Time  
1700 Dinner  
1745 Muster/Practice Pass in Review  
1900 Orienteering Instruction  
2000 Colors/Awards  
2015 Showers  
2100 Snack  
2130 Quiet Time, Post the Watch  
2200 Taps

### Day THREE, Thursday

0500 Reveille, Muster, Physical Training (PT), & Showers  
0630 Breakfast  
0715 Battalion Formation/Colors  
0730 Activity Period 1  
0930 Activity Period 2  
1130 Lunch  
1230 Activity Period 3  
1430 Activity Period 4  
1630 Platoon Time  
1700 Dinner  
1745 Muster/Practice Pass in Review  
1900 Leadership Instruction  
2000 Colors/Awards  
2015 Showers  
2100 Snack  
2130 Quiet Time, Post the Watch  
2200 Taps

### Day FOUR Friday,

0500 Reveille, Muster, Physical Training (PT), & Showers  
0630 Breakfast  
0715 Battalion Formation/Colors  
0730 Uniform Inspection or Orienteering Meet  
0930 Uniform Inspection or Orienteering Meet  
1130 Beach Picnic  
1430 Showers/Platoon Time (Plan Skits)  
1700 Dinner  
1745 Muster/Practice Pass in Review  
1900 Skits  
2000 Colors/Awards  
2015 Slide Show  
2100 Snack  
2130 Quiet Time, Post the Watch  
2200 Taps

### Day FIVE, Saturday

0500 Reveille  
0515 Cadets pack all but essential items and load vehicles or stage gear.  
0630 Breakfast  
0730 Field Day dining hall, barracks, and heads  
0900 Change into uniforms and prepare for Pass in Review  
**1000 Awards Ceremony and Pass in Review**  
**1030 Cadets Depart**



**For Cadet Staff:**

**Day ONE, Tuesday**

**\*\*Eat lunch before arrival\*\***

- 1300 Staff Arrival/Check-in -- Uniform: Unit PT Gear
- 1400 Welcome, Introductions, Safety Brief & Staff Schedule Review
- 1500 Staff Training
- 1600 Change into BLT PT Gear and set up for cadet arrival.
- 1700 Dinner

DRAFT

Enclosure (1)

# BLT Medical Release and Cadet Data Form

Date \_\_\_\_\_

I/We, \_\_\_\_\_ and \_\_\_\_\_, being the legal parent(s)/

guardian(s) of \_\_\_\_\_, a member of the NJROTC program, in consideration of the continuance of his/her acceptance of NJROTC training, do hereby release from any and all claims demands, actions or causes of actions due to death, illness or injury, the government of the United States and all its officers, representatives and agents acting officially or otherwise and also its local, regional and national Navy officials of the United States, the U. S. Naval Junior Reserve Officers Training Corps, the Clay County School Board, and its officers and officials.

I/We hereby authorize personnel of the Department of Defense, Armed Forces, Public Health Service or civilian physicians to render such medical and dental care as may be necessary and medically indicated in the case of my/our son/daughter during his/her period of training, as is deemed necessary by a qualified practitioner.

My/our son/daughter/ward has been determined to have the following allergies: \_\_\_\_\_

He/she requires medication for the treatment of: \_\_\_\_\_

Below are listed any other medical conditions which my son/daughter/ward is known to have, which may preclude or limit in any way his/her participation in physical exercise and athletic programs:

His/her physician is:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

## Medical Insurance Information (Not Required)

Co. Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Policy #: \_\_\_\_\_

Telephone: \_\_\_\_\_

## Dental Insurance Information (Not Required)

Co. Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Policy #: \_\_\_\_\_

Telephone: \_\_\_\_\_

Enclosure (2)

High School: \_\_\_\_\_

Age: \_\_\_\_\_ Grade (next year): \_\_\_\_\_

Naval Science (next year): 2 3 4

T-Shirt Size: XSM SM MED LG XLG 2XLG

Short Size: XSM SM MED LG XLG 2XLG

NJROTC Instructor's Name: \_\_\_\_\_

Instructor's Phone: \_\_\_\_\_

Parent's Name: \_\_\_\_\_

Parent's Home Phone: \_\_\_\_\_

Parent's Work Phone: \_\_\_\_\_

Parent's Cell Phone: \_\_\_\_\_

Emergency Contact's Name: \_\_\_\_\_

Emergency Phone: \_\_\_\_\_

**Note:** All cadets are required to have a point of contact in case of emergency. If parents will not be home, they must designate a responsible person to contact in case of emergency. This person must have the ability to transport the cadet home if necessary.

I authorize the officials of the Basic Leadership Training Camp to administer over-the-counter medications for minor injuries or illnesses that may occur during the course of training at BLTC.

**PRIVACY ACT NOTIFICATION:** Under the authority of 5 U. S. C sec 301, the information provided regarding your child's/ward's health, medical condition and treatment requested, in order to verify any need to administer medication and to enable medical/dental personnel to diagnose and treat any emergency condition which may arise during training. Pursuant to the Privacy Act, 5 USC, Sec 552, the requested information will not be divulged without your written authorization to anyone other than NJROTC area personnel involved with the administration of the NJROTC activities, and medical/dental personnel requiring the information in order to effectively treat any health problem which may arise. Disclosure is voluntary; however, failure to provide the requested information will preclude your child's/ward's participation in the training.

I/We the parent(s) or guardian(s) of \_\_\_\_\_ do expressly agree and covenant that I/We will never sue or bring any legal action or proceeding against any participating High School, the Clay County School Board and the Naval Science Instructors thereof; Staff personnel thereof; the United States Navy; the United States Government, or any person or organization connected therewith, for or on account of any injury or damage my/our child may sustain while using the facilities of Camp Blanding, FL; and that this document may be pleaded as a complete defense to any action or other proceeding which may be brought by me/us, my/our heirs, or my/our legal representatives against any and all of the above names, persons, and organization, with whom I/ We so covenant.

_____ Father / Guardian	_____ Date	_____ Mother / Guardian	_____ Date
_____ Witness for Father's Signature	_____ Date	_____ Witness for Mother's Signature	_____ Date

Note: Notary is not required.

# CAMP BLANDING JOINT TRAINING CENTER

## PARTICIPANT RELEASE OF LIABILITY AND ASSUMPTION OF RISK AGREEMENT

---

NOTICE: This agreement contains a release and waiver of liability and when signed is a contract with legal consequences. Please read it carefully before signing your name.

---

### NOTICE TO THE MINOR CHILD'S NATURAL GUARDIAN

READ THIS FORM COMPLETELY AND CAREFULLY. YOU ARE AGREEING TO LET YOUR MINOR CHILD ENGAGE IN A POTENTIALLY DANGEROUS ACTIVITY. YOU ARE AGREEING THAT, EVEN IF THE CAMP BLANDING JOINT TRAINING CENTER / DEPARTMENT OF MILITARY AFFAIRS / ARMORY BOARD USES REASONABLE CARE IN PROVIDING THIS ACTIVITY, THERE IS A CHANCE YOUR CHILD MAY BE SERIOUSLY INJURED OR KILLED BY PARTICIPATING IN THIS ACTIVITY BECAUSE THERE ARE CERTAIN DANGERS INHERENT IN THE ACTIVITY WHICH CANNOT BE AVOIDED OR ELIMINATED. BY SIGNING THIS FORM YOU ARE GIVING UP YOUR CHILD'S RIGHT AND YOUR RIGHT TO RECOVER FROM THE CAMP BLANDING JOINT TRAINING CENTER / DEPARTMENT OF MILITARY AFFAIRS / FLORIDA STATE ARMORY BOARD IN A LAWSUIT FOR ANY PERSONAL INJURY, INCLUDING DEATH, TO YOUR CHILD OR ANY PROPERTY DAMAGE THAT RESULTS FROM THE RISKS THAT ARE A NATURAL PART OF THE ACTIVITY. YOU HAVE THE RIGHT TO REFUSE TO SIGN THIS FORM, AND THE CAMP BLANDING JOINT TRAINING CENTER / DEPARTMENT OF MILITARY AFFAIRS / FLORIDA STATE ARMORY BOARD HAS THE RIGHT TO REFUSE TO LET YOUR CHILD PARTICIPATE IF YOU DO NOT SIGN THIS FORM.

---

### TO CAMP BLANDING JOINT TRAINING CENTER / FLORIDA DEPARTMENT OF MILITARY AFFAIRS / ARMORY BOARD:

In consideration for the privilege of \_\_\_\_\_, and using the facilities located on the Camp  
NAME OF CADET/PARTICIPANT

Blanding Joint Training Center or using the installation, I, \_\_\_\_\_, the  
NAME OF PARENT/PARTICIPANT

undersigned participant or parent/ guardian, freely appreciate, agree to and make the following contractual representations and agreements:

I, the undersigned participant or parent/guardian (RELEASOR), do hereby knowingly, freely, and voluntarily assume all risk and liability for any damage or injury that may occur as a result of my own or my dependent(s)'s participation in these activities and agree to **release, waive, discharge, and covenant not to sue, to the fullest extent allowed by law, the CAMP BLANDING JOINT TRAINING CENTER / FLORIDA DEPARTMENT OF MILITARY AFFAIRS / ARMORY BOARD,** their officers, officials, agents, board members, employees, volunteers, assigns and successors (RELEASEES) from any and all liability or claims that may be sustained by me or a third party directly or indirectly in connection with, or arising out of participation in these activities, whether caused in whole or in part by the negligence of the CAMP BLANDING JOINT TRAINING CENTER / FLORIDA DEPARTMENT OF MILITARY AFFAIRS / ARMORY BOARD or otherwise.

Enclosure (3)

I, the Releasor, being of lawful age, in consideration of being permitted to participate in the activity described herein, for myself and on behalf of my heirs, assigns, personal representatives and next of kin, or as parent/guardian or the minor participant, HEREBY

1) Acknowledge the risk of injury from the activities

involved in this program is significant, including the potential for permanent paralysis and death, and while particular skill, equipment, and personal discipline may reduce this risk, the risk of serious injury does exist, and,

2) KNOWINGLY AND FREELY ASSUME ALL SUCH RISKS, both known and unknown, EVEN IF ARISING FROM THE NEGLIGENCE OR CARELESSNESS OF THE RELEASEES (CAMP BLANDING JOINT TRAINING CENTER / FLORIDA DEPARTMENT OF MILITARY AFFAIRS / ARMORY BOARD or others), and assume full responsibility for my participation or the participation of my ward/child; and,

3) Willing agree that all participants will comply with the stated and customary terms and conditions for participation in these activities. If, however, I observe any unusual significant hazard during my presence or participation, I will safely remove myself from the participation and bring such to the attention of the CAMP BLANDING JOINT TRAINING CENTER / FLORIDA DEPARTMENT OF MILITARY AFFAIRS / ARMORY BOARD; and,

4) RELEASE, INDEMNIFY, AND HOLD HARMLESS THE CAMP BLANDING JOINT TRAINING CENTER / FLORIDA DEPARTMENT OF MILITARY AFFAIRS / ARMORY BOARD, their officers, officials, agents, board members, employees, volunteers, assigns and successors from any and every claim, demand, action or right of action, of whatever kind or nature, either in law or in equity arising from or by reason of any bodily injury or personal injuries known or unknown, death or property damage resulting or to result from any accident which may occur as a result of participation in this activity or at the Camp Blanding Joint Training Center, whether by negligence or not.

5) Further release all officials and professional personnel from any claim whatsoever on account of first aid treatment or services rendered to me during my participation in the activity occurring on or at the Camp Blanding Joint Training Center.

6) Understand that the CAMP BLANDING JOINT TRAINING CENTER / FLORIDA DEPARTMENT OF MILITARY AFFAIRS / ARMORY BOARD does not carry insurance to cover participants in the certain activities held on or at the Camp Blanding Joint Training Center, in which I may be participating.

7) Understand there are risks associated with these activities, and agree to assume the risk of any injuries that may be sustain during any of these activities, including but not limited to the risk of death.

8) Understand that activities conducted on Camp Blanding Joint Training Center may be hazardous to my health and understand that there is a risk of serious injury or death if I participate in these sports/activities.

9) Understand that THE CAMP BLANDING JOINT TRAINING CENTER / FLORIDA DEPARTMENT OF MILITARY AFFAIRS / ARMORY BOARD, their officers, officials, agents, board members, employees, volunteers, assigns and successors, may take photographs or video recordings for use in CAMP BLANDING JOINT TRAINING CENTER / FLORIDA DEPARTMENT OF MILITARY AFFAIRS / ARMORY BOARD publications and news releases without my written consent.

Enclosure (3)



10) Acknowledge this release contains the entire agreement between the parties hereto and the terms of this release are contractual and not a mere recital.

11) Further state that the undersigned has carefully read the foregoing release and knows the contents thereof and signs this release as his/ her own free act.

12) Agree the participant will follow all posted and published rules associated with the activity described herein and comply with all of the rules and policies of the Camp Blanding Joint Training Center.

*If the participant is a minor, the undersigned parent or legal guardian warrants and represents that this RELEASE, its significance and the assumption of risk has been explained to and understood by the minor child or ward.*

The undersigned consents to having participant/s photo and/or video taken for promotional use only, to be used in, but not limited to, websites, publications, media and/or publicity outlets. The undersigned agrees there will be no monetary compensation for such use.

The undersigned participant or parent/guardian, have read this PARTICIPANT RELEASE OF LIABILITY AND ASSUMPTION OF RISK AGREEMENT, fully understand its terms, and understand that I, on behalf of myself (or my dependent described herein), have given up substantial rights by signing it and have signed it freely and without any inducement, coercion or assurance of any nature and intend it to be a complete and unconditional release of any and all liability to the greatest extent allowed by law and agree that if any portion of this contract is held to be invalid the balance notwithstanding, shall continue in full legal force and effect.

#### **WITNESS SIGNATURE IS REQUIRED ON EACH FORM**

Name of Participant (Print): \_\_\_\_\_

Participant (signature): \_\_\_\_\_

Name of Parent/Legal Guardian (Print): \_\_\_\_\_

Parent/ Legal Guardian (Signature): \_\_\_\_\_

Witness (print): \_\_\_\_\_

Witness (signature): \_\_\_\_\_

List all drivers who will drop off or picking up your cadet(s), including drivers attending the Graduation Pass in Review on Saturday. These names will be given to security to access the front gate.

\_\_\_\_\_  
Print Last Name, First Name

\_\_\_\_\_  
Print Last Name, First Name

\_\_\_\_\_  
Print Last Name, First Name

Enclosure (3)



DEPARTMENTS OF THE ARMY AND THE AIR FORCE  
FLORIDA NATIONAL GUARD  
MULTIJURISDICTIONAL COUNTERDRUG TASK FORCE TRAINING  
5629 STATE ROAD 16 WEST BUILDING 3807  
STARKE, FL 32091

**RELEASE AND WAIVER OF LIABILITY AGREEMENT**

I, \_\_\_\_\_ (participant), acknowledge that I have voluntarily requested to participate in the following activities: Obstacle Course training of the Florida Counterdrug Program.

I AM AWARE THAT THE ABOVE DESCRIBED ACTIVITIES ARE HAZARDOUS ACTIVITIES AND I AM VOLUNTARILY PARTICIPATING IN THESE ACTIVITIES WITH KNOWLEDGE OF THE DANGER INVOLVED AND AGREE TO ASSUME ANY AND ALL RISKS OF BODILY INJURY, DEATH OR PROPERTY DAMAGE.

I VERIFY THIS STATEMENT BY PLACING MY INITIALS HERE: \_\_\_\_\_

As consideration for being permitted by MCTFT and the Florida Counterdrug Program to participate in these activities and use their facilities, I hereby agree that I, my assignees, heirs, guardians, next of kin, spouse and legal representatives will not make a claim against, sue, or attach the property of the MCTFT, Florida Army National Guard, the State of Florida or any of their affiliated Representatives for injury or damage resulting from the negligence or other acts, however caused, by any employee, agent or personnel of the MCTFT, Florida National Guard, the State of Florida or any of their affiliated organizations as a result of my participation in the activities described above. I forever release the MCTFT, Florida Army National Guard, the State of Florida or any of their affiliated organizations and/or Representative from any and all action, claims, or demands that I, my assignees, heirs, guardians, next of kin, servants, spouse and legal representatives now have or may hereafter have for the injury or damage resulting from any participation in the activities described above. I further acknowledge that Obstacle Courses by nature are unsafe in that they require participants to conduct at least the following physical activities:

1. Walking/ running on improved and unimproved surfaces
2. Lifting personnel and gear onto obstacles and conducting rope climbs
3. Running, jumping from heights up to three feet, climbing heights greater than 12 feet, and sliding on obstacles
4. Performing timed events such as maximum efforts

I HAVE CAREFULLY READ THIS AGREEMENT AND FULLY UNDERSTAND ITS CONTENTS. I AM AWARE THAT THIS IS A RELEASE OF LIABILITY AND CONTRACT BETWEEN MYSELF AND THE MCTFT, FLORIDA ARMY NATIONAL GUARD, THE STATE OF FLORIDA AND/OR THEIR AFFILIATED ORGANIZATIONS AND SIGN IT OF MY OWN FREE WILL.

Executed on \_\_\_\_/\_\_\_\_/\_\_\_\_ (MM/DD/YYYY)

PARTICIPANT/RELEASER

WITNESS

Full Name \_\_\_\_\_

Full Name \_\_\_\_\_

Signature \_\_\_\_\_

Signature \_\_\_\_\_

MCTFT Attendance Date: \_\_\_\_\_

Enclosure (4)

COVID-19 WAIVER

SCHOOL BOARD OF CLAY COUNTY, FLORIDA  
RELEASE OF LIABILITY AND ASSUMPTION OF RISK RE: COVID 19 INFECTION

In consideration of being allowed to participate in any way in any activity which takes place on Clay County School District ("CCSD") property (facilities or grounds) I, the undersigned vendor, volunteer, parent, or legal guardian, acknowledge, understand, and agree that by participating in events and activities at Clay County School District facilities/property: (1) there are certain risks to me and my child(ren) arising from or related to possible exposure to communicable diseases including, but not limited to, COVID-19, the virus "severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2)", which is responsible for the Coronavirus Disease (also known as COVID-19) and/or any mutation or variation thereof (collectively referred to as "Communicable Diseases"); (2) I am fully aware of the hazards associated with such Communicable Diseases and; (3) I knowingly and voluntarily assume full responsibility for any and all risk of personal injury or other loss that I may sustain in connection with such Communicable Diseases, and; (4) I, for myself or for my minor child(ren) or ward(s), and on behalf of my/our heirs, assigns, beneficiaries, executors, administrators, personal representatives, and next of kin, HEREBY EXPRESSLY RELEASE, HOLD HARMLESS, AND FOREVER DISCHARGE CLAY COUNTY SCHOOL BOARD ("The District") and its officers, officials, agents, representatives, employees, other participants, sponsors, advertisers, and, if applicable, owners and lessors of premises upon which CCSD related events and activities take place (the "Released Parties"), from any and all claims, demands, suits, causes of action, losses, and liability of any kind whatsoever, whether in law or equity, arising out of or related to any ILLNESS, INJURY, DISABILITY, DEATH, OR OTHER DAMAGES incurred due to or in connection with any Communicable Diseases, WHETHER ARISING FROM THE NEGLIGENCE OF THE RELEASED PARTIES OR OTHERWISE, to the fullest extent permitted by law.

I agree that this Agreement is intended to be as broad and inclusive as is permitted by the laws of the State of Florida, and if any portion hereof is held invalid, it is agreed that the remainder shall continue in full legal force and effect.

I certify that I am the legal parent/guardian of the MINOR CHILDREN listed below, and that I HAVE READ AND UNDERSTAND THE FOREGOING RELEASE and affirm that I, on behalf of myself and my minor child(ren), do consent and agree to the complete, total and unequivocal release of all the Released Parties as provided above.

**I HAVE READ THIS RELEASE OF LIABILITY AND ASSUMPTION OF RISK AGREEMENT, FULLY UNDERSTAND ITS TERMS, UNDERSTAND THAT I HAVE GIVEN UP SUBSTANTIAL RIGHTS BY SIGNING IT, AND SIGN IT FREELY AND VOLUNTARILY WITHOUT ANY INDUCEMENT.**

Participant/Parent Signature

Date

Printed Name

Name of each minor child for whom this Release applies:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**FORCE MAJEURE:** Neither party to this Agreement shall be liable for delays or failures in performance under this Agreement (other than obligations relating to payment, confidentiality, and protection of ownership and intellectual property rights) resulting from acts or events beyond the reasonable control of such party (a "Force Majeure Event"), including acts of war, terrorism, acts of God, earthquake, flood, embargo, riot, sabotage, labor dispute, wide spread outbreak of disease or pandemic, governmental act, failure of the internet, power failure, or energy, utility, or telecommunications interruptions, provided that the delayed party: (i) gives the other party prompt notice of such cause; and (ii) uses its reasonable commercial efforts to promptly correct such failure or delay in performance. In the event that a Force Majeure Event lasts for more than 90 days, and the party experiencing the initial delay cannot correct its failure or delay in performance during that period of time, despite using its reasonable commercial efforts to do so, the other party may terminate the affected portions of this Agreement.



# NJROTC Health Risk Screening Form

Cadet Name \_\_\_\_\_ (Please Print Clearly)

NJROTC UNIT: \_\_\_\_\_

Date of your most recent pre-participation sports physical examination \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
Day Month Year

## Part A—TO BE COMPLETED BY CADET AND PARENT/GUARDIAN.

**DO NOT leave any questions blank.**

For each question circle Yes or No

- |   |     |    |
|---|-----|----|
| 1. Do you have difficulty doing strenuous (great effort) exercise?  | Yes | No |
| 2. Have you been told <b>NOT</b> to participate in long distance runs, such as the 1 mi. run?             | Yes | No |
| 3. Have you been told <b>NOT</b> to do curl-ups or push-ups by a physician or other medical professional? | Yes | No |
| 4. Do you exercise less than three times a week for at least thirty minutes?                              | Yes | No |
| 5. Have you had any broken bones or a serious injury in the past three months?                            | Yes | No |
| 6. Do you use tobacco of any kind?  | Yes | No |
| 7. Have you experienced any chest, neck, jaw, or arm discomfort while doing physical exercise?            | Yes | No |
| 8. Do you have asthma or are you using an inhaler to aid in breathing?                                    | Yes | No |
| 9. Do you experience any shortness of breath with relatively low levels of exercise or exertion?          | Yes | No |
| 10. In the last month, have you felt any chest pain while at rest?  | Yes | No |
| 11. Do you have any known cardiac (heart) problems?   | Yes | No |
| 12. Do you think you are overweight?  | Yes | No |
| 13. Do you have dizzy/fainting spells, frequent headaches or frequent back pain?                          | Yes | No |
| 14. Have you experienced dehydration after strenuous physical exercise?                                   | Yes | No |
| 15. Are you currently under treatment by a physician or other medical professional?                       | Yes | No |
| 16. Has your Mother or Sister died without explanation or suffered a heart attack before age 55?          | Yes | No |
| 17. Has your Father or Brother died without explanation or suffered a heart attack before age 45?         | Yes | No |
| 18. Do you have high blood pressure or are you on blood pressure medication?                              | Yes | No |
| 19. Has a doctor ever told you that you have high cholesterol or are you on cholesterol medication?       | Yes | No |
| 20. Do you have sugar diabetes?   | Yes | No |
| 21. Have you experienced periods of rapid beating or fluttering of the heart?                             | Yes | No |
| 22. Do you suffer from lower leg swelling of both legs?   | Yes | No |
| 23. Do you have difficulty breathing or sudden breathing problems at night?                               | Yes | No |
| 24. Do you have any personal history of metabolic disease (thyroid, renal, liver)?                        | Yes | No |
| 25. Do you have any bone, joint, or muscle problem that prevents you from doing strenuous exercise?       | Yes | No |
| 26. Have you unintentionally lost/gained more than 10% of your body weight since your last PFT?           | Yes | No |
| 27. Have you ever been diagnosed with sickle cell trait?  | Yes | No |
| 28. Do you have a current prescription for epinephrine (or "epi" pen) for situational use?                | Yes | No |
| 29. Do you have any food allergies that require a special menu or special accommodations?                 | Yes | No |

Cadet Signature \_\_\_\_\_

date \_\_\_\_\_

Parent/Guardian Signature \_\_\_\_\_

date \_\_\_\_\_

## Part B--If any of the answers to the questions above were YES, then the following section must be completed and signed by a licensed medical doctor.

Significant clinical history and/or current medications and treatment regimen of the above cadet (use reverse if necessary.):

Above named cadet is **(released) (not released)** (circle one) for participation in strenuous physical activities, including a 1 mile run, push-ups, curl-ups, etc.

Signature of Medical Doctor \_\_\_\_\_

Date \_\_\_\_\_

Printed Name of Medical Doctor \_\_\_\_\_

Enclosure (6)



Florida High School Athletic Association

## Preparticipation Physical Evaluation (Page 1 of 2)

This completed form must be kept on file by the school.

## Part 1. Student Information (to be completed by student or parent).

Student's Name: \_\_\_\_\_ Sex: \_\_\_\_\_ Age: \_\_\_\_\_ Date of Birth: \_\_\_\_/\_\_\_\_/\_\_\_\_  
 School: \_\_\_\_\_ Grade in School: \_\_\_\_\_ Sport(s): \_\_\_\_\_  
 Home Address: \_\_\_\_\_ Home Phone: (\_\_\_\_) \_\_\_\_\_  
 Name of Parent/Guardian: \_\_\_\_\_  
 Person to Contact in Case of Emergency: \_\_\_\_\_  
 Relationship to Student: \_\_\_\_\_ Home Phone Number: (\_\_\_\_) \_\_\_\_\_ Work Phone Number: (\_\_\_\_) \_\_\_\_\_  
 Personal/Family Physician: \_\_\_\_\_ City/State: \_\_\_\_\_ Office Phone: (\_\_\_\_) \_\_\_\_\_

## Part 2. Medical History (to be completed by student or parent). Explain "yes" answers below. Circle questions you don't know answers to.

	Yes	No		Yes	No
1. Have you had a medical illness or injury since your last check up or sports physical?	___	___	26. Have you ever become ill from exercising in the heat?	___	___
2. Do you have an ongoing chronic illness?	___	___	27. Do you cough, wheeze, or have trouble breathing during or after activity?	___	___
3. Have you ever been hospitalized overnight?	___	___	28. Do you have asthma?	___	___
4. Have you ever had surgery?	___	___	29. Do you have seasonal allergies that require medical treatment?	___	___
5. Are you currently taking any prescription or nonprescription (over-the-counter) medications or pills or using an inhaler?	___	___	30. Do you use any special protective or corrective equipment or devices that aren't usually used for your sport or position (for example, knee brace, special neck roll, foot orthotics, retainer on your teeth, hearing aid)?	___	___
6. Have you ever taken any supplements or vitamins to help you gain or lose weight or improve your performance?	___	___	31. Have you had any problems with your eyes or vision?	___	___
7. Do you have any allergies (for example, to pollen, medicine, food, or stinging insects)?	___	___	32. Do you wear glasses, contacts, or protective eyewear?	___	___
8. Have you ever had a rash or hives develop during or after exercise?	___	___	33. Have you ever had a sprain, strain, or swelling after injury?	___	___
9. Have you ever passed out during or after exercise?	___	___	34. Have you broken or fractured any bones or dislocated any joints?	___	___
10. Have you ever been dizzy during or after exercise?	___	___	35. Have you had any other problems with pain or swelling in muscles, tendons, bones, or joints?	___	___
11. Have you ever had chest pain during or after exercise?	___	___	If yes, check appropriate blank and explain below:		
12. Do you get tired more quickly than your friends do during exercise?	___	___	___ Head	___ Elbow	___ Hip
13. Have you ever had racing of your heart or skipped heartbeats?	___	___	___ Neck	___ Forearm	___ Thigh
14. Have you had high blood pressure or high cholesterol?	___	___	___ Back	___ Wrist	___ Knee
15. Have you ever been told you have a heart murmur?	___	___	___ Chest	___ Hand	___ Shin/Calf
16. Has any family member or relative died of heart problems or sudden death before age 50?	___	___	___ Shoulder	___ Finger	___ Ankle
17. Have you had a severe viral infection (for example, myocarditis or mononucleosis) within the last month?	___	___	___ Upper Arm	___ Foot	
18. Has a physician ever denied or restricted your participation in sports for any heart problems?	___	___	36. Do you want to weigh more or less than you do now?	___	___
19. Do you have any current skin problems (for example, itching, rashes, acne, warts, fungus, or blisters)?	___	___	37. Do you lose weight regularly to meet weight requirements for your sport?	___	___
20. Have you ever had a hand injury or concussion?	___	___	38. Do you feel stressed out?	___	___
21. Have you ever been knocked out, become unconscious, or lost your memory?	___	___	39. Record the dates of your most recent immunizations (shots) for:		
22. Have you ever had a seizure?	___	___	Tetanus: _____ Measles: _____		
23. Do you have frequent or severe headaches?	___	___	Hepatitis B: _____ Chickenpox: _____		
24. Have you ever had numbness or tingling in your arms, hands, legs, or feet?	___	___	<b>FEMALES ONLY (optional)</b>		
25. Have you ever had a stinger, burner, or pinched nerve?	___	___	40. When was your first menstrual period? _____		
			41. When was your most recent menstrual period? _____		
			42. How much time do you usually have from the start of one period to the start of another? _____		
			43. How many periods have you had in the last year? _____		
			44. What was the longest time between periods in the last year? _____		

Explain "Yes" answers here: \_\_\_\_\_

We hereby state, to the best of our knowledge, that our answers to the above questions are complete and correct. In addition to the routine medical evaluation required by s.1006.20, Florida Statutes, and FHSAA Bylaw 11.8, we understand and acknowledge that we are hereby advised that the student should undergo a cardiovascular assessment, which may include such diagnostic tests as electrocardiogram (EKG), echocardiogram (ECG) and/or cardio stress test.

Signature of Student: \_\_\_\_\_ Date: \_\_\_\_\_ Signature of Parent/Guardian: \_\_\_\_\_ Date: \_\_\_\_\_



Florida High School Athletic Association

## Preparticipation Physical Evaluation (Page 2 of 2)

Revised 7/05

This completed form must be kept on file by the school.

**Part 3. Physical Examination** (to be completed by licensed physician, licensed osteopathic physician, licensed chiropractic physician or certified advanced registered nurse practitioner).

Student's Name: \_\_\_\_\_ Date of Birth: \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Height: \_\_\_\_\_ Weight: \_\_\_\_\_ % Body Fat (optional): \_\_\_\_\_ Pulse: \_\_\_\_\_ Blood Pressure: \_\_\_\_/\_\_\_\_ (\_\_\_\_/\_\_\_\_, \_\_\_\_/\_\_\_\_)  
 Visual Acuity: Right 20/\_\_\_\_ Left 20/\_\_\_\_ Corrected: Yes No Pupils: Equal \_\_\_\_\_ Unequal \_\_\_\_\_

FINDINGS	NORMAL	ABNORMAL FINDINGS	INITIALS*
<b>MEDICAL</b>			
1. Appearance	_____	_____	_____
2. Eyes/Ears/Nose/Throat	_____	_____	_____
3. Lymph Nodes	_____	_____	_____
4. Heart	_____	_____	_____
5. Pulses	_____	_____	_____
6. Lungs	_____	_____	_____
7. Abdomen	_____	_____	_____
8. Genitalia (males only)	_____	_____	_____
9. Skin	_____	_____	_____
<b>MUSCULOSKELETAL</b>			
10. Neck	_____	_____	_____
11. Back	_____	_____	_____
12. Shoulder/Arm	_____	_____	_____
13. Elbow/Forearm	_____	_____	_____
14. Wrist/Hand	_____	_____	_____
15. Hip/Thigh	_____	_____	_____
16. Knee	_____	_____	_____
17. Leg/Ankle	_____	_____	_____
18. Foot	_____	_____	_____

\* - station-based examination only

**ASSESSMENT OF EXAMINING PHYSICIAN/NURSE PRACTITIONER**

I hereby certify that each examination listed above was performed by myself or an individual under my direct supervision with the following conclusion(s):

\_\_\_\_ Cleared without limitation. Reason: \_\_\_\_\_  
 \_\_\_\_ Not cleared for: \_\_\_\_\_  
 \_\_\_\_ Cleared after completing evaluation/rehabilitation for: \_\_\_\_\_ For: \_\_\_\_\_  
 \_\_\_\_ Referred to: \_\_\_\_\_

Recommendations: \_\_\_\_\_

Name of Physician/Nurse Practitioner (print or type): \_\_\_\_\_ Date: \_\_\_\_\_  
 Address: \_\_\_\_\_

Signature of Physician/Nurse Practitioner: \_\_\_\_\_

**ASSESSMENT OF PHYSICIAN TO WHOM REFERRED (if applicable)**

I hereby certify that the examination(s) for which referred was/were performed by myself or an individual under my direct supervision with the following conclusion(s):

\_\_\_\_ Cleared without limitation. Reason: \_\_\_\_\_  
 \_\_\_\_ Not cleared for: \_\_\_\_\_  
 \_\_\_\_ Cleared after completing evaluation/rehabilitation for: \_\_\_\_\_  
 Recommendations: \_\_\_\_\_

Name of Physician (print or type): \_\_\_\_\_ Date: \_\_\_\_\_  
 Address: \_\_\_\_\_

Signature of Physician: \_\_\_\_\_, MD or DO

Based on recommendations developed by the American Academy of Family Physicians, American Academy of Pediatrics, American Medical Society for Sports Medicine, American Orthopaedic Society for Sports Medicine and American Osteopathic Academy for Sports Medicine.

# BLTC PACKING CHECKLIST

## MANDATORY ITEMS:

- \_\_\_\_\_ Complete Uniform (with rank, ribbons, white t-shirt, black socks, etc. -- No Medals)
- \_\_\_\_\_ Uniform Shoes and brass polish, shoe polish, and rags
- \_\_\_\_\_ (1 set) Navy PT Gear -- T-shirt and shorts
- \_\_\_\_\_ (2) T-shirts and shorts (NJROTC Unit PT gear and any other workout gear)
- \_\_\_\_\_ (8) Pairs of white athletic socks (2 changes per day)
- \_\_\_\_\_ (8) Underwear (2 changes per day)
- \_\_\_\_\_ (2) White bath towels and washcloths
- \_\_\_\_\_ (5) Clothes hangers
- \_\_\_\_\_ Sheets for a twin bed (one flat and one fitted) We will supply blankets
- \_\_\_\_\_ Pillow with white pillow case
- \_\_\_\_\_ Pair shoes-- sneakers or athletic shoes
- \_\_\_\_\_ Pair boat shoes, water shoes, or old sneakers (for use during canoeing)
- \_\_\_\_\_ Pair of shower shoes (flip flops)
- \_\_\_\_\_ Toiletry kit (toothbrush, toothpaste, razor, shaving cream, soap, deodorant, etc.)
- \_\_\_\_\_ Laundry bag
- \_\_\_\_\_ Rain Gear (Rain jacket or coat with hood)
- \_\_\_\_\_ Pen and Mechanical pencil with leads and eraser
- \_\_\_\_\_ Spiral notebook
- \_\_\_\_\_ Sunscreen or Sunblock
- \_\_\_\_\_ Bug repellent
- \_\_\_\_\_ Flashlight w/extra batteries
- \_\_\_\_\_ FEMALES – Hair securing devices (rubber bands, pins, etc.) and female hygiene products
- \_\_\_\_\_ If glasses are worn, bring a neck strap so glasses will not be lost during canoeing.

## OPTIONAL ITEMS:

- \_\_\_\_\_ Extra socks
- \_\_\_\_\_ Camelback pack
- \_\_\_\_\_ Sports bra for females
- \_\_\_\_\_ Sunglasses
- \_\_\_\_\_ Additional Bath Towel(s)
- \_\_\_\_\_ Cadre: Clipboard & cough drops for PCs/SLs (To soothe sore throat from jodies.)

## PROHIBITED ITEMS:

**No cell phones-except for cadet staff**

No electronic or electrical items of any kind.

No makeup or jewelry, including watches (except watches for cadet staff members).

No lighters, knives, guns or weapons of any sort.

No tobacco, alcohol or drugs (prescription drugs only, to be turned in upon arrival).

No food, candy, snacks, soda, etc.

No medals

**ALL PROHIBITED ITEMS WILL BE CONFISCATED IMMEDIATELY.**

Enclosure (8)

**Camp Blanding Basic Leadership Training (BLT)**  
**Cadet Cadre Application**  
**Due NLT: 30 April**

1. Name: \_\_\_\_\_ Rank: \_\_\_\_\_ Sex: M F School: \_\_\_\_\_  
Home Phone: (\_\_\_\_) \_\_\_\_\_ Cell phone: (\_\_\_\_) \_\_\_\_\_ Grade (next year): \_\_\_\_\_  
GPA: \_\_\_\_\_ Naval Science (next year): 3 4 Email: \_\_\_\_\_

2. What leadership position(s) do you hold/have you held? \_\_\_\_\_  
\_\_\_\_\_

3. What NJROTC teams are you on? What team leadership positions do you hold/have you held?  
\_\_\_\_\_

4. Have you (or will you) attended Leadership Academy? Yes No Year attended \_\_\_\_\_

5. Have you attended BLT before? Yes No Were you a Cadre? Yes No

6. PT Test: Fail Satisfactory Good Excellent Outstanding

7. Typing Skills: Slow Medium Fast

8. Computer skills: (Word, PowerPoint, Excel) Beginner Average Outstanding

9. Do you have any special skills or certifications (i.e. Lifeguard, Boy Scout Lifesaving Merit Badge, Photography, Culinary, First Aid, Canoeing, CPR, etc.)?  
\_\_\_\_\_

10. What Leadership Positions would you like to have and **WHY** are you qualified? Positions include Battalion/Company CO, XO, CMC, OPS, Supply, Admin, PAO, Galley, Platoon Commander (PC), Squad Leader (SL), and Activity Instructor (Academics, Drill, Obstacle Course, Leadership Reaction Course, Orienteering, Rifle Range, and Canoeing).  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Use back of this sheet or attach additional sheets, if you need more space.)

**SNSI ENDORSEMENT:** Ranked \_\_\_\_ of \_\_\_\_ cadets applying for BLTC Staff from our unit.

Comments: \_\_\_\_\_

Enclosure (9)





## Clay County Field Trip COVID Guidelines Overnight or Out of State Field Trips



(Please attach these guidelines to your field trip request form)

☒ All participants have signed COVID-19 Waiver (not required for athletes; all athletes have already done so via Athletic Clearance process)

### Travel Accommodations (Charter Bus, Rental Vans, Parents Driving etc):

We will be using a school bus. Most of the cadets will be seated by themselves.

### Hotel Accommodations (room assignments/supervision etc):

The cadets will be sleeping in open bay barracks with approximately three feet between each bunk. We will have at least one chaperone per 10 cadets.

### Mask Compliance:

Cadets will wear masks at all times except when eating, sleeping and participating in outside athletic events.

*don't see  
many  
paperwork -*

### Social Distancing:

Social distancing will be maintained as much as possible.

## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

#### Title

C6 - 2021-22 Professional Learning Catalog (Master In-service Plan)

#### Description

The Florida legislature recognizes the importance of planning for developing human potential and requires each district to develop a comprehensive Professional Learning Catalog, which was formerly known as the Master In-service Plan. Each district is required to annually update, revise, and submit a Professional Learning Catalog to provide a detailed description of each professional learning component, to include the name of the component, general description, primary purpose, evaluation methods for staff and students, implementation method, learning methods and participation hours. Each unique type of professional learning experience requires a corresponding component.

#### Gap Analysis

During this annual review, the Professional Learning Catalog was formatted as a Google Hyperdoc for ease of navigation and use. Component documents were updated to a consistent format that includes all required information. The content of each component was reviewed by the appropriate department and updates were made to reflect current terminology and the most up-to-date professional learning requirements and expectations. Components were added to reflect the additional professional learning opportunities and online learning formats now available, and components that are no longer needed were removed.

#### Previous Outcomes

The CCDS Professional Learning Catalog was last revised in December 2020.

#### Expected Outcomes

The CCDS 2021-2022 Professional Learning Catalog will include the most up-to-date information and include the professional learning components available for the 2021-2022 school year.

#### Strategic Plan Goal

Goal: Goal 1: Develop a High Quality & Aligned Instructional System

Strategy: 1.1.2 Provide support for effective professional development necessary to assist teachers with providing high quality instruction.

#### Recommendation

That the Clay County School Board approve the CCDS 2021-2022 Professional Learning Catalog.

#### Contact

Roger Dailey, Chief Academic Officer  
904.336.6904 roger.dailey@myoneclay.net

#### Financial Impact

\$0.00

#### Review Comments

#### Attachments

🔗 [2021 - 2022 CCDS Master In-Service Plan - Draft.pdf](#)

🔗 [2021-2022 Professional Learning Catalog\\_MIP\\_Summary of Changes.pdf](#)

## 2021 - 2022 Master In-Service Plan - DRAFT



**David S. Broskie**  
**Superintendent of Schools**

CLAY COUNTY SCHOOL BOARD

District 1: Janice Kerekes  
District 2: Beth Clark  
District 3: Tina Bullock  
District 4: Mary Bolla  
District 5: Ashley Gilhousen

## Clay County District Schools



# Table of Contents

<b>Table of Contents</b>	<b>1</b>
<b>Professional Learning Protocol System</b>	<b>2</b>
Introduction	2
State Board of Education Rules	2
Florida Statutes	3
Professional Learning System	4
Professional Certificate Renewal Information	12
Earning Inservice Points	16
Protocol for Offering an Inservice Activity	16
Writing an Inservice Training Component	16
<b>Professional Learning Components</b>	<b>19</b>
Component 1 - Subject Content	19
Component 2 - Instructional Methodology	20
Component 3 - Technology	20
Component 4 - Assessment and Data Analysis	21
Component 5 - Classroom Management	21
Component 6 - School Safety/Safe Learning Environment	21
Component 7 - Management/Leadership/Planning	21
Component 8 - General Support	22
<b>Specialized Professional Learning Opportunities</b>	<b>22</b>

# Professional Learning Protocol System

## Introduction

Clay County District Schools, through a comprehensive professional learning system, provides all personnel with inservice opportunities that lead directly to the improvement of student achievement and promote a climate of self-renewal for all.

This Professional Learning Catalog (catalog) is one element of a comprehensive system designed to enhance classroom instructional practices and job skills to improve student performance. The intent of the Professional Learning Catalog is to achieve national, state and local goals through the provision of a framework for professional growth in the knowledge, attitudes, skills, attributes and behaviors of all district employees. Through the application of this continuous improvement model, Clay County District Schools' students benefit from a safe, technology rich environment and effective instruction that meets their needs.

The law requires that certain areas of need be addressed through planned inservice: subject content and teaching methods for standards adopted by the state of Florida, and appropriate implementation of instructional materials, classroom management, technology, school safety, assessment and data analysis, and family involvement.

Inservice opportunities are developed in response to the district strategic plan, school improvement plans, an annual professional learning survey, professional learning evaluations, and individual professional learning plans.

## State Board of Education Rules

### **6A-4.0051, Renewal of a Professional Educator's Certificate beginning July 1, 1988.**

Defines requirements to renew a professional certificate, via college credit, inservice training, subject area tests and summer work programs. Provides information on active or inactive status of professional certificates. Describes procedures for retention of certification of one or more coverages. Describes general requirements including validity periods, submission of application, approval procedure by superintendent, and special provisions for extensions.

### **6A-5.071, Professional Learning Catalog Requirements.**

Describes the Professional Learning Catalog (catalog) including the contents, format, approval process, and updating procedures, the requirements for a component, how to convert college credit to inservice points, what constitutes in-field and out-of-field components, the minimum length of component, and evaluation requirements. Provides the requirements and procedures for record keeping, component and participant files, and reports.

# Florida Statutes

**Section 1011.62 (3), FS, Inservice Education Personnel Training Expenditures** – Directs that a district shall expend a portion of the unweighted FTE for educational training.

**Section 1012.22 (i), FS, Comprehensive Program of Professional learning** – Provides that the board shall develop a comprehensive program of professional learning and make adequate provision for proper funding.

**Section 1012.42 (1) (2), FS, Teacher Teaching Out of Field: Assistance** – Provides that each district school board shall adopt and implement an inservice plan for teachers out of field.

**Section 1012.52, FS, Teacher Quality** – Provides a comprehensive approach to increase student's academic achievement and improve teaching quality by requiring demonstration of the sixteen Professional Education Competencies (PEC).

**Section 1012.54, FS, Purpose of Instructional Personnel Certification** – Protects the educational interests of students, parents, and the public by assuring that teachers are professionally qualified.

**Section 1012.56 (1) (2) (3) (4) (5) (6), FS, Certificates Granted on Application to Those Meeting Prescribed Requirements** – Provides requirements, regulations and provisions for certification; and academic and subject area skills tests.

**Section 1012.56, FS, Educator Certification Requirements** – Provides for a cohesive, competency-based preparation program by which ... instructional staff may satisfy the mastery of professional preparation and education competence.

**Section 1012.56(8), FS, Alternative Certification** – Provides authority for the board to develop programs for certified teachers to add additional coverage.

**Section 1012.585, FS, Renewal of Certificate** – Provides direction for professional certificate renewal. Includes certification procedures via inservice training.

**Section 1012.795 (2), FS, Professional Ethics** – Establishes authority to enforce the Code of Ethics and Professional Conduct.

**Section 1012.98, FS, School Community Professional Development Act** – Provides for a continual evaluation of professional development methods and programs.

**Section 1012.985, FS, Statewide System for Professional Development** – Establishes a network of professional development academics.

**Section 1012.72, FS, Dale Hickam Excellent Teaching Program** – Provides for incentives and rewards for teachers participating in the National Board process.

**Section 1012.986, FS, William Cecil Golden Professional Development Program for School Leaders** Provides high standards and sustained support for principals as instructional leaders.

# Professional Learning System

## Rationale

Clay County's Professional Learning Department provides a comprehensive system for professional growth rooted in a common vision of effective performance for all personnel. Our vision directs the school community in providing stimulating, research and evidence-based educational activities that encourage and motivate students to achieve at the highest levels and to become active, lifelong learners. Our system is based upon the work of prominent researchers who have guided us to understand that the accomplishment of this vision of high academic achievement for all students is dependent upon the effective use of data in the context of a community of learners.

The commitment to high quality professional learning, as an integral part of school improvement, has important implications for the content, process and context of professional learning activities. This Professional Learning System is based upon Learning Forward Standards for Professional Learning and the William Cecil Golden Program for School Leaders. Florida's Professional Learning Evaluation Protocol also provides a framework for the methods and protocols needed to conduct ongoing assessments of the quality of professional learning in our schools. The purpose is to increase student achievement by enhancing classroom instructional strategies that promote rigor and relevance throughout the curriculum, and prepare students for continuing education and the workforce.

This Professional Learning System fulfills the requirements of Florida Statute 1012.985 and SB Rule 6A-5.081 and includes:

- alignment with student and personnel needs determined through multiple data sources;
- professional learning activities that focus on professional growth in:
- analysis of student data; ongoing formal and informal assessment of student achievement; identification and use of enhanced and differentiated instructional strategies; emphasis on rigor, relevance and reading in the content area; enhancement of subject content expertise; integrated use of classroom technology that enhances teaching and learning; classroom management; parent involvement; and school safety;
- professional learning for school leaders using lesson study, and related protocols to focus and support teacher work on improving instructional and assessment practices;
- a comprehensive plan to facilitate professional learning for teachers, principals, and administrators on how to access local instructional improvement and state level data systems for the purpose of improving instruction;
- collaboratively developed school improvement plans that focus on methods, strategies, and the conceptual background appropriate to differentiated instruction to engage students in rigorous and relevant curriculum, based on national, state and local standards;
- increased opportunities to provide meaningful relationships between teachers and students;

- the use of formative assessment and the principles of professional learning communities to guide instruction;
- increased opportunities for professional collaboration, including effective use of common planning time to focus on the relationship between teaching and student learning;
- the use of data systems involving assessment information on student learning;
- effective beginning teacher support programs based on evaluation data of student learning and teacher performance;
- professional learning activities for administrative personnel as addressed in the district's Pathway to School Leadership that update skills for effective school management and instructional leadership;
- training for administrators and other school leaders on methods of classroom observation, feedback and coaching for improvement;
- an individual professional learning plan for teachers and administrators that provide for needs related to specific student performance data, clearly defined learning objectives, specific measurable improvements in student performance resulting from professional learning activities, and an evaluation component.

## Management

In order to impact student achievement, professional learning must be focused on a common vision of professional growth. Thus Clay County District Schools has clearly defined the action and communication responsibilities for district level employees, school-based leadership and all other employees.

### Role of the District:

The responsibility for the management of professional learning activities lies primarily with the district Professional Learning department. The Supervisor of Professional Learning, working collaboratively with other department directors, is responsible for:

- the development and updating of the Professional Learning System, including the district Professional Learning Catalog, and
- the coordination, communication, and recording of all professional learning activities, including but not limited to:
  - review of training needs of teachers and administrators as identified by district needs assessment and school improvement plans
  - identification and provision of inservice activities for school administrative personnel
  - development and monitoring of Professional Learning Catalog components focused on subject content and teaching methods as related to the national, state, and local standards, assessment and data analysis, classroom management, school safety, family involvement, technology, instructional methodology, management leadership planning, and general support activities

- fidelity of implementation of instructional materials
- development and continual updating of the online catalog of all professional development opportunities offered by the district
- monitoring of updated Add-on Endorsements, and requesting approval from the Bureau of Educator Recruitment, Development and Retention
- provision for a record keeping system that insures all employees professional growth is recorded and communicated as needed
- provision of structures for the development, monitoring and evaluation of professional learning initiatives that are aligned with Florida's Professional Learning Evaluation Protocol
- distribution of inservice information to all school and district-level personnel, via the OneClay portal
- dissemination of research based practices and other professional learning opportunities for all employees that are aligned with Florida's Professional Learning Evaluation Protocol
- implementation and coordination of a formal Coaching and Mentoring Plan to insure high fidelity
- development and monitoring of a budget appropriate to meeting professional learning needs
- provision of training and support for evaluation efforts through Florida Continuous Improvement Model (FCIM) and Classroom Learning Walks data and other evaluation training
- training administrators and other school leaders on methods for classroom observation, feedback and coaching for improvement
- training for school leaders in using collaborative and related protocols to focus and support teacher work on improving instructional and assessment practices
- collaboration and coordination of technology integration efforts to promote high student engagement
- support of the William Cecil Golden website utilization by school leaders;
- the provision of field experience to develop competencies for school leadership
- compliance with requirements for the completion of Florida Department of Education reports regarding professional learning
- collaboration and communication with universities/colleges/community colleges serving Clay County in order to develop and implement programs leading to certification and other professional growth experiences
- collaboration with regional and state personnel designated to provide technical assistance and evaluation of local professional learning programs
- a comprehensive plan to deliver professional learning to teachers, principals, and

administrators on how to access local instructional improvement and state level data systems for the purpose of improving instruction

### **Role of the School-based Leadership:**

Principals are responsible for a school-wide professional learning plan allowing for job embedded learning that addresses the needs of instructional and support personnel at the school. This should be integrated as an essential component of the overall school improvement process. In collaboration with school leadership, principals should facilitate and support a culture that embraces the elements of professional learning communities and action research.

- Principals, or their designees work with each professional employee in developing a Learning Target Plan that:
  - relates to specific student performance data for those areas to which the teacher is assigned;
  - contains clearly defined professional learning objectives;
  - specifies measurable improvement in student performance resulting from professional learning activity;
  - includes an evaluation component documenting the expected student performance gains;
  - involves participation in on-going teams/professional learning communities;
  - relates to the individual's career goals and, if appropriate, provides for professional learning of the individual as a school leader;
  - provides school-based structures that support and monitor the implementation of each instructional employee's Learning Target Plan and career goals; and conducts individual evaluation conferences that document that the LTP was implemented as written or revised, and faculty members applied the newly learned knowledge and skills in the classroom.
- Principals or their designees use data systems involving assessment information on student learning.
- Principals plan for the effective use of common planning time to focus on teaching and learning improvements.
- Principals implement additional effective beginning teacher support programs based on on-going evaluation data of student learning and teacher performance. Principals or their designees monitor the implementation of effective instructional practices that target high needs students through the use of Classroom Learning Walks and other methods.
- Principals or their designees monitor the implementation of effective instructional strategies, formative and summative assessments, and teacher content knowledge that focuses on the national, state, and local standards (including Florida State Standards) through the use of teacher assessment, Classroom Learning Walks, and other methods.

School-based designees receive training on professional learning procedures and the Florida Protocol Standards. They are responsible for guidance and assistance to site-based professional



developers in order to ensure that the planning, implementing, learning and evaluating of training is aligned with national, state and local (including state standards) expectations.

### **Role of Each Employee:**

Each instructional level person acts as a model of lifelong learning by demonstrating an attitude of openness to innovation and a willingness to continually grow in their professional practice by:

- developing and implementing a Learning Target Plan that is directly related to specific student performance data for those areas to which the teacher is assigned. The LTP contains clearly defined professional learning goals and objectives; specifies measurable improvement in student performance resulting from the professional learning; and includes an evaluating component documenting the expected student performance gains;
- the use and implementation of instructional practices that target high-needs students; effectively using common planning time to focus on teaching and learning improvements;
- implementing newly learned strategies with students and participating with other members within professional learning communities to continually refine this implementation so that student achievement is increased;
- implementing effective instructional strategies, formative and summative assessment, and content knowledge focused on national, state, and local standards;
- monitoring student achievement related to professional learning and documenting results;
- using all available technology to improve instructional delivery and expand personal professional learning;
- evaluating professional learning to determine the effectiveness of training in terms of student performance; and
- utilizing knowledge and opportunities for school and district coaching, mentoring, and leadership.

Each classified (non-instructional) employee acts as a role model for lifelong learning by demonstrating a willingness to continually grow in job-related skills and techniques by:

- participating in job-related professional learning;
- learning new uses for current technology as it relates to job assignments;
- evaluating professional learning experiences as related to their job performance/improvement; and
- collaborating with other employees in job-like roles in an effort to share knowledge and talent.

## **Organization**

### **Needs Assessment:**

The district conducts needs assessment processes that include:

- 1) a school-by-school analysis of disaggregated student standardized test scores and data from other



sources, (using FCIM strategies) including, but not limited to:

- additional student achievement data
  - school attendance data
  - school discipline data
  - school environmental surveys
  - School Improvement Plans
  - School Professional Learning Plans
  - district priorities
  - personnel and parent surveys (school environment), annual performance appraisals and Federal, state and local mandates.
- 2) an individual electronic needs assessment designed to collect data on individuals' perception of the effectiveness of training taken and anticipated needs
- 3) based on this needs assessment, the Professional Learning and Leadership Department and other departments generate inservice components that are research-based and aligned with Florida's Professional Learning Protocol and national standards.

Specific professional learning activities are also determined by the following data sources:

- district, state and federal requirements
- Learning Target Plan results
- School Improvement Plans
- final performance appraisal results and
- Protocol Reviews and other state and federal audits.

### **Inservice Components:**

All professional learning activities must be related to an inservice component and focus on: analysis of student data; on-going formal and informal assessment of student achievement; identification and use of enhanced and differentiated instructional strategies; emphasis on rigor, relevance and reading in the content area; enhancement of subject content expertise; integrated use of classroom technology that enhances teaching and learning; classroom management; parent involvement; and school safety. In addition, delivery of professional learning by distance learning and other technology based delivery systems should reach more educators, decreasing costs while maintaining teacher presence in the classroom. Continuous monitoring of the quality and effectiveness of professional learning programs through Classroom Learning Walk observations and other monitoring and evaluative methods are required.

Components are developed using the state Protocol Strands of Planning, Learning, Implementing and Evaluating. The criteria:

- Links to state, district and/or school improvement goals;

- Targets the knowledge, attitude, skills, aspirations and/or behaviors of employees related to the professional learning content areas designated in Florida Statute 1012.98;
- details specific, measurable objectives related to professional performance and /or student achievement;
- includes activities that use current research and learning strategies appropriate to the intended goal, applies knowledge of adult learning and change, and models effective teaching strategies, practice and feedback;
- provides for professional learning that is sufficient in length and depth to ensure mastery of needed skills;
- provides for implementation strategies to ensure support and assistance are provided;
- provides web-based resources, assistance and discussion groups related to the training when appropriate; and
- provides for the evaluation of effectiveness linking to student achievement gains where viable and appropriate.

New components will be developed and must be submitted to the Supervisor of Professional Learning for approval. All approved components become part of the Professional Learning Catalog. The Clay County School Board approves the Professional Learning Catalog and any additions, deletions or changes on an annual basis.

#### **Credit for Professional Learning Inservice Points:**

Employees are awarded inservice points (one point per hour of training) for participation in a successfully completed professional learning activity. The Supervisor of Professional Learning gives final approval for inservice points awarded.

In order for component inservice points to be recorded for an employee, the appropriate survey must be completed and submitted via the professional learning management system.

The district maintains up-to-date records for all professional learning including certification and inservice points for school faculty, staff and administrators through the district's professional learning management system.

Inservice points may be used for add-on certification, Florida educator certification renewal, other certificate/license renewal, professional skill building, and incentive programs.

#### **Monetary Compensation:**

Instructional and classified employees may be compensated for professional learning activities occurring outside of regular work hours according to their collective bargaining agreements.

## **Implementation of the System**

#### **Planning:**

The Learning Target Plan (LTP) is the foundation for the planning and implementation of

meaningful professional learning that impacts student achievement. Therefore, school-based and district administrators meet with every faculty/staff member individually to determine training needs based on disaggregated classroom level student achievement data, performance appraisal data, summaries and analyses of end of course evaluations, and school or grade level priorities. Additionally, school and district leadership work diligently to ensure that the objectives of the professional learning delivered directly reflect the objectives specified in the professional learning plans.

### **Learning:**

In seeking to be sensitive to multiple learning styles and preferences, delivery models for professional learning include:

- workshops
- interactive electronic learning
- non-interactive electronic learning
- professional learning communities
- study groups
- action research

### **Implementing:**

Classroom learning walk data and other formal and informal observations are used to ensure that teachers and administrators use what they have learned through professional learning in their classrooms and schools. All professional learning programs include implementation. Participants are provided support and help as they implement their new skills and knowledge through coaching and mentoring where appropriate. Web-based resources and assistance are also offered as follow-up support.

Implementation documentation and follow up may include:

- structured coaching/mentoring
- action research
- collaborative planning
- participant products
- study groups
- interactive electronic communication
- non-interactive electronic communication

### **Follow-up:**

For each component for which inservice points will be awarded, the catalog shall also include a description of any follow-up activities that will be required and support that will be provided to ensure successful completion of the component. All professional learning programs include follow-up via an electronic survey generated

through the professional learning management system. Completion of this survey is required for in-service points to be awarded.

### Evaluating:

As per Florida Statute 1012.98, the District provides for the continuous evaluation of the quality and effectiveness of professional learning in order to expand effective programs and strategies and eliminate ineffective ones. Evaluation methods may include:

- results of district developed/standardized tests
- results of school/teacher constructed student tests
- portfolios of student work
- observation of student performance
- other performance assessment

Quantitative and qualitative data is collected on three levels based on the following evaluation questions:

- Did individual participants learn and implement effective teaching strategies aligned with program objectives?
- Were professional learning activities aligned and delivered in such a way that identified needs were effectively addressed?
- Did the professional learning component/initiative contribute to increases in student achievement?

Data is gathered in a variety of ways including assessment of student achievement data, end of course evaluations, formal performance assessment data, and evidence of student learning.

Additionally, the District monitors professional learning data to make certain that all activities are aligned with Florida's Professional Learning Protocol and in support of the Learning Forward Standards for Professional Learning.

## Professional Certificate Renewal Information

A State of Florida, Department of Education, Professional Educator's Certificate can be renewed with component credit, college credit, a passing score on the subject area exam of a certification area listed on the certificate, instructing a college level course, or a combination of these options. These options must be completed within the 5-year validity period of the current certificate.

### Options Available for Meeting Renewal Requirements

- *Component Credit*- Each staff member who wishes to have his/her/their teaching certificate renewed using only component points must have earned at least one hundred twenty (120) points during his/her current validity period of the certificate. Twenty (20) points of the required 120 must be in Teaching Students with Disabilities (ESE-SWD). Forty (40) of the 120 points must be in Developmental

Literacy(DL) beginning in 2025 to renew certificates in the specific subject areas listed in the Developmental Literacy section below.

- *College Credit, College Teaching Experiences, and/or Subject Area Exam*-For renewal methods other than inservice credit, please refer to the [FLDOE Renewal](#) documentation from the Human Resources Department.

## Required Credits for Renewal

- *Exceptional Student Education – Students with Disabilities (ESE - SWD) Credit*- The Florida State Legislative group approved a law, effective July 1, 2014, requiring all those who hold a valid Florida Professional Certificate to complete 1 semester hour of college credit or 20 hours of professional development credit in teaching students with disabilities during the last validity period of the Professional Certificate. This requirement may be met through the completion of online and/or face-to-face training opportunities that meet the state requirements listed below. ESE renewal credit will be tracked in the district's professional learning management system. Certificated staff can check their status toward meeting this requirement at any time by accessing their professional learning transcript.

One (1) Semester Hour in Teaching Students With Disabilities (SWD)

### Unacceptable College Courses

- Courses in Gifted Education are NOT acceptable.
- American Sign Language courses are NOT acceptable (exception - teaching American Sign Language to the Hearing Impaired).

### Acceptable College Courses

- Courses with ESE or Special Education prefixes
- Introduction to Exceptional Student Education
- Nature and Needs of the various disabilities
- Teaching Students with Disabilities
- Educating the Learning Disabled
- Assessment in Exceptional Education
- Assessing Students with Disabilities
- Varying Exceptionalities
- Individualized Instruction for Exceptional Students
- Management Strategies for Students with Disabilities
- Special Education Curriculum

Twenty (20) Hours of Professional Development Credit in Teaching Students with Disabilities (SWD)

### Unacceptable MIP (Master In-service Plan) ESE Component Areas

- Procedural/Legal Requirements
- Working with Aides/Volunteers/Mentors
- Gifted Training

### Acceptable MIP (Master In-service Plan) ESE Component Areas

- Instructional Strategies
- Classroom/Behavior Management
- Assessment

- Curriculum
- *Developmental Literacy – Effective for renewal beginning July 1, 2025-* As a component of the credit requirements specified under paragraph (1)(a) of rule 6A-4.0051, an educator whose application for renewal of a certificate with a beginning validity date of July 1, 2020, or thereafter, must have earned at least two (2) college credits, forty (40) inservice points, or a combination thereof, in the use of explicit, systematic, and sequential approaches to reading instruction, developing phonemic awareness, and implementing multisensory intervention strategies.

The requirement applies to anyone with the following areas of certification:

- Elementary Education (K-6)
- Prekindergarten/Primary Education (age 3 through grade 3)
- Elementary Education (grades 1-6)
- Primary Education (grades K-3)
- English (grades 1-6)
- Middle Grades English (grades 5-9)
- Middle Grades Integrated Curriculum (grades 5-9)
- English (6-12)
- Reading (K-12)
- Reading (Endorsement)
- English for Speakers of Other Languages (ESOL) (grades K-12)

#### Renewal Timeframes

- If a teacher with one of those coverages renewed in 2020, the 40 hours must be earned by 2025.
- If a teacher with one of those coverages renews in 2021, the 40 hours must be earned by 2026.
- If a teacher with one of those coverages renews in 2022, the 40 hours must be earned by 2027.
- If a teacher with one of those coverages renews in 2023, the 40 hours must be earned by 2028.
- If a teacher with one of those coverages renews in 2024, the 40 hours must be earned by 2029.

#### Hours and Coursework

- Points earned within ten years of renewal may be used for the requirement.
- Coursework used to earn a certificate or endorsement may also be used to renew it.
- Courses must address the use of explicit, systematic, and sequential approaches to reading instruction, developing phonemic awareness, and implementing multisensory intervention strategies.
- Approval of coursework is at the discretion of districts within their professional learning catalog.

## Bankable Points

Per the Florida Department of Education, the only professional development points that can be categorized as “bankable” are ESOL, Reading, Developmental Literacy, and ESE-SWD (Students with Disabilities). The objective and/or focus of the training must be instructional in nature to meet the requirements for ESOL, Reading, Developmental Literacy or Students with Disabilities.

A temporary certificate holder who earns bankable in-service points during the validity period of the temporary certificate must use those points toward renewal of the first 5-year professional certificate. The temporary and

professional certificates must be issued for consecutive school years and such training must not have been included within the degree program.

#### *Reading Credit*

- Reading training completed prior to July 1, 1999 cannot be banked.
- A professional certificate holder who completes bankable in-service points in the teaching of reading in excess of the 120 in-service points needed for renewal may bank the excess points for renewal of professional certificates during subsequent renewal periods.
- English and Language Arts points are not bankable.
- Only professional development points that directly relate to Reading standards will be banked.

To request approval for bankable professional development points in Reading, In-service Coordinators must receive approval from the district reading designee.

#### *Developmental Literacy*

- Developmental Literacy points earned within ten years of renewal may be used for the requirement. If they are not used within 10 years for Developmental Literacy renewal, they can be banked as reading credit.
- Only professional development points that directly relate to the use of explicit, systematic, and sequential approaches to reading instruction, developing phonemic awareness, and implementing multisensory intervention strategies will be banked as Developmental Literacy.

#### *English for Speakers of Other Languages (ESOL) Credit*

- A professional certificate holder who completes bankable in-service points in the teaching of ESOL in excess of the 120 in-service points needed for renewal may bank the excess points for renewal of professional certificates during subsequent renewal periods.

#### *Exceptional Student Education - Students with Disabilities (ESE - SWD) Credit*

- The banking of ESE - SWD credit will be administered as directed by the FLDOE's Bureau of Certification.

### **Schools of Excellence Renewal Credit**

The 2017 Florida Legislature created section 1003.631, Florida Statutes, establishing the Schools of Excellence Program.

Beginning in 2017-2018, instructional personnel employed at a designated School of Excellence may receive 20 in-service points for each year of employment at the school (up to 60 points) as long as the school maintains the School of Excellence distinction.

“An individual who changes employment only earns credit for a year of employment at a School of Excellence if she/he/they works a minimum of ninety-nine (99) days at the designated school. Credit earned for teaching at a School of Excellence may be used only to satisfy general renewal credit. It cannot be used to satisfy credit for subject specialization or for teaching students with disabilities.” (Florida Department of Education)



## Earning Inservice Points

All in-service offerings must be approved by the Professional Learning Department and led by an approved facilitator.

All inservice points will be awarded on the basis of one point per hour of class attendance provided the participant successfully completes the class requirements as established by the facilitator and/or contact. All professional learning must include follow-up activities. Successful completion is determined by the facilitator. No points will be awarded without completion of all activities required in the course. Additional points may be awarded for follow-up activities at the discretion of the facilitator.

### Out-of-County Professional Technical Assistance, Conferences, and Workshops

Up to 120 PLC points (per 5- year validity period) will be awarded on the basis of one point per hour of attendance in out-of-county professional learning activities. (Lunch hours, registration times, travel time, evening social activities, etc., are not included as inservice.) Required documentation must be submitted within the professional learning management system.

The required documentation includes:

1. description of the event
2. 2-3 paragraph impact report
3. evidence of attendance (i.e. agendas, certificates of completion, verification letters— leave forms are not acceptable), and
4. a pdf file of an email providing evidence of approval from your supervisor

### Activities That Do Not Earn Points:

- Writing teams (not approved as “action research” or professional learning communities)
- Meetings (regularly scheduled faculty or department meetings)
- Viewing videos outside an organized inservice or action research project
- School or classroom visits outside an organized inservice project

## Protocol for Offering an Inservice Activity

All inservice training offered for points and/or pay must fall under the objectives of a current Professional Learning Catalog component as outlined in this catalog.

## Writing an Inservice Training Component

### Why?

Rules require that a component contain specified information. Components are included in the district's Professional Learning Catalog that is reviewed by the Professional Development Advisory Committee and approved by the Clay County School Board. Assurance of Board approval is required by the Department of



Education.

## How?

When designing and writing a component, think of it as an outline for a course. It should be written to indicate the specific competencies the participant can expect to gain upon successful completion, the type of training activities they will be involved in, and how many points they can expect to earn. Instructors should be able to peruse components and understand what they are to present, the types of in class and follow-up activities to plan, the objectives for evaluation, and the competencies which participants will be expected to gain. Therefore, a component should be exact, concise, and informative.

All components are required to include nine criteria (SB 6A-5.071):

- 1) **Component Title** - The component title should be descriptive and unique for the component.
- 2) **Component (State Identifier) Number** - This is assigned by the Professional Learning Department.
- 3) **Assignment and Distribution of Points** - Number of points to be awarded (an hour of instruction equals one point). Points should be calculated and stated for either the total number of hours or a range of hours. One point may be awarded for each actual hour of participation, and additional points may be awarded for outside activities as valued by the coordinator/facilitator. Upon successful completion of the inservice, outside activities and follow-up, participants may receive all or a portion of the available points.

## Planning

- 4) **Target Audience** – List the audience for which the component is intended (i.e. secondary Language Arts, P. E. K-12).
- 5) **General Objective Statement of the Purpose of Component** - The purpose should describe for whom the component is designed and what content the component will address. (Example: The purpose of this component is to introduce elementary teachers to updated concepts of biosystems by teaching them the latest terminology used in describing life interrelationships and showing them how to teach bio-system concepts to elementary students via demonstration and discovery approaches.)
- 6) **Specific Objectives** - Specific objectives are behaviorally written statements indicating the competencies to be gained by a participant upon successful completion of the component. Specific objectives must be:
  - sufficient in number to warrant the number of points being awarded,
  - comprehensive and detailed to indicate to the presenter and the participant the competencies to be gained, and
  - measurable.

## Delivery

- 7) **Description of Activities** – In seeking to be sensitive to multiple learning styles and preferences, delivery modes for professional learning include:
  - workshop;

- electronic; interactive
- electronic; non-interactive;
- study groups and learning communities;
- action research

## Follow-Up

- 8) **Description of Activities** – Classroom learning walks, and other formal and informal observations are used to ensure that teachers and administrators use what they have learned through professional learning in their classrooms and schools. All professional learning programs include follow-up via an electronic survey generated through the professional learning management system. Completion of this survey is required for in-service points to be awarded. Participants should be provided support and help as they implement their new skills and knowledge through coaching and mentoring where appropriate. Web-based resources and assistance may also be offered as follow-up support.

Implementation documentation may include:

- coaching/mentoring
- action research
- collaborative planning
- study group/learning communities
- electronic interactive
- electronic non-interactive

## Evaluation

- 9) **Description of Activities** – As per Florida Statute 1012.98, the District provides for the continuous evaluation of the quality and effectiveness of professional learning in order to expand effective programs and strategies and eliminate ineffective ones. Each component should include one method of evaluation listed below:
- results of district standardized tests
  - results of school constructed student tests
  - portfolios of student work
  - checklist of student performance
  - charts, graphs of student progress
  - other performance assessment

# Professional Learning Components

## Component 1 – Subject Content

Component Number	Name of Component
1-000-001	<a href="#">Learning with Art (Visual)</a>
1-000-002	<a href="#">Learning with Art (Visual): Self-Paced</a>
1-002-001	<a href="#">CTE (Career &amp; Technical Education) Learning</a>
1-002-002	<a href="#">CTE (Career and Technical Education) Digital Learning</a>
1-004-001	<a href="#">Foreign Language Learning</a>
1-008-002	<a href="#">Learning with ELA (English Language Arts)</a>
1-008-003	<a href="#">Learning with ELA: Self-Paced</a>
1-009-001	<a href="#">Learning with Math</a>
1-009-002	<a href="#">Learning With Math: Self-Paced</a>
1-010-001	<a href="#">Performing Arts</a>
1-010-002	<a href="#">Performing Arts: Self-Paced</a>
1-011-001	<a href="#">Athletic Coaching Endorsement - Instruction and Coaching Specific Sport</a>
1-011-002	<a href="#">Learning Through Physical Education</a>
1-012-001	<a href="#">Pre-Kindergarten</a>
1-013-008	<a href="#">Learning with Reading</a>
1-013-009	<a href="#">Reading Competency 1: Foundations of Reading Instruction</a>
1-013-010	<a href="#">Reading Competency 2: Application of Research-Based Instructional Practices</a>
1-013-011	<a href="#">Reading Competency 3: Foundations of Assessment</a>
1-013-012	<a href="#">Reading Competency 4: Foundations &amp; Applications of Differentiated Instruction</a>
1-013-013	<a href="#">Reading Competency 5: Demonstration of Accomplishment</a>
1-013-014	<a href="#">Reading Competency 1 and 2: Reading Foundations and Research-Based Instructional Practices</a>
1-013-015	<a href="#">Exploring Structured Literacy (ESL)</a>
1-015-001	<a href="#">Learning with Science</a>
1-015-002	<a href="#">Learning with Science: Self-Paced</a>
1-016-001	<a href="#">Learning with Social Studies</a>
1-016-002	<a href="#">Learning with Social Studies: Self-Paced</a>
1-017-001	<a href="#">Learning Through Writing</a>
1-017-002	<a href="#">Learning Through Writing: Self-Paced</a>

1-103-001	<a href="#">Athletic Coaching Endorsement - Sport Specific Rules and Procedures</a>
1-106-001	<a href="#">Gifted Competency 2 - Curriculum Development</a>
1-407-001	<a href="#">Information Literacy</a>
1-700-001	<a href="#">ESOL Endorsement: Methods of Teaching ESOL</a>
1-701-001	<a href="#">ESOL Endorsement: Testing and Evaluation</a>
1-702-001	<a href="#">ESOL Endorsement: Applied Linguistics</a>
1-703-001	<a href="#">ESOL Endorsement: Curriculum and Materials Development</a>
1-704-001	<a href="#">ESOL: Enriching Content Knowledge</a>
1-704-002	<a href="#">ESOL: For Category III Teachers</a>
1-705-001	<a href="#">ESOL Endorsement: Cross Cultural Communications</a>
1-705-004	<a href="#">ESOL: For Administrators and School Counselors</a>

## Component 2 – Instructional Methodology

Component Number	Name of Component
2-007-002	<a href="#">Best Teaching Practices</a>
2-011-001	<a href="#">Athletic Coaching Endorsement - Coaching Theory &amp; Practice</a>
2-011-002	<a href="#">Athletic Coaching Endorsement - Injury Care and Prevention</a>
2-013-014	<a href="#">Job Embedded Reading Course</a>
2-100-001	<a href="#">Applied Behavior Analysis and Positive Behavior Supports for Students with Autism Spectrum Disorders with Field Experience</a>
2-100-006	<a href="#">Exceptional Student Education Learning Workshop (Bankable)</a>
2-100-007	<a href="#">Exceptional Student Education Learning Virtual/Interactive (Bankable)</a>
2-100-008	<a href="#">Exceptional Student Education Learning PLC (Bankable)</a>
2-100-009	<a href="#">Instruction of Students with Disabilities (Bankable)</a>
2-106-013	<a href="#">Gifted Competency 5 - Theory of Creativity</a>
2-106-014	<a href="#">Gifted Competency 4 - Special Populations</a>
2-400-004	<a href="#">Elementary Education</a>
2-404-001	<a href="#">Culture of Learning</a>
2-408-023	<a href="#">Professional Learning Communities</a>

## Component 3 – Technology

Component Number	Name of Component
3-003-003	<a href="#">Computer Science/Technology Education</a>

3-003-004	<a href="#">Computer Science/Technology Education: Self-Paced</a>
3-007-005	<a href="#">Technology - Integration into the Curriculum</a>
3-007-006	<a href="#">Technology - Integration into the Curriculum: Self-Paced</a>
3-007-007	<a href="#">Technology Backpacks</a>
3-100-003	<a href="#">Augmentative/Alternative Communication Systems and Assistive/Instructional Technology for Students with Autism Spectrum Disorders with Field Experience</a>
3-422-001	<a href="#">Synergy</a>
3-422-002	<a href="#">Synergy: Self-Paced</a>

## Component 4 – Assessment and Data Analysis

Component Number	Name of Component
4-102-005	<a href="#">Nature and Needs, Assessment, and Diagnosis of Autism Spectrum Disorders with Field Experience</a>
4-106-006	<a href="#">Gifted Competency 1 - Nature and Needs of the Gifted</a>
4-106-007	<a href="#">Gifted Competency 3 - Guidance and Counseling</a>
4-401-002	<a href="#">Data Analysis/Assessment</a>

## Component 5 – Classroom Management

Component Number	Name of Component
5-404-003	<a href="#">Classroom Management</a>

## Component 6 – School Safety/Safe Learning Environment

Component Number	Name of Component
6-103-005	<a href="#">Safe Crisis Management</a>
6-404-001	<a href="#">Student Services - A Safe Learning Environment</a>
6-409-001	<a href="#">Student Services - Social, Counseling, Psychological and Health</a>
6-414-002	<a href="#">Basic Life Saving Training</a>

## Component 7 – Management/Leadership/Planning

Component Number	Name of Component
7-507-001	<a href="#">Athletic Leadership Best Practices</a>

7-507-016	<a href="#">Administrator Development</a>
7-517-001	<a href="#">Instructional Leadership</a>

## Component 8 – General Support

Component Number	Name of Component
8-103-102	<a href="#">ESE Procedures and Practices</a>
8-410-503	<a href="#">Face to Face Ethics for Instructional Personnel</a>
8-410-513	<a href="#">Virtual Ethics Training for Instructional Personnel</a>
8-413-001	<a href="#">Family Involvement</a>
8-510-004	<a href="#">Support Services Training</a>
8-521-001	<a href="#">Schools of Excellence</a>

## Specialized Professional Learning Opportunities

The MIP must pay special attention to beginning teachers, leadership development, and intensive course work for learning new instructional strategies and designs. Legislation recognizes this fact and expects the MIP to address these three areas in the following ways:

Areas	Programs
Beginning Teachers	Professional Learning Facilitators for Beginning Teachers Support Program Resident Clinical Faculty for Pre-Intern and Pre-Service Teachers
Leadership Development	Level II Principalship Certification Aspiring APs Program
Course Work	Various Colleges & Universities

These three areas are not included in this publication due to their size and complexity. Complete documentation may be examined in the following locations:

Programs	Location and Person to Contact
Professional Learning Facilitators for Beginning Teachers Support Program Resident Clinical Faculty for Pre-Intern and Pre-Service Teachers	Professional Development Department Contact: Jennifer Shepard, Supervisor of Professional Development
Level II Principalship Certification	Professional Development Department

Aspiring APs Program	Contact: Jennifer Shepard, Supervisor of Professional Development
Various Colleges & Universities	Human Resources Division  Contact: Brenda Troutman, Director, Instructional Personnel

DRAFT

# Summary of Changes

## 2021-2022 Professional Learning Catalog (Master In-Service Plan)

### **The following changes were made:**

- p. 1: Table of contents was simplified and reorganized for ease of use
- pp. 2-3: Professional Learning Policies were added for reference
- P. 14 & 15: 40 hours of Developmental Literacy was added as a required credit for renewal to reflect the new recertification requirement specified under paragraph (1)(a) of rule 6A-4.0051
- Pp. 16-18: Procedures for Writing an Inservice Training Component section was added to provide guidance for annual component review and new component development

### **The following components were added:**

Linked on p. 19

- 1-013-015 Exploring Structured Literacy (ESL)
- 1-000-002 Learning with Art (Visual) - Self Paced
- 1-002-002 CTE (Career and Technical Education) Digital Learning
- 1-008-003 Learning with ELA - Self-Paced
- 1-009-002 Learning With Math: Self Paced
- 1-010-002 Performing Arts- Self Paced
- 1-015-002 Learning with Science- Self Paced
- 1-016-002 Learning with Social Studies - Self-Paced
- 1-017-002 Learning Through Writing - Self-Paced

Linked on p. 20

- 2-100-007 Exceptional Student Education Learning Virtual/Interactive (Bankable)
- 2-100-008 Exceptional Student Education Learning PLC (Bankable)
- 2-100-009 Instruction of Students with Disabilities (Bankable)
- 2-404-001 Culture of Learning

Linked on p. 21

- 3-003-004 Computer Science/Technology Education: Self-Paced
- 3-007-006 Technology - Integration into the Curriculum: Self-Paced
- 3-422-001 Synergy
- 3-422-002 Synergy: Self-Paced
- 3-007-006 Technology Backpacks
- 6-409-001 Student Services - Social, Counseling, Psychological, and Health
- 7-507-001 Athletic Leadership Best Practices

Linked on p. 22

- 8-410-513 Virtual Ethics Training for Instructional Personnel

### **The following components were removed:**

- 1-012-005 ASD Endorsement- no longer needed as more current ASD endorsement courses are now available
- 2-100-009 ASD Endorsement- no longer needed as more current ASD endorsement courses are now available
- 2-100-010 ASD Endorsement- no longer needed as more current ASD endorsement courses are now available
- 3-100-001 ASD Endorsement- no longer needed as more current ASD endorsement courses are now available
- 3-100-002 ASD Endorsement- no longer needed as more current ASD endorsement courses are now available
- 1-102-004 ASD Endorsement- no longer needed as more current ASD endorsement courses are now available
- 2-016-001 Character Education- the content of this component is now addressed through a new Culture of Learning Component (2-404-001)
- 1-103-001 Module 1- Foundations of ESE- this is an out-dated course that is no longer offered
- 4-102-001 Module 2- Knowledge of Assessment and Evaluation- this is an out-dated course that is no longer offered
- 2-100-003 Module 3- Instructional Practices- this is an out-dated course that is no longer offered
- 5-101-001 Module 4- Positive Behavioral Supports- this is an out-dated course that is no longer offered



- 2-100-004 Module 5- Language Development and Communication- this is an out-dated course that is no longer offered
- 2-100-005 Module 6- Interpersonal Interactions and Participation- this is an out-dated course that is no longer offered
- 1-103-002 Module 7- Transition- this is an out-dated course that is no longer offered
- 2-013-005 Reading Difficulties, Disabilities, and Dyslexia- no longer needed as a separate component- content is included as a section under the Exceptional Student Education Learning component (2-100-006)
- 2-013-018 Reading Difficulties, Disabilities, and Dyslexia for SWD- no longer needed as a separate component- content is included as a section under the Exceptional Student Education Learning component (2-100-006)
- 2-100-011 Teaching Students with Disabilities Professional Development- - no longer needed as a separate component- content is included as a section under the Exceptional Student Education Learning component (2-100-006)

DRAFT

## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

#### Title

C7 - 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 2020-2021 - May 6, 2021.pdf](#)

**PROPOSED CHANGES TO STAFF ALLOCATIONS**  
**2020-2021 SUMMARY**  
Board Meeting, May 6, 2021

School	Add	Delete	Allocation	Comment	Salary	Benefits	Total Cost
			<b>2020-2021</b>				
			<b>UniSig (420/4150.2)</b>				
CEB-0071		0.8	Classroom Assistant	Program Needs	(\$19,889)	(\$6,259)	(\$26,148)
				<b>TOTAL:</b>	(\$19,889)	(\$6,259)	(\$26,148)
			<b>FNS (410/7600)</b>				
POE-0651	1.0		Cafeteria Assistant (6.00 hours)	Program Needs	\$13,231	\$4,164	\$17,395
POE-0651		2.0	Cafeteria Assistant (3.00 hours)	Program Needs	(\$13,231)	(\$4,164)	(\$17,395)
MHS-0391	1.0		Cafeteria Assistant (5.50 hours)	Program Needs	\$12,129	\$3,817	\$15,946
MHS-0391	2.0		Cafeteria Assistant (4.50 hours)	Program Needs	\$19,847	\$6,246	\$26,093
MHS-0391		1.0	Cafeteria Assistant (4.00 hours)	Program Needs	(\$8,821)	(\$2,776)	(\$11,597)
MHS-0391		2.0	Cafeteria Assistant (3.75 hours)	Program Needs	(\$16,539)	(\$5,205)	(\$21,744)
MHS-0391		1.0	Cafeteria Assistant (3.00 hours)	Program Needs	(\$6,616)	(\$2,082)	(\$8,698)
OHS-0661	2.0		Cafeteria Assistant (5.00 hours)	Program Needs	\$22,052	\$6,940	\$28,992
OHS-0661		2.0	Cafeteria Assistant (4.00 hours)	Program Needs	(\$17,642)	(\$5,552)	(\$23,194)
				<b>TOTAL:</b>	\$4,410	\$1,388	\$5,798

## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

#### Title

C8 - Proposed Allocation Changes for 2021-2022

#### Description

Staff allocation documents clarify how each school, district, department, and division is staffed for the 2021-2022 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](mailto:susan.legutko@myoneclay.net)

#### Financial Impact

To be determined.

#### Review Comments

#### Attachments

② [Allocation Summary 2021-2022 - May 6, 2021.pdf](#)

**PROPOSED CHANGES TO STAFF ALLOCATIONS**

**2021-2022 SUMMARY**

Board Meeting, May 6, 2021

School	Add	Delete	Allocation	Comment	Salary	Benefits	Total Cost
			<b>2021-2022</b>				
			<b>General Funds</b>				
MAINT-9021	1.0		Head Custodian I	Program Needs	\$43,173	\$13,587	\$56,760
MAINT-9021		1.0	Head Custodian	Program Needs	(\$34,827)	(\$10,960)	(\$45,787)
OPR-9024	1.0		Director of Code Enforcement, Director I	Program Needs	\$90,850	\$28,590	\$119,440
OPR-9024		1.0	Director of Code Enforcement, Director III	Program Needs	(\$74,260)	(\$23,370)	(\$97,630)
				<b>TOTAL:</b>	<b>\$24,936</b>	<b>\$7,847</b>	<b>\$32,783</b>

DRAFT

## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

#### **Title**

C9 - Clay County District School Board Operational, Financial and Single Audit for the 2019-2020 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 2019-2020, 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 no findings.

The audit is a public document and will be made available on the District's website located under the transparency tab.

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**

🔗 [2019-2020 Final Audit Report.pdf](#)

🔗 [Final SAS114 Audit Report District School Board of Clay County.pdf](#)

# 2020

Clay County District School Board

## Financial Statements and Independent Auditor's Report

June 30, 2020

DRAFT

**PURVIS GRAY**

**FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITOR'S REPORT  
CLAY COUNTY DISTRICT SCHOOL BOARD  
GREEN COVE SPRINGS, FLORIDA**

**JUNE 30, 2020**

**TABLE OF CONTENTS**

<b>Independent Auditor's Report</b> .....	1-3
<b>Management's Discussion and Analysis</b> .....	4-11
<b>Financial Statements</b>	
Statement of Net Position .....	12
Statement of Activities .....	13-14
Balance Sheet - Governmental Funds .....	15-16
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position .....	17
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds .....	18-19
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities .....	20-21
Statement of Net Position - Proprietary Funds .....	22
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds .....	23
Statement of Cash Flows - Proprietary Funds .....	24
Statement of Fiduciary Net Position - Fiduciary Funds .....	25
Notes to the Financial Statements .....	26-59
<b>Required Supplementary Information</b>	
Budgetary Comparison Schedule - General and Major Special Revenue Funds .....	60-62
Schedule of Changes in the District's Total OPEB Liability and Related Ratios .....	63
Schedules of District's Contributions – FRS/HIS .....	64
Schedules of District's Proportionate Share of Net Pension Liability – FRS/HIS .....	65
Notes to Required Supplementary Information .....	66
<b>Additional Elements of Reports Prepared in Accordance with <i>Government Auditing Standards</i>, Issued by the Comptroller General of the United States; the Provisions of Office of Management and Budget (OMB) Uniform Guidance; and Rules of the Auditor General of the State of Florida</b>	
Schedule of Expenditures of Federal Awards .....	67-68
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 <i>Government Auditing Standards</i> .....	69-70
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance .....	71-72
Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance .....	73-74
Independent Accountant's Report on Compliance with Section 218.415, Florida Statutes .....	75
Management Letter .....	76-77
Affidavit of Impact Fee Compliance .....	78



## INDEPENDENT AUDITOR'S REPORT

Clay County District School Board and  
Superintendent  
Green Cove Springs, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Clay County School District (the District) as of and for the fiscal year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District'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 did not audit the financial statements of the aggregate discretely presented component units, which represents 100 percent of the transactions and account balances of the aggregate discretely presented component units' columns. The financial statements for the aggregate discretely presented component units were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for those financial statements, are based solely on the reports of the other auditors. 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 of 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.

### CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland  
[purvisgray.com](http://purvisgray.com)

Members of American and Florida Institutes of Certified Public Accountants

An Independent Member of the BDO Alliance USA

Clay County District School Board and  
Superintendent  
Green Cove Springs, Florida

## INDEPENDENT AUDITOR'S REPORT

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

### Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the District as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

### Emphasis of a Matter

As more fully described in Note 8 to the financial statements, the District may be negatively impacted by the outbreak of a novel coronavirus (COVID-19), which was declared a global pandemic by the World Health Organization in March 2020. 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, Budgetary Comparison Schedule – General and Major Special Revenue Funds, Schedule of Changes in the District's Total OPEB Liability and Related Ratios, Schedules of District Contributions – FRS/HIS, Schedules of District's Proportionate Share of Net Pension Liability – FRS/HIS, and Notes to Required Supplementary Information as listed 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 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 Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

Clay County District School Board and  
Superintendent  
Green Cove Springs, Florida

## INDEPENDENT AUDITOR'S REPORT

The Schedule of Expenditures of Federal Awards 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, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards 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 March 8, 2021, on our consideration of the District'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 the 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 District's internal control over financial reporting and compliance.



March 8, 2021  
Ocala, Florida

---

---

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

---

---

The Management of the Clay County District School Board has prepared the following discussion and analysis to provide an overview of the District's financial activities for the fiscal year ended June 30, 2020. The information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions and should be considered in conjunction with the District's financial statements and notes to financial statements found immediately following the MD&A.

### **FINANCIAL HIGHLIGHTS**

Key financial highlights for the 2019-20 fiscal year are as follows:

- As of June 30, 2020, the assets and deferred outflows of resources exceed the liabilities and deferred inflows of resources by \$292,181,688.86 (net position).
- In total, net position decreased \$12,431,808.56 from the 2018-19 fiscal year, which represents a 4.08 percent decrease when compared to the 2018-19 fiscal year.
- General revenues total \$351,991,781.35, or 95.19 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total \$17,798,038.51, or 4.81 percent of all revenues.
- Expenses total \$382,221,628.42. Only \$17,798,038.51 of these expenses was offset by program specific charges, with the remainder paid from general revenues. Total expenses exceeded total revenues by \$12,431,808.56.
- The unassigned fund balance of the General Fund, representing the net current financial resources available for general appropriation by the Board, total \$14,690,188.55, which is 4.77 percent of total General Fund revenues.
- During the current year, General Fund revenues exceeded expenditures and other financing sources by \$4,982,279.24.
- During the 2019-20 fiscal year, the District entered into a new capital lease agreement of \$10,680,670.00 to purchase 100 buses.
- The District's capital assets increased by an amount of \$3,940,579.31, or 0.91 percent, as compared to the June 30, 2019, balance.
- The District's capital asset-related debt increased by a net amount of \$4,057,101.29, or 9.82 percent, as compared to the June 30, 2019, balance.
- During the course of the 2019-20 fiscal year, the District amended its General Fund budget several times, which resulted in a decrease in total budgeted revenues of \$3,261,737.28, or 1.04 percent, due primarily from changes in estimated State funding levels.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

The basic financial statements consist of three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to financial statements. This report also includes supplementary information intended to furnish additional details to support the basic financial statements.

**Government-Wide Financial Statements**

The government-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to 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 activities of the District presented on the accrual basis of accounting. The statement of net position provides information about the District's financial position, its assets, liabilities, and deferred inflows/outflows of resources, using an economic resources measurement focus. Assets plus deferred outflows of resources, less liabilities and deferred inflows of resources, equals net position, which is a measure of the District's financial health. The statement of activities presents information about the change in the District's net position, the results of operations, during the fiscal year. An increase or decrease in net position is an indication of whether the District's financial health is improving or deteriorating.

The government-wide statements present the District's activities in the following categories:

- **Governmental activities** – This represents most of the District's services, including its educational programs: basic, vocational, adult, and exceptional education. Support functions such as transportation and administration are also included. Local property taxes and the State's education finance program provide most of the resources that support these activities.
- **Component units** – The St. Johns Classical Academy, Inc., the Florida Charter Educational Foundation, Inc., d/b/a Clay Charter Academy, and the Northeast Florida Virtual Charter School Board, Inc., d/b/a Florida Cyber Charter Academy at Clay, are legally separate organizations and component units that are included in this report because they meet the criteria for inclusion provided by generally accepted accounting principles. Financial information for these component units is reported separately from the financial information presented for the primary government.

The Clay School Board Leasing Corporation (Leasing Corporation), although a legally separate entity, was formed to facilitate financing for the acquisition of facilities and equipment for the District. Due to the substantive economic relationship between the District and the Leasing Corporation, the Leasing Corporation has been included as an integral part of the primary government.

**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. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and prudent fiscal management. Certain funds are established by law while others are created by legal agreements, such as bond covenants. Fund financial statements provide more detailed information about the District's financial activities, focusing on its most significant or "major" funds rather than fund types. This is in contrast to the entity-wide perspective contained in the government-wide statements. All of the District's funds may be classified within one of three broad categories as discussed below.

**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

---

---

## MANAGEMENT'S DISCUSSION AND ANALYSIS

---

---

government-wide financial statements, the governmental funds financial statements focus on *near-term* inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in assessing a government'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 government's *near-term* financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the District's most significant funds. The District's major funds are the General Fund, Special Revenue – Food Service Fund, Special Revenue - Other Federal Programs Fund, Debt Service – Other Fund, Capital Projects – Non-Voted Capital Improvement Fund, and Capital Projects – Other Capital Projects Fund. Data from the other governmental funds are combined into a single, aggregated presentation (i.e., Other Governmental Funds).

The District adopts an annual appropriated budget for its governmental funds. A budgetary comparison schedule has been provided for the General and major Special Revenue Funds to demonstrate compliance with the budget.

**Proprietary Funds:** Proprietary funds may be established to account for activities in which a fee is charged for services. The District maintains one proprietary fund, an internal service fund. Internal service funds are used to report activities that provide goods and services to support the District's other programs and functions through user charges. The District uses its Internal Service Fund to account for its self-insurance program. Since these services predominantly benefit government-wide functions, the Internal Service Fund has been included within governmental activities in the government-wide financial statements.

**Fiduciary Funds:** Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for the benefit of external parties, such as student activity funds. Fiduciary funds are not reflected in the government-wide statements because the resources are not available to support the District's own programs. In its fiduciary capacity, the District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

The District uses agency funds to account for resources held for school activities and groups.

### **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.

### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's net pension liability, the District's contributions to pension plans, the District's total other postemployment benefits liability, and the District's progress in funding its obligation to provide other postemployment benefits to its employees.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position over time may serve as a useful indicator of a government's financial health. The following is a summary of the District's net position as of June 30, 2020, compared to net position as of June 30, 2019:

#### Operating Results for the Fiscal Year Ended

	Governmental Activities	
	6-30-20	6-30-19
Current and Other Assets	\$ 99,126,069.51	\$ 88,552,262.58
Capital Assets	437,639,322.80	433,698,743.49
<b>Total Assets</b>	<b>536,765,392.31</b>	<b>522,251,006.07</b>
<b>Deferred Outflows of Resources</b>	<b>69,624,821.00</b>	<b>74,077,207.00</b>
Long-Term Liabilities	275,185,564.17	249,084,229.12
Other Liabilities	16,946,946.37	15,449,271.53
<b>Total Liabilities</b>	<b>292,132,510.54</b>	<b>264,533,500.65</b>
<b>Deferred Inflows of Resources</b>	<b>22,076,014.00</b>	<b>27,181,215.00</b>
Net Position:		
Net Investment in Capital Assets	387,617,422.58	387,511,869.75
Restricted	46,375,197.82	37,915,395.26
Unrestricted (Deficit)	(141,810,931.54)	(120,813,767.59)
<b>Total Net Position</b>	<b>\$ 292,181,688.86</b>	<b>\$ 304,613,497.42</b>

The decrease in Deferred Inflows of Resources is primarily due to the fluctuation in the net pension liability. As a participating employer in the Florida Retirement System (FRS), the District is required by Governmental Accounting Standards Board (GASB) Statement No. 68 to recognize its proportionate share of the collective net pension liability of the FRS cost-sharing multiple-employer defined benefits plans. Changes in the net pension liability are recognized through the statement of activities or reported as deferred outflows of resources or deferred inflows of resources on the statement of net position, depending on the nature of the change.

The largest portion of the District's net position (\$387,617,422.58) is investment in capital assets (e.g., land; building; furniture, fixtures and equipment), less any related debt still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources used to repay the debt must be provided from other sources, since the capital assets cannot be used to liquidate these liabilities.

The restricted portion of the District's net position (\$46,375,197.82) represents resources that are subject to external restrictions on how they may be used.

The unrestricted net position is a deficit of \$141,810,931.54 due primarily to the District's proportionate share of the collective net liabilities required to be reported by GASB Statement No. 68 and due to GASB Statement No. 75. GASB Statement No. 75 addresses accounting and financial reporting for

## MANAGEMENT'S DISCUSSION AND ANALYSIS

postemployment benefits (OPEB) other than pensions provided to employees of state and local government employers; establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expenses; and requires governments to report a liability, deferred outflows of resources, deferred inflows of resources, and expenses on the face of the financial statements for the OPEB that they provide. The District has sufficient current assets to meet its current obligations.

The key elements of the changes in the District's net position for the fiscal year ended June 30, 2020, and June 30, 2019, are as follows:

### Operating Results for the Fiscal Year Ended

	Governmental Activities	
	6-30-20	6-30-19
Program Revenues:		
Charges for Services	\$ 3,823,149.06	\$ 4,874,028.42
Operating Grants and Contributions	11,433,781.02	13,759,282.76
Capital Grants and Contributions	2,541,108.43	4,195,647.32
General Revenues:		
Property Tax Levied for Operational Purposes	67,676,874.23	53,810,865.86
Property Tax Levied for Capital Projects	18,368,154.21	17,239,064.35
Local Sales Taxes	1,272,846.29	2,197,400.53
Impact Fees	8,657,051.75	4,899,922.88
Grants and Contributions Not Restricted to Specific Programs	248,829,048.71	238,421,248.55
Unrestricted Investment Earnings	1,373,529.38	1,598,677.76
Miscellaneous	5,814,276.78	7,827,547.69
<b>Total Revenues</b>	<b>369,789,819.86</b>	<b>348,823,686.12</b>
Functions/Program Expenses:		
Instruction	224,310,706.30	202,436,885.67
Student Support Services	18,289,125.05	15,685,273.74
Instructional Media Services	4,706,270.46	4,455,224.37
Instruction and Curriculum Development Services	6,308,921.51	5,490,419.88
Instructional Staff Training	5,094,764.43	4,219,131.62
Instruction Related Technology	4,478,299.30	3,778,801.91
Board of Education	815,643.50	787,306.50
General Administration	1,146,404.61	836,183.47
School Administration	17,135,533.99	15,335,965.21
Facilities Acquisition and Construction	11,048,678.08	9,645,283.10
Fiscal Services	1,302,717.23	1,396,228.39
Food Services	16,950,535.18	17,838,280.78
Central Services	3,621,756.40	3,445,457.25
Pupil Transportation Services	13,470,498.90	13,348,779.25
Operation of Plant	28,731,514.13	24,901,213.49
Maintenance of Plant	6,047,560.53	5,624,640.10
Administrative Technology Services	1,398,598.94	1,948,531.93
Community Services	388,785.01	378,317.44
Interest on Long-Term Debt	1,588,752.41	1,553,739.60
Unallocated Depreciation Expenses	15,386,562.46	13,964,449.68
<b>Total Functions/Program Expenses</b>	<b>382,221,628.42</b>	<b>347,070,113.38</b>
<b>Change in Net Position</b>	<b>(12,431,808.56)</b>	<b>1,753,572.74</b>
<b>Net Position - Beginning of Year</b>	<b>304,613,497.42</b>	<b>302,859,924.68</b>
<b>Net Position - End of Year</b>	<b>\$ 292,181,688.86</b>	<b>\$ 304,613,497.42</b>



---

## MANAGEMENT'S DISCUSSION AND ANALYSIS

---

The State's Florida Education Finance Program (FEFP) and local property taxes provide the majority of the District's revenues for current operations. The FEFP funding formula is used to allocate State revenue sources for current District operations and utilizes student enrollment data, and is designed to maintain equity in funding across all Florida school districts, taking into consideration the District's funding ability based on the local property tax base.

The State's FEFP revenues and local property taxes are included in general revenues, which provide about 95.19 percent of total revenues, whereas program revenues provide only about 4.81 percent. The majority of program revenues (82.68 percent) are in the food services activity.

Under the general revenues category, revenues increased by \$25,997,053.73, due to increases in FEFP revenues from the State, Property Taxes Levied for Operational Purposes, and Impact Fees collected. FEFP revenues increased by \$10,524,025.00, or 5.62 percent, in part, because student enrollment increased by 532, from \$37,768.44 in 2018-19 fiscal year to \$38,300.53 in 2019-20 fiscal year. Property Taxes Levied for Operational Purposes increased by \$13,866,008.37, or 25.77 percent because the residents of Clay County voted an additional discretionary millage levy beginning the 2019-20 fiscal year.

Overall, total governmental expenses increased by \$35,151,515.04, or 10.13 percent, during the 2019-20 fiscal year. Instruction expenses represent 58.69 percent of total government expenses and increased \$21,873,820.63, or 11.76 percent from the previous fiscal year, mainly because of increases in instructional salaries and benefits. Facilities acquisition and construction expenses increased \$1,403,394.98, or 14.55 percent from the previous fiscal year, mainly from safety and security capital projects expenditures. Operation of Plant expenses represent 7.52 percent of total government expenses and increased \$3,830,300.64, or 15.38 percent from the previous fiscal year, due to the establishment and operation of the Clay County District Schools Police Department during the 2019-20 fiscal year.

### FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

#### Governmental Funds

The focus of the District's governmental funds is to provide information on *near-term* inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. Specifically, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance that has not been limited to a particular purpose by an external party, the District, or a group or individual delegated authority by the Board to assign resources for particular purposes.

The total fund balances of governmental funds increased by \$9,353,961.90 during the fiscal year to \$70,436,220.11 at June 30, 2020. Of the total fund balance, \$8,420,631.51, is assigned; \$14,690,188.55, is unassigned; \$1,222,925.17, is non-spendable; and \$46,102,474.88, is restricted.

#### Major Governmental Funds

The General Fund is the District's chief operating fund. At the end of the current fiscal year, unassigned fund balance is \$14,690,188.55, while the total fund balance is \$36,707,675.30. As a measure of the General Fund's liquidity, it may be useful to compare the total unassigned fund balances to General Fund total revenues. The total unassigned fund balance is \$14,690,188.55, or 4.77 percent of the total General Fund revenues, while the total fund balance represents 11.93 percent of such revenues.

Total fund balance increased by \$4,982,279.24, or 15.70 percent, during the fiscal year. The key factor impacting the change in fund balance is General Fund revenues increased by \$20,604,576.28, or 7.18 percent, due mainly to increases in State FEFP revenues and property taxes levied for operational purposes.

---

## MANAGEMENT'S DISCUSSION AND ANALYSIS

---

The Special Revenue – Food Service Fund is used to account for and report all food service activities. This fund had revenues and expenditures of \$14,789,777.52 and \$16,726,560.05, respectively, and ended the fiscal year with a fund balance of \$3,294,035.21, including inventories of \$272,722.94 that represent the non-spendable fund balance, and the remaining \$3,021,312.27 fund balance is restricted for food service operations. The total fund balance decreased \$1,816,971.20 during the fiscal year due to the food service operations being impacted by the COVID-19 pandemic and our government's stay-at-home order.

The Special Revenue – Other Fund is used to account for mainly Federal grants administered through the State's cash advance system, and has total revenues and expenditures of \$14,852,109.09. The funding was mainly used for instructional activities. Because grant revenues attributed to the grants accounted for in this fund are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.

The Debt Service – Other Debt Service Fund is used to account for financial resources used to pay debt principal, interest, and related costs for the certificates of participation. The fund maintained a small fund balance of \$121,187.94 at June 30, 2020, which is restricted for debt service payments.

Capital Projects – Non-Voted Capital Improvement Fund has a total fund balance of \$15,070,271.49, which is restricted for the acquisition, construction, and maintenance of capital assets. Total fund balance increased by \$1,706,757.73 in the current fiscal year. Expenditures were mainly for renovation/construction of school facilities and the purchase of furniture, fixtures, equipment, and buses. Transfers out were to provide for debt service payments, to fund equipment purchases, to pay property insurance premiums, and to provide funding for certain expenditures of the District's maintenance and facilities departments. It should be noted that \$3,255,891.64 of fund balance is encumbered for specific projects.

The Capital Projects – Other Capital Projects Fund is mainly used to account for the financial resources received from local impact fees, local sales taxes, and other miscellaneous sources to be used for educational capital outlay needs, including new construction and renovation and remodeling projects. The total fund balance increased by \$5,068,598.34, or 56.78 percent, to \$13,994,597.09 at June 30, 2020, because the Impact Fee collections increased and will be used for construction and renovations projects that target growth within the county in the subsequent fiscal years. The District is accumulating other financial resources (e.g., local impact fees) for future construction and renovation projects. Transfers out of \$3,364,275.00 were to provide for debt service payments.

### **Proprietary Funds**

The District reports the following proprietary fund type:

Internal Service Fund is used to account for the District's individual self-insurance programs. Workers' compensation, automobile liability, general liability, and property loss coverages are being provided on a self-insured basis up to specified limits. The District established a Risk Management Internal Service Fund to account for and finance its uninsured risks of loss related to workers' compensation, automobile liability, general liability, and property loss coverages. At June 30, 2020, the Internal Service Fund has a net position of \$4,923,526.28, representing a decrease of \$145,590.35 in net position as compared to the prior fiscal year.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

During the course of the 2019-20 fiscal year, the District amended its General Fund budget several times, which resulted in a decrease in total budgeted revenues of \$3,261,737.25, or 1.04 percent. Budget revisions to estimated revenue occurred primarily from changes in estimated State funding levels. The budget revisions were necessary to adjust planned expenditures based on actual resources and resource needs.

---

---

## MANAGEMENT'S DISCUSSION AND ANALYSIS

---

---

Budget revisions to appropriations occurred primarily to adjust planned expenditures when on September 10, 2019, the District entered into a lease-purchase financing agreement. The property being acquired under the capital lease arrangement consisted of 100 buses. The District received proceeds of \$10,680,670.00, and it was used throughout the fiscal year to purchase and take delivery of all 100 buses before the fiscal year-end of June 30, 2020.

### CAPITAL ASSETS AND LONG-TERM DEBT

#### **Capital Assets**

At June 30, 2020, the District had capital assets, net of accumulated depreciation, of \$437,639,322.80 as compared to \$433,698,743.49 at June 30, 2019. These capital assets include land, construction in progress, improvements other than buildings, buildings and fixed equipment, furniture, fixtures, and equipment, motor vehicles, property acquired under capital leases, and audio visual materials and computer software. Capital assets increased by an amount of \$3,940,579.31 during the 2019-20 fiscal year. Major capital asset events during the 2019-20 fiscal year included an increase to property under capital leases of \$10,680,670.00. The District used proceeds of a lease-purchase financing agreement to purchase and take delivery of 100 buses. Additional information on the District's capital assets can be found in subsequent notes to the financial statements.

#### **Long-Term Debt**

At June 30, 2020, the District had capital asset-related long-term debt outstanding of \$45,357,407.32 composed of bonds payable, obligations under capital lease, and certificates of participation. During the 2019-20 fiscal year, capital asset-related debt increased by \$4,057,101.29, or 9.82 percent from the June 30, 2019 balance, from the redemption of debt principal and the entering into a lease-purchase obligation on September 10, 2019. During the 2019-20 fiscal year, the District entered into a new capital lease agreement of \$10,680,670.00 to purchase 100 buses.

Additional information on the District's long-term debt can be found in the Notes to the Financial Statements.

### OTHER

During March 2020, a global pandemic was declared by the World Health Organization related to the rapidly growing outbreak of a novel strain of coronavirus (COVID-19). The pandemic has significantly impacted the economic conditions in the United States, with accelerated effects in February and March, as federal, state, and local governments reacted to the public health crisis, creating significant uncertainties in the United States economy. In the interest of public health and safety, face-to-face teaching at schools was halted and students completed the remainder of the school year online.

### REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning information provided in the MD&A or other required supplementary information, and financial statements and notes thereto, or requests for additional financial information should be addressed to the Assistant Superintendent for Business Services, Clay County District School Board, 900 Walnut Street, Green Cove Springs, Florida 32043.

DRAFT

**FINANCIAL STATEMENTS**

**CLAY COUNTY DISTRICT SCHOOL BOARD**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2020**

	<b>Primary Government</b>	
	<b>Governmental</b>	<b>Component</b>
	<b>Activities</b>	<b>Units</b>
<b>Assets</b>		
Cash and Investments	\$ 87,239,744.87	\$ 4,888,996.00
Cash with Fiscal Agent	40,000.00	-
Accounts Receivable	274,219.49	2,367.00
Due from Other Agencies	5,219,912.23	250,985.00
Inventories	1,222,925.17	-
Capital Credits Receivable	5,129,267.75	10,727.00
Deposits	-	52,045.00
Capital Assets:		
Non-Depreciable Capital Assets	32,871,941.19	1,385,000.00
Depreciable Capital Assets, Net	404,767,381.61	23,795,548.00
<b>Total Assets</b>	<b>536,765,392.31</b>	<b>30,385,668.00</b>
<b>Deferred Outflows of Resources</b>		
Other Postemployment Benefits	2,126,802.00	-
Pensions	67,498,019.00	-
<b>Total Deferred Outflows of Resources</b>	<b>69,624,821.00</b>	<b>-</b>
<b>Liabilities</b>		
Salaries and Benefits Payable	6,411,680.86	423,570.00
Payroll Deductions and Withholdings	2,623,776.38	-
Accounts Payable	2,234,437.02	1,835,124.00
Sales Tax Payable	945.00	-
Accrued Interest Payable	-	47,053.00
Construction Contracts Payable	623,154.30	-
Construction Contracts Payable - Retainage	219,339.60	-
Unearned Revenue	368,408.21	-
Matured Certificates of Participation Payable	3,822,000.00	-
Matured Interest Payable	643,205.00	-
Long-Term Liabilities:		
Portion Due Within One Year	12,789,944.69	1,269,940.00
Portion Due After One Year	262,395,619.39	29,811,592.00
<b>Total Liabilities</b>	<b>292,132,510.45</b>	<b>33,387,279.00</b>
<b>Deferred Inflows of Resources</b>		
Other Postemployment Benefits	1,117,972.00	-
Pensions	20,958,042.00	-
<b>Total Deferred Inflows of Resources</b>	<b>22,076,014.00</b>	<b>-</b>
<b>Net Position</b>		
Net Investment in Capital Assets	387,617,422.58	(3,437,510.00)
Restricted for:		
State Required Carryover Programs	9,982,722.07	-
Debt Service	455,715.36	91,802.00
Capital Projects	29,978,794.24	-
Food Service	3,294,035.21	-
Other Purposes	2,663,930.94	170,197.00
Unrestricted (Deficit)	(141,810,931.54)	173,900.00
<b>Total Net Position</b>	<b>\$ 292,181,688.86</b>	<b>\$ (3,001,611.00)</b>

See accompanying notes.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
<b>Primary Government</b>			
<b>Governmental Activities</b>			
Instruction	\$ 224,310,706.30	\$ 60,118.57	\$ -
Student Support Services	18,289,125.05	-	-
Instructional Media Services	4,706,270.46	-	-
Instruction and Curriculum Development Services	6,308,921.51	-	-
Instructional Staff Training Services	5,094,764.43	-	-
Instruction-Related Technology	4,478,299.30	-	-
Board	815,643.50	-	-
General Administration	1,146,404.61	-	-
School Administration	17,135,533.99	-	-
Facilities Acquisition and Construction	11,048,678.08	-	-
Fiscal Services	1,302,717.23	-	-
Food Services	16,950,535.18	3,281,222.86	11,433,781.02
Central Services	3,621,756.40	-	-
Student Transportation Services	13,470,498.90	-	-
Operation of Plant	28,731,514.13	-	-
Maintenance of Plant	6,047,560.53	-	-
Administrative Technology Services	1,398,598.94	-	-
Community Services	388,785.01	481,807.63	-
Unallocated Interest on Long-Term Debt	1,588,752.41	-	-
Unallocated Depreciation Expense*	15,386,562.46	-	-
<b>Total Governmental Activities</b>	<b>\$ 382,221,628.42</b>	<b>\$ 3,823,149.06</b>	<b>\$ 11,433,781.02</b>
<b>Component Units</b>			
Charter Schools	\$ 12,688,126.00	\$ 186,090.00	\$ 403,684.00

**General Revenues**

Taxes:

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Capital Projects

Local Sales Tax

Impact Fees

Grants and Contributions Not Restricted to

Specific Programs

Unrestricted Investment Earnings

Miscellaneous

**Total General Revenues**

**Change in Net Position**

**Net Position - Beginning of Year**

**Net Position - End of Year**

\* This amount excludes the depreciation that is included in the direct expenses of the various functions.

See accompanying notes.

Program Revenues	Net (Expense) Revenue and Changes in Net Position	
	Primary Government	Component
Capital Grants and Contributions	Governmental Activities	Units
\$ -	\$ (224,250,587.73)	\$ -
-	(18,289,125.05)	-
-	(4,706,270.46)	-
-	(6,308,921.51)	-
-	(5,094,764.43)	-
-	(4,478,299.30)	-
-	(815,643.50)	-
-	(1,146,404.61)	-
-	(17,135,533.99)	-
2,476,006.19	(8,572,671.89)	-
-	(1,302,717.23)	-
-	(2,235,531.30)	-
-	(3,621,756.40)	-
-	(13,470,498.90)	-
-	(28,731,514.13)	-
-	(6,047,560.53)	-
-	(1,398,598.94)	-
-	93,022.62	-
65,102.24	(1,523,650.17)	-
-	(15,386,562.46)	-
<u>\$ 2,541,108.43</u>	<u>(364,423,589.91)</u>	<u>-</u>
<u>\$ 725,830.00</u>	<u>-</u>	<u>(11,372,522.00)</u>

67,676,874.23	-
18,368,154.21	-
1,272,846.29	-
8,657,051.75	-
248,829,048.71	11,576,347.00
1,373,529.38	33,559.00
5,814,276.78	716.00
<u>351,991,781.35</u>	<u>11,610,622.00</u>
(12,431,808.56)	238,100.00
304,613,497.42	(3,239,711.00)
<u>\$ 292,181,688.86</u>	<u>\$ (3,001,611.00)</u>

See accompanying notes.

**CLAY COUNTY DISTRICT SCHOOL BOARD**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2020**

	General Fund	Special Revenue Food Service Fund	Special Revenue Other Fund
<b>Assets</b>			
Cash and Investments	\$ 39,301,514.05	\$ 6,854,149.23	\$ 182,674.04
Accounts Receivable	178,443.58	-	-
Due from Other Funds	6,686,686.79	-	-
Due from Other Agencies	624,129.11	116,640.78	3,149,177.50
Inventories	950,202.23	272,722.94	-
<b>Total Assets</b>	<b>47,740,975.76</b>	<b>7,243,512.95</b>	<b>3,331,851.54</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>			
<b>Liabilities</b>			
Salaries and Benefits Payable	6,411,680.86	-	-
Payroll Deductions and Withholdings	2,623,776.38	-	-
Accounts Payable	1,996,898.22	39,984.51	192,208.41
Sales Tax Payable	945.00	-	-
Construction Contracts Payable	-	-	-
Construction Contracts Payable - Retainage	-	-	-
Due to Other Funds	-	3,654,422.55	3,026,305.60
Unearned Revenue	-	255,070.68	113,337.53
Matured Certificates of Participation Payable	-	-	-
Matured Interest Payable	-	-	-
<b>Total Liabilities</b>	<b>11,033,300.46</b>	<b>3,949,477.74</b>	<b>3,331,851.54</b>
<b>Fund Balances</b>			
Non-Spendable:			
Inventory	950,202.23	272,722.94	-
Restricted:			
State Required Carryover Programs	9,982,722.07	-	-
Local Sales Tax and Other Tax Levy	2,663,930.94	-	-
Debt Service	-	-	-
Capital Projects	-	-	-
Food Services	-	3,021,312.27	-
Assigned:			
Employee Benefits	1,287,736.42	-	-
Accelerated Student Learning Programs	2,214,550.15	-	-
Special Education Programs	1,913,415.20	-	-
Purchase Obligations	1,734,125.06	-	-
Local Programs and Other Purposes	1,270,804.68	-	-
Unassigned	14,690,188.55	-	-
<b>Total Fund Balances</b>	<b>36,707,675.30</b>	<b>3,294,035.21</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 47,740,975.76</b>	<b>\$ 7,243,512.95</b>	<b>\$ 3,331,851.54</b>

See accompanying notes.



Debt Service Other Debt Service Fund	Capital Projects Non-Voted Capital Improvement Fund	Capital Projects Other Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$ 4,586,380.77	\$ 15,425,901.28	\$ 12,719,299.50	\$ 1,603,156.08	\$ 80,673,074.95
-	88,736.00	-	74.55	267,254.13
12.17	14,578.80	-	-	6,701,277.76
-	20,097.77	1,295,211.81	14,655.26	5,219,912.23
-	-	-	-	1,222,925.17
<u>4,586,392.94</u>	<u>15,549,313.85</u>	<u>14,014,511.31</u>	<u>1,617,885.89</u>	<u>94,084,444.24</u>
-	-	-	-	6,411,680.86
-	-	-	-	2,623,776.38
-	-	5,345.88	-	2,234,437.02
-	-	-	-	945.00
-	410,884.36	-	212,269.94	623,154.30
-	68,158.00	-	151,181.60	219,339.60
-	-	14,568.34	5,981.27	6,701,277.76
-	-	-	-	368,408.21
3,822,000.00	-	-	-	3,822,000.00
643,205.00	-	-	-	643,205.00
<u>4,465,205.00</u>	<u>479,042.36</u>	<u>19,914.22</u>	<u>369,432.81</u>	<u>23,648,224.13</u>
-	-	-	-	1,222,925.17
-	-	-	-	9,982,722.07
-	-	-	-	2,663,930.94
121,187.94	-	-	334,527.42	455,715.36
-	15,070,271.49	13,994,597.09	913,925.66	29,978,794.24
-	-	-	-	3,021,312.27
-	-	-	-	1,287,736.42
-	-	-	-	2,214,550.15
-	-	-	-	1,913,415.20
-	-	-	-	1,734,125.06
-	-	-	-	1,270,804.68
-	-	-	-	14,690,188.55
<u>121,187.94</u>	<u>15,070,271.49</u>	<u>13,994,597.09</u>	<u>1,248,453.08</u>	<u>70,436,220.11</u>
<u>\$ 4,586,392.94</u>	<u>\$ 15,549,313.85</u>	<u>\$ 14,014,511.31</u>	<u>\$ 1,617,885.89</u>	<u>\$ 94,084,444.24</u>

See accompanying notes.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2020**

<b>Total Fund Balances - Governmental Funds</b>		\$ 70,436,220.11
<b>Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:</b>		
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.		437,639,322.80
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		4,923,526.28
Capital credits are not available to liquidate liabilities in governmental funds, but are accrued in governmental activities in the statement of net position.		5,129,267.75
Deferred outflows of resources and deferred inflows of resources related to the other postemployment benefits are applicable to future periods and, therefore, are not reported in governmental funds:		
Deferred Outflows	\$ 2,126,802.00	
Deferred Inflows	<u>(1,117,972.00)</u>	1,008,830.00
Deferred outflows of resources and deferred inflows of resources related to the cost-sharing pensions are applicable to future periods and, therefore, are not reported in governmental funds:		
Deferred Outflows	67,498,019.00	
Deferred Inflows	<u>(20,958,042.00)</u>	46,539,977.00
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:		
Obligation Under Capital Lease	(9,749,407.32)	
Bonds Payable	(2,115,000.00)	
Certificates of Participation Payable	(33,493,000.00)	
Compensated Absences Payable	(24,875,787.76)	
Net Pension Liability	(198,107,478.00)	
Other Postemployment Benefits Payable	<u>(5,154,782.00)</u>	<u>(273,495,455.08)</u>
<b>Total Net Position - Governmental Activities</b>		<b><u>\$ 292,181,688.86</u></b>

See accompanying notes.

**CLAY COUNTY DISTRICT SCHOOL BOARD**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	General Fund	Special Revenue Food Service Fund	Special Revenue Other Fund
<b>Revenues</b>			
Intergovernmental:			
Federal Direct	\$ 1,003,663.89	\$ -	\$ 152,252.17
Federal Through State and Local	1,425,752.18	11,267,515.02	14,681,681.23
State	232,432,277.11	166,266.00	-
Local:			
Property Taxes	67,676,874.23	-	-
Local Sales Taxes	-	-	-
Impact Fees	-	-	-
Charges for Services - Food Service	-	3,281,222.86	-
Miscellaneous	5,210,587.51	74,773.64	18,175.69
<b>Total Revenues</b>	<u>307,749,154.92</u>	<u>14,789,777.52</u>	<u>14,852,109.09</u>
<b>Expenditures</b>			
Current - Education:			
Instruction	200,961,379.78	-	8,710,438.19
Student Support Services	15,572,363.42	-	1,392,591.69
Instructional Media Services	4,393,672.00	-	2,066.11
Instruction and Curriculum Development Services	3,940,576.32	-	1,909,300.27
Instructional Staff Training Services	2,823,135.18	-	1,958,693.42
Instruction-Related Technology	4,224,536.77	-	1,144.00
School Board	777,174.13	-	-
General Administration	607,306.87	-	499,346.00
School Administration	15,775,866.78	-	75,991.61
Facilities Acquisition and Construction	4,019,301.54	-	-
Fiscal Services	1,204,019.28	-	-
Food Services	175,908.18	16,266,590.32	-
Central Services	3,388,496.29	-	741.37
Student Transportation Services	10,970,907.70	-	77,379.68
Operation of Plant	27,471,047.85	-	176,242.00
Maintenance of Plant	5,736,522.80	-	-
Administrative Technology Services	1,296,911.74	-	3,000.00
Community Services	367,053.60	-	-
Fixed Capital Outlay:			
Facilities Acquisition and Construction	285,106.90	394,741.52	-
Other Capital Outlay	13,038,623.37	65,228.21	45,174.75
Debt Service:			
Principal	723,482.70	-	-
Interest and Fiscal Charges	53,427.62	-	-
<b>(Total Expenditures)</b>	<u>317,806,820.82</u>	<u>16,726,560.05</u>	<u>14,852,109.09</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(10,057,665.90)</u>	<u>(1,936,782.53)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	4,297,809.75	-	-
Proceeds from Sale of Capital Assets	93,965.39	-	-
Capital Lease	10,680,670.00	-	-
Transfers (Out)	(32,500.00)	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>15,039,945.14</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	4,982,279.24	(1,936,782.53)	-
<b>Fund Balances, Beginning of Year</b>	31,725,396.06	5,111,006.41	-
<b>Increase (Decrease) in Inventory Reserve</b>	-	119,811.33	-
<b>Fund Balances, End of Year</b>	<u>\$ 36,707,675.30</u>	<u>\$ 3,294,035.21</u>	<u>\$ -</u>

See accompanying notes.

Debt Service Other Debt Service Fund	Capital Projects Non-Voted Capital Improvement Fund	Capital Projects Other Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 1,155,916.06
-	-	-	-	27,374,948.43
-	-	1,404,691.27	1,794,387.74	235,797,622.12
-	18,368,154.21	-	-	86,045,028.44
-	-	1,272,846.29	-	1,272,846.29
-	-	8,657,051.75	-	8,657,051.75
-	-	-	-	3,281,222.86
6,941.11	21,843.29	200,723.70	38,164.24	5,571,209.18
6,941.11	18,389,997.50	11,535,313.01	1,832,551.98	369,155,845.13
-	-	-	-	209,671,817.97
-	-	-	-	16,964,955.11
-	-	-	-	4,395,738.11
-	-	-	-	5,849,876.59
-	-	-	-	4,781,828.60
-	-	-	-	4,225,680.77
-	-	-	-	777,174.13
-	-	-	-	1,106,652.87
-	-	-	-	15,851,858.39
-	5,767,587.38	1,364,911.88	58,066.27	11,209,867.07
-	-	-	-	1,204,019.28
-	-	-	-	16,442,498.50
-	-	-	-	3,389,237.66
-	-	-	-	11,048,287.38
-	-	-	-	27,647,289.85
-	-	-	-	5,736,522.80
-	-	-	-	1,299,911.74
-	-	-	-	367,053.60
-	3,324,399.30	659,664.92	2,076,131.65	6,740,044.29
-	46,226.08	827,862.87	-	14,023,115.28
5,365,323.21	123,937.80	232,825.00	178,000.00	6,623,568.71
1,399,098.37	13,006.20	17,175.00	106,045.22	1,588,752.41
6,764,421.58	9,275,156.76	3,102,439.67	2,418,243.14	370,945,751.11
(6,757,480.47)	9,114,840.74	8,432,873.34	(585,691.16)	(1,789,905.98)
6,756,469.42	-	-	-	11,054,279.17
-	249,421.16	-	-	343,386.55
-	-	-	-	10,680,670.00
-	(7,657,504.17)	(3,364,275.00)	-	(11,054,279.17)
6,756,469.42	(7,408,083.01)	(3,364,275.00)	-	11,024,056.55
(1,011.05)	1,706,757.73	5,068,598.34	(585,691.16)	9,234,150.57
122,198.99	13,363,513.76	8,925,998.75	1,834,144.24	61,082,258.21
-	-	-	-	119,811.33
\$ 121,187.94	\$ 15,070,271.49	\$ 13,994,597.09	\$ 1,248,453.08	\$ 70,436,220.11

See accompanying notes.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
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, 2020**

<b>Net Change in Fund Balances - Governmental Funds</b>	\$ 9,234,150.57
---	-----------------

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 cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current period.	3,691,796.60
---	--------------

Capital assets donated to the District increase net position in the government-wide financial statements, but are not financial resources and, therefore, are not reported in the governmental funds.	248,782.71
---	------------

Long-term debt proceeds provide current financial resources to the governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceed repayments in the current fiscal year:

New Obligations Under Capital Lease	\$	(10,680,670.00)	
Long-Term Debt Repayments		6,623,568.71	(4,057,101.29)

In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds expenditures are recognized based on the amounts actually paid for compensated absences. This is the net amount of compensated absences earned in excess of the amount used in the current period.	(3,117,960.67)
--	----------------

Internal service funds are used by management to charge the cost of certain activities to individual funds. The net revenue of internal service funds is reported with governmental activities.	(145,590.35)
---	--------------

Capital credits revenues are accrued in the statement of activities, but do not provide current financial resources and are not reported as revenues in the governmental funds. This is the net increase in capital credits receivable in the current fiscal year.	156,676.54
--	------------

See accompanying notes.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
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, 2020**

The purchase method of inventory accounting is used in the governmental funds, while in the government-wide statements inventories are accounted for on the consumption method.

\$ 119,811.33

Governmental funds reported District other postemployment benefits (OPEB) contributions as expenditures. However, in the statement of activities, the cost of OPEB benefits earned net of employee contributions, as determined through an actuarial valuation, is reported as an OPEB expenses.

Change in OPEB Liability	\$ (21,749.00)	
Change in Deferred Outflows of Resources - OPEB	(228,693.00)	
Change in Deferred Inflows of Resources - OPEB	(178,325.00)	(428,767.00)

Pension expenses related to the changes in net pension liability as reported in the statement of activities does not require the use of current financial resources and is not reported in the governmental funds.

FRS Pension Contribution	13,410,842.00	
HIS Pension Contribution	3,356,499.00	
FRS Pension Expense	(30,835,302.00)	
HIS Pension Expense	(4,065,646.00)	(18,133,607.00)

<b>Change in Net Position - Governmental Activities</b>		\$ (12,431,808.56)
---	--	--------------------

See accompanying notes.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2020**

	<b>Governmental Activities Internal Service Funds</b>
<b>Assets</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 6,566,669.92
Cash with Fiscal Agent	40,000.00
Accounts Receivable	6,965.36
<b>Total Assets</b>	<u>6,613,635.28</u>
<b>Liabilities</b>	
Current Liabilities:	
Estimated Insurance Claims Payable	919,419.00
<b>Total Current Liabilities</b>	<u>919,419.00</u>
Non-Current Liabilities:	
Estimated Insurance Claims Payable	770,690.00
<b>Total Liabilities</b>	<u>1,690,109.00</u>
<b>Net Position</b>	
Unrestricted	<u>\$ 4,923,526.28</u>

See accompanying notes.

**CLAY COUNTY DISTRICT SCHOOL BOARD**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<b>Governmental Activities Internal Service Funds</b>
<b>Operating Revenues</b>	
Insurance Premiums	\$ 2,029,153.00
<b>Total Operating Revenues</b>	<u>2,029,153.00</u>
<b>Operating Expenses</b>	
Insurance Claims	1,770,305.09
Excess Insurance Premiums	355,614.74
State Assessments	19,870.18
Purchased Services	162,858.98
<b>Total Operating Expenses</b>	<u>2,308,648.99</u>
<b>Operating Income</b>	<u>(279,495.99)</u>
<b>Non-Operating Revenues</b>	
Investment Income	133,905.64
<b>Total Non-Operating Revenues</b>	<u>133,905.64</u>
<b>Net Income (Loss)</b>	(145,590.35)
<b>Total Net Position - Beginning of Year</b>	<u>5,069,116.63</u>
<b>Total Net Position - End of Year</b>	<u><u>\$ 4,923,526.28</u></u>

See accompanying notes.



**CLAY COUNTY DISTRICT SCHOOL BOARD  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<b>Governmental Activities Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>	
Cash Received from Interfund Services Provided	\$ 2,022,187.64
Cash Payments to Vendors for Goods and Services	(1,147,973.86)
Cash Payments to Insurance Claims	(2,059,221.09)
<b>Net Cash Provided by Operating Activities</b>	<u>(1,185,007.31)</u>
<b>Cash Flows from Investing Activities</b>	
Interest and Dividends Received	133,905.64
<b>Net Cash Provided by Investing Activities</b>	<u>133,905.64</u>
<b>Net Increase in Cash and Cash Equivalents</b>	(1,051,101.67)
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>7,657,771.59</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u><u>\$ 6,606,669.92</u></u>
<b><u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</u></b>	
Operating Income	<u>\$ (279,495.99)</u>
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used in) Operating Activities:	
Increase in Accounts Receivable	(6,965.36)
Decrease in Due to Other Funds	(609,629.96)
Decrease in Estimated Insurance Claims Payable	(288,916.00)
Total Adjustments	<u>(905,511.32)</u>
<b>Net Cash Provided by Operating Activities</b>	<u><u>\$ (1,185,007.31)</u></u>

See accompanying notes.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2020**

	<u>Agency Funds</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 3,816,051.00
<b>Total Assets</b>	<u>3,816,051.00</u>
<b>Liabilities</b>	
Accounts Payable	19,336.90
Internal Accounts Payable Student Organizations	<u>3,796,714.10</u>
<b>Total Liabilities</b>	<u>\$ 3,816,051.00</u>

See accompanying notes.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide Financial Statements**

The government-wide financial statements (i.e., the statement of net position and statement of activities) report information on all of the non-fiduciary activities of the primary government and its component unit. All fiduciary activities are reported only in the fund financial statements. Government activities are normally supported by taxes, intergovernmental revenues, and other non-exchange transactions. The primary government is reported separately from certain legal separate component units, for which the primary government is financially accountable.

The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Clay County School District's (the District) 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. Depreciation expense associated with the District's transportation department is allocated to the pupil transportation function, while remaining depreciation expense is not readily associated with a particular function and is reported as unallocated.

**Reporting Entity**

The Clay County District School Board (the Board) has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The District is considered part of the Florida system of public education, operates under the general direction of the Florida Department of Education (FDOE), and is governed by State law and State Board of Education (SBE) Rules. The governing body of the District is the Board, which is composed of five elected members. The elected Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Clay County, Florida.

Criteria for determining if other entities are potential component units which should be reported within the District'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 District is financially accountable and other organizations for which the nature and significance of their relationship with the Board are such that exclusion would cause the District's basic financial statements to be misleading.

Based on the application of these criteria, the following component units are included within the District's reporting entity:

- **Blended Component Unit**—Blended component units are, in substance, part of the District's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the District. The Clay School Board Leasing Corporation (Leasing Corporation) was formed to facilitate financing for the acquisition of facilities and equipment as further discussed in a subsequent note. Due to the substantive economic relationship between the District and the Leasing Corporation, the financial activities of the Leasing Corporation are included in the accompanying basic financial statements. Separate financial statements for the Leasing Corporation are not published.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

- **Discretely Presented Component Units**—The component unit columns in the government-wide financial statements include the financial data of the District’s other component units. A separate column is used to emphasize that they are legally separate from the District. During the 2019-20 fiscal year, the component unit column consists of three charter schools as follows:
  - The Charter Entities consist of: St. Johns Classical Academy, the Florida Charter Educational Foundation, Inc., d/b/a Clay Charter Academy, and Northeast Florida Virtual Charter School Board, Inc., d/b/a Florida Cyber Charter Academy at Clay. The Charter Entities are organized as not-for-profit corporations pursuant to Chapter 617, Florida Statutes, the *Florida Not-For-Profit Corporation Act*, and Section 1002.33, Florida Statutes. The charter schools operate under charters approved by their sponsor, the Clay County District School Board. The charter schools are considered to be component units of the District because the District is financially accountable for the charter schools as the District established the charter schools by approval of the charter, which is tantamount to the initial appointment of the charter schools, and there is the potential for the charter schools to impose specific financial burdens on the District. In addition, pursuant to the Florida Constitution, the charter schools are public schools and the District is responsible for the operation, control, and supervision of public schools within the District.

The financial data reported on the accompanying statements was derived from the charter schools’ audited financial statements for the fiscal year ended June 30, 2020. The audit reports are filed in the District’s administrative offices.

**Basis of Presentation**

- **Government-Wide Financial Statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The Governmental activities column incorporates data from governmental funds and internal service funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The effects of interfund activity have been eliminated from the government-wide financial statements, except for interfund services provided and used.

- **Fund Financial Statements**

Fund financial statements report detailed information about the District in the governmental, proprietary, and fiduciary funds, including blended component units. 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. Non-major funds are aggregated and reported in a single column. Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, reconciliation is presented with each of the governmental fund financial statements.

The District reports the following major governmental funds:

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

- **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.
- **Special Revenue—Food Services Fund**—to account for the proceeds of Federal grants and related programs for the Food and Nutrition Services program, that are legally restricted to expenditure for specified purposes.
- **Special Revenue—Other Fund**—to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. Because revenues of grants accounted for in the Special Revenue—Other Funds are not recognized until expenditures are incurred, these grant funds generally do not accumulate fund balances.
- **Debt Service—Other Debt Service Fund**—to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs for the long-term certificates of participation.
- **Capital Projects—Non-Voted Capital Improvement Fund**—to account for the financial resources generated by the non-voted capital improvement tax levy, Section 1011.71(2), Florida Statutes, to be used for educational capital outlay needs, including new construction projects, maintenance, renovation and remodeling projects, and replacement equipment, motor vehicle purchases, property and casualty insurance premiums, bus purchases, and debt service payments on certificates of participation.
- **Capital Projects—Other Capital Projects Fund**—to account for the financial resources received from local sales taxes, local impact fees, and other miscellaneous sources, to be used for educational capital outlay needs and debt service payments on certificates of participation.

Additionally, the District reports the following proprietary and fiduciary fund types:

- **Internal Service Fund**—to account for the District's individual self-insurance programs.
- **Agency Funds**—to account for resources of the school internal funds which are used to administer monies collected at the several schools in connection with school, student athletic, class, and club activities.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in and out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the government-wide financial statements.

**CLAY COUNTY DISTRICT SCHOOL BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized as soon as they become both 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. For this purpose, the District 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. Entitlements are recorded as revenue when all eligibility requirements are met, including time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Property taxes and sales taxes associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, claims and judgments, pension benefits, other postemployment benefits, and compensated absences, are only recorded when payment is 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. Allocations of cost, such as depreciation, are not recognized in governmental funds.

The proprietary fund is reported using the economic resources measurement focus and the accrual basis of accounts. The agency funds have no measurement focus but utilize the accrual basis of accounting for reporting assets and liabilities.

The charter schools are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities.

**ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION/FUND BALANCE**

**Cash Deposits and Investments**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and short-term, highly liquid investments with original maturities of three months or less. Investments classified as cash equivalents include money market mutual funds, Florida Public Assets for Liquidity Management (FL PALM), and the State Board of Administration (SBA), in Florida PRIME.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

**Investments**

Investments consist of amounts placed in SBA debt service accounts for investments of debt service moneys and amounts placed with SBA for participation in Florida PRIME investment pools created by Section 218.405, Florida Statutes, amounts placed in the FL PALM, and those made locally. The investment pools operate under investment guidelines established by Section 215.47, Florida Statutes.

The District's investments in Florida PRIME and FL PALM, which the SBA and FL PALM, respectively, meet all of the necessary criteria to elect to measure all of the investments at amortized cost. Like money market funds, a participant's account balance is a share of the investment pool, not the underlying securities, and reported at fair value, which is amortized cost. Amortized cost is considered the fair value of the participant's investment.

Investments made locally consist of amounts placed in money market mutual funds under a trust agreement in connection with certificates of participation financing arrangements and are reported at fair value.

Types and amounts of investments held at fiscal year-end are described in a subsequent note on investments.

**Inventories and Prepaid Items**

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at cost on the first-in, first-out basis, except that maintenance inventories are stated at weighted-average and United States Department of Agriculture surplus commodities are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution. Under the economic resources measurement focus of the government-wide financial statements, the costs of inventories are recorded as expenditures when used rather than purchased. In the fund financial statements, except for United States Department of Agriculture donated foods, the costs of inventories are recorded as expenditures when purchased rather than used and reported purchased inventories are equally offset by a fund balance reserve.

Certain payments to vendors reflect cost applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

**CLAY COUNTY DISTRICT SCHOOL BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**Capital Assets**

Expenditures for capital assets acquired or constructed for general District 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 District 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 the acquisition value of similar assets at the date of donation. Interest costs incurred during construction of capital assets are not considered material and are not capitalized as part of the cost of construction. Land, improvements other than buildings, and buildings acquired or constructed prior to July 1, 1968, are stated at appraised value when historical cost could not be determined.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Improvements Other Than Buildings	25 Years
Buildings and Fixed Equipment	50 Years
Furniture, Fixtures, and Equipment	7 Years
Motor Vehicles	10 Years
Property Acquired Under Capital Lease	7 Years
Audio Visual Materials and Computer Software	5-15 Years

Current-year information relative to changes in capital assets is described in a subsequent note.

**Pensions**

In the government-wide statement of net position, liabilities are recognized for the District's proportionate share of each pension plan's net pension liability. For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expenses, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS's and the HIS's fiduciary net position have been determined on the same basis as they are reported by the FRS and the HIS plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The District's retirement plans and related amounts are described in a subsequent note.

**Matured Certificates of Participation Payable**

Certificate of Participation principal and interest payments are due twice each year. The principal and interest payment expected to be liquidated with current available financial resources as of June 30th each year is recognized as matured certificates of participation payable and matured interest payable in the governmental fund financial statements.

**Long-Term Liabilities**

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position.



**CLAY COUNTY DISTRICT SCHOOL BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due. Governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued and premiums on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Changes in long-term liabilities for the current year are reported in a subsequent note.

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position reports 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 (expenses/expenditure) until then. The District has two items that qualify for reporting in this category. The deferred outflows of resources related to pensions and other postemployment benefits, which are discussed in a subsequent note.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applied to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category. The deferred inflows of resources related to pensions and other postemployment benefits, which are discussed in a subsequent note.

**Net Position Flow Assumption**

The District occasionally funds outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. To calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. Consequently, it is the District's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

**Fund Balance Flow Assumption**

The District may fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). To calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purposes, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**Fund Balance Policies**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the uses of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

The committed fund balance classification includes amounts that can be used only for specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (adoption of another resolution) to remove or revise the limitation. The District reported no committed fund balances at June 30, 2020.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes, but do not meet the criteria to be classified as committed. Board Policy 5.02 provides that the assigned fund balance includes amounts which are assigned for the intended use of the Board or by delegation to the Superintendent or Superintendent's designee. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

## **REVENUES AND EXPENDITURES/EXPENSES**

### **Program Revenue**

Amounts reported as 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. All taxes, including those dedicated for specific purposes, and other internally dedicated resource are reported as general revenues rather than program revenues. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expense with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

### **State Revenue Sources**

Revenues from State sources for current operations are primarily from the Florida Education Finance Program administered by the FDOE under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the FDOE. The FDOE performs certain edit checks on the reported number of FTE and related data, and calculates the allocation of funds to the District. The District is permitted to amend its original reporting for a period of nine months following the date of the original reporting. Such amendments may impact funding allocations for subsequent years. The FDOE may also adjust subsequent fiscal period allocations based upon an audit of the District'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 State provides financial assistance to administer certain categorical educational programs. SBE rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided, and require that the money not expended as of the close of the fiscal year be carried

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

forward into the following year to be expended for the same categorical educational programs. The FDOE generally requires that categorical educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted in the governmental funds financial statements for the balance of categorical educational program resources.

The State allocates gross receipts taxes, generally known as Public Education Capital Outlay money, to the District on an annual basis. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the FDOE. Accordingly, the District recognizes the allocation of Public Education Capital Outlay funds as advanced revenue until such time as an encumbrance authorization is received.

A schedule of revenue from State sources for the current year is presented in a subsequent note.

**District Property Taxes**

The Board is authorized by State law to levy property taxes for District school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Clay County Property Appraiser, and property taxes are collected by the Clay County Tax Collector.

The Board adopted the 2019 tax levy on September 5, 2019. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become a lien on the property on January 1, and become delinquent on April 1, of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes, and for enforcement of collection of real property taxes by the sale of interest bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Clay County Tax Collector at fiscal year-end but not yet remitted to the District.

Millages and taxes levied for the current year are presented in a subsequent note.

**Local Government Infrastructure Surtax**

The citizens of Clay County, on November 3, 1989, approved a one percent local government infrastructure sales surtax authorized under Section 212.055(2), Florida Statutes. Pursuant to Section 212.055(2)(c)1., Florida Statutes, the County and its municipalities entered into an inter-local agreement with the Board, dated June 23, 1998, wherein the parties agreed to a distribution formula for the infrastructure sales surtax proceeds. The distribution formula provides, in part, that the District shall receive ten percent of Clay County's portion of the proceeds using the statutory distribution formula provided in Section 218.62,

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

Florida Statutes. The surtax proceeds are to be used for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of public facilities, which have a useful life expectancy of five or more years; any land acquisition, land improvement, design, and engineering costs related thereto; and certain vehicle purchases.

**Educational Impact Fees**

Clay County imposes an educational impact fee based on an ordinance adopted by the County Commission in 2003. This ordinance was most recently amended in September 2016 when Ordinance 2017-29 revised the timing of when impact fee payments were required to be made. The educational impact fee is collected by Clay County for most new residential construction. The fees are collected by Clay County and each municipality within Clay County based on an inter-local agreement. The fees shall be used solely for the purpose of providing capital improvements to the public educational system necessitated by new residential development, and shall not be used for any expenditure that would be classified as a maintenance or repair expense. The authorized uses include, but are not limited to, land acquisition, facility design and construction costs, furniture and equipment, and payment of principal, interest, and related costs of indebtedness necessitated by new residential development.

**Federal Revenue Sources**

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal 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 FDOE may require adjustments to subsequent fiscal period expenditures and related revenues based upon an audit of the District's compliance with applicable Federal awards requirements. Normally, such adjustments are treated as reductions of expenditures and related revenues in the fiscal year when the adjustments are made.

**Compensated Absences**

In the government-wide financial statements, compensated absences (i.e., paid absences for employee vacation leave and sick leave) are accrued as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability for these amounts is reported in the governmental fund financial statements only if it has matured, such as for occurrences of employee resignations and retirements. The liability for compensated absences includes salary-related benefits, where applicable.

**Proprietary Funds Operating and Non-Operating Revenues and Expenses**

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The principal operating revenues of the District's internal service funds are charges for insurance premiums. Operating expenses include insurance claims and excess coverage premiums. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 2 - CASH DEPOSITS WITH FINANCIAL INSTITUTIONS**

**Custodial Credit Risk**

In the case of deposits, this is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit. All bank balances of the District are fully insured or collateralized as required by Chapter 280, Florida Statutes.

**Note 3 - INVESTMENTS**

As of June 30, 2020, the District has the following investments:

<b>Investments</b>	<b>Maturities</b>	<b>Fair Value</b>
Cash Deposits with Financial Institutions	n/a	\$ 10,589,940.98
Money Market Mutual Funds:		
First American Treasury Obligations (A)	43 Day Average	4,465,204.96
State Board of Administration:		
Florida PRIME	53 Day Average	63,111,294.10
Debt Service Accounts	6 Months	3,078.37
Florida Public Assets for Liquidity Management	53 Day Average	<u>9,070,226.46</u>
<b>Total Cash and Investments Reported in Government-Wide</b>		<b>87,239,744.87</b>
Fiduciary Funds:		
Cash Deposits with Financial Institutions	n/a	2,443,128.61
State Board of Administration:		
Florida PRIME	53 Day Average	<u>1,372,922.39</u>
<b>Total Cash and Investments, Reporting Entity</b>		<b><u>\$ 91,055,795.87</u></b>

Notes: (A) At June 30, 2020, investments totaling \$4,465,204.96 were held under a trust agreement in connection with Certificates of Participation financing arrangements.

**Fair Value Measurements**

The District 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 assets. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The District's investments in SBA debt service accounts are valued using Level 1 inputs.

**CLAY COUNTY DISTRICT SCHOOL BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy does not specifically limit investment maturities as a means of managing its exposure to fair value losses from increasing interest rates, but generally requires shorter-term investment maturities that are matched with cash flow needs to avoid selling securities prior to maturity.

The trust agreement in connection with certificates of participation financing arrangements does not specifically limit investment maturities as a means of managing its exposure to fair value losses from increasing interest rates. The FL PALM and the First American Treasury Obligations money market mutual fund are designed to maintain a \$1 per share net asset value and provide immediate liquidity to meet cash flow needs.

Florida PRIME, FL PALM, and First American Money Market Mutual Funds use a weighted average days to maturity (WAM). A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes.

For Florida PRIME, with regard to redemption gates, Section 218.409(8)(a), Florida Statutes, states, "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the SBA can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days."

As of June 30, 2020, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

With regard to liquidity fees, Section 218.409(4), Florida Statutes, provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and propose of such fees. At present, no such disclosure has been made.

FL PALM does not have any limitations or restrictions on withdrawals (such as redemption notice periods, maximum transaction amounts, or the authority to impose liquidity fees or redemption gates).

**Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Section 218.415(17), Florida Statutes, limits investments to the Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the *Florida Interlocal*

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

*Cooperation Act* as provided in Section 163.01, Florida Statutes; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Section 280.02, Florida Statutes; and direct obligations of the United States Treasury. The District's investment policy limits investments to the SBA Local Government Surplus Funds Trust Fund Investment Pool, which effective July 1, 2009, is known as Florida PRIME, or any intergovernmental investment pool; Securities and Exchange Commission registered money market funds with the highest credit quality rating; interest-bearing time deposits or savings accounts held in qualified public depositories; direct obligations of the United States Treasury; Federal Agencies and Instrumentalities, any open-end or closed-end management-type investment company or registered investment trust investing in, or repurchase agreements collateralized by, obligations of the United States Government or any agency or instrumentality; and commercial paper and bankers' acceptances with quality credit ratings.

The District's investments in the SBA Debt Service Accounts are to provide for debt service payments on bond debt issued by the SBE for the benefit of the District. The District relies on policies developed by the SBA for managing interest rate risk and credit risk for this account. Disclosures for the Debt Service Accounts are included in the notes to financial statements of the State's Comprehensive Annual Financial Report.

The District's investment in the Florida PRIME is rated AAAm by Standard & Poor's.

The District's investments in the First American Treasury Obligations money market fund is rated AAAm by Standard & Poor's and Aaa-mf by Moody's Investor Services.

The District's investment in the FL PALM is rated AAAm by Standard & Poor's.

**Custodial Credit Risk**

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the District will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The District's investment policy addresses custodial credit risk in that all securities, with the exception of certificates of deposit, are held with a third party custodian; and all securities purchased by and all collateral obtained by the District should be properly designated as an asset of the District. The securities must be held in an account separate and apart from the assets of the financial institution.

The District's investments in the money market mutual funds are held by the safekeeping agent in the name of the District.

**Note 4 - RECEIVABLES**

**Capital Credit Receivable**

The District participates in a non-profit electric cooperative established under Chapter 425, Florida Statutes. In accordance with this Statute, revenues in excess of operating expenses, unless otherwise determined by a vote of the membership, are distributed by the cooperative on a pro rata basis to its members. The policy of Clay Electric Cooperative, Inc. is to credit the excess revenues to the members' accounts. Annually, Clay Electric Cooperative, Inc. makes payments for designated prior years' capital credits. During the 2019-20 fiscal year, the District received \$141,740.37 related to portions of capital credits earned from the 1990 through 2018 fiscal years. At June 30, 2020, the accumulated credits to the District's accounts were \$5,129,267.75.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Due From Other Agencies**

The majority of receivables are due from other agencies. These receivables and the remaining accounts receivable are considered to be fully collectible. The following is a schedule of the amounts Due From Other Agencies at June 30, 2020:

<b>FUND/SOURCE</b>	<b>AMOUNT</b>
<b>Major Governmental Funds</b>	
General:	
State of Florida:	
District Instructional Leadership Grant	\$ 27,632.02
Florida Youth Challenge Academy Grant	143,750.00
Medicaid	236,143.31
Youth Mental Health Grant	21,525.00
Computer Science Certification Grant	38,451.92
U.S. Department of Defense:	
Navy Junior Reserve Officers Training Corps	84,934.12
Clay County Board of County Commissioners:	
Driver Education Safety Fund	-
Clay County Tax Collector:	
Local Property Taxes	71,692.74
Special Revenue - Food Service:	
State of Florida:	
Reimbursement for School Meals	116,640.78
Special Revenue - Other:	
State of Florida:	
Federal Cash Advance System	3,081,851.76
U.S. Department of Defense Education Activities:	
Achievement at Military Connected Schools	67,325.74
Capital Projects - Non-Voted Capital Improvement:	
Clay County Tax Collector:	
Local Property Taxes	20,097.77
Capital Projects - Other Capital Projects:	
Clay County Board of County Commissioners:	
Local Impact Fees	302,230.62
Clay County BOCC - Technology Strategy Agreement	112,463.23
Town of Orange Park:	
Local Impact Fees	6,928.97
State of Florida:	
Safety and Security of School Buildings	873,588.99
<b>Non-Major - Other Governmental Funds</b>	
State of Florida:	
Motor Vehicle License Tax	2,984.35
Public Education Capital Outlay	11,670.91
<b>TOTAL</b>	<b>\$ 5,219,912.23</b>



**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 5 - CHANGES IN CAPITAL ASSETS**

Changes in capital assets are presented in the table below:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
<b>GOVERNMENTAL ACTIVITIES</b>					
Capital Assets Not Being Depreciated:					
Land	\$ 30,044,945.69	\$ -	\$ -	\$ -	\$ 30,044,945.69
Construction in Progress	2,484,065.02	6,740,044.29	6,397,113.81	-	2,826,995.50
Total Capital Assets Not Being Depreciated	32,529,010.71	6,740,044.29	6,397,113.81	-	32,871,941.19
Capital Assets Being Depreciated:					
Improvements Other Than Buildings	29,231,048.25	920,901.65	-	-	30,151,949.90
Buildings and Fixed Equipment	562,762,679.87	5,476,212.16	-	-	568,238,892.03
Furniture, Fixtures, and Equipment	21,921,916.50	1,089,873.15	1,886,268.48	1,494,758.00	22,620,279.17
Motor Vehicles	27,526,669.27	1,731,332.15	8,687,926.76	-	20,570,074.66
Property Acquired Under Capital Lease	3,426,894.65	10,680,670.00	-	(1,494,758.00)	12,612,806.65
Audio Visual Materials and Computer Software	4,864,393.06	770,022.69	191,321.69	-	5,443,094.06
Total Capital Assets Being Depreciated	649,733,601.60	20,669,011.80	10,765,516.93	-	659,637,096.47
Less Accumulated Depreciation for:					
Improvements Other Than Buildings	22,445,621.05	1,169,241.99	-	-	23,614,863.04
Buildings and Fixed Equipment	189,530,210.82	11,438,829.82	-	-	200,969,040.64
Furniture, Fixtures, and Equipment	15,433,677.39	1,540,117.26	1,886,268.48	427,073.70	15,514,599.87
Motor Vehicles	17,941,614.78	1,684,806.52	8,687,926.76	-	10,938,494.54
Property Acquired Under Capital Lease	349,770.64	871,652.02	-	(427,073.70)	794,348.96
Audio Visual Materials and Computer Software	2,862,974.14	366,715.36	191,321.69	-	3,038,367.81
Total Accumulated Depreciation	248,563,868.82	17,071,362.97	10,765,516.93	-	254,869,714.86
Total Capital Assets Being Depreciated, Net	401,169,732.78	3,597,648.83	-	-	404,767,381.61
<b>Total Governmental Activities Capital Assets, Net</b>	<b>\$ 433,698,743.49</b>	<b>\$ 10,337,693.12</b>	<b>\$ 6,397,113.81</b>	<b>\$ -</b>	<b>\$ 437,639,322.80</b>

Depreciation expense was charged to functions as follows:

Function	Amount
<b>Governmental Activities</b>	
Pupil Transportation Services	\$ 1,684,806.52
Unallocated	15,386,556.45
<b>Total Depreciation Expense - Governmental Activities</b>	<b>\$ 17,071,362.97</b>

**Note 6 - RETIREMENT PLANS**

**Florida Retirement System (FRS) – Defined Benefit Pension Plans**

**General Information about FRS**

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the District are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost sharing multiple employer defined benefit plans and other non-integrated programs. A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services' Web site ([www.dms.myflorida.com](http://www.dms.myflorida.com)).

The District's FRS and HIS pension expense totaled \$34,900,948 for the fiscal year ended June 30, 2020.

**FRS Pension Plan**

*Plan Description* - The FRS Pension Plan (the Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The general classes of membership are as follows:

- *Regular Class* - Members of FRS who do not qualify for membership in the other classes.
- *Elected County Officers Class* - Members who hold specified elective offices in local government.
- *Special Risk Class* - Members who are employed as law enforcement officers and meet the criteria to qualify for this class.

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service, except for members classified as special risk who are eligible for normal retirement benefits at age 55 or at any age after 25 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service, except for members classified as special risk who are eligible for normal retirement benefits at age 60 or at any age after 30 years of service. Employees enrolled in the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

The DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in the DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts from the DROP participants, as these members are considered retired and are not accruing additional pension benefits.

**Benefits Provided** - Benefits under the Plan are computed on the basis of age and/or years of service, average final compensations, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the 8 highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits.

The following chart shows the percentage value for each year of service credit earned:

<b><u>Class, Initial Enrollment, and Retirement Age/Years of Service</u></b>	<b><u>% Value</u></b>
<b><i>Regular Class Members Initially Enrolled Before July 1, 2011</i></b>	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more years of service	1.68
<b><i>Regular Class Members Initially Enrolled On or After July 1, 2011</i></b>	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 or more years of service	1.68
<b><i>Elected County Officers</i></b>	3.00
<b><i>Special Risk Class</i></b>	3.00

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Contributions** - The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2019-20 fiscal year were as follows:

<u>Class or Plan</u>	<u>Percent of Gross Salary</u>	
	<u>Employee</u>	<u>Employer (A)</u>
Florida Retirement System, Regular	3.00	8.47
Florida Retirement System, Special Risk	3.00	25.48
Florida Retirement System, Elected County Officers	3.00	48.82
Deferred Retirement Option Program – Applicable to Members from All of the Above Classes or Plans	0.00	14.60
Florida Retirement System, Reemployed Retiree	(B)	(B)

Notes: (A) Employer rates include 1.66 percent for the postemployment health insurance supplement. Also, employer rates, other than for DROP participants, include 0.06 percent for administrative costs of the Investment Plan.

(B) Contribution rates are dependent upon the retirement class in which reemployed.

The District's contributions, including employee contributions, to the Plan totaled \$13,410,842 for the fiscal year ended June 30, 2020.

**Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** - At June 30, 2020, the District reported a liability of \$134,242,899 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019. The District's proportionate share of the net pension liability was based on the District's 2018-19 fiscal year contributions relative to the 2018-19 contributions of all participating members. At June 30, 2019, the District's proportionate share was .389803501 percent, which was a decrease of .003926245 from its proportionate share at prior measurement date.

For the fiscal year ended June 30, 2020, the District recognized pension expense of \$30,835,302. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 7,962,330	\$ 83,310
Change of Assumptions	34,479,353	-
Net Difference Between Projected and Actual Earnings on FRS Plan Investments	-	7,427,018
Changes in Proportion and Differences Between District FRS Contributions and Proportionate Share of Contributions	-	5,323,055
District FRS Contributions Subsequent to the Measurement Date	13,410,842	-
<b>Total</b>	<b>\$ 55,852,525</b>	<b>\$ 12,833,383</b>

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$13,410,842, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Amount</u>
2021	\$ 10,775,336
2022	2,141,985
2023	8,201,391
2024	6,505,196
2025	1,587,236
Thereafter	397,157

**Actuarial Assumptions** - The total pension liability in the July 1, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60 Percent
Salary Increases	3.25 Percent, Average, Including Inflation
Investment Rate of Return	6.90 Percent, Net of Pension Plan Investment Expense, Including Inflation

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018. This is a change from the prior year mortality assumption, which was based on the Generational RP-2000 with Projection Scale BB tables

The actuarial assumptions used in the July 1, 2019, valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation (1)</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>	<u>Standard Deviation</u>
Cash	1.0%	3.3%	3.3%	1.2%
Fixed Income	18.0%	4.1%	4.1%	3.5%
Global Equity	54.0%	8.0%	6.8%	16.5%
Real Estate (Property)	10.0%	6.7%	6.1%	11.7%
Private Equity	11.0%	11.2%	8.4%	25.8%
Strategic Investments	6.0%	5.9%	5.7%	6.7%
<b>Total</b>	<b>100.00%</b>			
Assumed Inflation - Mean			2.6%	1.7%

Note: (1) As outlined in the Plan's investment policy.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Discount Rate** - The discount rate used to measure the total pension liability was 6.9 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The discount rate used in the 2019 valuation was updated from 7.0 percent to 6.9 percent.

**Sensitivity of the District's Proportionate Share of the Net Position Liability to Changes in the Discount Rate** - The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.9 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.9 percent) or 1 percentage-point higher (7.9 percent) than the current rate:

	<b>1% Decrease (5.90%)</b>	<b>Current Discount Rate (6.90%)</b>	<b>1% Increase (7.90%)</b>
District's Proportionate Share of the Net Pension Liability	\$ 232,061,269	\$ 134,242,899	\$ 52,548,014

**Pension Plan Fiduciary Net Position** - The detailed information about the Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

**Payables to the Pension Plan** - At June 30, 2020, the District reported a payable of \$1,882,343.33 for the outstanding amount of contributions to the Plan required for the fiscal year ended June 30, 2020.

**HIS Pension Plan**

**Plan Description** - The HIS Pension Plan (the HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

**Benefits Provided** - For the fiscal year ended June 30, 2020, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Federal Medicare.

**Contributions** - The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2020, the contribution rate was 1.66 percent of payroll pursuant to Section 112.363, Florida Statutes. The District contributed 100 percent of its statutorily required contributions for the current and preceding 3 years. HIS Plan contributions are deposited in

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The District's contributions to the HIS Plan totaled \$3,356,499 for the fiscal year ended June 30, 2020.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions* - At June 30, 2020, the District reported a net pension liability of \$63,864,580 for its proportionate share of the HIS Plan's net pension liability. The current portion of the net pension liability is the District's proportionate share of benefit payments expected to be paid within 1 year, net of the District's proportionate share of the HIS Plan's fiduciary net position available to pay that amount. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018. The District's proportionate share of the net pension liability was based on the District's 2018-19 fiscal year contributions relative to the total 2018-19 fiscal year contributions of all participating members. At June 30, 2019, the District's proportionate share was 0.570780091 percent, which was an increase of .000863628 from its proportionate share measured as of June 30, 2018.

For the fiscal year ended June 30, 2020, the District recognized the HIS Plan pension expense of \$4,065,646. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b>Description</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	\$ 775,707	\$ 78,200
Change of Assumptions	7,394,916	5,219,770
Net Difference Between Projected and Actual Earnings on HIS Plan Investments	41,211	-
Changes in Proportion and Differences Between District HIS Contributions and Proportionate Share of Contributions	77,161	2,826,689
District FRS Contributions Subsequent to the Measurement Date	3,356,499	-
<b>Total</b>	<b>\$ 11,645,494</b>	<b>\$ 8,124,659</b>

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling \$3,356,499, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

<u>Fiscal Year Ending June 30,</u>	<u>Amount</u>
2021	\$ 409,215
2022	248,825
2023	(78,334)
2024	(754,564)
2025	(102,273)
Thereafter	441,466

**Actuarial Assumptions** - The total pension liability in the July 1, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60 Percent
Salary Increases	3.25 Percent, Average, Including Inflation
Municipal Bond Rate	3.50 Percent

Mortality rates were based on the Generational RP-2000 with Projected Scale BB.

While an experience study had not been completed for the HIS Plan, the actuarial assumptions that determined the total pension liability for the HIS Plan were based on certain results of the most recent experience study for the FRS Plan.

**Discount Rate** - The discount rate used to measure the total pension liability was 3.5 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index. The discount rate changed from 3.87 percent to 3.5 percent.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** - The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 3.5 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.5 percent) or 1 percentage point higher (4.5 percent) than the current rate:

	<u>1% Decrease (2.5%)</u>	<u>Current Discount Rate (3.5%)</u>	<u>1% Increase (4.5%)</u>
District's Proportionate Share of the Net Pension Liability	\$ 72,904,692	\$ 63,864,580	\$ 56,335,190

**Pension Plan Fiduciary Net Position** - Detailed information about the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.



**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

Payables to the Pension Plan - At June 30, 2020, the District reported a payable of \$462,917.03 for the outstanding amount of contributions to the HIS Plan required for the fiscal year ended June 30, 2020.

**FRS - Defined Contribution Pension Plans**

The SBA administers the defined contribution plan officially titled the FRS Investment Plan (the Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State of Florida Comprehensive Annual Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. District employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Retirement benefits are based upon the value of the member's account upon retirement. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of Investment Plan members. Allocations to the Investment Plan member accounts during the 2019-20 fiscal year were as follows:

Class or Plan	Percent of Gross Compensation	
	Employee	Employer
FRS, Regular	3.00	3.30
FRS, Elected County Officers	3.00	8.34
FRS, Special Risk Class	3.00	11.00

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings, regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Non-vested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS covered employment within the 5 year period, the employee will regain control over their account. If the employee does not return within the 5 year period, the employee will forfeit the accumulated account balance. For the fiscal year ended June 30, 2020, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the District.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

is provided in which the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan or remain in the Investment Plan and rely upon that account balance for retirement income.

The District's Investment Plan pension contributions totaled \$3,592,870 for the fiscal year ended June 30, 2020.

**Note 7 - OTHER POSTEMPLOYMENT BENEFITS**

Plan Description - The Other Postemployment Health Care Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees who retire from the District are eligible to participate in the District's health insurance plan. Retirees and their eligible dependents shall be offered the same health and hospitalization insurance coverage as is offered to active employees at a premium cost of no more than the premium cost applicable to active employees. The District subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because retiree healthcare costs are generally greater than active employee healthcare costs. Retirees are assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The OPEB Plan does not issue a stand-alone report, and is not included in the report of a Public Employee Retirement System or another entity. No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided - The OPEB Plan provides healthcare insurance benefits for retirees and their dependents. The OPEB Plan only provides an implicit subsidy described above.

Employees Covered by Benefit Terms - At June 30, 2020, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	101
Active Employees	<u>4,671</u>
<b>Total</b>	<u><u>4,772</u></u>

Total OPEB Liability - The District's total OPEB liability of \$5,154,782 was measured as of June 30, 2020, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs - The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 Percent
Salary Increases	4.50 Percent, Average, Including Inflation
Discount Rate	3.51 Percent
Healthcare Cost Trend Rates	6.51 and 7.09 Percent, for Pre and Post-65, Decreasing Annually to an Ultimate Rate of 4.50 Percent for 2028 and Later

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

The discount rate was based on the Bond Buyer GO 20-Bond Municipal Bond Index.

Mortality rates were based on PUB TH-2010 employees and healthy annuitants mortality table projected generationally using Scale MP-2019.

The District selected the economic, demographic, and healthcare claim cost assumptions used in the OPEB Plan valuation. The actuary provided guidance with respect to the mortality, health claims, medical trend, plan participation, and spousal assumptions. All other assumptions were selected by the District and align with the FRS Pension valuation.

*Changes in the Total OPEB Liability*

Description	Amount
<b>Balance at June 30, 2019</b>	\$ 5,133,033
<b>Changes for the Year:</b>	
Service Cost	447,382
Interest	200,672
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	469,785
Changes in Assumptions or Other Inputs	(298,330)
Benefit Payments	(797,760)
<b>Net Changes</b>	<u>21,749</u>
<b>Balance at June 30, 2020</b>	<u>\$ 5,154,782</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.87 percent in 2019 to 3.51 percent in 2020.

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate* - The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.51 percent) or 1 percentage point higher (4.51 percent) than the current rate:

	1% Decrease (2.51%)	Current Discount Rate (3.51%)	1% Increase (4.51%)
Total OPEB Liability	\$ 5,605,792	\$ 5,154,782	\$ 4,752,436

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates* - The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (5.85 percent decreasing to 3.50 percent) or 1 percentage point higher (7.85 percent decreasing to 5.50 percent) than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend	1% Increase
Total OPEB Liability	\$ 4,454,833	\$ 5,154,782	\$ 6,017,941

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - For the fiscal year ended June 30, 2020, the District recognized OPEB expense of \$725,907. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 845,896	\$ 645,547
Change of Assumptions or Other Inputs	983,766	472,425
Benefits Paid Subsequent to the Measurement Date	297,140	-
<b>Total</b>	<u>\$ 2,126,802</u>	<u>\$ 1,117,972</u>

The deferred outflows of resources related to OPEB resulting from benefits paid subsequent to the measurement date and before the end of the fiscal year, totaling \$797,760, will be recognized as a reduction of the total OPEB liability in the fiscal year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Amount</u>
2021	\$ 77,853
2022	77,853
2023	77,853
2024	77,853
2025	77,853
Total Thereafter	322,425

**Note 8 - COMMITMENTS AND CONTINGENCY**

**Construction Contracts**

The following is a schedule of major construction contract commitments at June 30, 2020:

<u>Project</u>	<u>Contract Amount</u>	<u>Completed Amount</u>	<u>Balance Committed</u>
Orange Park High School - HVAC Replacement:			
Engineer	\$ 75,096.00	\$ 60,076.80	\$ 15,019.20
General Contractor	938,700.00	-	938,700.00
Orange Park High School - Baseball Field Lighting:			
General Contractor	344,300.00	-	344,300.00
District Offices Renovation:			
Architect	16,957.50	-	16,957.50
General Contractor	1,270,753.14	1,010,552.74	260,200.40
Doctors Inlet Elementary Cafeteria Expansion Project:			
Architect	301,340.00	167,048.00	134,292.00
General Contractor	1,667,900.57	1,357,076.76	310,823.81
Direct Materials	579,154.14	232,241.20	346,912.94
<b>Total</b>	<u>\$ 5,194,201.35</u>	<u>\$ 2,826,995.50</u>	<u>\$ 2,367,205.85</u>

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Encumbrances**

Appropriations in governmental funds are encumbered upon issuance of purchase orders for goods and services. Even though appropriations lapse at the end of the fiscal year, unfilled purchase orders of the current year are carried forward and the next year's appropriations are likewise encumbered.

The following is a schedule of encumbrances at June 30, 2020:

<u>Fund</u>	<u>Encumbrance Amount</u>
General	\$ 4,184,596.64
Special Revenue - Food Services	976,394.56
Other Federal Programs	1,084,580.14
Other Debt Service	5,452.66
Non-Voted Capital Improvement	3,255,891.64
Other Capital Projects	750,541.02
Other Governmental Funds	<u>679,497.12</u>
<b>Total</b>	<b><u>\$ 10,936,953.78</u></b>

**COVID-19**

In December 2019, COVID-19 emerged and has subsequently spread worldwide. The World Health Organization has declared COVID-19 a pandemic resulting in federal, state, and local governments and private entities mandating various restrictions, including travel restrictions, restrictions on public gatherings, stay-at-home orders and advisories and quarantining of people who may have been exposed to the virus. After close monitoring and responses and guidance from federal, state, and local governments, in an effort to mitigate the spread of COVID-19, effective in late March 2020, the District moved to remote learning for the remainder of the school year.

At this point, we cannot reasonably estimate the duration and severity of this pandemic, which could have a material adverse impact on the District.

**Note 9 - RISK MANAGEMENT PROGRAMS**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Workers' compensation, automobile liability, general liability, and property loss coverages are being provided on a self-insured basis up to specified limits. The District established a Risk Management Internal Service Fund to account for and finance its uninsured risks of loss related to workers' compensation, automobile liability, general liability, and property loss coverages. The District has entered into agreements with various insurance companies to provide specific excess coverage of claim amounts above the stated amount on an individual claim basis, and aggregate excess coverage when total claims minus specific excess coverage exceeds the loss fund established annually by the District. The District has contracted with an insurance administrator to administer these self-insurance programs, including the processing, investigating, and payment of claims.

Settled claims resulting from the risks described above have not exceeded commercial insurance coverage in any of the past three fiscal years.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

The District's liability is limited to \$100,000 per claim and \$200,000 per occurrence for automobile liability, general liability, and property loss coverages. The District's liability for workers' compensation is limited from \$125,000 to \$500,000 per occurrence, depending on the year of occurrence.

A liability in the amount of \$1,690,109 was actuarially determined to cover estimated incurred, but not reported, insurance claims payable at June 30, 2020.

The following schedule represents the changes in claims liability for the past two fiscal years for the District's self-insurance program:

<u>Fiscal Year</u>	<u>Beginning Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimated Liability</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year-End</u>
2018-19	\$ 2,069,258.00	\$ 920,315.79	\$ (1,010,548.79)	\$ 1,979,025.00
2019-20	1,979,025.00	795,001.55	(1,083,917.55)	1,690,109.00

The District's health and hospitalization coverage and other coverages deemed necessary by the Board were provided through purchased commercial insurance with minimum deductibles for each line of coverage.

**Note 10 - OBLIGATION UNDER CAPITAL LEASE**

Property being acquired under capital lease arrangements consist of a GPS equipment and software with an asset value of \$485,596 and computer hardware with an asset value of \$1,446,540, and Ninety (90) 77 passenger school buses and ten (10) 65 passenger school buses along with related video and GPS equipment with an asset value of \$10,680,670.

Future minimum capital lease payments and the present value of the minimum lease payments as of June 30 are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 2,258,879.23	\$ 2,070,978.43	\$ 187,900.80
2022	1,615,559.43	1,483,928.12	131,631.31
2023	1,615,559.43	1,509,367.10	106,192.33
2024	1,615,559.43	1,535,242.18	80,317.25
2025	1,615,559.42	1,561,560.83	53,998.59
2026	1,615,559.41	1,588,330.66	27,228.75
<b>Total Minimum Lease Payments</b>	<b>\$ 10,336,676.35</b>	<b>\$ 9,749,407.32</b>	<b>\$ 587,269.03</b>

The imputed interest rate for the GPS equipment is 5.00 percent. The imputed interest rate for the computer equipment is between 4.449 percent - 4.593 percent. The interest rate for the buses is 1.7143 percent.

Amortization of leased equipment under capital assets is included with depreciation expense.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 11 - CERTIFICATES OF PARTICIPATION**

Certificates of Participation at June 30, 2020, are as follows:

<u>Series</u>	<u>Amount Outstanding</u>	<u>Interest Rates (Percent)</u>	<u>Lease Term Maturity</u>	<u>Original Amount</u>
Series 2012, Refunding	\$ 20,145,000	3.0 – 5.0	2028	\$ 24,930,000
Series 2014, Refunding, Direct Placement	11,615,000	2.79	2027	17,540,000
Series 2017, Refunding, Direct Placement	<u>1,733,000</u>	1.71	2025	<u>8,817,000</u>
<b>Total Certificates of Participation</b>	<b>\$ <u>33,493,000</u></b>			<b>\$ <u>51,287,000</u></b>

The District entered into a master financing arrangement on May 15, 1997, which arrangement was characterized as lease-purchase agreement, with the Leasing Corporation whereby the District secured financing of various educational facilities. The financing was accomplished through the issuance of Certificates of Participation to be repaid from the proceeds of rents paid by the District.

As a condition of the financing arrangement, the District has given ground leases on District property to the Leasing Corporation, with a rental fee of \$10 per year. The properties covered by the ground leases are, together with the improvements constructed thereon from the financing proceeds, leased back to the District. If the District fails to renew the leases and to provide for the rent payments through to term, the District may be required to surrender the sites included under the ground lease agreements for the benefit of the securers of the certificates for a period of time specified by the arrangements.

The District properties included in the ground leases under these arrangements include:

<u>Certificates</u>	<u>Description of Properties</u>
Series 2012, Refunding	Construction of a New Junior High School in the Lake Asbury Area (Lake Asbury Junior High School) and a New Senior High School in the Oakleaf Area (Oakleaf High School).
Series 2014, Refunding, Direct Placement	Acquisition of Approximately 42 Acres of Land Adjacent to the Former Ridgeview Junior High School and Conversion of the Facility to a Senior High School and Construction of a New Junior High School in the Oakleaf Area (Oakleaf Junior High School).
Series 2017, Refunding, Direct Placement	Construction of Fleming Island High School.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

The lease payments are payable by the District, semiannually, on July 1 and January 1, and must be remitted by the District as of the 15th day of the month preceding the payment dates.

The following is a schedule by years of future minimum lease payments under the lease agreements together with the present value of minimum lease payments as of June 30:

<b>Fiscal Year Ending June 30,</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>
2021	\$ 3,935,112.50	\$ 3,085,000.00	\$ 850,112.50
2022	3,935,862.50	3,240,000.00	695,862.50
2023	3,933,862.50	3,400,000.00	533,862.50
2024	3,931,862.50	3,500,000.00	431,862.50
2025	3,926,862.50	3,670,000.00	256,862.50
2026 - 2029	3,561,012.50	3,250,000.00	311,012.50
<b>Total Minimum Lease Payments</b>	<b>\$ 23,224,575.00</b>	<b>\$ 20,145,000.00</b>	<b>\$ 3,079,575.00</b>

The following is a schedule by years of future minimum lease payments under the direct placement lease agreements together with the present value of minimum lease payments as of June 30:

<b>Fiscal Year Ending June 30,</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>
2021	\$ 1,242,692.80	\$ 889,000.00	\$ 353,692.80
2022	1,237,507.70	905,000.00	332,507.70
2023	1,240,897.80	930,000.00	310,897.80
2024	1,243,720.00	955,000.00	288,720.00
2025	1,243,866.30	978,000.00	265,866.30
2026 - 2029	9,056,350.50	8,691,000.00	365,350.50
<b>Total Minimum Lease Payments</b>	<b>\$ 15,265,035.10</b>	<b>\$ 13,348,000.00</b>	<b>\$ 1,917,035.10</b>

**Note 12 - BONDS PAYABLE**

Bonds payable at June 30, 2020, are as follows:

<b>Bond Type</b>	<b>Amount Outstanding</b>	<b>Interest Rates (Percent)</b>	<b>Annual Maturity To</b>
State School Bonds:			
Series 2011A, Refunding	\$ 165,000	3.00 – 5.00	2023
District Revenue Bonds:			
Series 2010, Refunding	1,950,000	4.125 – 5.00	2032
<b>Total Bonds Payable</b>	<b>\$ 2,115,000</b>		

The various bonds were issued to finance capital outlay projects of the District. The following is a description of the bonded debt issues:



**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

■ **State School Bonds**

These bonds are issued by the SBE on behalf of the District. The bonds mature serially, and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax. The State's full faith and credit is also pledged as security for these bonds. Principal and interest payments, investment of Debt Service Fund resources, and compliance with reserve requirements are administered by the SBE and the SBA.

■ **District Revenue Bonds**

These bonds were issued to refund the District Revenue Bonds, Series 1995, and to finance costs of various capital improvements in the District. These bonds are authorized by Chapter 65-1383, Laws of Florida, and Chapter 70-631, Laws of Florida, which provide that the bonds be secured by the portion of the racetrack and jai alai fronton funds distributed annually to Clay County from the State's Pari-Mutuel Tax Collection Trust Fund pursuant to Chapter 550, Florida Statutes (effective July 1, 2000, tax proceeds are distributed pursuant to Section 212.20(6)(d)7.a., Florida Statutes (2001), now Section 212.20(6)(d)6.a., Florida Statutes). The annual distribution is remitted by the Florida Department of Financial Services to the District. As required by the bond resolution, the Board has established a sinking fund and reserve account and has accumulated and maintained adequate resources in the sinking fund and reserve account.

The District has pledged a total of \$2,827,288.78 of sales tax distribution revenues in connection with the District Revenue Bond, Series 2010, described above. During the 2019-20 fiscal year, the District recognized sales tax distribution revenues totaling \$223,250.00 and expended \$215,955.00 (97 percent) of these revenues for debt services directly collateralized by these revenues. The pledged sales tax distribution revenues are committed until final maturity of the debt in 2032. Approximately 97 percent of this revenue stream has been pledged in connection with debt services on the revenue bond.

Annual requirements to amortize all bonded debt outstanding as of June 30, 2020, are as follows:

<b>Fiscal Year Ending June 30,</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>
State School Bonds:			
2021	\$ 55,950.00	\$ 50,000.00	\$ 5,950.00
2022	58,450.00	55,000.00	3,450.00
2023	<u>61,800.00</u>	<u>60,000.00</u>	<u>1,800.00</u>
<b>Total State School Bonds</b>	<u>176,200.00</u>	<u>165,000.00</u>	<u>11,200.00</u>
District Revenue Bonds:			
2021	216,155.00	125,000.00	91,155.00
2022	215,998.76	130,000.00	85,998.76
2023	215,473.76	135,000.00	80,473.76
2024	219,668.76	145,000.00	74,668.76
2025	218,325.00	150,000.00	68,325.00
2026 - 2030	1,090,212.50	860,000.00	230,212.50
2031 - 2032	<u>435,500.00</u>	<u>405,000.00</u>	<u>30,500.00</u>
<b>Total District Revenue Bonds</b>	<u>2,611,333.78</u>	<u>1,950,000.00</u>	<u>661,333.78</u>
<b>Total</b>	<u>\$ 2,787,533.78</u>	<u>\$ 2,115,000.00</u>	<u>\$ 672,533.78</u>

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 13 - PRIOR PERIOD DEFEASED DEBT**

In a prior year, the Certificates of Participation (COPs), Series 2005B, were defeased in substance by placing a portion of the proceeds of new COPs in an irrevocable trust to provide for all future debt service payments on the old COPs. Accordingly, the trust account assets and the liability for the in-substance defeased COPs are not included in the District's financial statements. On June 30, 2020, COPs, Series 2005B, totaling \$4,145,000 outstanding are considered defeased in substance.

**Note 14 - CHANGES IN LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities:

	Balance 6/30/2019	Additions	Deductions	Balance 6/30/2020	Due In One Year
<b>GOVERNMENTAL ACTIVITIES</b>					
Estimated Insurance Claims Payable	\$ 1,979,025.00	\$ 1,071,643.83	\$ 1,360,559.83	\$ 1,690,109.00	\$ 919,419.00
Obligations Under Capital Leases	1,692,306.03	10,680,670.00	2,623,568.71	9,749,407.32	2,070,978.43
Bonds Payable	2,293,000.00	-	178,000.00	2,115,000.00	175,000.00
Certificates of Participation Payable	21,030,000.00	-	885,000.00	20,145,000.00	3,085,000.00
Certificates of Participation Payable, Direct Placement	16,285,000.00	-	2,937,000.00	13,348,000.00	889,000.00
Compensated Absences Payable	21,757,827.09	6,601,308.80	3,483,348.13	24,875,787.76	3,483,348.13
Net Pension Liability	178,914,038.00	21,939,598.00	2,746,158.00	198,107,478.00	1,083,600.00
Other Postemployment Benefits Payable	5,133,033.00	819,509.00	797,760.00	5,154,782.00	1,083,599.13
<b>Total Governmental Activities</b>	<b>\$ 249,084,229.12</b>	<b>\$ 41,112,729.63</b>	<b>\$ 15,011,394.67</b>	<b>\$ 275,185,564.08</b>	<b>\$ 12,789,944.69</b>

For the governmental activities, compensated absences and other postemployment healthcare benefits are generally liquidated with resources of the General Fund. The estimated insurance claims are generally liquidated with resources of the Internal Service Fund.

**Note 15 - FUND BALANCE REPORTING**

In addition to the non-spendable fund balance, the District reports its governmental fund balances as spendable fund balances, based on a hierarchy of spending constraints.

■ **Non-Spendable Fund Balance**

Non-spendable fund balance is the net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, not in spendable form means that an item is not expected to be converted to cash.

■ **Restricted Fund Balance**

Restricted fund balance is the portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation. Restricted fund balance places the most binding level of constraint on the use of fund balance. The District classifies most of its fund balances other than in the General Fund as restricted, as well as unspent State categorical programs reported in the General Fund, that are legally or otherwise restricted.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

■ **Unassigned Fund Balance**

The unassigned fund balance is the portion of fund balance that is the residual classification for the General Fund. This residual balance represents amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned for specific purpose.

**Note 16 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

The following is a summary of interfund receivables and payables reported in the fund financial statements:

<u>Funds</u>	<u>Interfund</u>	
	<u>Receivables</u>	<u>Payables</u>
Major Governmental Funds:		
General	\$ 6,686,686.79	\$ -
Debt Service:		
Other Debt Service	12.17	-
Capital Projects:		
Non-Voted Capital Improvement	14,578.80	-
Other Capital Projects	-	14,568.34
Special Revenue:		
Food Service	-	3,654,422.55
Other Federal Programs	-	3,026,305.60
Non-Major Governmental Funds	-	5,981.27
<b>Total</b>	<u>\$ 6,701,277.76</u>	<u>\$ 6,701,277.76</u>

The outstanding interfund balances result mainly from expenditures and reimbursements timing differences being adjusted between funds. The interfund amounts represent temporary loans from one fund to another and are expected to be repaid within 1 year.

The following is a summary of interfund transfers reported in the fund financial statements:

<u>Funds</u>	<u>Interfund</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General	\$ 4,297,809.75	\$ 32,500.00
Debt Service:		
Other Debt Service	6,756,469.42	-
Capital Projects:		
Non-Voted Capital Improvement	-	7,657,504.17
Other Capital Projects	-	3,364,275.00
<b>Total</b>	<u>\$ 11,054,279.17</u>	<u>\$ 11,054,279.17</u>

Interfund transfers represent permanent transfers of moneys between funds. The transfers out of the Capital Projects Funds were to provide for debt service payments, to fund equipment purchases, to fund property and casualty insurance premiums, and to fund certain facilities and maintenance expenditures of the District's General Fund.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Note 17 - SCHEDULE OF STATE REVENUE SOURCES**

The following is a schedule of the District's state revenue for the 2019-2020 fiscal year:

<u>Source</u>	<u>Amount</u>
Florida Education Finance Program	\$ 187,205,277.00
Categorical Educational Program - Class Size Reduction	40,780,072.00
School Recognition	2,275,119.00
Motor Vehicle License Tax (Capital Outlay and Debt Service)	1,594,370.43
Miscellaneous	<u>3,942,783.69</u>
<b>Total</b>	<b><u>\$ 235,797,622.12</u></b>

Accounting policies relating to certain state revenue sources are described in Note 1.

**Note 18 - PROPERTY TAXES**

The following is a summary of millages and taxes levied on the 2020 tax roll for the 2019-20 fiscal year:

<u>General Fund</u>	<u>Millages</u>	<u>Taxes Levied</u>
Non-Voted School Tax:		
Required Local Effort	3.799	\$ 48,191,198
Basic Discretionary Local Effort	0.748	9,488,554
Voted School Tax:		
Additional Operating	1.000	12,685,232
<b>Capital Projects Funds</b>		
Non-Voted Tax:		
Local Capital Improvements	<u>1.500</u>	<u>19,027,849</u>
<b>Total</b>	<b><u>7.047</u></b>	<b><u>\$ 89,392,833</u></b>

**Note 19 - SUBSEQUENT EVENTS**

In the fall of 2020, Clay County voters approved a local infrastructure sales tax through the end of calendar year 2039. This tax is estimated to provide about \$13 million annually in additional funds to help support the District's capital program, including constructing additional schools within the District.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CLAY COUNTY DISTRICT SCHOOL BOARD  
BUDGETARY COMPARISON SCHEDULE  
GENERAL AND MAJOR SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental:				
Federal Direct	\$ 1,065,000.00	\$ 966,749.05	\$ 1,003,663.89	\$ 36,914.84
Federal Through State and Local	1,997,585.00	1,562,219.00	1,425,752.18	(136,466.82)
State	239,512,118.00	235,815,580.15	232,432,277.11	(3,383,303.04)
Local:				
Property Taxes	68,426,120.00	68,378,516.06	67,676,874.23	(701,641.83)
Miscellaneous	3,566,974.75	4,582,996.21	5,210,587.51	627,591.30
<b>Total Revenues</b>	<b>314,567,797.75</b>	<b>311,306,060.47</b>	<b>307,749,154.92</b>	<b>(3,556,905.55)</b>
<b>Expenditures</b>				
Current - Education:				
Instruction	208,959,216.86	214,547,775.06	200,961,379.78	13,586,395.28
Student Personnel Services	15,387,563.93	16,176,734.59	15,572,363.42	604,371.17
Instructional Media Services	4,339,895.69	4,410,909.67	4,393,672.00	17,237.67
Instruction and Curriculum				
Development Services	3,780,933.56	3,956,741.22	3,940,576.32	16,164.90
Instructional Staff Training Services	2,248,100.50	3,218,401.43	2,823,135.18	395,266.25
Instruction-Related Technology	4,579,437.53	4,826,655.98	4,224,536.77	602,119.21
School Board	825,800.82	1,149,230.58	777,174.13	372,056.45
General Administration	735,931.04	613,856.38	607,306.87	6,549.51
School Administration	15,116,225.53	16,334,327.63	15,775,866.78	558,460.85
Facilities Acquisition and Construction	5,662,776.38	5,667,271.07	4,019,301.54	1,647,969.53
Fiscal Services	1,532,116.03	1,323,195.17	1,204,019.28	119,175.89
Food Services	4,454.28	177,226.35	175,908.18	1,318.17
Central Services	3,681,994.67	4,543,889.42	3,388,496.29	1,155,393.13
Student Transportation Services	536,118.56	11,316,858.54	10,970,907.70	345,950.84
Operation of Plant	31,197,595.26	31,138,333.26	27,471,047.85	3,667,285.41
Maintenance of Plant	5,669,096.64	5,864,912.01	5,736,522.80	128,389.21
Administrative Technology Services	1,433,499.88	1,332,532.14	1,296,911.74	35,620.40
Community Services	554,238.96	659,353.42	367,053.60	292,299.82
Fixed Capital Outlay:				
Facilities Acquisition and Construction	288,956.42	288,956.42	285,106.90	3,849.52
Other Capital Outlay	13,054,048.85	13,054,048.85	13,038,623.37	15,425.48
Debt Service:				
Principal	-	956,307.70	723,482.70	232,825.00
Interest and Fiscal Charges	-	70,602.62	53,427.62	17,175.00
<b>(Total Expenditures)</b>	<b>319,588,001.39</b>	<b>341,628,119.51</b>	<b>317,806,820.82</b>	<b>23,821,298.69</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(5,020,203.64)</b>	<b>(30,322,059.04)</b>	<b>(10,057,665.90)</b>	<b>20,264,393.14</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	4,170,753.00	4,100,753.00	4,297,809.75	197,056.75
Transfers (Out)	-	(32,500.00)	(32,500.00)	-
Proceeds from Sale of Capital Assets	-	70,000.00	93,965.39	23,965.39
Loan Proceeds	-	10,680,670.00	10,680,670.00	-
<b>Total Other Financing Sources (Uses)</b>	<b>4,170,753.00</b>	<b>14,818,923.00</b>	<b>15,039,945.14</b>	<b>221,022.14</b>
<b>Net Change in Fund Balances</b>	<b>(849,450.64)</b>	<b>(15,503,136.04)</b>	<b>4,982,279.24</b>	<b>20,485,415.28</b>
<b>Fund Balances, Beginning of Year</b>	<b>31,725,396.00</b>	<b>31,725,396.00</b>	<b>31,725,396.00</b>	<b>0.06</b>
<b>Fund Balances, End of Year</b>	<b>\$ 30,875,945.36</b>	<b>\$ 16,222,259.96</b>	<b>\$ 36,707,675.30</b>	<b>\$ 20,485,415.34</b>

**CLAY COUNTY DISTRICT SCHOOL BOARD  
BUDGETARY COMPARISON SCHEDULE  
GENERAL AND MAJOR SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Special Revenue - Food Service Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental:				
Federal Through State and Local	\$ 13,476,644.00	\$ 13,476,644.00	\$ 11,267,515.02	\$ (2,209,128.98)
State	145,000.00	145,000.00	166,266.00	21,266.00
Local:				
Charges for Services - Food Service	4,162,430.00	4,157,430.00	3,281,222.86	(876,207.14)
Miscellaneous	10,000.00	15,000.00	74,773.64	59,773.64
<b>Total Revenues</b>	<u>17,794,074.00</u>	<u>17,794,074.00</u>	<u>14,789,777.52</u>	<u>(3,004,296.48)</u>
<b>Expenditures</b>				
Current - Education	17,055,402.27	19,383,871.14	16,266,590.32	3,117,280.82
Fixed Capital Outlay:				
Other Capital Outlay	459,969.73	459,969.73	459,969.73	-
<b>(Total Expenditures)</b>	<u>17,515,372.00</u>	<u>19,843,840.87</u>	<u>16,726,560.05</u>	<u>3,117,280.82</u>
<b>Excess (Deficiency) of Revenues Over     (Under) Expenditures</b>	<u>278,702.00</u>	<u>(2,049,766.87)</u>	<u>(1,936,782.53)</u>	<u>112,984.34</u>
<b>Net Change in Fund Balances</b>	278,702.00	(2,049,766.87)	(1,936,782.53)	112,984.34
<b>Fund Balances, Beginning of Year</b>	5,099,294.00	5,099,294.00	5,111,006.41	11,712.41
<b>(Decrease) Increase in Inventory Reserve</b>	-	-	119,811.33	119,811.33
<b>Fund Balances, End of Year</b>	<u>\$ 5,377,996.00</u>	<u>\$ 3,049,527.13</u>	<u>\$ 3,294,035.21</u>	<u>\$ 244,508.08</u>

**CLAY COUNTY DISTRICT SCHOOL BOARD  
BUDGETARY COMPARISON SCHEDULE  
GENERAL AND MAJOR SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Special Revenue - Other Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental:				
Federal Direct	\$ -	\$ 731,062.05	\$ 152,252.17	\$ (578,809.88)
Federal Through State and Local	17,942,206.55	21,251,463.32	14,681,681.23	(6,569,782.09)
Miscellaneous	-	-	18,175.69	18,175.69
<b>Total Revenues</b>	<u>17,942,206.55</u>	<u>21,982,525.37</u>	<u>14,852,109.09</u>	<u>(7,130,416.28)</u>
<b>Expenditures</b>				
Current - Education:				
Instruction	10,148,011.49	13,100,408.33	8,710,438.19	4,389,970.14
Student Personnel Services	1,914,030.29	1,823,243.99	1,392,591.69	430,652.30
Instructional Media Services	11,024.53	5,639.83	2,066.11	3,573.72
Instruction and Curriculum Development Services	2,228,803.40	2,241,376.36	1,909,300.27	332,076.09
Instructional Staff Training Services	2,508,820.18	3,044,890.79	1,958,693.42	1,086,197.37
Instruction-Related Technology	-	403,813.80	1,144.00	402,669.80
General Administration	634,870.12	704,793.69	499,346.00	205,447.69
School Administration	87,151.93	87,132.93	75,991.61	11,141.32
Central Services	32,605.96	114,567.02	741.37	113,825.65
Student Transportation Services	86,100.90	165,870.88	77,379.68	88,491.20
Operation of Plant	242,613.00	242,613.00	176,242.00	66,371.00
Administrative Technology Services	3,000.00	3,000.00	3,000.00	-
Fixed Capital Outlay:				
Other Capital Outlay	45,174.75	45,174.75	45,174.75	-
<b>(Total Expenditures)</b>	<u>17,942,206.55</u>	<u>21,982,525.37</u>	<u>14,852,109.09</u>	<u>7,130,416.28</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	-	-	-	-
<b>Fund Balances, Beginning of Year</b>	-	-	-	-
<b>(Decrease) Increase in Inventory Reserve</b>	-	-	-	-
<b>Fund Balances, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**CLAY COUNTY DISTRICT SCHOOL BOARD  
SCHEDULE OF CHANGES IN THE DISTRICT'S  
TOTAL OPEB LIABILITY AND RELATED RATIOS**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>			
Service Cost	\$ 447,382	\$ 386,770	\$ 418,487
Interest on the Total OPEB Plan Liability	200,672	171,035	133,076
Difference Between Expected and Actual Experiences	469,785	(784,077)	570,023
Changes of Assumptions	(298,330)	1,194,874	(273,607)
Benefit Payments	(797,760)	(448,703)	(964,632)
<b>Net Change in Total OPEB Plan Liability</b>	<u>21,749</u>	<u>519,899</u>	<u>(116,653)</u>
<b>Total OPEB Plan Liability, Beginning</b>	<u>5,133,033</u>	<u>4,613,134</u>	<u>4,729,787</u>
<b>Total OPEB Plan Liability, Ending</b>	<u>\$ 5,154,782</u>	<u>\$ 5,133,033</u>	<u>\$ 4,613,134</u>
<b>Covered-Employee Payroll</b>	\$ 164,035,159	\$ 124,672,310	\$ 123,080,806
<b>Total OPEB Liability as Percentage of Covered-Employee Payroll</b>	3.14%	4.12%	3.75%

\* The District Implemented GASB Statement No. 75 for the fiscal year ended June 30, 2018. As a result, this schedule will present 10 years as information is available.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
SCHEDULE OF DISTRICT'S CONTRIBUTIONS – FRS/HIS  
FLORIDA RETIREMENT SYSTEM PENSION PLAN <sup>1</sup>**

	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Contractually Required FRS Contributions	\$ 13,410,842	\$ 12,086,721	\$ 11,220,981	\$ 10,449,452	\$ 10,097,942	\$ 11,169,189	\$ 10,229,631
FRS Contributions in Relation to the Contractually Required Contribution	13,410,842	12,086,721	11,220,981	10,449,452	10,097,942	11,169,189	10,229,631
FRS Contributions Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered-Employee Payroll	\$ 202,201,335	\$ 190,978,921	\$ 186,148,834	\$ 186,245,454	\$ 182,993,112	\$ 186,699,223	\$ 157,292,662
FRS Contributions as a Percentage of Covered-Employee Payroll	6.63%	6.33%	6.03%	5.61%	5.52%	5.98%	6.50%

**SCHEDULE OF DISTRICT'S CONTRIBUTIONS  
HEALTH INSURANCE SUBSIDY PENSION PLAN <sup>1</sup>**

	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Contractually Required HIS Contributions	\$ 3,356,499	\$ 3,169,486	\$ 3,090,671	\$ 3,074,448	\$ 3,036,702	\$ 2,351,792	\$ 2,142,039
HIS Contributions in Relation to the Contractually Required Contribution	3,356,499	3,169,486	3,090,671	3,074,448	3,036,702	2,351,792	2,142,039
HIS Contributions Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered-Employee Payroll	\$ 202,201,335	\$ 190,978,921	\$ 186,148,834	\$ 186,245,454	\$ 182,993,112	\$ 186,699,223	\$ 186,136,123
HIS Contributions as a Percentage of Covered-Employee Payroll	1.66%	1.66%	1.66%	1.65%	1.66%	1.26%	1.15%

<sup>1</sup> This exhibit will fill in to a ten-year schedule as results for new fiscal years are calculated.

**CLAY COUNTY DISTRICT SCHOOL BOARD  
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE  
OF NET PENSION LIABILITY – FRS/HIS  
FLORIDA RETIREMENT SYSTEM PENSION PLAN <sup>1</sup>**

	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
District's Proportion of the FRS Net Pension Liability	0.389803501%	0.393729747%	0.401400834%	0.414077561%	0.458113222%	0.467015927%	0.474202722%
District's Proportionate Share of the FRS Net Pension Liability	\$ 134,242,899	\$ 118,593,441	\$ 118,731,673	\$ 104,554,909	\$ 59,171,467	\$ 28,494,839	\$ 81,631,394
District's Covered-Employee Payroll	190,978,922	186,148,834	186,245,454	182,993,112	186,699,223	186,136,123	184,215,903
District's Proportionate Share of the FRS Net Pension Liability as a Percentage of its Covered-Employee Payroll	70.29%	63.71%	63.75%	57.14%	31.69%	15.31%	44.31%
FRS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%	88.54%

**SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE  
OF NET PENSION LIABILITY  
HEALTH INSURANCE SUBSIDY PENSION PLAN <sup>1</sup>**

	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
District's Proportion of the HIS Net Pension Liability	0.570780091%	0.569916461%	0.580929845%	0.592453790%	0.615229877%	0.625291587%	0.634342458%
District's Proportionate Share of the HIS Net Pension Liability	\$ 63,864,580	\$ 60,320,598	\$ 62,115,699	\$ 69,048,010	\$ 62,743,770	\$ 58,466,289	\$ 55,227,851
District's Covered-Employee Payroll	190,978,922	186,148,834	186,245,454	182,993,112	186,699,223	186,136,123	184,215,903
District's Proportionate Share of the HIS Net Pension Liability as a Percentage of its Covered-Employee Payroll	33.44%	32.40%	33.35%	37.73%	33.61%	31.41%	29.98%
HIS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%	1.78%

<sup>1</sup> This exhibit will fill in to a ten-year schedule as results for new fiscal years are calculated.

**CLAY COUNTY DISTRICT SCHOOL BOARD**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2020**

**BUDGETARY BASIS OF ACCOUNTING**

The Clay County District School Board (the Board) follows procedures established by State statutes and State Board of Education (SBE) rules in establishing budget balances for governmental funds, as described below:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and SBE rules.
- Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, student transportation services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report.
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations.

**SCHEDULE OF FUNDING PROGRESS - OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

- No assets are accumulated in a trust that meet the criteria in paragraph 4 of the Governmental Accounting Standards Board Statement No. 75 to pay related benefits.
- *Changes of Assumption* – The municipal rate used to determine total OPEB liability was decreased from 3.87% to 3.51%.

**SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS - FLORIDA RETIREMENT SYSTEM PENSION PLAN**

*Changes of Assumption* – The long-term expected rate of return decreased from 7.00% to 6.90% and the active member mortality assumption was updated.

**SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS - HEALTH INSURANCE SUBSIDY PENSION PLAN**

*Changes of Assumption* – The municipal rate used to determine total pension liability was decreased from 3.87% to 3.50%.

**ADDITION ELEMENTS OF REPORTS PREPARED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*, ISSUED  
BY THE COMPTROLLER GENERAL OF THE UNITED STATES; THE  
PROVISIONS OF OFFICE OF MANAGEMENT AND BUDGET (OMB)  
UNIFORM GUIDANCE; AND *RULES OF THE AUDITOR  
GENERAL OF THE STATE OF FLORIDA***

**CLAY COUNTY DISTRICT SCHOOL BOARD  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>Catalog of Federal Domestic Assistance Number</b>	<b>Pass- Through Grantor Number</b>	<b>Amount Provided to Subrecipients</b>	<b>Amount of Expenditures (1)(2)</b>
<b>United States Department of Agriculture</b>				
Pass - Through				
Florida Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	17002	\$ -	\$ 1,801,365.03
National School Lunch Program	10.555 (3)	17001, 17003	-	8,750,701.28
Summer Food Service Program for Children	10.559	17006, 17007	-	715,448.71
<b>Total Child Nutrition Cluster</b>			-	11,267,515.02
<b>Total United States Department of Agriculture</b>			-	11,267,515.02
<b>United States Department of Defense</b>				
Competitive Grants: Promoting K-12 Student				
Achievement at Military Connected Schools	12.556	HE 1254-15-1-0052	-	152,252.17
Navy Junior Reserve Officers Training Corps	12.UNK	N/A	-	439,721.06
<b>Total United States Department of Defense</b>			-	591,973.23
<b>United States Department of Justice</b>				
Bulletproof Vest Partnership Program	16.607	N/A	-	11,749.05
<b>Total United States Department of Justice</b>			-	11,749.05
<b>United States Department of Education</b>				
Impact Aid	84.041 (5)	N/A	-	599,980.03
Special Education Cluster:				
Pass - Through				
Florida Department of Education:				
Special Education - Grants to States	84.027	262, 263	-	6,912,117.53
University of South Florida:				
Special Education - Grants to States	84.027	1725104600	-	1,418.43
<b>Total Special Education Grants to States</b>			-	6,913,535.96
Special Education - Preschool Grants	84.173	267	-	121,835.76
<b>Total Special Education Cluster</b>			-	7,035,371.72
Pass - Through				
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191, 193	-	275,377.93
Title I Grants to Local Educational Agencies	84.010	212, 226	-	5,214,112.32
Career and Technical Education - Basic				
Grants to States	84.048	161	-	186,612.92
Education for Homeless Children and Youth	84.196	127	-	42,259.06
Charter Schools	84.282	298	51,615.43	51,615.43
Twenty-First Century Community Learning Centers	84.287	244	-	271,799.95
English Language Acquisition State Grants	84.365	102	-	151,172.82
Supporting Effective Instruction				
State Grants	84.367	224	-	917,870.86
Student Support and Academic Enrichment				
Program	84.424	241	-	350,996.38
Disaster Recovery Assistance for Education				
Immediate Aid to Restart School Operations	84.938A	105, 107	-	202,667.53
<b>Total United States Department of Education</b>			51,615.43	15,299,836.95

**CLAY COUNTY DISTRICT SCHOOL BOARD  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>Catalog of Federal Domestic Assistance Number</b>	<b>Pass- Through Grantor Number</b>	<b>Amount Provided to Subrecipients</b>	<b>Amount of Expenditures (1)(2)</b>
<b>United States Department of Health and Human Services</b>				
Block Grants for Community Mental Health Services	93.958	N/A	\$ -	\$ 156,109.50
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	-	156,109.50
<b>Total United States Department of Health and Human Services</b>			-	312,219.00
<b>Total Expenditures of Federal Awards</b>			<u>\$ 51,615.43</u>	<u>\$ 27,483,293.25</u>

**Notes:**

**Basis of Presentation:**

- (1) The Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Clay County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to, and does not, present the financial position, change in net position, or cash flows of the District.

**Summary of Significant Accounting Policies:**

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

**Non-Cash Assistance:**

- (3) National School Lunch Program - Includes \$1,471,767 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

**Indirect Cost Rate Election:**

- (4) The District received a negotiated indirect cost rate for federal awards and state projects; therefore, the District did not elect to charge de minimus rate of 10% for determining indirect cost amounts.

**Impact Aid:**

- (5) Expenditures include \$470,560.49 for award number S041B-2020-1240 and \$129,419.54 for award number S041B-2019-1240.

**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**

Clay County District School Board and  
Superintendent  
Green Cove Springs, Florida

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Clay County District School Board (the District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 8, 2021. Other auditors audited the financial statements of the aggregate discretely presented component unit as described in our report on the District's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 entity's financial statements will not be prevented 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.

**CERTIFIED PUBLIC ACCOUNTANTS**

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland  
purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants

An Independent Member of the BDO Alliance USA



Clay County District School Board and  
Superintendent  
Green Cove Springs, Florida

**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**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. 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 non-compliance 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 District's internal control or on compliance. This report is an integral part of the audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Purvis Gray*

March 8, 2021  
Ocala, Florida

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Clay County District School Board and  
Superintendent  
Green Cove Springs, Florida

**Report on Compliance for Each Major Federal Program**

We have audited the Clay County District School Board's (the District) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the District's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

**CERTIFIED PUBLIC ACCOUNTANTS**

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland  
purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants

An Independent Member of the BDO Alliance USA

Clay County District School Board and  
Superintendent  
Green Cove Springs, Florida

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

**Report on Internal Control Over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be a material weakness. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



March 8, 2021  
Ocala, Florida

**CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

Type of Auditor’s Report Issued:	Unmodified
Internal Control Over Financial Reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Non-compliance material to financial statements noted?	No

**Federal Awards**

Internal Control Over Major Federal Programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No
Type of Auditor’s Report Issued on Compliance for the Major Federal Program:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of Major Federal Programs:	
	Supporting Effective Instruction State Grants (CFDA No. 84.367)
	Title I Grants to Local Education Agencies (CFDA No. 84.010)
Dollar Threshold Used to Distinguish Between Type A and Type B Programs:	\$824,499
Auditee qualified as low-risk auditee?	Yes

**CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**Findings Related to the Basic Financial Statements Required to be Reported Under Generally Accepted Government Auditing Standards (GAGAS)**

The audit disclosed no findings, which are required to be reported under GAGAS.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters reported.

**STATUS OF PRIOR AUDIT FINDINGS**

<u>Finding No.</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status</u>
Report No. 2019 Finding No. 2019-1	Special Education Cluster (CFDA No. 84.027 and 84.173)	The District's purchasing policy did not adhere to the Uniform Guidance for purchasing requirements. The District updated their purchasing policy to include requirements found in the Uniform Guidance for purchasing requirements.	Fully Corrected

## INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

Clay County District School Board and  
Superintendent  
Green Cove Springs, Florida

We have examined the Clay County District School Board's (the District) compliance with the requirements of Section 218.415, Florida Statutes, as of and for the year ended June 30, 2020, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment on the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis of our opinion.

Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2020.

This report 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, the District, its management, and is not intended to be, and should not be, used by anyone other than these specified parties.



March 8, 2021  
Ocala, Florida

### CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland  
purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants

An Independent Member of the BDO Alliance USA

## MANAGEMENT LETTER

Clay County District School Board and  
Superintendent  
Green Cove Springs, Florida

### Report on the Financial Statements

We have audited the basic financial statements of the Clay County District School Board (the District), as of and for the year ended June 30, 2020, and have issued our report thereon March 8, 2021. Other auditors audited the financial statements of the aggregate discretely presented component units, as described in our report on the District's financial statements. This letter does not include the results of the other auditor's and such information related to that audit is reported on separately by those auditors.

### Auditors 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.800, *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*, Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance required by the Uniform Guidance, Schedule of Findings and Questioned Costs, and our Independent Accountant's Report on an examination conducted in accordance with American Institute of Certified Public Accountants Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.800, *Rules of the Auditor General*. Disclosures in those reports and schedule, with are dated March 8, 2021, should be considered in conjunction with this management letter.

### Prior Year Audit Findings

- Section 10.804(1)(f)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 financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial report.

## CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland  
purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants

An Independent Member of the BDO Alliance USA

Clay County District School Board and  
Superintendent  
Green Cove Springs, Florida

## MANAGEMENT LETTER

### Financial Condition and Management

- Section 10.804(1)(f)2., *Rules of the Auditor General*, requires a statement be included as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.
- Pursuant to Sections 10.804(1)(f)5.a and 10.805(7), *Rules of the Auditor General*, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District'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 the same.
- Section 10.804(1)(f)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 such recommendations.

### Transparency

- Section 10.804(1)(f)6., *Rules of the Auditor General*, requires that we report the results of our determination as to whether or not the District maintains on its Web site the information specified in Section 1011.035, Florida Statutes. In connection with our audit, we determined that the District maintained on its Web site the information specified in Section 1011.035, Florida Statutes.

### Additional Matters

- Section 10.804(1)(f)4., *Rules of the Auditor General*, requires that we address non-compliance 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 Audit Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the District School Board Members, and applicable management and is not intended to be, and should not be, used by anyone other than these specified parties.



March 8, 2021  
Ocala, Florida



## IMPACT FEE AFFIDAVIT

BEFORE ME, the undersigned authority, personally appeared Dr. Susan M. Legutko, who being duly sworn, deposes and says on oath that:

1. I am the Assistant Superintendent, Business Affairs of Clay County District Schools which is a local governmental entity of the State of Florida;
2. The Board of County Commissioners of Clay County, Florida adopted certain ordinances by which it has imposed and subsequently modified public school impact fees. In 2003, the County Commission adopted Ordinance 2003-30 imposing public school impact fees. Ordinance 2003-30 was most recently amended in September 2017 when Ordinance 2017-29 revised the timing of when impact fee payments were required to be made, in May 2014 when Ordinance 2014-10 revised certain provisions related to impact fee credits for donations of land and construction of improvements or additions, and in September 2013 when Ordinance 2013-17 established, in part, revised fees to be collected.
3. Clay County District Schools has complied and, as of the date of this Affidavit, remains in compliance with Section 163.31801, Florida Statutes.

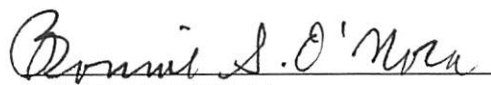
FURTHER AFFIANT SAYETH NAUGHT.



Assistant Superintendent, Business Affairs of  
Clay County District Schools

STATE OF FLORIDA  
COUNTY OF CLAY

SWORN TO AND SUBSCRIBED before me this 27 day of January, 2021.



NOTARY PUBLIC

Print Name Bonnie S. O'Nora

Personally known ☒ or produced identification \_\_\_\_\_

Type of identification produced: \_\_\_\_\_

My Commission Expires: November 20, 2023

## COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Members of the Board  
Clay County District School Board

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Clay County District School Board (the District) for the year ended June 30, 2020, and have issued our report thereon dated March 8, 2021. Other auditors audited the financial statements of the aggregate discretely presented component units as described in our report on the District's financial statements. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 20, 2020. Professional standards also require that we communicate to you the following information related to our audit:

### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed for the year ended June 30, 2020. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of depreciation, which is based on the useful life of the asset.
- Management's estimate of Other Postemployment Health Care Benefits (OPEB), which is based on actuarial valuations and assumptions.
- Management's estimate of insurance claims payable, which is based on actuarial valuations and assumptions.

### CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland  
purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants

An Independent Member of the BDO Alliance USA

To the Members of the Board  
Clay County District School Board

- **Pension Actuarial Methods and Assumptions**—As discussed in Note 6, the District has reported their proportionate share of the Net Pension Liability for their participation in the Florida Retirement System (FRS) and the Health Insurance Subsidy Pension Plan (HIS) as of June 30, 2020. Financial and actuarial information was provided by the Florida Department of Management Services, Division of Retirement. The District's proportionate share of the Net Pension Liability is derived from the District's annual contributions in respect to total contributions received from all participating entities in the FRS.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

- The disclosure related to the outbreak of the novel coronavirus (COVID-19) pandemic, which is more fully described in Note 8 of the financial statements.

The disclosures in the financial statements are neutral, consistent, and clear.

#### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated March 8, 2021.

#### **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

To the Members of the Board  
Clay County District School Board

The following is an audit matter that we would like to bring to the attention of management and Members of the Board:

- Governmental Accounting Standards Board (GASB) has recently issued two new and relatively significant accounting and financial reporting pronouncements which will become effective in the Districts 2021 and 2022 fiscal year ends; GASB Statement No. 84 – *Fiduciary Activities* and GASB Statement No. 87 – *Leases*.
  - GASB Statement No. 84, effective in 2021, deals with financial reporting of Fiduciary Activities and no longer permits the use of Agency Funds, which will require a change to the way the District has been reporting its Internal Accounts. Depending upon the degree of administrative involvement (defined primarily as degree of spending control) maintained by the District, Internal Account activity will now be reported in either Fiduciary Custodial Accounts, the General Fund or possibly Special Revenue Funds. We recommend that the District review the activities of the Internal Accounts and determine the level of administrative involvement/spending control that it would like to maintain, which will inform the financial reporting treatment of this activity under the new standard.
  - GASB Statement No. 87, effective in 2022 dealing with Leases, with certain exceptions, will now require that all long-term, non-cancelable leases be recorded as long-term liabilities on the balance sheet with a corresponding “right-to-use” asset, both of which will be reduced over the life of the lease agreement. The District has many agreements which may meet the definition of a lease under the new standard, so we recommend that the District begin preparations to implement the new standard by making a list of all applicable lease agreements with their key terms such as duration, renewal options, payment amounts and escalation clauses, cancellability, etc., for evaluation under the new standard.

Both GASB Statements noted above had their initial effective dates postponed by GASB Statement No 95.

#### **Other Matters**

We applied certain limited procedures to management’s discussion and analysis, budget, and the pension of other postemployment benefits schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

To the Members of the Board  
Clay County District School Board

**Other Audit Findings or Issues**

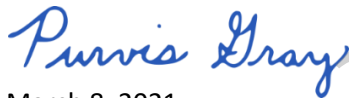
We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

**Restriction on Use**

This information is intended solely for the use of Members of the Board and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

We would like to thank the Board, the Superintendent, and your staff for the cooperation and courtesies extended to us during the course of the audit. Please let us know if you have any questions or comments concerning this letter, accompanying reports, or other matters.



March 8, 2021  
Ocala, Florida

## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

**Title**

C10 - Charter School Audits for the 2019-2020 Fiscal Year

**Description**

Review the 2019-2020 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**

- ☞ [St. Johns Classical Academy Audit Report 2020.pdf](#)
- ☞ [Florida Cyber Charter Academy at Clay 2020 Audit Report.pdf](#)
- ☞ [Clay Charter Academy Audit Report 2020.pdf](#)

**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, 2020*

DRAFT

***King & Walker, CPAs, PL***

---

*Certified Public Accountants*

**THIS PAGE IS INTENTIONALLY BLANK.**



# ST. JOHNS CLASSICAL ACADEMY, INC.

## TABLE OF CONTENTS

	<b>PAGE NO.</b>
<b>FINANCIAL SECTION</b>	
<b>Independent Auditor's Report</b>	1
<b>Management's Discussion and Analysis – (Unaudited)</b>	3
<b>Basic Financial Statements</b>	
<i>Government-Wide Financial Statements:</i>	
Statement of Net Position	8
Statement of Activities	9
<i>Fund Financial Statements:</i>	
Balance Sheet – Governmental Funds	10
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	11
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	12
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	13
Notes to Financial Statements	14
<b>Required Supplementary Information</b>	
Budgetary Comparison Schedule – General Fund and Major Special Revenue Fund (Unaudited)	26
Note to Required Supplementary Information	27
<b>COMPLIANCE AND INTERNAL CONTROL</b>	
<b>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 <i>Governmental Auditing Standards</i></b>	28
<b>Management Letter</b> as required by Rules of the Florida Auditor General, Chapter 10.850, Florida Statutes, <i>Charter School Audits</i> .	30

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**

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, 2020, 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, 2020, 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 Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 4, 2020 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,



September 4, 2020  
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, 2020.

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, 2020, the School's revenues exceeded expenses as shown on the School's statement of activities by \$250,047.
- As shown on the statement of net position, the School reported an unrestricted net position balance of \$441,737.

#### **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
	6-30-19	6-30-20	(Decrease)
ASSETS			
Current and Other Assets	\$ 481,790	\$ 1,487,132	\$ 1,005,342
Capital Assets, net	11,157,014	10,858,608	(298,406)
Total Assets	11,638,804	12,345,740	706,936
LIABILITIES			
Current Liabilities	422,911	953,593	530,682
Long Term Liabilities	12,391,207	12,317,414	(73,793)
Total Liabilities	12,814,118	13,271,007	456,889
NET POSITION			
Net Investment in Capital Assets	(1,234,193)	(1,458,806)	(224,613)
Restricted for Debt Service	116,834	91,802	(25,032)
Unrestricted	(57,955)	441,737	499,692
Total Net Position	\$ (1,175,314)	\$ (925,267)	\$ 250,047

The current assets of the School primarily consist of cash & cash equivalents and restricted investments for the School's bonded debt. Capital assets consist of land, buildings, improvements other than buildings, and furniture, fixtures, and equipment. Current liabilities consist of accrued salaries and benefits payable, a line of credit, a loan payable, and accounts payable to vendors. Long-Term liabilities consist of outstanding bonded debt.

For the fiscal year ended June 30, 2020, the School reported an unrestricted net position balance of \$441,737.

# 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 change in net position for the current year and prior year:

	Operating Results for the Year		
	Governmental Activities		Increase
	6-30-19	6-30-20	(Decrease)
<b>Revenues:</b>			
Federal Through State and Local	\$ 191,047	\$ 84,787	\$ (106,260)
State Sources	3,943,752	5,021,293	1,077,541
Local and Other	153,099	194,935	41,836
Total Revenues	4,287,898	5,301,015	1,013,117
<b>Expenses:</b>			
Instruction	2,879,528	2,755,163	(124,365)
Student Personnel Services	54,667	27,174	(27,493)
Instructional Staff Training	1,010	4,308	3,298
Instructional-Related Technology	93,794	13,942	(79,852)
Board of Education	128,485	1,395	(127,090)
School Administration	333,878	508,219	174,341
Fiscal Services	117,116	58,459	(58,657)
Food Services	13,976	40	(13,936)
Operation of Plant	245,620	284,366	38,746
Maintenance of Plant	8,203	5,056	(3,147)
Community Service	8,446	107,351	98,905
Debt Service - Interest & Fiscal Charges	995,574	929,568	(66,006)
Unallocated Depreciation	127,068	355,927	228,859
Total Expenses	5,007,365	5,050,968	43,603
<b>Increase/(Decrease) in Net Position</b>	<b>\$ (719,467)</b>	<b>\$ 250,047</b>	<b>\$ 969,514</b>

Revenues from State sources (95%) 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 (55%) and Debt Service (18%).

# **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 \$533,539.

#### **CAPITAL ASSETS**

The School's capital assets for its governmental activities as of June 30, 2020, amounts to \$10,858,608 (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.

#### **DEBT**

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.

In the 2019-20 fiscal year the School received a Paycheck Protection Loan (PPP) under the CARES Act amounting to \$547,200 to be used for payroll costs and health care benefits. This loan is expected to be forgiven or repaid during the 2020-21 fiscal year. Additional information regarding the School's long-term and short-term debt 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, 2020, 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, 2020, 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 2020-21 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, 2020*

	Governmental Activities
<b>ASSETS</b>	
Current Assets:	
Cash & Cash Equivalents	\$ 1,367,651
Investments - Restricted	91,802
Due From Other Agencies	22,551
Prepaid Expenses and Deposits	5,128
Capital Assets:	
Land	1,385,000
Buildings, Net	9,295,690
Improvements Other Than Buildings, Net	79,939
Furniture, Fixtures, and Equipment, Net	97,979
Total Capital Assets, Net	10,858,608
<b>TOTAL ASSETS</b>	<b>12,345,740</b>
<b>LIABILITIES</b>	
Accounts Payable	108,239
Salaries and Benefits Payable	198,154
Loan Payable	547,200
Line of Credit	100,000
Long Term Liabilities:	
Due within one year - Bonds Payable	85,000
Due after one year - Bonds Payable	12,232,414
<b>TOTAL LIABILITIES</b>	<b>13,271,007</b>
<b>NET POSITION</b>	
Net Investment in Capital Assets	(1,458,806)
Restricted for Debt Service	91,802
Unrestricted	441,737
<b>TOTAL NET POSITION</b>	<b>\$ (925,267)</b>

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, 2020*

	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	\$ 2,755,163	\$ -	\$ 65,374	\$ -	\$ (2,689,789)
Student Personnel Services	27,174				(27,174)
Instructional Staff Training	4,308		2,958		(1,350)
Instructional-Related Technology	13,942		7,706		(6,236)
Board of Education	1,395				(1,395)
School Administration	508,219				(508,219)
Fiscal Services	58,459				(58,459)
Food Services	40				(40)
Operation of Plant	284,366		8,749		(275,617)
Maintenance of Plant	5,056				(5,056)
Community Service	107,351	20,703			(86,648)
Debt Service - Interest & Fiscal Charges	929,568			340,900	(588,668)
Unallocated Depreciation	355,927				(355,927)
Total Governmental Activities	<u>\$ 5,050,968</u>	<u>\$ 20,703</u>	<u>\$ 84,787</u>	<u>\$ 340,900</u>	<u>(4,604,578)</u>
General Revenues:					
State Sources					4,682,690
Local and Other					<u>171,935</u>
Total General Revenues					<u>4,854,625</u>
Change in Net Position					<u>250,047</u>
Net Position - July 1, 2019					<u>(1,175,314)</u>
Net Position - June 30, 2020					<u>\$ (925,267)</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, 2020*

	General Fund	Debt Service Fund	Capital Projects Fund	Special Revenue Fund	Total Governmental Activities
<b>ASSETS</b>					
Cash & Cash Equivalents	\$ 1,367,651	\$ -	\$ -	\$ -	\$ 1,367,651
Investments - Restricted		91,802			91,802
Due From Other Agencies				22,551	22,551
Due From Other Funds	22,551				22,551
Prepaid Expenses and Deposits	5,128				5,128
Total Assets	<u>\$ 1,395,330</u>	<u>\$ 91,802</u>	<u>\$ -</u>	<u>\$ 22,551</u>	<u>\$ 1,509,683</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ 108,239	\$ -	\$ -	\$ -	\$ 108,239
Salaries and Benefits Payable	198,154				198,154
Due to Other Funds				22,551	22,551
Loan Payable	547,200				547,200
Line of Credit	100,000				100,000
Total Liabilities	<u>953,593</u>	<u>-</u>	<u>-</u>	<u>22,551</u>	<u>976,144</u>
<b>FUND BALANCES</b>					
Nonspendable	5,128				5,128
Restricted for Debt Service		91,802	-		91,802
Unassigned	436,609				436,609
Total Fund Balances	<u>441,737</u>	<u>91,802</u>	<u>-</u>	<u>-</u>	<u>533,539</u>
Total Liabilities and Fund Balances	<u>\$ 1,395,330</u>	<u>\$ 91,802</u>	<u>\$ -</u>	<u>\$ 22,551</u>	<u>\$ 1,509,683</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, 2020*

<b>Total Fund Balances - Governmental Funds</b>	\$ 533,539
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.	(12,317,414)
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>10,858,608</u>
<b>Total Net Position - Governmental Activities</b>	<u><u>\$ (925,267)</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, 2020*

	General Fund	Debt Service Fund	Capital Projects Fund	Special Revenue Fund	Total Governmental Funds
<b>Revenues</b>					
Intergovernmental:					
Federal Through State and Local	\$ -	\$ -	\$ -	\$ 84,787	\$ 84,787
State Sources	4,682,690		338,603		5,021,293
Local and Other	192,638	2,297			194,935
Total Revenues	<u>4,875,328</u>	<u>2,297</u>	<u>338,603</u>	<u>84,787</u>	<u>5,301,015</u>
<b>Expenditures</b>					
Current - Education:					
Instruction	2,689,789			65,374	2,755,163
Student Personnel Services	27,174				27,174
Instructional Staff Training	1,350			2,958	4,308
Instructional-Related Technology	6,236			7,706	13,942
Board of Education	1,395				1,395
School Administration	508,219				508,219
Fiscal Services	58,459				58,459
Food Services	40				40
Operation of Plant	275,617			8,749	284,366
Maintenance of Plant	5,056				5,056
Community Service	107,351				107,351
Fixed Capital Outlay:					
Facilities Acquisition & Construction	49,620				49,620
Other Capital Outlay	7,901				7,901
Debt Service:					
Principal		80,000			80,000
Interest & Fiscal Charges	18,605	566,153	338,603		923,361
Total Expenditures	<u>3,756,812</u>	<u>646,153</u>	<u>338,603</u>	<u>84,787</u>	<u>4,826,355</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,118,516</u>	<u>(643,856)</u>	<u>-</u>		<u>474,660</u>
Other Financing Sources (Uses):					
Transfers In	338,603	957,427	338,603		1,634,633
Transfers (Out)	(957,427)	(338,603)	(338,603)		(1,634,633)
Total Other Financing Sources (Uses)	<u>(618,824)</u>	<u>618,824</u>	<u>-</u>		<u>-</u>
Net Change in Fund Balances	<u>499,692</u>	<u>(25,032)</u>	<u>-</u>		<u>474,660</u>
Fund Balances, July 1, 2019	<u>(57,955)</u>	<u>116,834</u>			<u>58,879</u>
Fund Balances, June 30, 2020	<u>\$ 441,737</u>	<u>\$ 91,802</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 533,539</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, 2020*

<b>Net Change in Fund Balances - Governmental Funds</b>	\$ 474,660
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 depreciation expense (\$355,927) in excess of capital outlay (\$57,521) in the current period.	(298,406)
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.	(6,207)
Repayment of debt principal is an expenditure in the governmental funds, but the payment reduces long-term liabilities in the statement of net position.	80,000
<b>Change in Net Position - Governmental Activities</b>	<u><u>\$ 250,047</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

## 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 Statement of Net Position and 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	10 - 30 years
Improvements Other Than Buildings	10 - 15 years
Furniture, Fixtures and Equipment	5 - 10 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, 2020, the School reported 671.32 unweighted FTE and 706.33 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.

### ➤ **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.

# 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

### ➤ 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 is currently evaluating the impact of the COVID-19 pandemic on the industry and has concluded that while it is reasonably possible that the virus could have a negative effect on the Organization's financial position, results of its operations and/or cash flows, the specific impact is not readily determinable as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

## 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, 2020, the School was exposed to custodial risk. One of the School's bank accounts exceed the FDIC insured amount by \$895,314

## 3. DUE FROM OTHER AGENCIES

The amount due from other agencies included in the accompanying statement of net position and balance sheet – governmental funds consists of revenue receivable for reimbursements for Federal grants recorded in the Special Revenue Fund. These receivables are considered to be fully collectible and as such, no allowance for uncollectible accounts has been established.

## 4. 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, 2020 are valued using quoted market prices (Level 1 inputs).

**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**

The School's investments at June 30, 2020, are reported as follows:

Investment	Amount
Regions Bank - Morgan Stanley Institutional Liquidity Funds - Treasury Portfolio	\$ 91,802
Total	\$ 91,802

This investment is reported as a cash equivalent for financial statement reporting purposes.

**5. CHANGES IN CAPITAL ASSETS**

Changes in capital assets are presented in the table below.

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Governmental Activities:</u>				
Capital Assets Not Being Depreciated:				
Land	\$ 1,385,000	\$ -	\$ -	\$ 1,385,000
Total Capital Assets Not Being Depreciated	1,385,000	-	-	1,385,000
Capital Assets Being Depreciated:				
Buildings	9,724,717	3,292		9,728,009
Improvements Other Than Buildings	57,500	28,500		86,000
Furniture, Fixtures and Equipment	119,595	25,729		145,324
Total Capital Assets Being Depreciated	9,901,812	57,521	-	9,959,333
Less Accumulated Depreciation for:				
Buildings	(108,052)	(324,267)		(432,319)
Improvements Other Than Buildings	(1,278)	(4,783)		(6,061)
Furniture, Fixtures and Equipment	(20,468)	(26,877)		(47,345)
Total Accumulated Depreciation	(129,798)	(355,927)		(485,725)
Total Capital Assets Being Depreciated, net	9,772,014	(298,406)	-	9,473,608
Governmental Activities Capital Assets, net	\$ 11,157,014	\$ (298,406)	\$ -	\$ 10,858,608

All depreciation expense was shown as unallocated on the statement of activities.

**6. 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 2020. As of June 30, 2020, the balance of their line of credit is as follows:

	Balance at 6-30-20
<u>Fidelity Bank</u>	

\$200,000 Unsecured line of credit loan initiated 6-3-19, to cover costs of operations. Interest rate of 4.5% per annum. Interest is payable monthly. In the event of default for non-payment, all principal and interest shall be immediately due and payable unless waived by the lender.

\$ 100,000

# 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. LOAN PAYABLE

The School was granted a loan from AmerisBank in May 2020 in the amount of \$547,200, pursuant to the Paycheck Protection Program (the “PPP”) under Division A, Title I of the CARES Act, which was enacted March 27, 2020.

The Loan, which was in the form of a Note dated May 15, 2020, matures on May 15, 2022 and bears interest at a rate of 1% per annum, payable monthly commencing on December 15, 2020. The Note may be prepaid by the School at any time prior to maturity with no prepayment penalties. Funds from the Loan may only be used for payroll costs, costs used to continue group health care benefits, mortgage payments, rent, utilities, and interest on other debt obligations incurred before February 15, 2020. The School intends to use the entire Loan amount for qualifying expenses. Under the terms of the PPP, certain amounts of the Loan may be forgiven if they are used for qualifying expenses as described in the CARES Act.

### 8. BONDS PAYABLE

Bonds payable at June 30, 2020, 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	270,000	7.5 percent	2023
less: Unamortized Bond Discount	(167,586)		
Total Bonds Payable	<u>\$ 12,317,414</u>		

**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

**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**

Coverage Requirement”) as of June 30, 2020. The calculated Debt Service Coverage requirement was 1.56 to 1 as of June 30, 2020. Further, the School agrees to have cash on hand at June 30, 2020 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. The calculated days cash on hand was 133 days as of June 30, 2020.

Annual requirements to amortize all bonded debt outstanding as of June 30, 2020, are as follows:

<u>Fiscal Year Ending June 30:</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2021	958,613	85,000	873,613
2022	957,238	90,000	867,238
2023	955,488	95,000	860,488
2024	987,775	135,000	852,775
2025	988,150	145,000	843,150
2026-30	4,888,725	845,000	4,043,725
2031-35	4,862,375	1,190,000	3,672,375
2036-40	4,831,675	1,685,000	3,146,675
2041-45	4,781,075	2,375,000	2,406,075
2046-47	6,675,900	5,985,000	690,900
<i>Less: Unamortized Bond Discount</i>	<i>(167,586)</i>	<i>(167,586)</i>	<i>-</i>
<b>Total</b>	<b><u>\$30,719,427</u></b>	<b><u>\$12,462,414</u></b>	<b><u>\$18,257,013</u></b>

**9. CHANGES IN LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
<b><u>Governmental Activities:</u></b>					
Bonds Payable	\$12,565,000	\$ -	\$ (80,000)	\$12,485,000	\$ 85,000
Unamortized Discount	<u>(173,793)</u>	<u>-</u>	<u>6,207</u>	<u>(167,586)</u>	
Total Bonds Payable	<u>12,391,207</u>	<u>-</u>	<u>(73,793)</u>	<u>12,317,414</u>	<u>85,000</u>
 Total Governmental Activities	 <u>\$12,391,207</u>	 <u>\$ -</u>	 <u>\$ (73,793)</u>	 <u>\$12,317,414</u>	 <u>\$ 85,000</u>

**10. INTERFUND TRANSFERS AND DUE TO/FROM OTHER FUNDS**

At June 30, 2020, the Special Revenue Fund owed the General Fund \$22,551 for unreimbursed Special Revenue Fund grant expenses paid by the General Fund. In addition, the General Fund transferred to the Debt Service Fund \$957,427 for bond principal and interest payments. The Capital Projects Fund and the Debt Service Fund transferred \$338,603 to the General Fund and Debt Service Fund to cover the capital project interest



# 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

expenses. The amounts of interfund transactions are netted together and not reported in the statement of net position and the statement of activities.

### 11. SCHEDULE OF STATE REVENUE SOURCES

The following is a schedule of the School's State revenue:

Source	Amount
Florida Education Finance Program	\$ 2,986,217
Class Size Reduction	756,151
Charter School Capital Outlay	338,603
Discretionary Millage	211,235
Supplementary Academic Instruction	175,342
Discretionary Local Effort	153,864
ESE Guaranteed Allocation	133,051
School Reognition Program	58,256
Instructional Materials	52,000
Safe Schools	36,935
Reading Allocation	29,013
Total Funds Compression	21,864
Safety Grant	20,952
Mental Health Assistance Allocation	17,850
Best & Brightest Teacher Scholarship	12,920
Teachers Classroom Supply Program	11,562
Digital Classrooms Allocation	4,829
Discretionary Lottery	649
Total State Revenue	<u>\$ 5,021,293</u>

As provided in the charter school contract, the District has charged the School an administrative fee totaling \$85,476.

### 12. 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, 2020, 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.

**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**

**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. 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.

DRAFT

**ST. JOHNS CLASSICAL ACADEMY, INC.**  
**A CHARTER SCHOOL AND COMPONENT UNIT OF THE**  
**DISTRICT SCHOOL BOARD OF CLAY COUNTY, FLORIDA**

**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND AND MAJOR SPECIAL REVENUE FUND (UNAUDITED)**  
*For the Fiscal Year Ended June 30, 2020*

	General Fund				Major Special Revenue Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Revenues:</b>								
Intergovernmental:								
Federal Through State and Local	\$	\$ -	\$ -	\$ -	\$	\$ 84,787	\$ 84,787	\$ -
State Sources	4,782,513	4,682,690	4,682,690	-			-	-
Local and Other	105,521	192,638	192,638	-			-	-
Total Revenues	4,888,034	4,875,328	4,875,328	-	-	84,787	84,787	-
<b>Expenditures:</b>								
Current - Education:								
Instruction	2,602,838	2,689,789	2,689,789	-		65,374	65,374	-
Student Personnel Services	36,078	27,174	27,174	-		-	-	-
Instructional Staff Training	5,000	1,350	1,350	-		2,958	2,958	-
Instructional-Related Technology	128,501	6,236	6,236	-		7,706	7,706	-
Board of Education	122,470	1,395	1,395	-		-	-	-
School Administration	437,521	508,219	508,219	-		-	-	-
Fiscal Services	132,518	58,459	58,459	-		-	-	-
Food Services	22,512	40	40	-		-	-	-
Operation of Plant	270,808	275,617	275,617	-		8,749	8,749	-
Maintenance of Plant	10,000	5,056	5,056	-		-	-	-
Community Service	3,855	107,351	107,351	-		-	-	-
Fixed Capital Outlay:								
Facilities Acquisition & Construction		49,620	49,620	-		-	-	-
Other Capital Outlay		7,901	7,901	-		-	-	-
Debt Service:								
Principal	75,000	-	-	-		-	-	-
Interest & Fiscal Charges	5,250	18,605	18,605	-		-	-	-
Total Expenditures	3,852,351	3,756,812	3,756,812	-	-	84,787	84,787	-
Excess (Deficiency) of Revenues Over Expenditures	1,035,683	1,118,516	1,118,516	-	-	-	-	-
Other Financing Sources (Uses):								
Transfers In		338,603	338,603	-		-	-	-
Transfers (Out)	-	(957,427)	(957,427)	-		-	-	-
Total Other Financing Sources (Uses)	-	(618,824)	(618,824)	-	-	-	-	-
Net Change in Fund Balances	1,035,683	499,692	499,692	-	-	-	-	-
Fund Balances, July 1, 2019	117,360	(57,955)	(57,955)	-	-	-	-	-
Fund Balances, June 30, 2020	\$ 1,153,043	\$ 441,737	\$ 441,737	\$ -	\$ -	\$ -	\$ -	\$ -

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 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

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, 2020, 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 4, 2020.

**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 4, 2020  
Tampa, Florida

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

**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, 2020, and have issued our report thereon dated September 4, 2020.

**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 4, 2020, 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.

## **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,



September 4, 2020  
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, 2020*

***King & Walker, CPAs, PL***

---

*Certified Public Accountants*

**THIS PAGE IS INTENTIONALLY BLANK.**

**FLORIDA CYBER CHARTER ACADEMY AT CLAY**  
(A CHARTER SCHOOL UNDER NORTHEAST VIRTUAL CHARTER SCHOOL BOARD, INC.)

***TABLE OF CONTENTS***

	<b>PAGE <u>NO.</u></b>
<b>FINANCIAL SECTION</b>	
<b>Independent Auditor's Report</b>	1
<b>Management's Discussion and Analysis – (Unaudited)</b>	3
<b>Basic Financial Statements</b>	
<i>Government-Wide Financial Statements:</i>	
Statement of Net Position	8
Statement of Activities	9
<i>Fund Financial Statements:</i>	
Balance Sheet – Governmental Funds	10
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	11
Notes to Financial Statements	12
<b>Other Required Supplementary Information</b>	
Budgetary Comparison Schedule – General Fund – (Unaudited)	21
Note to Required Supplementary Information	22
<b>COMPLIANCE AND INTERNAL CONTROL</b>	
<b>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 <i>Governmental Auditing Standards</i></b>	23
<b>Management Letter</b> as required by Rules of the Florida Auditor General, Chapter 10.850, Florida Statutes, <i>Charter School Audits</i> .	25

## **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, 2020, 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, 2020, 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, 2020, 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, 2020 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 18, 2020 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,



September 18, 2020  
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, 2020.

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, 2020, the School's total revenue exceeded expenses by \$11,675, as shown on the School's statement of activities.
- Total assets were \$258,836 and total liabilities were \$238,550 as of June 30, 2020.

### **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		
	6-30-19	6-30-20	Increase (Decrease)
<b>ASSETS</b>			
Current and Other Assets	\$ 124,604	\$ 258,836	\$ 134,232
Total Assets	124,604	258,836	134,232
<b>LIABILITIES</b>			
Current Liabilities	115,993	238,550	122,557
Total Liabilities	115,993	238,550	122,557
<b>NET POSITION</b>			
Restricted	8,611	20,286	11,675
Total Net Position	\$ 8,611	\$ 20,286	\$ 11,675

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:

<b>Operating Results for the Year</b>			
	Governmental Activities		Increase (Decrease)
	6-30-19	6-30-20	
<b>Revenues:</b>			
State Sources	\$ 287,020	\$ 676,189	\$ 389,169
Local and Other	337,399	282,597	(54,802)
Total Revenues	<u>624,419</u>	<u>958,786</u>	<u>334,367</u>
<b>Expenses:</b>			
Instruction	152,246	224,467	72,221
Pupil Personnel Services	37,116	78,089	40,973
Instructional Curriculum Development	281,317	348,676	67,359
Instructional Staff Training	6,042	2,761	(3,281)
Instructional Related Technology	40,852	75,107	34,255
Board of Education	13,690	9,187	(4,503)
General Administration	14,351	33,809	19,458
School Administration	73,405	154,909	81,504
Fiscal Services	318	323	5
Operation of Plant	11,603	19,761	8,158
Maintenance of Plant	106	22	(84)
Total Expenses	<u>631,046</u>	<u>947,111</u>	<u>316,065</u>
<b>Increase/(Decrease) in Net Position</b>	<u><u>\$ (6,627)</u></u>	<u><u>\$ 11,675</u></u>	<u><u>\$ 18,302</u></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 77% 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 \$20,286.

### **BUDGETARY HIGHLIGHTS**

The general fund budget for the fiscal year ended June 30, 2020, 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, 2020.

### **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, 2020*

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 45,505
Due From Other Agencies	212,436
Prepaid Expenses	895
<b>TOTAL ASSETS</b>	<u>258,836</u>
<b>LIABILITIES</b>	
Accounts Payable and Accrued Expenses	<u>238,550</u>
<b>TOTAL LIABILITIES</b>	<u>238,550</u>
<b>NET POSITION</b>	
Restricted	20,286
<b>TOTAL NET POSITION</b>	<u><u>\$ 20,286</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, 2020*

	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	\$ 224,467	\$ -	\$ -	\$ -	\$ (224,467)
Student Personnel Services	78,089				(78,089)
Instructional Curriculum Development	348,676				(348,676)
Instructional Staff Training	2,761				(2,761)
Instructional Related Technology	75,107				(75,107)
Board of Education	9,187				(9,187)
General Administration	33,809				(33,809)
School Administration	154,909				(154,909)
Fiscal Services	323				(323)
Operation of Plant	19,761				(19,761)
Maintenance of Plant	22				(22)
Total Governmental Activities	<u>\$ 947,111</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(947,111)</u>
General Revenues:					
State Sources					676,189
Local and Other					282,597
Total General Revenues					<u>958,786</u>
Change in Net Position					11,675
Net Position - July 1, 2019					8,611
Net Position - June 30, 2020					<u>\$ 20,286</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, 2020*

	<u>General Fund</u>
<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 45,505
Due From Other Agencies	212,436
Prepaid Expenses	<u>895</u>
Total Assets	<u><u>\$ 258,836</u></u>
<b>LIABILITIES</b>	
Accounts Payable and Accrued Expenses	<u>\$ 238,550</u>
Total Liabilities	<u>238,550</u>
<b>FUND BALANCE</b>	
Restricted	<u>20,286</u>
Total Fund Balance	<u>20,286</u>
Total Liabilities and Fund Balance	<u><u>\$ 258,836</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 REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
*For the Fiscal Year Ended June 30, 2020*

	General Fund
<b>Revenues</b>	
Intergovernmental:	
State Sources	\$ 676,189
Local and Other	282,597
Total Revenues	<u>958,786</u>
<b>Expenditures</b>	
Current - Education:	
Instruction	224,467
Student Personnel Services	78,089
Instructional Curriculum Development	348,676
Instructional Staff Training	2,761
Instructional Related Technology	75,107
Board of Education	9,187
General Administration	33,809
School Administration	154,909
Fiscal Services	323
Operation of Plant	19,761
Maintenance of Plant	22
Total Expenditures	<u>947,111</u>
Net Change in Fund Balance	11,675
Fund Balance, July 1, 2019	8,611
Fund Balance, June 30, 2020	<u><u>\$ 20,286</u></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, 2020

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### ➤ Reporting Entity

Florida Cyber Charter Academy at Clay ("School"), 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, 2020, 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

# 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, 2020

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



# 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, 2020

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

(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, 2020

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. The School reported a Restricted Net Position Balance of \$20,286 pursuant to the District's requirement of an amount equal to 3 percent of current FEFP funding.
- 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. The School reported a Restricted Fund Balance of \$20,286 pursuant to the District's requirement of an amount equal to 3 percent of current FEFP funding.
- 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

# 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, 2020

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 (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, 2020, the School reported 125.46 unweighted FTE and 125.46 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

# 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, 2020

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 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.

# 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, 2020

### ➤ 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 is also currently evaluating the impact of the COVID-19 pandemic on the industry and has concluded that while it is reasonably possible that the virus could have a negative effect on the School's financial position, results of its operations and/or cash flows, the specific impact is not readily determinable as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

### 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 AGENCIES

Amounts Due from Other Agencies 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 and an amount due from the management company related to their balanced budget credit recognition as further disclosed in Note 6 to the financial statements. These receivable amounts are 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	\$ 676,189
Total State Revenue	\$ 676,189

As provided in the charter school contract, the District has charged the School an administrative fee totaling \$33,809.

### 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.

# 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, 2020

### 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 earlier termination. During the term, the Company 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 the Company 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

# **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, 2020**

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 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 \$282,597 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, 2020, 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.

**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**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND - (UNAUDITED)**  
*For the Fiscal Year Ended June 30, 2020*

	General Fund			Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Intergovernmental:				
State Sources	\$ 467,330	\$ 609,392	\$ 676,189	\$ 66,797
Local and Other	220,174	336,834	282,597	(54,237)
Total Revenues	<u>687,504</u>	<u>946,226</u>	<u>958,786</u>	<u>12,560</u>
<b>Expenditures:</b>				
Current - Education:				
Instruction	187,325	224,467	224,467	-
Student Personnel Services	14,415	78,089	78,089	-
Instructional Curriculum Development	285,938	348,676	348,676	-
Instructional Staff Training	-	2,761	2,761	-
Instructional Related Technology	32,713	75,107	75,107	-
Board of Education	22,417	10,000	9,187	813
General Administration	23,367	32,655	33,809	(1,154)
School Administration	91,691	154,365	154,909	(544)
Fiscal Services	-	323	323	-
Operation of Plant	29,638	19,761	19,761	-
Maintenance of Plant	-	22	22	-
Total Expenditures	<u>687,504</u>	<u>946,226</u>	<u>947,111</u>	<u>(885)</u>
Net Change in Fund Balance	-	-	11,675	11,675
Fund Balance, July 1, 2019	8,611	8,611	8,611	-
Fund Balance, June 30, 2020	<u>\$ 8,611</u>	<u>\$ 8,611</u>	<u>\$ 20,286</u>	<u>\$ 11,675</u>

See Independent Auditor's Report.



**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**

**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**  
**June 30, 2020**

**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

**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, 2020, 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 18, 2020.

**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 18, 2020  
Tampa, Florida

**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, 2020, and have issued our report thereon dated September 18, 2020.

**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 18, 2020, 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 18, 2020  
Tampa, Florida

# 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, 2020

DRAFT

Keefe  
McCullough  
CPA's + Trusted Advisors

**Table of Contents**

---

Independent Auditor's Report	1-2
Management's Discussion and Analysis (not covered by Independent Auditor's Report)	3-6
 <b>Basic Financial Statements</b>	
Government-wide Financial Statements:	
Statement of Net Position (Deficit)	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet - Governmental Funds	9
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position (Deficit)	10
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Statement of Revenues and Expenditures - Budget and Actual - General Fund	13
Statement of Revenues and Expenditures - Budget and Actual - Special Revenue Fund	14
Statement of Assets and Liabilities - Agency Fund	15
Notes to Basic Financial Statements	16-25
 <b>Other Independent Auditor's Reports</b>	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	26-27
Independent Auditor's Report to the Board of Directors	28-29

## 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, 2020, 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, 2020, 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, 2020 and the changes in financial position or budgetary comparisons, where applicable, for the year ended June 30, 2020 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 September 1, 2020, 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  
September 1, 2020

# MANAGEMENT'S DISCUSSION AND ANALYSIS

DRAFT

**Keefe  
McCullough**  
CPA's + Trusted Advisors

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, 2020 and 2019.

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, 2020, the School's governmental fund balances totaled \$ 1,745,401 as compared to \$ 1,711,974 as of June 30, 2019.
- As of June 30, 2020, the School has net position (deficit) of \$ (2,096,630) as compared to net position (deficit) of \$ (2,073,008) at June 30, 2019.

### 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 five years; therefore, comparative government-wide data is presented. The School's net position (deficit) was \$ (2,096,630) at June 30, 2020. Of this amount, \$ (1,978,704) represents net investment in capital assets (deficit), \$ 149,911 represents restricted net position and \$ (267,837) represents unrestricted net position (deficit). The School's net position (deficit) was \$ (2,073,008) at June 30, 2019. Of this amount, \$ (1,684,681) represents net investment in capital assets (deficit), \$ 59,064 represents restricted net position and \$ (447,391) 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, 2020	June 30, 2019
Assets:		
Current and other assets	\$ 1,983,604	\$ 789,447
Noncurrent assets	15,797,488	16,361,749
Total assets	17,781,092	17,151,196
Liabilities:		
Current liabilities	2,298,544	1,164,285
Noncurrent liabilities	17,579,178	18,059,919
Total liabilities	19,877,722	19,224,204
Net Position (Deficit):		
Net investment in capital assets (deficit)	(1,978,704)	(1,684,676)
Restricted	149,911	59,064
Unrestricted (deficit)	(267,837)	(447,391)
Total net position (deficit)	\$ (2,096,630)	\$ (2,073,008)

Current and other assets increased mainly due to an increase in cash and accounts receivable. Noncurrent assets decreased due to depreciation expense of approximately \$ 623,000 partially offset by capital purchases of \$ 60,000 made during the year. Current liabilities increased due to an increase in amount due to management company. 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, 2020 and 2019:

	Clay Charter Academy Change in Net Position (Deficit)	
	June 30, 2020	June 30, 2019
Revenues:		
General revenues	\$ 5,797,211	\$ 5,507,147
Program revenues	869,214	742,359
Total revenues	6,666,425	6,249,506
Functions/Program Expenses:		
Instruction	2,924,562	2,349,337
Instructional support services	2,170,327	2,086,675
Non-instructional services	1,595,158	1,689,556
Total governmental activities	6,690,047	6,125,568
Change in net position (deficit)	\$ (23,622)	\$ 123,938

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. 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	2020		2019	
	Expenditures	Percent	Expenditures	Percent
Governmental expenditures:				
Instructional expenditures	\$ 2,669,899	40%	\$ 2,084,280	30%
Debt service	1,700,332	26%	2,784,767	40%
Plant operations and maintenance	936,987	14%	987,822	14%
Administrative services	513,262	8%	451,239	6%
Food services	217,118	3%	203,830	3%
All other functions/programs	595,400	9%	492,990	7%
Total governmental expenditures	\$ 6,632,998	100%	\$ 7,004,928	100%

### Capital Assets and Debt Administration

**Capital assets:** At June 30, 2020, the School had capital assets of \$ 14,321,940, net of accumulated depreciation, invested in building, computer equipment, furniture, fixtures and equipment and improvements other than buildings as compared to \$ 14,884,676 at June 30, 2019. A detailed schedule is on pages 21 and 22 in the notes to the basic financial statements.

**Debt:** At June 30, 2020, the School had debt of \$ 18,066,436, as compared to \$ 18,541,552 at June 30, 2019. 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 \$ 75,000. Expenditures were unfavorable to budget mainly due to the higher enrollment. Overall, the School ended the year with a change in fund balance that was unfavorable to budget by \$ 175,000.

### Economic Factors and Next Year's Budget

In fiscal year 2020, the State of Florida increased its Florida Education Finance Program base funding, safe schools and mental health initiative allocations. The capital outlay funding pool increased to \$ 158 million. A 2% merit increase was also paid out to eligible staff.

For fiscal year 2021, capital outlay revenue was assumed at a flat rate in comparison to the current rate per student. The budgets reflect the Florida Education Finance Program funding increase to fund teacher salary increases. A 2% merit increase for all staff was also budgeted. 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 Maria Garzon, Controller - Schools, Charter Schools USA, 800 Corporate Drive, Suite 700, Fort Lauderdale, Florida 33334.

# BASIC FINANCIAL STATEMENTS

DRAFT

**Keefe  
McCullough**  
CPA's + Trusted Advisors

Clay Charter Academy  
Statement of Net Position (Deficit)  
June 30, 2020

	<b>Governmental Activities</b>
<b>Current Assets:</b>	
Cash and cash equivalents	\$ 1,416,108
Due from other governments	15,998
Other receivable	2,367
Prepaid items	4,704
Deposits	52,045
Restricted investments	492,382
Total current assets	<u>1,983,604</u>
<b>Noncurrent Assets:</b>	
Restricted investments	1,475,548
Capital assets (depreciable), net of accumulated depreciation	14,321,940
Total noncurrent assets	<u>15,797,488</u>
Total assets	<u>17,781,092</u>
<b>Current Liabilities:</b>	
Accounts payable and accrued expenses	35,141
Salaries and wages payable	225,416
Due to management company	1,451,802
Due to related party	1,392
Compensated absences	37,862
Accrued interest payable	47,053
Note payable	204,878
Bonds payable	295,000
Total current liabilities	<u>2,298,544</u>
<b>Noncurrent Liabilities:</b>	
Compensated absences	12,620
Note payable	85,366
Bonds payable	17,481,192
Total noncurrent liabilities	<u>17,579,178</u>
Total liabilities	<u>19,877,722</u>
<b>Commitments (Note 10)</b>	-
<b>Net Position (Deficit):</b>	
Net investment in capital assets (deficit)	(1,978,704)
Restricted for repair and replacement reserves	149,911
Unrestricted (deficit)	(267,837)
Total net position (deficit)	<u>\$ (2,096,630)</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, 2020**

		Program Revenues			Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net Revenue (Expense) and Change in Net Position
	Expenses				
<b>Functions/Programs:</b>					
Instruction	\$ 2,924,562	\$ -	\$ 152,960	\$ -	\$ (2,771,602)
Student support services	167,154	-	-	-	(167,154)
Instruction and curriculum development services	580	-	-	-	(580)
Instructional staff training services	29,983	-	-	-	(29,983)
Instruction related technology	117,001	-	-	-	(117,001)
Board	30,393	-	-	-	(30,393)
School administration	513,262	-	12,796	-	(500,466)
Fiscal services	9,615	-	-	-	(9,615)
Food services	217,118	47,214	115,420	-	(54,484)
Central services	90,894	-	-	-	(90,894)
Operation of plant	1,151,005	-	28,402	-	(1,122,603)
Maintenance of plant	191,342	-	-	-	(191,342)
Community services	89,993	118,173	9,319	-	37,499
Interest and fees	1,157,145	-	-	384,930	(772,215)
<b>Total governmental activities</b>	<b>\$ 6,690,047</b>	<b>\$ 165,387</b>	<b>\$ 318,897</b>	<b>\$ 384,930</b>	<b>(5,820,833)</b>
General revenues:					
Grants and entitlements					5,284,624
Contributions					478,312
Investment income					33,559
Miscellaneous					716
<b>Total general revenues</b>					<b>5,797,211</b>
<b>Change in net position</b>					<b>(23,622)</b>
<b>Net position (deficit), July 1, 2019</b>					<b>(2,073,008)</b>
<b>Net position (deficit), June 30, 2020</b>					<b>\$ (2,096,630)</b>

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

Clay Charter Academy  
Balance Sheet - Governmental Funds  
June 30, 2020

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Project Fund</u>	<u>Total</u>
<b>Assets:</b>				
Cash and cash equivalents	\$ 1,416,108	\$ -	\$ -	\$ 1,416,108
Due from other governments	15,998	-	-	15,998
Other receivable	2,367	-	-	2,367
Prepaid items	4,704	-	-	4,704
Deposits	52,045	-	-	52,045
Restricted investments	<u>1,967,930</u>	<u>-</u>	<u>-</u>	<u>1,967,930</u>
Total assets	<u>\$ 3,459,152</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,459,152</u>
<b>Liabilities:</b>				
Accounts payable and accrued expenses	\$ 35,141	\$ -	\$ -	\$ 35,141
Salaries and wages payable	225,416	-	-	225,416
Due to management company	1,451,802	-	-	1,451,802
Due to related party	<u>1,392</u>	<u>-</u>	<u>-</u>	<u>1,392</u>
Total liabilities	<u>1,713,751</u>	<u>-</u>	<u>-</u>	<u>1,713,751</u>
<b>Commitments (Note 10)</b>	-	-	-	-
<b>Fund Balances:</b>				
Nonspendable:				
Prepaid items	4,704	-	-	4,704
Deposits	52,045	-	-	52,045
Restricted for debt service	1,508,345	-	-	1,508,345
Restricted for repair and replacement reserves	149,911	-	-	149,911
Unassigned	<u>30,396</u>	<u>-</u>	<u>-</u>	<u>30,396</u>
Total fund balances	<u>1,745,401</u>	<u>-</u>	<u>-</u>	<u>1,745,401</u>
Total liabilities and fund balances	<u>\$ 3,459,152</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,459,152</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, 2020

---

**Total Fund Balances - Governmental Funds** \$ 1,745,401

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	\$ 18,065,191	
Accumulated depreciation	<u>(3,743,251)</u>	14,321,940

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	\$ (50,482)	
Accrued interest payable	(47,053)	
Bonds payable	(17,776,192)	
Note payable	<u>(290,244)</u>	<u>(18,163,971)</u>

**Net Position (Deficit) of Governmental Activities** \$ (2,096,630)

**Clay Charter Academy**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - Governmental Funds**  
**For the Year Ended June 30, 2020**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Project Fund</u>	<u>Total</u>
<b>Revenues:</b>				
Federal through state	\$ -	\$ 147,704	\$ -	\$ 147,704
State sources	5,425,441	1,974	384,930	5,812,345
Local sources	588,203	-	-	588,203
Aftercare	118,173	-	-	118,173
	<u>6,131,817</u>	<u>149,678</u>	<u>384,930</u>	<u>6,666,425</u>
<b>Total revenues</b>	<u>6,131,817</u>	<u>149,678</u>	<u>384,930</u>	<u>6,666,425</u>
<b>Expenditures:</b>				
Instruction	2,657,756	12,143	-	2,669,899
Student support services	167,154	-	-	167,154
Instruction and curriculum development services	580	-	-	580
Instructional staff training services	29,983	-	-	29,983
Instruction related technology	117,001	-	-	117,001
Board	30,393	-	-	30,393
School administration	500,466	12,796	-	513,262
Fiscal services	9,615	-	-	9,615
Food services	101,698	115,420	-	217,118
Central services	90,894	-	-	90,894
Operation of plant	745,645	-	-	745,645
Maintenance of plant	191,342	-	-	191,342
Community services	80,674	9,319	-	89,993
Capital outlay	59,787	-	-	59,787
Debt service:				
Principal	484,878	-	-	484,878
Interest	830,524	-	384,930	1,215,454
	<u>6,098,390</u>	<u>149,678</u>	<u>384,930</u>	<u>6,632,998</u>
<b>Total expenditures</b>	<u>6,098,390</u>	<u>149,678</u>	<u>384,930</u>	<u>6,632,998</u>
<b>Net change in fund balances</b>	33,427	-	-	33,427
<b>Fund Balances, July 1, 2019</b>	<u>1,711,974</u>	<u>-</u>	<u>-</u>	<u>1,711,974</u>
<b>Fund Balances, June 30, 2020</b>	<u>\$ 1,745,401</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,745,401</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, 2020**

---

**Net Change in Fund Balances - Governmental Funds** \$ 33,427

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	\$	59,787	
Provision for depreciation		<u>(622,523)</u>	(562,736)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.			484,878
--	--	--	---------

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	\$	68,071	
Change in compensated absences		(37,500)	
Provision for amortization of bond discount		<u>(9,762)</u>	<u>20,809</u>

<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>		<b><u>(23,622)</u></b>
--	-----------	--	------------------------

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 - General Fund  
For the Year Ended June 30, 2020

	Original and Final Budget	Actual	Variance
<b>Revenues:</b>			
State sources	\$ 4,770,609	\$ 5,425,441	\$ 654,832
Local sources	1,110,618	588,203	(522,415)
Aftercare	175,160	118,173	(56,987)
Total revenues	6,056,387	6,131,817	75,430
<b>Expenditures:</b>			
Instruction	2,260,201	2,657,756	(397,555)
Student support services	122,438	167,154	(44,716)
Instruction and curriculum development services	3,908	580	3,328
Instructional staff training services	7,466	29,983	(22,517)
Instruction related technology	107,377	117,001	(9,624)
Board	30,517	30,393	124
School administration	477,141	500,466	(23,325)
Fiscal services	9,558	9,615	(57)
Food services	106,469	101,698	4,771
Central services	102,654	90,894	11,760
Operation of plant	860,394	745,645	114,749
Maintenance of plant	251,332	191,342	59,990
Community services	84,105	80,674	3,431
Capital outlay	71,530	59,787	11,743
Debt service:			
Principal	484,878	484,878	-
Interest	867,617	830,524	37,093
Total expenditures	5,847,585	6,098,390	(250,805)
Net change in fund balance	\$ 208,802	\$ 33,427	\$ (175,375)

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, 2020**

---

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Federal sources:			
National School Lunch Program	\$ 168,800	\$ 122,765	\$ (46,035)
Title IV	-	12,143	12,143
IDEA	-	12,796	12,796
State sources:			
National School Lunch Program	<u>800</u>	<u>1,974</u>	<u>1,174</u>
Total revenues	<u>169,600</u>	<u>149,678</u>	<u>(19,922)</u>
<b>Expenditures:</b>			
Instruction	-	12,143	(12,143)
School administration	-	12,796	(12,796)
Food services	153,698	115,420	38,278
Community services	<u>15,902</u>	<u>9,319</u>	<u>6,583</u>
Total expenditures	<u>169,600</u>	<u>149,678</u>	<u>19,922</u>
Net change in fund balance	\$ <u><u>-</u></u>	\$ <u><u>-</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, 2020

---

	<u>Student Activities</u>
<b>Assets:</b>	
Cash and cash equivalents	\$ <u>21,371</u>
Total assets	\$ <u><u>21,371</u></u>
<b>Liabilities:</b>	
Due to students	\$ <u>21,371</u>
Total liabilities	\$ <u><u>21,371</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 762 students enrolled for the 2019/2020 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, 2020, 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.

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.

## Note 2 - Summary of Significant Accounting Policies (continued)

**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.
- 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.

**Note 2 - Summary of Significant Accounting Policies (continued)**

- 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 September 1, 2020, which is the date the financial statements were available to be issued.

**Note 3 - Cash and Cash Equivalents**

At June 30, 2020, the carrying amount of the deposits and cash on hand totaled \$ 1,437,479 with a bank balance of \$ 1,440,395.

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, 2020.

**Note 4 - Due to Related Party**

The School is a Department of The Florida Charter Educational Foundation, Inc. ("FCEF"). As of June 30, 2020, the School owes FCEF \$ 1,392 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, 2020, the School has \$ 1,967,930 invested in a money market 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 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 fund is forty-five days.

## Note 6 - Capital Assets

Capital asset balances and activity for the year ended June 30, 2020 are as follows:

	Balance at July 1, 2019	Additions	Deletions	Balance at June 30, 2020
Capital assets, depreciable:				
Buildings	\$ 16,517,389	\$ -	\$ -	\$ 16,517,389
Improvements other than buildings	2,075	14,568	-	16,643
Furniture, fixtures and equipment	709,012	34,061	-	743,073
Computer equipment	776,928	11,158	-	788,086
Total capital assets, depreciable	18,005,404	59,787	-	18,065,191
Accumulated depreciation:				
Buildings	1,906,531	404,546	-	2,311,077
Improvements other than buildings	744	814	-	1,558
Furniture, fixtures and equipment	507,403	144,133	-	651,536
Computer equipment	706,050	73,030	-	779,080
Total accumulated depreciation	3,120,728	622,523	-	3,743,251
Net capital assets	\$ 14,884,676	\$ (562,736)	\$ -	\$ 14,321,940

Provision for depreciation was charged to governmental activities as follows:

Instruction	\$ 217,163
Operation of plant	405,360
Total	\$ 622,523

#### 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, 2020:

Year Ending June 30,	Principal	Interest	Total
2021	\$ 204,878	\$ 9,974	\$ 214,852
2022	85,366	1,093	86,459
	<u>\$ 290,244</u>	<u>\$ 11,067</u>	<u>\$ 301,311</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 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. 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.

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
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	360,000	1,048,028	1,408,028
2026-2030	2,135,000	4,904,106	7,039,106
2031-2035	2,900,000	4,136,344	7,036,344
2036-2040	3,955,000	3,086,919	7,041,919
2041-2045	5,420,000	1,628,016	7,048,016
2046	1,990,000	82,241	2,072,241
	<u>\$ 18,030,000</u>	<u>\$ 19,246,251</u>	<u>\$ 37,276,251</u>

## Note 9 - Long-Term Liabilities

Changes in the School's long-term liabilities for fiscal year ended June 30, 2020, are as follows:

	Balance July 1, 2019	Additions	Retirements	Amortization	Balance June 30, 2020	Amount Due Within One Year
Series 2016 Educational Facilities Revenue Bonds, net of unamortized discount of \$ 253,808	\$ 18,046,430	\$ -	\$ 280,000	\$ 9,762	\$ 17,776,192	\$ 295,000
Note payable	495,122	-	204,878	-	290,244	204,878
Compensated absences	12,982	50,483	12,983	-	50,482	37,862
	<u>\$ 18,554,534</u>	<u>\$ 50,483</u>	<u>\$ 497,861</u>	<u>\$ 9,762</u>	<u>\$ 18,116,918</u>	<u>\$ 537,740</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 \$ 115,779 for the year ended June 30, 2020.

The following is a schedule of the School's future base rent payments as of June 30, 2020:

Year Ending June 30,	
2021	\$ 118,094
2022	120,457
2023	122,866
2024	125,325
2025	127,830
2026-2030	678,542
2031-2035	749,158
2036-2040	827,125
2041-2045	913,216
2046-2050	1,008,263
2051-2055	1,113,202
2056-2060	1,229,055
2061-2062	370,303
	<u>\$ 7,503,436</u>



#### Note 10 - Commitments (continued)

**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 \$ 784,162 for fiscal year 2021 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, 2020, there was no compensation received by CSUSA and CSUSA contributed \$ 478,312 to the School.

The School had an amount of \$ 1,451,802 due to CSUSA for the year ending June 30, 2020 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, 2020, 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 Plan year ending December 31, 2019, the School had no forfeitures. For the year ended June 30, 2020, the School contributed a matching amount of \$ 9,117.

#### **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 \$ 384,930 for the 2019/2020 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.

#### **Note 14 - Risks and Uncertainties**

In March 2020, the *World Health Organization* declared the outbreak of a coronavirus (COVID-19) a pandemic. As a result, the local and global financial markets are experiencing significant declines and creating economic uncertainties. At this time, it is unknown precisely how this negative outlook will impact the Organization's financial statements in the future. No adjustments have been made to the accompanying financial statements as a result of the current events.

## OTHER INDEPENDENT AUDITOR'S REPORTS

DRAFT

**Keefe  
McCullough**  
CPA's + Trusted Advisors

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, 2020, 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 1, 2020.

**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  
September 1, 2020

## 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, 2020, and have issued our report thereon dated September 1, 2020.

### 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 September 1, 2020, 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  
September 1, 2020

## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

**Title**

C11 - Clay Education Foundation Audit for the 2019-2020 Fiscal Year

**Description**

Review the 2019-2020 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**

📎 [Clay County Education Foundation Audit 2020.pdf](#)

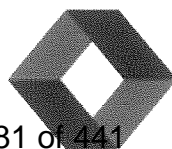
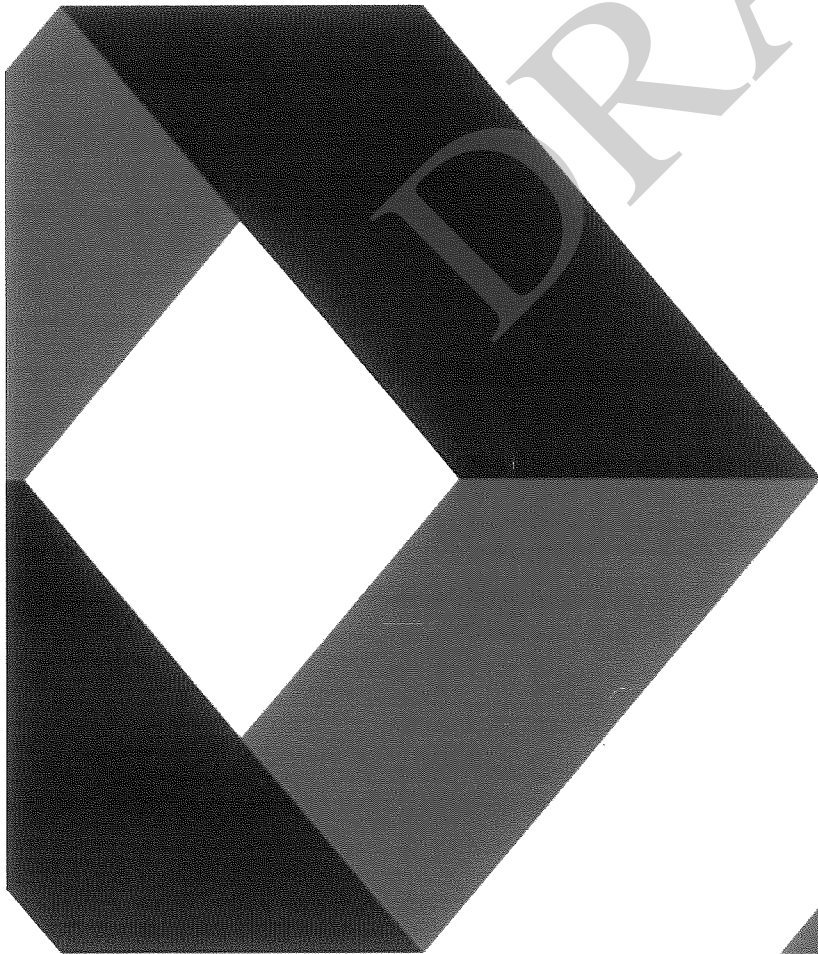


# **Clay County Education Foundation, Inc.**

Financial Statements

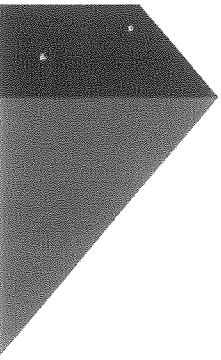
For the Year Ended  
June 30, 2020

With Summarized Comparative Financial  
Information for the Year Ended June 30, 2019



## Table of Contents

<b>Independent Auditors' Report</b>	1
<b>Financial Statements</b>	
Statement of Financial Position	3
Statement of Activities and Changes in Net Assets	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7
<b>Other Reporting Required by <i>Government Auditing Standards</i> and the <i>Uniform Guidance</i></b>	
Independent Auditors' Report on Internal Control of Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing     Standards</i>	13



1665 Kingsley Avenue, Suite 100  
Orange Park, FL 32073

904.269.7077  
BodinePerry.com

## Independent Auditors' Report

To the Management and Board of Directors  
Clay County Education Foundation, Inc.

### 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, 2020, 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.

### 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.

### Auditors' 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 auditors' 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

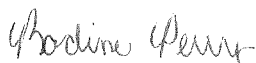
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Clay County Education Foundation, Inc. as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Report on Summarized Comparative Information**

We have previously audited the financial statements of Clay County Education Foundation, Inc. as of June 30, 2019, and we expressed an unmodified opinion on those audited financial statements in our report dated February 21, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, is consistent, in all material respects, with the audited financial statements from which it was derived.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 19, 2021, 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 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 Clay County Education Foundation, Inc.'s internal control over financial reporting and compliance.



Orange Park, Florida  
January 19, 2021

# Clay County Educational Foundation, Inc.

## Statement of Financial Position

June 30, 2020

With Summarized Comparative Financial Information for June 30, 2019

	2020	For Comparative Purposes Only 2019
<b>Assets</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 98,834	\$ 41,195
Funds held by others	1,563	1,563
<b>Total Assets</b>	<b>\$ 100,397</b>	<b>\$ 42,758</b>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Scholarships payable	\$ 1,563	\$ 1,563
<b>Net Assets</b>		
Without donor restrictions	98,834	41,195
<b>Total Liabilities and Net Assets</b>	<b>\$ 100,397</b>	<b>\$ 42,758</b>

See independent auditors' report and notes to financial statements

# Clay County Educational Foundation, Inc.

Statement of Activities and Changes in Net Assets  
For the Year Ended June 30, 2020  
With Summarized Comparative Financial Information for June 30, 2019

	2020			For Comparative Purposes Only 2019
	Without Donor Restrictions	With Donor Restrictions	Total	
<b>Support and Revenue</b>				
<b>Support</b>				
Government and similar grants	\$ 54,892	\$ -	\$ 54,892	\$ 79,544
Private donations and grants	225,031	131,674	356,705	44,376
<b>Total Support</b>	<u>279,923</u>	<u>131,674</u>	<u>411,597</u>	<u>123,920</u>
<b>Other Revenues</b>				
Interest income	108	-	108	121
Other revenue	2,991	-	2,991	-
<b>Total Other Revenues</b>	<u>3,099</u>	<u>-</u>	<u>3,099</u>	<u>121</u>
Revenue released from restriction	<u>131,674</u>	<u>(131,674)</u>	<u>-</u>	<u>-</u>
<b>Total Support and Revenue</b>	<u>414,696</u>	<u>-</u>	<u>414,696</u>	<u>124,041</u>
<b>Expenses</b>				
Program services	287,681	-	287,681	121,896
Management and general	69,376	-	69,376	8,927
Fundraising	-	-	-	1,345
<b>Total Expenses</b>	<u>357,057</u>	<u>-</u>	<u>357,057</u>	<u>132,168</u>
<b>Change in Net Assets</b>				
Net Assets, beginning of year	57,639	-	57,639	(8,127)
Net Assets, end of year	<u>41,195</u>	<u>-</u>	<u>41,195</u>	<u>49,322</u>
	<u>\$ 98,834</u>	<u>\$ -</u>	<u>\$ 98,834</u>	<u>\$ 41,195</u>

See independent auditors' report and notes to financial statements

# Clay County Education Foundation, Inc.

Statement of Functional Expenses  
For the Year Ended June 30, 2020  
With Summarized Comparative Financial Information for June 30, 2019

	2020				For Comparative Purposes Only	
	Program		Supporting		Totals	
	Grants and Support	Awards and Recognition	Total Program	Administrative & Support	Totals	2019
Grants and support to shools and teachers	\$ 205,922	\$ -	\$ 205,922	\$ -	\$ 205,922	\$ 107,628
Teacher of Year/Night with Stars	-	81,759	81,759	-	81,759	11,324
Project Reach	-	-	-	-	-	2,944
Donated Salaries	-	-	-	50,000	50,000	-
Advertising and Website	-	-	-	1,326	1,326	-
Conferences and Meetings	-	-	-	1,710	1,710	760
Dues and subscriptions	-	-	-	1,231	1,231	1,884
Insurance	-	-	-	302	302	-
Miscellaneous	-	-	-	1,079	1,079	2,828
Printing and Publications	-	-	-	3,580	3,580	-
Professional fees	-	-	-	6,450	6,450	4,800
Supplies	-	-	-	426	426	-
Website	-	-	-	3,272	3,272	-
<b>Total Expenses</b>	<b>\$ 205,922</b>	<b>\$ 81,759</b>	<b>\$ 287,681</b>	<b>\$ 69,376</b>	<b>\$ 357,057</b>	<b>\$ 132,168</b>

See independent auditors' report and notes to financial statements

# Clay County Education Foundation, Inc.

## Statement of Cash Flows For the Year Ended June 30, 2020 With Summarized Comparative Financial Information for June 30, 2019

	2020	For Comparative Purposes Only 2019
<b>Cash Flows from Operating Activities</b>		
Change in net assets	\$ 57,639	\$ (8,127)
<b>Cash Provided by (Used for) Operating Activities</b>	<u>57,639</u>	<u>(8,127)</u>
<b>Net Increase (Decrease) in Cash</b>	57,639	(8,127)
<b>Cash at Beginning of Year</b>	<u>41,195</u>	<u>49,322</u>
<b>Cash at End of Year</b>	<u><u>\$ 98,834</u></u>	<u><u>\$ 41,195</u></u>
<b>Supplementary Information</b>		
Noncash donations of materials, supplies, and services	<u><u>\$ 141,568</u></u>	<u><u>\$ -</u></u>

See independent auditors' report and notes to financial statements



# Clay County Education Foundation, Inc.

Notes to Financial Statements  
For the year ended June 30, 2020  
With Summarized Financial Information for the Year Ended June 30, 2019

## Note A - Foundation History and Profile

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 Clay Education Foundation is to support the Clay County, Florida public school system by empowering students and educators, building community partnerships, and providing the necessary tools and resources to help all students succeed. The Foundation applies for state, federal, 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 Clay Education Foundation provides grants to teachers and schools in order to support innovative STEM education and literacy projects geared towards increasing student achievement. Teachers submit project ideas along with funding needs for the school year. The Foundation Board approves the overall program budget and the Grants committee uses a rubric to score all grants and funds are dispersed based on merit and need.
- The Foundation annually recognizes a Teacher of the Year and a School Related Employee of the Year.
- The Foundation provides funding for early literacy projects (preK-3<sup>rd</sup> grade), including the building of classroom libraries and provided additional learning supports for targeted reading intervention.
- The Foundation supports STEM programs. STEM is an acronym for the fields of science, technology, engineering and math. STEM related programs are ensuring every student will have the skills needed to be successful in the 21<sup>st</sup> century workforce, where computer and data science are vital. Within the STEM programs, the Foundation supports career pathway explorations, an ending the digital divide campaign where students in need are given personal computers, the international Chief Science Officer program, robotics, and sponsors MOSH (The Museum of Science and History Jacksonville) field trips and interactive lessons.
- The Foundation annually hosts a cohort of teachers of the year for year-round professional learning opportunities not available elsewhere.

## Note B - Summary of Significant Accounting Policies

### Basis of Accounting

The financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Accrual basis accounting allows for revenue to be recognized when earned and expenses to be recognized when goods or services are received, without regard to the receipt or payment of cash.

# Clay County Education Foundation, Inc.

Notes to Financial Statements  
For the year ended June 30, 2020  
With Summarized Financial Information for the Year Ended June 30, 2019

## **Note B - Summary of Significant Accounting Policies - continued**

### **Basis of Presentation**

The financial statements are presented in accordance with FASB ASC Topic 958, Not for Profit Entities, which requires the Foundation to report information regarding its financial position and activities according to two classes of net assets.

The net assets of the Foundation are reported as follows:

Net assets without restrictions represents operating net assets which are available for the general operation of the Foundation and not subject to donor restrictions.

Net assets with restrictions represent gifts of cash or other restricted support if they are received with donor stipulations that limit the use of the donation. When a donor restriction expires, net assets with restrictions are reclassified to net assets without restrictions and reported in the statement of activities as net assets released from restrictions.

### **Use of Accounting Estimates in the Preparation of Financial Statements**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

### **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.

### **Revenue Recognition**

Clay County Education Foundation, Inc. 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 and changes in net assets as net assets released from restriction.

Gifts of land, buildings, and equipment are reported at their estimated value 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, Clay County Education Foundation, Inc. reports donated or acquired long lived assets as net assets without donor restrictions when placed in service.

### **Income Taxes**

The Foundation has elected to be treated under the provisions of the Internal Revenue Code as a 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, 2020, 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 June 30, 2019.

# Clay County Education Foundation, Inc.

Notes to Financial Statements  
For the year ended June 30, 2020  
With Summarized Financial Information for the Year Ended June 30, 2019

## **Note B - Summary of Significant Accounting Policies - continued**

### **Reclassifications**

Certain amounts in the prior year financial statements have been reclassified to conform to the current financial statement presentation.

### **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 - Election to Delay Adoption of New Accounting Standard**

The Financial Accounting Standards Board (FASB) has issued accounting standards topic ASC 606 *Revenue from Contracts with Customers* effective for accounting periods beginning on or after December 15, 2018. The FASB issued accounting standards update ASU 2020-05 *Delay in Accounting Standards* delaying the effective date of ASC 606 and other new standard until accounting periods beginning on or after December 15, 2019. The Foundation has elected to delay the implementation of ASC 606 *Revenue from Contracts with Customers* under the provisions of ASU 2020-05 *Delay in Accounting Standards*.

## **Note D - 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. 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 E - Commitments and Contingencies**

### **Concentrations**

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. The Foundation has not experienced any losses from such accounts, and management believes the Foundation is not exposed to significant credit risk related to deposit accounts.

### **Major Donors**

For the year ended June 30, 2020, two donors represented 10.1% and 10.7% of total revenues. The two largest donors are grants from another non-profit organization and from a local business.

For the year ended June 30, 2019, three donors represented 44%, 14% and 12% for a total of 70% of total revenue. The two largest donors are grants from other non-profit organizations and the third is a donation from a local business.

# Clay County Education Foundation, Inc.

Notes to Financial Statements  
For the year ended June 30, 2020  
With Summarized Financial Information for the Year Ended June 30, 2019

## Note F - Net Assets Released from Restrictions

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors:

	<u>2020</u>	<u>2019</u>
Purpose restrictions accomplished		
Expenses for:		
4 Great ideas	\$ 54,330	\$ -
Teacher of the Year	22,467	-
STEM	23,000	-
Tools 4 School	21,079	-
Misc. others	10,798	-
	<u>          </u>	<u>          </u>
Total restrictions released	<u>\$ 131,674</u>	<u>\$ -</u>

## Note G - Liquidity and Availability of Financial Assets

The Foundation's policy is to invest surplus funds into the money market accounts until such time as they are needed for operations.

The following reflects the Foundation's financial assets for the years ended June 30, 2020 and 2019 reduced by amounts not available for general use because of contractual or donor-imposed limits within one year of the respective year ends.

	<u>2020</u>	<u>2019</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 98,834	\$ 41,195
Funds held by others	1,563	1,563
Less those unavailable for general expenditures within one year due to:		
Held for scholarships payable	<u>(1,563)</u>	<u>(1,563)</u>
Financial assets available to meet cash needs for general expenditures within one year:	<u>\$ 98,834</u>	<u>\$ 41,195</u>

# Clay County Education Foundation, Inc.

Notes to Financial Statements  
For the year ended June 30, 2020  
With Summarized Financial Information for the Year Ended June 30, 2019

## **Note H - Contributed Materials and Services**

The Foundation records various types of in-kind contributions. Contributed services are recognized at fair value if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received. The amounts reflected in the accompanying financial statements as in-kind contributions are offset by like amounts included in expenses or additions to property and equipment.

The Foundation received contributed material and supplies during the year ended June 30, 2020, with a fair value on the dates of donation of \$ 91,568.

The Foundation received contributed professional services during the year ended June 30, 2020, with a fair value on the dates of donation of \$ 50,000.

## **Note I - Related Party Transactions**

The Clay County (Florida) School District donated the professional services disclosed in Note H.

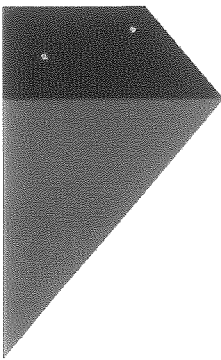
## **Note J - Subsequent Events**

The Foundation has evaluated subsequent events through January 19, 2021, the date of the independent auditors' report, which is also considered the date the financial statements are available to be issued.

In 2020, the continued spread of the COVID-19 pandemic is affecting the United States and may affect the Foundation's operations and those of third parties on which the Foundation relies. While the Foundation does not expect to see a material COVID-19 impact on the results of operations, given the uncertainties surrounding the duration of the outbreak it is not currently possible to ascertain the overall impact of COVID-19. Management and the Board of Directors are monitoring the situation in order to mitigate any potential impact on the Foundation's operations and financial performance.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

DRAFT



1665 Kingsley Avenue, Suite 100  
Orange Park, FL 32073

904.269.7077  
BodinePerry.com

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, 2020, 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 January 19, 2021.

#### 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 Foundation'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 the 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 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*.

### **Purpose of this Report**

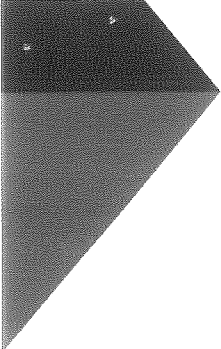
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Foundation's internal control or on compliance. This report is an integral part of an audit performed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

*Hodine Perry*

Orange Park, Florida  
January 19, 2021

DRAFT





1665 Kingsley Avenue, Suite 100  
Orange Park, FL 32073

904.269.7077  
BodinePerry.com

**Communication with Those Charged with Governance  
at the Conclusion of the Audit**

January 19, 2021

To the Management and Board of Directors  
Clay County Education Foundation, Inc.  
Green Cove Springs, Florida

We have audited the financial statements of Clay County Education Foundation, Inc. for the year ended June 30, 2020, and have issued our report thereon dated January 19, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 10, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Clay County Education Foundation, Inc. are described in Note B to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2020. We noted no transactions entered into by the Foundation during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimate affecting the financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of net assets in Note F to the financial statements which include net assets with donor restrictions. We inquired of your staff to establish the existence of net assets with donor restrictions and then compared actual expenditures to confirm the remaining balances at year end.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.



**BodinePerry**  
Certified Public Accountants & Advisors

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

The complete proposed adjusting journal entry was attached to the Management Representation letter provided earlier.

The following were possible misstatements based upon projections made by us during our audit. They were immaterial amounts and we did not propose adjustments:

- Projected school supply inventory of \$ 4,000. We discussed this with Management and believe it would be more appropriate to perform an inventory count at the end of the June 30, 2021 fiscal year.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 19, 2021.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Foundation's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Foundation's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

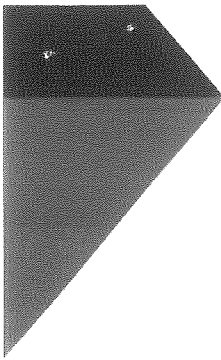
### Other Matters

This information within this governance letter is intended solely for the use of the management and board of directors of Clay County Education Foundation, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Bodine Perry  
Orange Park, Florida



1665 Kingsley Avenue, Suite 100  
Orange Park, FL 32073

904.269.7077  
BodinePerry.com

To the Management and Board of Directors  
Clay County Education Foundation, Inc.  
Green Cove Springs, Florida

In planning and performing our audit of the financial statements of Clay County Education Foundation, Inc. as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Clay County Education Foundation, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 the Foundation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Foundation'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 Foundation's financial statements will not be prevented, or detected and corrected, on a timely basis.

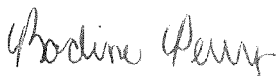
Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control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

During our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. Our comments are summarized in the attached Memorandum of Comments. We also reported on the Foundation's internal control in our report dated January 19, 2021. This letter does not affect that report or our reported dated January 19, 2021 on the audited financial statements of the Clay County Education Foundation, Inc.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of those matters, or to assist you in implementing the recommendations.

We would very much like to take this opportunity to commend the Board of Directors and the Executive Director on the improvements made this year to the accounting records. Many areas of concern, including proper reconciliation of the bank balances, were addressed and corrected. We would also like to commend you on the substantial increase in funding and accomplishment of your mission. Our firm has employees with children that are enrolled in the Clay County school system. We appreciate very much your hard work in supporting our schools and the opportunity to work with the Foundation.

This communication is intended solely for the information and use of Management and Board of Directors, and others within the Foundation, and is not intended to be, and should not be, used by anyone other than these specified parties.



Bodine Perry  
Orange Park, Florida  
January 19, 2021

### **Memorandum of Comments.**

To: Clay Education Foundation, Inc.

From: Bodine Perry

Date: January 19, 2021

RE: Year ended June 30, 2020

#### **New Comments**

- Accounting standards require all non-profits to track donations received subject to donor restrictions. We would suggest that you clearly post receipts by source and by program. This would facilitate tracking compliance. This should be done in conjunction with the next bullet point.
- Accounting standards now require all non-profits to issue a statement of functional expense. Please be sure to categorize expenses by natural category (e.g., supplies, rent, dues, professional fees, etc.) and by programs (e.g., STEM, Teacher of the Year, etc.).
- We understand that the treasurer is now performing the bank reconciliation function. We believe this is a very prudent step with regards to separation of duties and internal controls. We would suggest that the board consider that an outside bookkeeping firm might be needed in the future. This would be especially true if the substantial growth experience in the 19-20 fiscal year continues.

## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

#### **Title**

C12 - Monthly Financial Reports for March, 2021

#### **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 March 31, 2021.

#### **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 March, 2021.

#### **Contact**

Dr. Susan M. Legutko, Assistant Superintendent of Business Affairs, (904) 336-6721, susan.legutko@myoneclay.net

#### **Financial Impact**

The Monthly Financial Reports reflect the year-to-date results of operations.

#### **Review Comments**

#### **Attachments**

- ☞ [March 2021 Board Monthly Financial Report.pdf](#)
- ☞ [March 2021 Board Monthly Property Report.pdf](#)

**CLAY COUNTY SCHOOL BOARD**  
**SUMMARY OF CASH INVESTMENTS**  
**07/01/2020 thru 03/31/2021**

	CASH BALANCE	INVESTMENT AMOUNT	TYPE	GRAND TOTAL
General Fund(3)	4,837,755.57	74,124,522.47	(1) & (4) SBA/OTH	78,962,278.04
Debt Services(5)	0.00	561,534.24	SBA/OTH	561,534.24
Capital Projects	0.00	45,361,524.27	SBA/OTH	45,361,524.27
Special Rev. - Other	0.00	0.00	SBA	0.00
Spec. Rev - Food Service	5,937,465.82	0.00	SBA	5,937,465.82
Self Insurance	40,000.00	5,176,404.75	SBA	5,216,404.75
<b>GRAND TOTAL</b>	<b>10,815,221.39</b>	<b>125,223,985.73</b>		<b>136,039,207.12</b>

NOTES:

1. The rate of interest earned on investments with the State Board of Administration during the month of March, 2021 was 0.13%.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 75.0% 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 \$1,305,105.61 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 March, 2021 was 0.08%.
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**  
**07/01/2020 thru 03/31/2021**

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Federal Direct	Federal Impact Aid	3121	550,000.00	550,000.00	445,468.84	80.99%
	R O T C	3191	350,000.00	350,000.00	209,136.43	59.75%
<b>Federal Direct - Total</b>			<b>900,000.00</b>	<b>900,000.00</b>	<b>654,605.27</b>	
Fed thru Local and State	Medicaid	3202	1,200,000.00	1,800,000.00	1,900,658.68	105.59%
	Federal Through Local Revenue	3280	296,254.25	312,181.00	211,368.41	67.71%
<b>Fed thr Loc St - Total</b>			<b>1,496,254.25</b>	<b>2,112,181.00</b>	<b>2,112,027.09</b>	
State Sources	Florida Educ Finance Program	3310	199,616,067.00	199,616,067.00	147,782,845.00	74.03%
	Workforce Development	3315	495,645.00	495,645.00	371,736.00	75.00%
	CO&DS Withheld/Admin Expense	3323	22,000.00	22,000.00	0.00	0.00%
	State License Tax	3343	20,000.00	20,000.00	26,972.10	134.86%
	Class Size Reduction	3355	41,608,810.00	41,608,810.00	31,206,609.00	75.00%
	Voluntary Pre-K High Schools	3370	80,000.00	80,000.00	57,377.28	71.72%
	Voluntary Pre-K	3371	597,400.00	673,012.00	653,673.77	97.13%
	Miscellaneous State Revenue	3390	900,254.00	1,057,447.50	311,612.77	29.47%
<b>State Sources - Total</b>			<b>243,340,176.00</b>	<b>243,572,981.50</b>	<b>180,410,825.92</b>	
Local Sources	District School Taxes	3411	57,245,718.00	57,063,187.00	53,134,696.44	93.12%
	Prior Year Coll School Taxes	3419	30,000.00	30,000.00	0.00	0.00%
	Tax Redemptions	3421	750,000.00	750,000.00	0.00	0.00%
	Rent	3425	250,000.00	250,000.00	156,764.42	62.71%
	Interest Incl Profit On Invest	3430	800,000.00	130,000.00	98,353.81	75.66%
	Gifts Grants & Bequests	3440	57,832.96	166,960.80	122,010.57	73.08%
	Adult Gen Educ Course Fee-Ged	3461	35,000.00	35,000.00	18,726.00	53.50%
	Postsecondary Voc Course Fees	3462	9,800.00	17,526.24	3,982.95	22.73%
	Lifelong Learning Fees	3466	3,000.00	3,000.00	0.00	0.00%
	Other Student Fees	3469	0.00	12,350.76	14,445.76	116.96%
	Preschool Program Fees	3471	340,000.00	340,000.00	223,068.86	65.61%
	Other Schl Class Fees	3479	0.00	11,500.00	15,790.00	137.30%
	Miscellaneous Local Sources	3490	1,244,829.39	1,254,481.04	966,377.20	77.03%
	Receipt Of Fed Indirect Cost	3494	400,000.00	400,000.00	319,309.59	79.83%
	Other Misc Local Sources	3495	50,000.00	50,000.00	206,073.19	412.15%
	Refund Of Prior Year's Expense	3497	5,000.00	5,000.00	2,995.86	59.92%
	Lost Damaged & Sale Of Textbooks	3498	3,000.00	3,000.00	865.17	28.84%
	Receipt Of Food Serv Ind Cost	3499	400,000.00	400,000.00	139,716.55	34.93%
<b>Local Sources - Total</b>			<b>61,624,180.35</b>	<b>60,922,005.84</b>	<b>55,423,176.37</b>	
Transfers	Transfer From Capital Projects	3630	4,100,753.00	4,873,774.00	3,121,507.66	64.05%
<b>Transfers - Total</b>			<b>4,100,753.00</b>	<b>4,873,774.00</b>	<b>3,121,507.66</b>	
OFS	Sale Of Equipment	3733	0.00	50,000.00	91,131.98	182.26%
<b>Other Financing Sources - Total</b>			<b>0.00</b>	<b>50,000.00</b>	<b>91,131.98</b>	
<b>Revenues - Total</b>			<b>311,461,363.60</b>	<b>312,430,942.34</b>	<b>241,813,274.29</b>	<b>77.40%</b>
Fund Balance	Restricted Fund Balance	2720	0.00	0.00	0.00	0.00%
	Fund Balance 7-1-2020	2750	34,141,682.03	34,141,682.03	34,141,682.03	100.00%
<b>Fund Balance - Total</b>			<b>34,141,682.03</b>	<b>34,141,682.03</b>	<b>34,141,682.03</b>	
<b>Grand Total</b>			<b>345,603,045.63</b>	<b>346,572,624.37</b>	<b>275,954,956.32</b>	<b>79.62%</b>

**CLAY COUNTY SCHOOL BOARD**  
**GENERAL FUNDS**  
**STATEMENT OF EXPENDITURES AND TRANSFERS**  
**07/01/2020 thru 03/31/2021**

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Pur Services	End Services	Mat Supplies	Cap Outlay	Other Misc	Totals	% OF Budget
Basic FEPP K-12	5100	154,803,747.39	157,139,151.64	58,633,958.88	19,113,153.59	13,359,140.53	301.46	3,214,645.96	453,741.50	842,133.95	95,617,125.87	60.85%
Exceptional Education	5200	48,396,941.25	49,293,637.20	21,948,863.26	7,562,405.03	1,986,634.69	669.00	307,018.29	89,170.93	28,723.21	31,923,484.41	64.76%
Career Technical Education	5300	10,167,302.06	10,252,313.06	3,808,441.34	1,249,964.17	423,394.31	1,658.38	234,373.62	200,361.46	21,089.20	5,939,282.48	56.25%
Adult General	5400	430,762.20	470,001.69	93,084.59	26,734.11	14,621.79	0.00	4,882.61	2,019.66	15,953.79	157,296.55	33.47%
Voluntary Pre K	5500	977,696.77	994,345.72	449,708.45	161,766.19	19,126.69	0.00	7,077.13	1,097.22	0.00	638,775.68	64.24%
Other Instruction	5900	85,467.79	84,467.79	727,724.22	115,378.54	0.00	0.00	0.00	0.00	0.00	843,102.76	98.14%
Student Support Services	6100	16,974,635.40	17,052,631.54	8,362,882.60	2,518,406.93	308,120.42	787.00	66,916.97	13,895.96	13,379.44	11,282,389.32	66.16%
Instructional Media Services	6200	4,594,278.63	4,614,881.72	1,948,858.56	646,640.03	182,038.46	0.00	37,605.24	205,565.14	1,575.00	3,022,282.43	65.49%
Curriculum Development	6300	4,358,803.11	4,340,559.88	2,195,688.80	643,925.48	98,871.35	87.00	10,671.14	25,396.71	20,737.40	2,995,377.88	69.01%
Inst Staff Training Services	6400	2,874,802.99	2,938,323.29	1,171,136.51	336,886.06	131,742.30	0.00	10,331.28	451.74	24,651.00	1,675,198.89	57.01%
Instruction Related Technology	6500	4,656,815.34	5,034,187.60	1,794,979.23	512,728.44	1,296,868.22	0.00	48,633.34	357,388.47	0.00	4,010,597.70	79.67%
Board	7100	995,878.54	995,878.54	286,764.46	203,855.58	211,664.96	0.00	1,159.00	0.00	17,335.54	720,779.54	72.38%
General Administration	7200	511,432.94	516,048.24	209,710.93	92,671.04	17,230.74	51.00	(1,814.11)	119.70	16,155.00	334,124.30	64.75%
School Administration	7300	16,314,043.79	16,321,288.29	9,397,261.79	2,763,961.94	25,079.52	0.00	37,980.89	31,540.44	18,288.75	12,274,213.33	75.20%
Facilities Acquisition and Construction	7400	2,588,377.53	4,308,936.17	414,873.09	111,653.54	173,628.58	989.00	6,526.36	684,199.11	587,788.00	1,979,637.68	45.94%
Fiscal Services	7500	1,599,367.86	1,598,118.36	719,940.94	188,693.74	1,969.30	0.00	4,846.92	2,018.65	4,669.03	922,138.58	57.70%
Food Services	7600	120,345.48	120,345.48	69,934.22	19,455.84	0.00	0.00	0.00	0.00	0.00	89,390.66	74.28%
Central Services	7700	3,967,415.97	3,957,222.46	1,630,467.98	502,870.88	139,487.29	2,466.02	30,042.95	209,467.38	31,065.32	2,545,877.62	64.33%
Pupil Transportation Services	7800	12,699,772.09	12,708,790.99	5,082,579.60	1,674,729.78	294,535.22	536,110.83	318,789.97	108,869.71	100,011.43	8,115,626.54	63.86%
Operation of Plant	7900	26,264,131.58	25,879,799.14	4,468,338.87	1,683,139.50	4,792,089.50	4,416,956.31	479,576.03	188,287.69	83.21	16,028,471.11	61.93%
Maintenance Of Plant	8100	5,933,071.56	6,080,100.96	2,139,209.46	721,226.32	567,742.86	50,748.15	733,744.25	118,086.45	9,015.20	4,339,772.69	71.38%
Administrative Technology Svcs	8200	1,507,219.93	1,452,123.75	787,882.23	231,668.85	5,714.16	3,974.00	2,881.10	19,514.99	882.60	1,052,517.93	72.48%
Community Services	9100	505,824.24	525,717.84	212,386.14	94,471.36	2,271.06	0.00	14,295.54	1,741.11	1,145.12	326,310.33	62.07%
Debt Service	9200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
<b>Total Expense</b>		<b>321,328,134.44</b>	<b>326,988,841.35</b>	<b>126,554,676.15</b>	<b>41,176,386.74</b>	<b>24,049,981.95</b>	<b>5,014,798.15</b>	<b>5,570,184.48</b>	<b>2,713,034.02</b>	<b>1,764,712.19</b>	<b>206,833,773.68</b>	<b>63.25%</b>
Nonspendable Fund Balance	6/30/2021	950,202.23	950,202.23								950,202.23	
Restricted Fund Balance	6/30/2021	3,800,000.00	3,800,000.00								3,800,000.00	
Assigned Fund Balance	6/30/2021	7,408,664.70	3,667,664.70								3,667,664.70	
Unassigned Fund Balance	6/30/2021	12,116,044.26	11,165,916.09								60,703,315.71	
<b>Total Fund Balance</b>		<b>24,274,911.19</b>	<b>19,583,783.02</b>								<b>69,121,182.64</b>	
<b>Grand Totals</b>		<b>345,603,045.63</b>	<b>346,572,624.37</b>								<b>275,954,956.32</b>	<b>79.62%</b>



**CLAY COUNTY SCHOOL BOARD**  
**GENERAL FUNDS - Additional Millage Fund**  
**STATEMENT OF REVENUE**  
**07/01/2020 thru 03/31/2021**

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Local Sources	District School Taxes	3411	12,818,880.00	13,001,411.00	11,857,289.19	91.20%
<b>Local Sources - Total</b>			<b>12,818,880.00</b>	<b>13,001,411.00</b>	<b>11,857,289.19</b>	
<b>Revenue</b>			<b>12,818,880.00</b>	<b>13,001,411.00</b>	<b>11,857,289.19</b>	
<b>Fund Balance - Total 7-1-2020</b>			<b>2,663,930.94</b>	<b>2,663,930.94</b>	<b>2,663,930.94</b>	
<b>Grand Total</b>			<b>15,482,810.94</b>	<b>15,665,341.94</b>	<b>14,521,220.13</b>	<b>92.70%</b>

DRAFT

**CLAY COUNTY SCHOOL BOARD**  
**GENERAL FUNDS - Additional Millage Fund**  
**STATEMENT OF EXPENDITURES AND TRANSFERS**  
**07/01/2020 thru 03/31/2021**

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Pur Services	Eng Services	Mat Supplies	Cap Outlay	Other Misc	Totals	% OF Budget
Facilities Acquisition & Const	7400	5,817,771.08	5,817,771.08	0.00	0.00	455.55	0.00	0.00	1,380,075.77	0.00	1,380,531.32	23.73%
Non-Instruct Staff Development	7700	750.00	750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Operation Of Plant	7900	5,672,048.69	5,472,048.69	2,101,855.03	793,400.34	447,564.84	21,004.48	12,991.05	54,853.66	375.00	3,432,044.4	62.72%
Maintenance Of Plant	8100	135,521.43	135,521.43	79,374.63	23,748.84	0.00	0.00	0.00	0.00	0.00	103,123.47	76.09%
<b>Total Expense</b>		<b>11,626,091.20</b>	<b>11,426,091.20</b>	<b>2,181,229.66</b>	<b>817,149.18</b>	<b>448,020.39</b>	<b>21,004.48</b>	<b>12,991.05</b>	<b>1,434,929.43</b>	<b>375.00</b>	<b>4,915,699.19</b>	<b>43.02%</b>
Restricted Fund Balance	6/30/2021	3,856,719.74	4,239,250.74								9,605,520.94	
Unassigned Fund Balance	6/30/2021	0.00	0.00								0.00	
<b>Total Fund Balance</b>	<b>6/30/2021</b>	<b>3,856,719.74</b>	<b>4,239,250.74</b>								<b>9,605,520.94</b>	
<b>Grand Totals</b>		<b>15,482,810.94</b>	<b>15,665,341.94</b>								<b>14,521,220.13</b>	<b>92.70%</b>

**CLAY COUNTY SCHOOL BOARD**  
**DEBT SERVICE FUND**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2020 Thru 03/31/2021**

**REVENUE AND TRANSFERS**

**Local Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Invest	3430	456.00	456.00	779.96	171.04%
Total Local Sources		456.00	456.00	779.96	

**State Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
CO & DS Withhld For Sbe Bonds	3322	57,050.00	57,050.00	0.00	0.00%
Racing Commission Funds	3341	223,250.00	223,250.00	167,437.50	75.00%
Total State Sources		280,300.00	280,300.00	167,437.50	

**Transfers**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Transfer From Capital Projects	3630	6,808,008.22	6,808,008.22	2,217,499.77	32.57%
Total Transfers		6,808,008.22	6,808,008.22	2,217,499.77	
Total REVENUE AND TRANSFERS		7,088,764.22	7,088,764.22	2,385,717.23	33.65%
Fund Balance July 1, 2020		455,715.36	455,715.36	455,715.36	
<b>GRAND TOTAL</b>		7,544,479.58	7,544,479.58	2,841,432.59	37.66%

**EXPENDITURES**

**Debt Service**

	Acct #	Original Budget	Amended Budget	Expended	% OF EXP
Redempt Of Pmc	710	5,607,917.88	5,607,917.88	1,458,917.88	26.02%
Interest	720	1,457,551.34	1,457,551.34	804,121.70	55.17%
Dues And Fees	730	16,100.00	16,100.00	7,952.16	49.39%
Total Debt Service		7,081,569.22	7,081,569.22	2,270,991.74	
Total EXPENDITURES		7,081,569.22	7,081,569.22	2,270,991.74	32.07%

**FUND BALANCE**

**Fund Balance**

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2021	2750	462,910.37	462,910.37	570,440.85	
<b>GRAND TOTAL</b>		7,544,479.59	7,544,479.59	2,841,432.59	37.66%



**CLAY COUNTY SCHOOL BOARD**  
**CAPITAL IMPROVEMENTS FUNDS**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2020 Thru 03/31/2021**

**REVENUE AND TRANSFERS**

<b>Local Sources</b>					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
District Local Cap Improv Taxes	3413	19,502,115.00	19,502,115.00	18,157,807.23	93.11%
Local Sales Taxes	3418	776,432.02	1,487,536.77	2,403,183.58	161.55%
Interest Incl Profit On Invest	3430	10,000.00	36,431.02	5,356.50	14.70%
Impact Fees	3496	7,500,000.00	7,500,000.00	6,279,053.99	83.72%
Total Local Sources		27,788,547.02	28,526,082.79	26,845,401.30	
<b>Other Financing Sources</b>					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Sale Of Equipment	3733	50,000.00	50,000.00	574,827.00	1,149.65%
Total OFS		50,000.00	50,000.00	574,827.00	
<b>State Sources</b>					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
CO & DS Distributd To District	3321	1,275,000.00	1,275,000.00	0.00	0.00%
Interest On Undistrib CO & DS	3325	25,000.00	25,000.00	0.00	0.00%
Miscellaneous State Revenue	3390	46,500.00	611,440.00	587,765.00	96.13%
Total State Sources		1,346,500.00	1,911,440.00	587,765.00	
Total REVENUE AND TRANSFERS		29,185,047.02	30,487,522.79	28,007,993.30	91.87%
Fund Balance July 1, 2020		30,009,328.72	30,009,328.72	30,009,328.72	
GRAND TOTAL		59,194,375.74	60,496,851.51	58,017,322.02	95.90%

**EXPENDITURES**

<b>Debt Service</b>					
	Acct #	Original Budget	Amended Budget	Expended	% OF EXP
Redempt Of Pmc	710	533,308.52	533,308.52	533,308.52	100.00%
Interest	720	42,553.19	42,553.19	1,553.98	3.65%
Dues And Fees	730	0.00	0.00	0.00	0.00%
Total Debt Service		575,861.71	575,861.71	534,862.50	
<b>Gen Sup Svc</b>					
	Acct #	Original Budget	Amended Budget	Expended	% OF EXP
AV Mat L/T \$1000	622	5,104.60	5,104.60	85.16	1.67%
Bldg & Fixed Equipment	630	17,822,148.22	17,604,048.95	1,058,139.18	6.01%
Dir Purch Bldgs	631	1,417,051.08	1,321,051.08	271,424.95	20.55%
Equip \$1000 Over	641	125,000.00	136,000.00	116,850.00	85.92%
Equip L/T \$1000	642	551,939.12	680,732.77	252,815.22	37.14%
Comp Hdw > \$1000	643	5,000.00	19,439.00	1,795.84	9.24%
Cptr Hdw <\$1000	644	112,998.83	112,398.83	80,553.64	71.67%
TechRel FFE<1000	649	593.23	20,593.23	20,245.52	98.31%
Vehicles	652	0.00	290,751.22	57,308.00	19.71%
Land	660	385,000.00	385,000.00	0.00	0.00%
Capitalized Imprv Other Than Bldgs.	671	0.00	0.00	0.00	0.00%
Non-Cap Imprv Other Than Bldgs.	672	4,404,932.76	4,912,850.30	1,127,781.46	22.96%
Cap Remodlg	681	6,324,945.90	5,143,837.58	886,135.90	17.23%
Non-Cap Remodlg/Renovations	682	7,790,109.86	9,038,855.29	2,931,846.64	32.44%
Dir Prch-Cap Remodlg	683	790,000.00	629,864.36	26,674.91	4.24%
Dir Purch-Non-Cap Remodlg	684	0.00	245,064.74	79,499.89	32.44%
Software >1000	691	321,986.21	701,047.21	496,107.75	70.77%
Software <1000	692	29,474.99	310,548.39	228,719.00	73.65%
Total Gen Sup Svc		40,086,284.80	41,557,187.55	7,635,983.06	
<b>Xfer Of Funds</b>					
	Acct #	Original Budget	Amended Budget	Expended	% OF EXP
Xfer To Gen Fnd	910	4,100,753.00	4,873,774.00	3,121,507.66	64.05%
Xfer To Dbt Svc	920	6,808,008.23	6,808,008.23	2,217,499.77	32.57%
Total Xfer Of Funds		10,908,761.23	11,681,782.23	5,339,007.43	
Total EXPENDITURES		51,570,907.74	53,814,831.49	13,509,852.99	25.10%
<b>Fund Balance</b>					
	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2021	2750	7,623,468.00	6,682,020.02	44,507,469.03	
GRAND TOTAL		59,194,375.74	60,496,851.51	58,017,322.02	95.90%

**CLAY COUNTY SCHOOL BOARD**  
**SPECIAL REVENUE FUNDS - FOOD SERVICES**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2020 Thru 03/31/2021**

**REVENUE AND TRANSFERS**

**Local Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Invest	3430	10,000.00	10,000.00	1,441.23	14.41%
Student Lunches	3451	2,471,000.00	2,471,000.00	0.00	0.00%
Student Breakfasts	3452	217,500.00	217,500.00	0.00	0.00%
Adult Breakfasts/Lunches	3453	1,800.00	1,800.00	460.00	25.56%
Student A La Carte	3454	1,500,000.00	1,500,000.00	925,726.23	61.72%
Miscellaneous Local Sources	3490	5,000.00	5,000.00	14,357.72	287.15%
<b>Total Local Sources</b>		<b>4,205,300.00</b>	<b>4,205,300.00</b>	<b>941,985.18</b>	

**Fed thru Local and State**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
School Lunch Reimbursement	3261	9,824,960.00	9,824,960.00	691,569.78	7.04%
School Breakfast Reimbursement	3262	2,468,850.00	2,468,850.00	156,349.15	6.33%
After School Snack Reimb	3263	20,000.00	20,000.00	0.00	0.00%
U S D A Donated Commodities	3265	1,400,000.00	1,400,000.00	0.00	0.00%
Cash in Lieu of Donated Foods	3266	5,000.00	5,000.00	0.00	0.00%
Summer Food Service Program	3267	100,000.00	100,000.00	8,972,223.01	8,972.22%
<b>Total Fed thru Local and State</b>		<b>13,818,810.00</b>	<b>13,818,810.00</b>	<b>9,820,141.94</b>	

**State Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
School Breakfast Supplement	3337	60,000.00	60,000.00	32,131.00	53.55%
School Lunch Supplement	3338	85,000.00	85,000.00	47,472.00	55.85%
<b>Total State Sources</b>		<b>145,000.00</b>	<b>145,000.00</b>	<b>79,603.00</b>	
<b>Total REVENUE AND TRANSFERS</b>		<b>18,169,110.00</b>	<b>18,169,110.00</b>	<b>10,841,730.12</b>	<b>59.67%</b>
Fund Balance July 1, 2020		3,294,036.00	3,294,036.00	3,294,036.00	
<b>GRAND TOTAL</b>		<b>21,463,146.00</b>	<b>21,463,146.00</b>	<b>14,135,766.12</b>	<b>65.86%</b>

**EXPENDITURES**

**Gen Sup Svc**

	Acct #	Original Budget	Amended Budget	Expended	% OF EXP
Administrator	110	2,013,343.91	2,013,343.91	1,516,820.27	75.34%
Other Support	160	3,938,556.94	3,938,556.94	2,859,384.59	72.60%
COVID LEAVE OTHR	169	0.00	3,704.73	3,704.73	100.00%
Retirement	210	615,258.80	615,258.80	456,620.55	74.22%
Social Security	220	442,573.03	442,573.03	321,220.81	72.58%
Group Insurance	230	1,563,679.34	1,573,679.34	984,938.79	62.59%
Workmans Comp	240	72,098.06	74,709.36	60,076.79	80.41%
Prof Svcs - Substitutes	313	61,250.00	61,250.00	34,876.43	56.94%
Travel-In cnty	331	6,400.00	6,400.00	1,275.75	19.93%
Travel-Out Cnty	332	2,500.00	2,500.00	0.00	0.00%
Trvl-Out State	333	2,500.00	2,500.00	0.00	0.00%
Travel-Reg Fees	334	0.00	0.00	0.00	0.00%
Repairs And Maintenance	350	27,468.82	7,077.34	2,077.34	29.35%
Rentals	360	5,144.72	5,144.72	2,617.34	50.87%
Tech Rentals	369	44,000.00	44,000.00	19,323.00	43.92%
Stamps	371	21,126.50	21,126.50	6,154.64	29.13%
Cell Phones	378	1,000.00	1,000.00	337.33	33.73%
Othr Purch Svc	390	80,588.85	82,438.85	9,066.58	11.00%
Printing	391	10,000.00	10,000.00	3,446.34	34.46%
Bottled Gas	420	1,500.00	1,500.00	215.87	14.39%
Electricity	430	156,500.00	156,500.00	70,923.04	45.32%
Gasoline	450	4,000.00	4,000.00	2,225.00	55.63%
Diesel Fuel	460	2,000.00	2,000.00	1,728.00	86.40%
Supplies	510	742,521.92	742,247.37	404,778.32	54.53%
Toner/Type Fee	515	27,814.84	27,814.84	4,918.83	17.68%
Tech Supplies	519	800.00	800.00	49.98	6.25%
Oil & Grease	540	1,000.00	1,000.00	83.00	8.30%
Repair Parts	550	7,500.00	7,500.00	2,504.00	33.39%
Tires & Tubes	560	8,000.00	8,000.00	683.00	8.54%
Food	570	6,625,407.20	6,625,407.20	3,622,367.06	54.67%
Commodities	580	700,000.00	700,000.00	0.00	0.00%
Equip \$1000 Over	641	250,000.00	250,000.00	30,198.22	12.08%
Equip LT \$1000	642	10,492.56	10,492.56	10,545.06	100.50%
Comp Hdw > \$1000	643	10,000.00	8,000.00	0.00	0.00%
Cptr Hdw <\$1000	644	10,000.00	14,500.00	13,243.74	91.34%
TechRel FFE<\$1000	649	2,500.00	2,500.00	305.05	12.20%
Vehicles	652	108,425.00	108,425.00	0.00	0.00%
Cap Remodlg	681	302,971.15	302,971.15	64,317.13	21.23%
Software >\$1000	691	2,500.00	2,500.00	0.00	0.00%
Dues And Fees	730	30,000.00	30,000.00	26,808.13	89.36%
Misc Ex/Ind Cst	792	225,000.00	225,000.00	139,716.55	62.10%
<b>Total Gen Sup Svc</b>		<b>18,136,421.64</b>	<b>18,136,421.64</b>	<b>10,677,551.26</b>	
<b>Total EXPENDITURES</b>		<b>18,136,421.64</b>	<b>18,136,421.64</b>	<b>10,677,551.26</b>	<b>58.87%</b>
Fund Balance June 30, 2021	2750	3,326,724.36	3,326,724.36	3,458,214.86	
<b>GRAND TOTAL</b>		<b>21,463,146.00</b>	<b>21,463,146.00</b>	<b>14,135,766.12</b>	<b>65.86%</b>



**CLAY COUNTY SCHOOL BOARD**  
**SPECIAL REVENUE FUNDS - OTHER**  
**STATEMENT OF REVENUE**  
**07/01/2020 thru 03/31/2021**

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Federal Direct	Miscellaneous Federal Direct	3199	702,991.67	702,991.67	523,672.93	74.49%
<b>Federal Direct - Total</b>			<b>702,991.67</b>	<b>702,991.67</b>	<b>523,672.93</b>	
Fed through Local and State	Career And Technical Education	3201	420,224.65	420,224.65	222,928.55	53.05%
	Adult General Education	3221	231,275.06	231,275.06	167,642.54	72.49%
	English Literacy And Civics Ed	3222	39,459.01	39,459.01	20,167.30	51.11%
	Title II	3226	1,592,057.04	1,581,547.04	1,308,739.68	82.75%
	I D E A	3230	8,441,883.45	8,441,883.45	5,112,592.27	60.56%
	Title I - Elem & Secondary Edu	3240	5,259,070.98	5,646,885.94	3,960,727.04	70.14%
	Title III	3241	201,540.00	201,540.00	116,572.55	57.84%
	Twenty-First Century Schools	3242	522,139.74	522,139.74	266,565.88	51.05%
	Federal Through Local Revenue	3280	115,977.00	99,170.47	96,357.07	97.16%
	Other Federal Thru State	3290	42,820.71	83,758.85	54,476.07	65.04%
<b>Federal Through Local and State - Total</b>			<b>16,866,447.64</b>	<b>17,267,884.21</b>	<b>11,326,768.95</b>	
<b>Total</b>			<b>17,569,439.31</b>	<b>17,970,875.88</b>	<b>11,850,441.88</b>	<b>65.94%</b>

**CLAY COUNTY SCHOOL BOARD**  
**SPECIAL REVENUE FUNDS - OTHER**  
**STATEMENT OF EXPENDITURES AND TRANSFERS**  
**07/01/2020 thru 03/31/2021**

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Energy Svcs	Mat Supplies	Cap Outlay	Other Misc.	Totals	% OF Budget
Basic FEFP K-12	5100	4,912,274.95	5,287,768.66	1,772,288.66	586,531.07	151,876.55	0.00	193,267.54	1,195,490.21	3,601.00	3,903,055.03	73.81%
Exceptional	5200	4,678,514.65	4,732,094.84	1,934,551.38	734,244.65	250,281.23	0.00	83,589.62	26,711.02	0.00	3,029,377.9	64.02%
Career Education	5300	358,931.88	380,141.88	0.00	0.00	5,000.00	0.00	90,128.86	113,242.55	11,806.00	220,177.41	61.14%
Adult General	5400	106,035.10	106,035.10	31,775.55	13,456.60	198.00	0.00	3,122.66	3,756.54	11,544.00	63,853.35	60.22%
Other Instruction	5900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Student Support Services	6100	1,429,158.65	1,578,282.42	728,156.15	246,859.10	32,085.84	0.00	15,168.97	148.00	1,361.25	1,023,779.31	64.87%
Instructional Media	6200	20,581.85	5,046.27	0.00	0.00	0.00	0.00	369.53	2,861.26	0.00	3,230.79	64.02%
Inst & Curric Dev Services	6300	2,384,416.47	2,381,372.91	1,096,633.08	315,384.58	18,537.95	0.00	3,875.59	4,719.78	1,615.00	1,440,765.98	60.50%
Inst Staff Training Services	6400	2,570,210.26	2,322,826.68	613,734.56	183,225.15	538,672.75	0.00	22,908.01	609.45	53,251.10	1,412,401.02	60.81%
Instruction Related Technology	6500	402,660.04	402,660.04	0.00	0.00	10,723.40	0.00	0.00	391,936.64	0.00	402,660.04	100.00%
General Administration	7200	591,857.97	601,176.67	0.00	0.00	0.00	0.00	0.00	0.00	280,853.87	280,853.87	46.72%
School Administration	7300	29,317.01	116,259.65	51,214.86	10,437.11	0.00	0.00	0.00	0.00	0.00	61,651.97	53.03%
School Facilities	7400	0.00	27.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Central Services	7700	48,128.16	40,072.33	8,040.33	594.88	0.00	0.00	0.00	0.00	0.00	8,635.21	21.55%
Pupil Transportation Services	7800	37,352.32	36,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Operation Of Plant	7900	0.00	1,110.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Maintenance Of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Administrative Technology Svcs	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
<b>Total Expense</b>		<b>17,569,439.31</b>	<b>17,970,875.88</b>	<b>6,236,394.57</b>	<b>2,090,733.14</b>	<b>1,007,375.72</b>	<b>0.00</b>	<b>412,430.78</b>	<b>1,739,475.45</b>	<b>364,032.22</b>	<b>11,850,441.88</b>	<b>65.94%</b>

**CLAY COUNTY SCHOOL BOARD**  
**SPECIAL REVENUE FUNDS - CARES ACT RELIEF**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**07/01/2020 thru 3/31/2021**

**REVENUES**

			Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Federal Direct	Miscellaneou	3199	0.00	0.00	0.00	0.00%	
Federal Direct - Total			0.00	0.00	0.00	0.00%	
Fed thru Local and State	Education	3271	4,546,040.20	5,247,109.20	4,014,348.22	76.51%	
	Stabilization		0.00	0.00	0.00	0.00%	
	Funds K-12		0.00	0.00	0.00	0.00%	
Fed thru Local and State - Total			4,546,040.20	5,247,109.20	4,014,348.22	76.51%	
Local Sources	Interest	3430	0.00	0.00	0.00	0.00%	
Local Sources - Total			0.00	0.00	0.00	0.00%	
Total			4,546,040.20	5,247,109.20	4,014,348.22	76.51%	

**EXPENDITURES**

**Gen Sup Svcs**

		Acct #	Original Budget	Amended Budget	Expended	% OF EXP
Classroom Teacher		120	139,291.89	160,738.02	142,738.02	88.80%
Other Certified		130	0.00	40,000.00	0.00	0.00%
Paraprofessional		150	21,664.71	21,445.19	21,391.20	99.75%
Other Support		160	56,910.00	56,910.00	28,560.00	50.18%
Retirement		210	17,785.09	23,517.88	17,443.33	74.17%
Social Security		220	17,142.61	21,645.18	14,641.49	67.64%
Group Insurance		230	0.00	6,000.00	0.00	0.00%
Workmans Comp		240	3,000.33	3,842.84	2,452.79	63.83%
Professional Services		310	0.00	18,000.00	0.00	0.00%
Travel		330	203.30	877.45	329.88	37.60%
Rentals		360	458,287.90	661,541.60	456,095.60	68.94%
Communications		370	360,000.00	360,000.00	94,393.24	26.22%
Other Purchased Services		390	195,020.70	216,820.02	90,733.64	41.85%
Diesel		460	10,400.00	10,400.00	4,128.63	39.70%
Supplies		510	1,133,372.72	1,142,401.81	713,632.76	62.47%
Textbooks		520	51,409.68	75,294.29	72,798.15	96.68%
Periodicals		530	1,374.35	0.00	0.00	0.00%
Other Materials		590	1,782.51	0.00	0.00	0.00%
Furniture Fixtures and Equipment		641	2,007,296.41	2,356,576.92	2,316,553.77	98.30%
Miscellaneous		790	71,098.00	71,098.00	38,455.72	54.09%
<b>Total</b>			<b>4,546,040.20</b>	<b>5,247,109.20</b>	<b>4,014,348.22</b>	<b>76.51%</b>



**CLAY COUNTY SCHOOL BOARD**  
**SELF INSURANCE FUND**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2020 Thru 03/31/2021**

**REVENUE AND TRANSFERS**

**Local Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Invest	3430	70,000.00	70,000.00	10,475.33	14.96%
Charges For Services	3481	2,931,181.00	2,931,181.00	2,436,756.22	83.13%
Total Local Sources		3,001,181.00	3,001,181.00	2,447,231.55	
Total REVENUE AND TRANSFERS		3,001,181.00	3,001,181.00	2,447,231.55	
Fund Balance July 1, 2020		4,923,526.28	4,923,526.28	4,923,526.28	
<b>GRAND TOTAL</b>		<b>7,924,707.28</b>	<b>7,924,707.28</b>	<b>7,370,757.83</b>	<b>93.01%</b>

**EXPENDITURES**

**Gen Sup Srvc**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Workmans Comp	240	1,500,000.00	1,500,000.00	773,376.40	51.56%
Pro & Tech Serv	310	173,935.00	173,935.00	137,638.00	79.13%
Ins & Bond Prem	320	1,087,651.00	1,107,651.00	1,172,996.94	105.90%
Total Gen Sup Srvc		2,761,586.00	2,781,586.00	2,084,011.34	
Total EXPENDITURES		2,761,586.00	2,781,586.00	2,084,011.34	

**FUND BALANCE**

**Fund Balance**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Fund Balance June 30, 2021	2750	5,163,121.28	5,143,121.28	5,286,746.49	
Total Fund Balance		5,163,121.28	5,143,121.28	5,286,746.49	
<b>GRAND TOTAL</b>		<b>7,924,707.28</b>	<b>7,924,707.28</b>	<b>7,370,757.83</b>	<b>93.01%</b>

## MARCH, 2021

	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	319,199.23								319,199.23
0071	CHARLES E BENNETT ELEMENTARY	129,228.40								129,228.40
0111	BANNERMAN LEARNING CENTER	130,598.08								130,598.08
0201	ORANGE PARK ELEMENTARY	131,170.61								131,170.61
0232	GROVE PARK ELEMENTARY	150,233.60								150,233.60
0241	W E CHERRY ELEMENTARY	193,211.56								189,972.82
0252	ORANGE PARK HIGH	1,188,880.94							3,238.74	1,188,880.94
0261	DOCTORS INLET ELEMENTARY	211,945.29								211,945.29
0271	MIDDLEBURG ELEMENTARY	220,451.72								220,451.72
0301	KEYSTONE HEIGHTS ELEMENTARY	314,528.40					2,843.00	17,325.14		300,046.26
0311	KEYSTONE HEIGHTS JR/SR HIGH	656,383.15			2,900.00			1,219.97		658,063.18
0331	S BRYAN JENNINGS ELEMENTARY	188,267.19								188,267.19
0341	CLAY HIGH SCHOOL	827,868.85								827,868.85
0351	LAKESIDE JUNIOR HIGH	371,443.99	10,041.10							381,485.09
0352	LAKESIDE ELEMENTARY	200,174.53					7,469.82	7,046.00		200,598.35
0361	ORANGE PARK JUNIOR HIGH	342,711.53							15,075.99	327,635.54
0371	WILKINSON JUNIOR HIGH	411,274.77	2,395.00							413,669.77
0381	MONTCLAIR ELEMENTARY	123,629.38								123,629.38
0391	MIDDLEBURG HIGH SCHOOL	1,254,140.35	2,520.00							1,229,781.65
0401	RIDGEVIEW ELEMENTARY	220,032.47	3,948.68					1,013.40	26,878.70	222,967.75
0411	CLAY HILL ELEMENTARY	234,100.05								234,100.05
0431	RIDGEVIEW HIGH SCHOOL	1,016,966.59	1,383.67							1,018,350.26
0451	LAKE ASBURY ELEMENTARY	196,552.56								196,552.56
0471	ROBERT M PATERSON ELEMENTARY	166,803.65					1,300.00			168,103.65
0481	LAKE ASBURY JUNIOR HIGH	583,945.72								583,945.72
0491	WILKINSON ELEMENTARY	247,797.19								247,797.19
0501	TYNES ELEMENTARY	233,593.43							8,412.10	225,181.33
0511	MCRAE ELEMENTARY	212,112.28								212,112.28
0521	FLEMING ISLAND ELEMENTARY	184,040.42								184,040.42
0531	THUNDERBOLT ELEMENTARY	217,265.65								217,265.65
0541	RIDEOUT ELEMENTARY	143,817.43	2,050.20							145,867.63
0551	FLEMING ISLAND HIGH SCHOOL	1,021,042.45	2,000.00						5,360.00	1,017,682.45
0571	SWIMMING PEN CREEK ELEMENTARY	141,542.91							7,327.52	134,215.39
0591	ARGYLE ELEMENTARY SCHOOL	160,550.22								160,550.22
0601	COPPERGATE ELEMENTARY	172,292.46								172,292.46
0611	OAKLEAF JUNIOR HIGH	499,859.97							4,617.98	495,241.99



**MARCH, 2021**

LOCATION		BEG BALANCE	NEW PURCHASE	VALUE ADD	OTHER	REINSTATED	TRANSFER IN	TRANSFER OUT	DELETIONS	ENDING BALANCE
0621	OAKLEAF VILLAGE ELEMENTARY	284,227.22					1,013.40			285,240.62
0631	SHADOWLAWN ELEMENTARY	237,082.90								237,082.90
0641	DISCOVERY OAKS ELEMENTARY	656,780.33								656,780.33
0651	PLANTATION OAKS ELEMENTARY	618,362.28								618,362.28
0661	OAKLEAF HIGH SCHOOL	1,397,726.58	4,895.00		2,150.00					1,404,771.58
0769	ST JOHNS COUNTRY DAY	25,893.80								25,893.80
7005	CLAY VIRTUAL - ACADEMY	31,449.93							6,440.00	25,009.93
9000	SCHOOL BOARD	26,342.86								26,342.86
9002	CAREER AND TECHNICAL EDUCATION	21,106.57								21,106.57
9003	DEPT OF INST RESOURCES STEM	54,411.39								54,411.39
9004	STUDENT SERVICES	49,560.06								49,560.06
9005	EXCEPTIONAL STUDENT EDUCATION	228,930.53						1,118.00		227,812.53
9006	DEPT OF ELEMENTARY EDUCATION	45,019.07								45,019.07
9007	K12 ACADEMIC SERVICES	8,287.57								8,287.57
9008	ADULT COMMUNITY EDUCATION	68,928.09								68,928.09
9009	SCH IMPROVEMENT & PROF DEVEL	49,019.57								49,019.57
9010	TRANSPORTATION	499,805.82	14,581.76						1,013.40	513,354.18
9014	INSTRUCTIONAL MEDIA SERVICES	1,709.50								1,709.50
9016	SUPERINTENDENT/DEPUTY SUPER	39,260.15	2,599.00							41,859.15
9020	OFFICE OF SUPPORT SERVICES	11,536.38								11,536.38
9021	MAINTENANCE DEPARTMENT	622,555.44					17,325.14	8,769.82	10,712.00	620,398.76
9022	OPERATIONS	152,133.10								152,133.10
9023	FACILITY PLANNING & CONSTRUCT	29,923.99								29,923.99
9024	CODE ENFORCEMENT	5,136.47								5,136.47
9025	SCHOOL POLICE DEPARTMENT	324,248.25	4,590.00							328,838.25
9030	PRINT CENTER	64,262.81								64,262.81
9040	INFORMATION SERVICES	2,348,189.43					2,337.97		4,992.17	2,345,535.23
9050	BUSINESS AFFAIRS DIVISION	113,304.82								113,304.82
9060	HUMAN RESOURCES	70,034.12								70,034.12
9106	TITLE 1	24,606.89								24,606.89
9110	FOOD & NUTRITION SERVICES	225,452.17					7,046.00	2,843.00		229,655.17
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	4,382.44								4,382.44
	TOTAL	21,398,347.38	50,984.41	0.00	5,050.00	0.00	39,335.33	39,335.33	94,068.60	21,360,313.19

# Clay County Public Schools Software

Location Number	Begin Balance	New Purchase	Other	Monthly Deletions	Ending Balance
0311 KEYSTONE HEIGHTS JR/SR HIGH	2,500.00	0.00	0.00	0.00	2,500.00
0341 CLAY HIGH SCHOOL	5,599.00	0.00	0.00	0.00	5,599.00
0371 WILKINSON JUNIOR HIGH	1,255.23	0.00	0.00	0.00	1,255.23
0501 TYNES ELEMENTARY	1,512.50	0.00	0.00	0.00	1,512.50
0541 RIDEOUT ELEMENTARY	7,605.95	0.00	0.00	0.00	7,605.95
0551 FLEMING ISLAND HIGH SCHOOL	3,385.00	0.00	0.00	0.00	3,385.00
0611 OAKLEAF JUNIOR HIGH	37,921.00	0.00	0.00	0.00	37,921.00
0661 OAKLEAF HIGH SCHOOL	20,895.00	0.00	0.00	0.00	20,895.00
9005 EXCEPTIONAL STUDENT EDUCATION	1,105.82	0.00	0.00	0.00	1,105.82
9008 ADULT COMMUNITY EDUCATION	1,295.00	0.00	0.00	0.00	1,295.00
9010 TRANSPORTATION	38,383.84	0.00	0.00	0.00	38,383.84
9020 OFFICE OF SUPPORT SERVICES	4,495.38	0.00	0.00	0.00	4,495.38
9021 MAINTENANCE DEPARTMENT	13,800.00	0.00	0.00	0.00	13,800.00
9022 OPERATIONS	80,245.40	0.00	0.00	0.00	80,245.40
9023 FACILITY PLANNING & CONSTRUCT	21,441.02	0.00	0.00	0.00	21,441.02
9040 INFORMATION SERVICES	4,587,642.51	0.00	0.00	0.00	4,587,642.51
9050 BUSINESS AFFAIRS DIVISION	11,240.83	0.00	0.00	0.00	11,240.83
9110 FOOD & NUTRITION SERVICES	41,095.00	0.00	0.00	0.00	41,095.00
	4,881,418.48	0.00	0.00	0.00	4,881,418.48

# Clay County Public Schools Vehicles

Location Number 9010 TRANSPORTATION	Begin Balance	New Purchase	Other	Monthly Deletions	Ending Balance
	31,249,025.58	49,645.30	0.00	205,877.80	31,092,793.08
	31,249,025.58	49,645.30	0.00	205,877.80	31,092,793.08

DRAFT

# Clay County Public Schools Audio Visual

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	11,164.04	0.00	0.00	0.00	11,164.04
0311 KEYSTONE HEIGHTS JR/SR HIGH	1,792.00	0.00	0.00	0.00	1,792.00
0341 CLAY HIGH SCHOOL	11,880.77	0.00	0.00	0.00	11,880.77
0361 ORANGE PARK JUNIOR HIGH	1,149.00	0.00	0.00	0.00	1,149.00
0391 MIDDLEBURG HIGH SCHOOL	15,208.40	0.00	0.00	0.00	15,208.40
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
	64,205.37	0.00	0.00	0.00	64,205.37



## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

#### **Title**

C13 - Budget Amendment for Month Ending March 31, 2021

#### **Description**

Florida State Board of Education Administrative Rule 6A-1.006 requires that the School Board approved 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 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 standard 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 the month ending March 31, 2021.

#### **Contact**

Dr. Susan M. Legutko, Assistant Superintendent for Business Affairs (904) 336-6721

#### **Financial Impact**

As presented

#### **Review Comments**

#### **Attachments**

## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

**Title**

C14 - Deletion of Certain Items Report - April, 2021

**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 March, 2021.

**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 - April, 2021 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-April, 2021.pdf](#)



Clay County Public Schools  
Monthly Deletion Report  
For Month Ending: 04/30/2021

<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>
<b>LCTN 0201 ORANGE PARK ELEMENTARY</b>							
Surplus Sale	14001255	MOWER: RIDING 46 " HUSQVARNA Y	Furniture,Fixtures & Equipment	02/13/2014	04/06/2021	1,519.05	1,175.46
						<b>1,519.05</b>	<b>1,175.46</b>
<b>LCTN 0252 ORANGE PARK HIGH</b>							
Surplus Sale	10000062	C/M/K - DELL OPTIPLEX 960 MINI	Furniture,Fixtures & Equipment	09/10/2009	04/06/2021	1,180.74	1,180.74
Surplus Sale	10000074	C/M/K - DELL OPTIPLEX 960 MINI	Furniture,Fixtures & Equipment	09/10/2009	04/06/2021	1,180.74	1,180.74
						<b>2,361.48</b>	<b>2,361.48</b>
<b>LCTN 0261 DOCTORS INLET ELEMENTARY</b>							
Surplus Sale	00083691	CART:INSTRUCTIONAL W/PROJECTOR	Furniture,Fixtures & Equipment	08/14/2008	04/06/2021	2,401.75	2,401.75
						<b>2,401.75</b>	<b>2,401.75</b>
<b>LCTN 0352 LAKESIDE ELEMENTARY</b>							
Surplus Sale	00071824	FLOOR SCRUBBER:AUTO MINUTEMAN	Furniture,Fixtures & Equipment	01/23/2003	04/06/2021	4,995.00	4,995.00
Surplus Sale	00075538	MOWER:25HP GRAVELY PRO-MASTER	Furniture,Fixtures & Equipment	08/09/2001	04/06/2021	6,299.25	6,299.25
Surplus Sale	10001391	SCRUBBER: AUTO FLOOR 240X - MI	Furniture,Fixtures & Equipment	04/22/2010	04/06/2021	4,896.50	4,896.50
						<b>16,190.75</b>	<b>16,190.75</b>
<b>LCTN 0361 ORANGE PARK JUNIOR HIGH</b>							
Surplus Sale	00075544	MOWER:60" DECK HYDRO GRAVELY	Furniture,Fixtures & Equipment	10/10/2002	04/06/2021	6,249.25	6,249.25
Surplus Sale	00091363	MOWER: RIDING - JOHN DEERE	Furniture,Fixtures & Equipment	05/10/2007	04/06/2021	2,099.25	2,099.25
						<b>8,348.50</b>	<b>8,348.50</b>
<b>LCTN 0371 WILKINSON JUNIOR HIGH</b>							
Surplus Sale	00078142	LAPTOP:LATITUDE - DELL D600 PE	Furniture,Fixtures & Equipment	04/22/2004	04/06/2021	1,622.00	1,622.00
						<b>1,622.00</b>	<b>1,622.00</b>
<b>LCTN 0411 CLAY HILL ELEMENTARY</b>							
Surplus Sale	09000322	LAPTOP: DELL LATITUDE E6400	Furniture,Fixtures & Equipment	11/25/2008	04/06/2021	1,177.57	1,177.57
Surplus Sale	09000327	LAPTOP: DELL LATITUDE E6400	Furniture,Fixtures & Equipment	11/25/2008	04/06/2021	1,177.57	1,177.57
Surplus Sale	11000880	LAPTOP - DELL LATITUDE E6410	Furniture,Fixtures & Equipment	04/14/2011	04/06/2021	1,070.64	1,070.64
Surplus Sale	13100519	LAPTOP - DELL LATITUDE E6430 +	Furniture,Fixtures & Equipment	05/09/2013	04/06/2021	1,183.39	1,183.39
Surplus Sale	13100521	LAPTOP - DELL LATITUDE E6430 +	Furniture,Fixtures & Equipment	05/09/2013	04/06/2021	1,183.39	1,183.39
Surplus Sale	13100522	LAPTOP - DELL LATITUDE E6430 +	Furniture,Fixtures & Equipment	05/09/2013	04/06/2021	1,183.39	1,183.39
Surplus Sale	13100523	LAPTOP - DELL LATITUDE E6430 +	Furniture,Fixtures & Equipment	05/09/2013	04/06/2021	1,183.39	1,183.39
Surplus Sale	13100524	LAPTOP - DELL LATITUDE E6430 +	Furniture,Fixtures & Equipment	05/09/2013	04/06/2021	1,183.39	1,183.39
Surplus Sale	13100527	LAPTOP - DELL LATITUDE E6430 +	Furniture,Fixtures & Equipment	05/09/2013	04/06/2021	1,183.39	1,183.39

Clay County Public Schools  
Monthly Deletion Report  
For Month Ending: 04/30/2021

<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>
						<b>10,526.12</b>	<b>10,526.12</b>
<b>LCTN 0451 LAKE ASBURY ELEMENTARY</b>							
Junk/Parts	11000140	COPIER:W/PAPER FEEDER-RICOH MP	Furniture,Fixtures & Equipment	08/12/2010	04/06/2021	6,067.00	6,067.00
						<b>6,067.00</b>	<b>6,067.00</b>
<b>LCTN 0481 LAKE ASBURY JUNIOR HIGH</b>							
Surplus Sale	00086589	LIFT:MOBILE TRANSFER SYSTEM	Furniture,Fixtures & Equipment	06/30/2005	04/06/2021	5,345.00	5,345.00
						<b>5,345.00</b>	<b>5,345.00</b>
<b>LCTN 0541 RIDEOUT ELEMENTARY</b>							
Junk/Parts	13000613	DUPLICATOR:W/DOC RICOH DD4450	Furniture,Fixtures & Equipment	06/06/2013	04/06/2021	3,921.00	3,407.54
						<b>3,921.00</b>	<b>3,407.54</b>
<b>LCTN 0551 FLEMING ISLAND HIGH SCHOOL</b>							
Surplus Sale	00079534	CHASSIS/MONITOR/KEYBOARD - DEL	Furniture,Fixtures & Equipment	07/24/2003	04/06/2021	1,005.00	1,005.00
						<b>1,005.00</b>	<b>1,005.00</b>
<b>LCTN 0571 SWIMMING PEN CREEK ELEMENTARY</b>							
Surplus Sale	00082468	CAMCORDER:DIGITAL - PANASONIC	Furniture,Fixtures & Equipment	08/12/2004	04/06/2021	1,185.00	1,185.00
						<b>1,185.00</b>	<b>1,185.00</b>
<b>LCTN 0611 OAKLEAF JUNIOR HIGH</b>							
Surplus Sale	10001552	LAPTOP - DELL LATITUDE E6510	Furniture,Fixtures & Equipment	06/10/2010	04/06/2021	1,070.64	1,070.64
						<b>1,070.64</b>	<b>1,070.64</b>
<b>LCTN 0661 OAKLEAF HIGH SCHOOL</b>							
Junk/Parts	10001283	GOAL:SOCCER PORTABLE GOAL W/NE	Furniture,Fixtures & Equipment	11/10/2010	04/06/2021	1,995.00	1,995.00
Junk/Parts	SW004326	AUTODESK DESIGN ACADEMY PERPET	Computer Software	08/09/2007	04/06/2021	20,895.00	0.00
						<b>22,890.00</b>	<b>1,995.00</b>
<b>LCTN 9005 EXCEPTIONAL STUDENT EDUCATION</b>							
Junk/Parts	00063826	SYSTEM:CEILING SPEAKER (PHONIC	Furniture,Fixtures & Equipment	03/10/1997	04/06/2021	1,004.50	1,004.50
						<b>1,004.50</b>	<b>1,004.50</b>
<b>LCTN 9006 DEPT OF ELEMENTARY EDUCATION</b>							
Surplus Sale	12000019	LAPTOP - DELL LATITUDE E6410	Furniture,Fixtures & Equipment	09/08/2011	04/06/2021	1,060.43	1,060.43
						<b>1,060.43</b>	<b>1,060.43</b>
<b>LCTN 9010 TRANSPORTATION</b>							

Clay County Public Schools  
Monthly Deletion Report  
For Month Ending: 04/30/2021

<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>
Surplus Sale	00091328	COMPRESSOR: AIR 80 GAL VERTICA	Furniture,Fixtures & Equipment	01/24/2008	04/06/2021	1,888.85	1,888.85
Junk/Parts	00091795	CREDENZA: HENNA CHERRY - HON	Furniture,Fixtures & Equipment	05/24/2007	04/06/2021	1,513.69	1,513.69
						<b>3,402.54</b>	<b>3,402.54</b>
<b>Total Furniture</b>							
						<b>69,025.76</b>	
<b>Total Vehicles</b>							
						<b>0.00</b>	
<b>Total Audio Visual</b>							
						<b>0.00</b>	
<b>Total Software</b>							
						<b>20,895.00</b>	
<b>Totals for Deletion Report</b>						<b>89,920.76</b>	<b>68,168.71</b>

Note: MARCH 2021 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

### May 6, 2021 - Regular School Board Meeting

#### **Title**

C15 - BID Renewal

#### **Description**

Renew BID as required per FS 287, DOE 6A-1.012 and School Board Policy

- a. Custodial Services for Selected Administrative Buildings – County Wide Bid #19-F-233: Contract Period is July 1, 2021 through June 30, 2022. The contract period is for 1 year and is the first renewal option for Bid.
- b. Epoxy Floor Services County Wide Bid #17-F-227: Contract Period is July 1, 2021 through June 30, 2022. The contract period is for 1 year and is the final 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. Custodial Services for Selected Administrative Buildings – County Wide Bid #19-F-233:
  - Great Faith Cleaning Services, 404 Walnut Street, Green Cove Springs, FL 32043
- b. Epoxy Floor Services County Wide Bid #17-F-227:
  - Ronald Lance Tile & Resinous Systems LLC, P.O Box 1097, Fairfield, FL 32634

#### **Contact**

Dr. Susan Legutko, Assistant Superintendent for Business Affairs, Phone: (904)336-6721, Email: susan.legutko@myoneclay.net

#### **Financial Impact**

- a. Custodial Services for Selected Administrative Buildings – County Wide Bid #19-F-233: The total estimated expenditure for the 1 year contract renewal is \$130,000.00 from General Revenue.
- b. Epoxy Floor Services County Wide Bid #17-F-227: The total estimated expenditure for the 1 year contract renewal is \$40,000.00 from General and Capital Revenue

#### **Review Comments**

#### **Attachments**

## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

#### Title

C16 - BID to be Awarded

#### Description

a. Motor Oil, Transmission Fluid and Other Automotive Fluids - County Wide Bid #21-TR-91: Contract Period is for a one (1) year period from May 7, 2021 through April 30, 2022 with the option to renew for three (3) one year additional contract periods upon mutual agreement, in writing. Bid established for the purchase and delivery of motor oil, diesel exhaust fluid, automatic transmission fluid and any other required fluids as specified in the Bid for use in County vehicles. The vendor awarded is the lowest most responsive and responsible qualified bidder meeting specifications.

#### 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

Prior Board approved Bid will expire but it was used successfully during the past terms to provide quality services and products to the district.

#### Expected Outcomes

Upon approval by the Board, we expect the vendor to provide quality services and products at the terms and conditions listed in the Bid.

#### Strategic Plan Goal

Goal 2; Strategy 2.4; Ensure effective and efficient use of resources for fiscal stability.

#### Recommendation

Award BID as follows:

- a. Motor Oil, Transmission Fluid and Other Automotive Fluids - County Wide Bid #21-TR-91:  
-H.R. Lewis Petroleum Co., 1432 Cleveland Street, Jacksonville, FL 32209

#### Contact

Dr. Susan Legutko, Assistant Superintendent for Business Affairs, Phone: (904)336-6721, Email: [susan.legutko@myoneclay.net](mailto:susan.legutko@myoneclay.net)

#### Financial Impact

- a. Motor Oil, Transmission Fluid and Other Automotive Fluids - County Wide Bid #21-TR-91:  
Total estimated expenditure for the 1 year contract is \$40,000.00 from General Revenue.

#### Review Comments

#### Attachments

## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

**Title**

C17 - Change Order #1 for Ridgeview Elementary School Parking Lot Lighting Replacement

**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 changes of scope and to address existing unforeseen conditions.

**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**

Bryce Ellis, Interim Assistant Superintendent for Operations, (904) 336-6853, bryce.ellis@myoneclay.net,

David Kramer, Project Manager, (904) 336-6849, david.kramer@myoneclay.net

**Financial Impact**

This change order will increase the contract amount by \$767.40. Architect fees will increase by \$65.23 as a result of this change order. These funds are available and budgeted in the Educational Facilities Plan.

**Review Comments****Attachments**

🔗 [CO 1 RVE Parking Lot Lighting Replacement.pdf](#)

**AIA****Change  
Order****Document G701™ – 2017**

**PROJECT:** *(Name and address)*  
 Ridgeview Elementary School  
 Parking Lot Lighting Replacement  
 421 Jefferson Avenue  
 Orange Park, FL 32065

**CONTRACT INFORMATION:**  
 Contract For: Ridgeview Elem School  
 Parking Lot Lighting Replacement  
 Date: November 17, 2020

**CHANGE ORDER INFORMATION:**  
 Change Order Number: 001  
 Date: March 4, 2021

**OWNER:** *(Name and address)*  
 The School District of Clay County  
 900 Walnut Street  
 Green Cove Springs, FL 32043

**ARCHITECT:** *(Name and address)*  
 Haddad Engineering, Inc.  
 3030 Hartley Road, Suite 290  
 Jacksonville, FL 32257

**CONTRACTOR:** *(Name and address)*  
 T&M Electric of Clay County, LLC  
 200 College Drive  
 Orange Park, FL 32065

**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.)*

Provide material and labor to install 6 3" to 2-1/8" reducing slipfitters on 6 existing light poles to allow for installation of new cobra arms as required (Attached backup letter).

The original Contract Sum was	\$ 33,648.00
The net change by previously authorized Change Orders	\$ 0.00
The Contract Sum prior to this Change Order was	\$ 33,648.00
The Contract Sum will be <u>increased</u> by this Change Order in the amount of	\$ 767.40
The new Contract Sum including this Change Order will be	\$ 34,415.40

The Contract Time will be unchanged.

The date of Substantial Completion will be on or before June 5, 2021.

**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.**

Haddad Engineering, Inc.

ARCHITECT *(Firm name)*

SIGNATURE

Roger B. Smith, Jr., Electrical

PRINTED NAME AND TITLE

DATE

T&M Electric of Clay County, LLC

CONTRACTOR *(Firm name)*

SIGNATURE

James E. Linton, President

PRINTED NAME AND TITLE

DATE

School District of Clay County

OWNER *(Firm name)*

SIGNATURE

Mary Bolla, Board Chair

PRINTED NAME AND TITLE

DATE

# T & M ELECTRIC OF CLAY COUNTY, LLC.

200 College Drive  
Orange Park, Florida 32065  
State License #EC0001152  
FEIN 59-2052695

Phone: (904) 272-0272

Fax: (904) 276-7689

TO School Board of Clay County FROM Daniel Newton  
800 Center Street DATE February 4, 2021  
Green Cove Springs, FL 32043 PROJECT Ridgeview Elementary School Security  
ATTN David Kramer Lighting Repair/Replacement  
PHONE 904-336-6825 FAX

## Change Order Request # 1

- Provide material and labor to install 6 3" to 2-1/8" reducing slipfitters on 6 existing light poles to allow for installation of new cobra arms as required.

Item Num	Quantity	Description	Unit Price	Extended Price
1	Lot	RETA - 3 - BZ Adaptor	\$517.50	\$517.50
		Material		\$517.50
		Taxes 7.5%		\$38.81
		Labor		\$78.72
		Labor Burden		\$32.28
		OH&P 15%		\$100.10
		Total		\$767.40
		Labor Hours.....	3.00	
		Labor Rate \$ 26.24 Per Hour		

Thank you, and please feel free to call me with any questions you may have

Sincerely,

*Daniel R. Newton*

Daniel Newton

Estimator/Project Manager

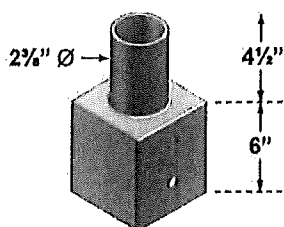


# Tenon Adaptors

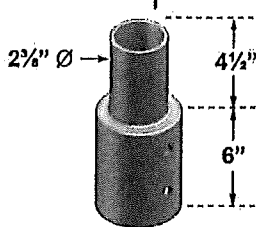
Project Name:

Catalog Number:

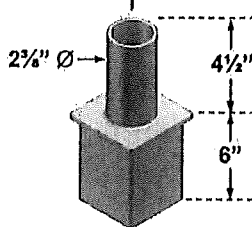
Type



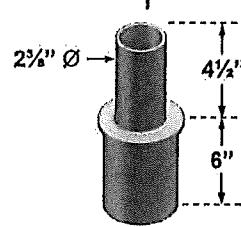
SETA



RETA



SITA



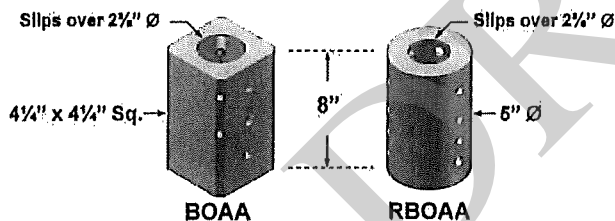
RITA

All steel tenon adaptors are constructed of square or round steel tubing with 2 3/4" diameter tenons. Designed for the following applications:

- SETA - Square external tenon adaptor to slip-fit over 3" to 5" square poles.
- RETA - Round external tenon adaptor to slip-fit over 3" to 5" diameter round poles.
- SITA - Square internal tenon adaptor to slip inside 4" or 5" square poles.
- RITA - Round internal tenon adaptor to slip inside 4" or 5" diameter round poles.

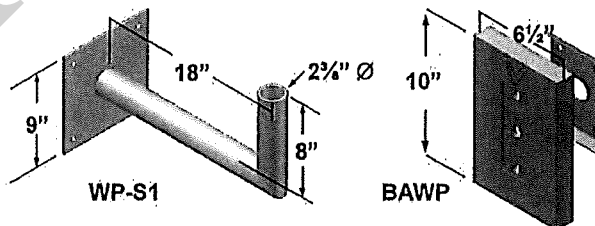
Model	Pole or Tenon Size	Finish	Model	Pole or Tenon Size	Finish
SETA	3" dia. (3) 3 1/2" dia. (3 1/2) 4" dia. (4) 4 1/2" dia. (4 1/2) 5" dia. (5)	Bronze (BZ) Black (BK) White (WH) Forest Green (FG) Grey (GY) Silver Metallic (SL) Custom Color (CC)	SITA	4" x 4" (4) 5" x 5" (5)	Bronze (BZ) Black (BK) White (WH) Forest Green (FG) Grey (GY) Silver Metallic (SL) Custom Color (CC)
RETA	3" dia. (3) 3 1/2" dia. (3 1/2) 4" dia. (4) 4 1/2" dia. (4 1/2) 5" dia. (5)		RITA	4" x 4" (4) 5" x 5" (5)	

## Bolt-On Arm Adaptors



All cast adaptors for bolt-on arms are constructed of durable cast aluminum. Designed for the following applications: BOAA Square and RBOAA Round adaptors slip-fit over a 2 3/4" diameter tenon, and attach with hex set screws. May be drilled for single or twin 180°, twin 90°, triple 90° and Quad mounting configurations. To assure proper drill pattern, please specify accompanying fixture.

## Wall Brackets



The WP-S1 wall mount bracket is constructed of a 9" square, 3/16" thick steel wall plate and a 2 3/4" diameter welded steel bull-horn with 90° bend.

The BAWP wall mounting plate measures 6 1/2" x 10", and is constructed of durable cast aluminum; with an internal plate, and comes with locking set screws. Designed to attach to a Visionaire extruded aluminum bolt-on arm. To assure proper drill pattern, please specify accompanying fixture.

Model	Pole or Tenon Size	Finish	Model	Finish
BOAA *Specify fixture	Single (S1) Double (D2) Triple 90° (T9) Triple 120° (T1) Quad (QD)	Bronze (BZ) Black (BK) White (WH) Forest Green (FG) Grey (GY) Silver Metallic (SL) Custom Color (CC)	WP-S1	Bronze (BZ) Black (BK) White (WH) Forest Green (FG) Grey (GY) Silver Metallic (SL) Custom Color (CC)
RBOAA *Specify fixture			BAWP *Specify fixture	

For more detailed information on mounting, wiring or installation instructions, please consult factory. If poles are not ordered with fixtures, please specify mounting requirements. This document contains proprietary information of Visionaire Lighting, LLC. Any use of this information requires the written approval of Visionaire Lighting, LLC. In keeping with our TQM policy of continuous improvement, Visionaire reserves the right to change any specifications contained herein without prior notice.

**VISIONAIRE LIGHTING**  
Performance In A Whole New Light®

# HADDAD ENGINEERING, INC.

February 4, 2021

Mr. David Kramer  
Clay County District Schools  
925 W. Center Street  
Green Cove Springs, FL 32043

**Project:**            *Ridgeview Elementary  
Parking Lot Lighting Replacement  
CCDS Proj No. C-23-19/20*

Dear Mr. Kramer:

We recommend approval of Change Order Request #1 based on T & M Electric of Clay County, LLC letter dated February 4, 2021. Original Contract sum was \$33,648.00 and the Contract Sum will be increased by this Change Order in the amount of \$767.40. The new Contract Sum including this Change Order will be \$34,415.40.

- This is a request to provide material and labor (see back-up Letter).
- There is no change in the substantial completion date of June 5, 2021.

Please call me if you have any questions.

Sincerely,



Namir Haddad, P.E.  
President

## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

**Title**

C18 - Schematic/Preliminary/Final (Phase I, II, & III) Plans and Specifications for S. Bryan Jennings Elementary School Roof Repair/Replacement (Buildings 1, 2, & 3)

**Description**

Each phase or combination of phases is submitted to the School Board for review and approval. The plans have received safe review and are complete to Schematic/Preliminary/Final (Phase I, II, and 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 Phase I, II, & III) Plans and Specifications for S. Bryan Jennings Elementary School Roof Repair/Replacement (Buildings 1, 2, & 3).

**Contact**

Bryce Ellis, Interim Assistant Superintendent for Operations, (904) 336-6853, bryce.ellis@myoneclay.net

Jeffery Marks, Project Manager, Facilities Planning and Construction, (904) 336-6821, jeffery.marks@myoneclay.net

**Financial Impact**

As budgeted in the Educational Facilities Plan for \$300,000.00. The architect's cost estimate is \$602,800.00. Additional funds are available in the EFP Project Contingency line.

**Review Comments****Attachments**

## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

**Title**

C19 - Change Order #1 for Oakleaf Junior High School Security Lighting Repair/Replacement

**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 changes of scope and to address existing unforeseen conditions.

**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**

Bryce Ellis, Interim Assistant Superintendent for Operations, (904) 336-6853, bryce.ellis@myoneclay.net,

David Kramer, Project Manager, (904) 336-6849, david.kramer@myoneclay.net

**Financial Impact**

This change order will increase the contract amount by \$690.45. Architect fees will increase by \$58.69 as a result of this change order. These funds are available and budgeted in the Educational Facilities Plan.

**Review Comments****Attachments**

📎 [OLJ Security Lighting Repair.Replacement CO 1.pdf](#)



# Document G701™ – 2017

**PROJECT:** *(Name and address)*  
Security Lighting  
Repair/Replacement at Oakleaf Jr II  
4085 Plantation Oaks Blvd.  
Orange Park, FL 32065

**CONTRACT INFORMATION:**  
Contract For: Security Lighting Repair /  
Replacement at Oakleaf Jr II  
Date: November 20, 2020

**CHANGE ORDER INFORMATION:**  
Change Order Number: 001  
Date: April 8, 2021

**OWNER:** *(Name and address)*  
The School District of Clay County  
900 Walnut Street  
Green Cove Springs, FL 32043

**ARCHITECT:** *(Name and address)*  
Haddad Engineering, Inc.  
3030 Hantley Road, Suite 290  
Jacksonville, FL 32257

**CONTRACTOR:** *(Name and address)*  
T&M Electric of Clay County, LLC  
200 College Drive  
Orange Park, FL 32065

## 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.)*

Provide labor and materials required per letter dated April 7, 2021 (See attached backup letter).

The original Contract Sum was	\$ 61,058.00
The net change by previously authorized Change Orders	\$ 0.00
The Contract Sum prior to this Change Order was	\$ 61,058.00
The Contract Sum will be increased by this Change Order in the amount of	\$ 690.45
The new Contract Sum including this Change Order will be	\$ 61,748.45

The Contract Time will be unchanged.

The date of Substantial Completion will be May 6, 2021.

**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.

Haddad Engineering, Inc.  
ARCHITECT *(Firm name)*

SIGNATURE

Roger B. Smith, Jr., Electrical  
PRINTED NAME AND TITLE

ROGER B. SMITH JR.  
DATE

T&M Electric of Clay County, LLC  
CONTRACTOR *(Firm name)*

SIGNATURE

James E. Linton, President  
PRINTED NAME AND TITLE

4-8-2021  
DATE

School District of Clay County  
OWNER *(Firm name)*

SIGNATURE

Mary Bolla, Board Chair  
PRINTED NAME AND TITLE

DATE

# T & M Electric of Clay County, LLC.

200 College Drive  
Orange Park, Florida 32065

Phone: (904)-272-0272

Fax: (904)-276-7689

## PROPOSAL

DATE:

April 7, 2021

PROPOSAL SUBMITTED TO:

School Board of Clay County  
800 Center Street  
Green Cove Springs, Fl. 32043  
Attn: David Kramer

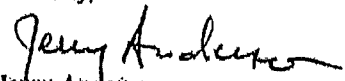
Project:

Oakleaf Jr. High School  
Lighting Controls panel 5PA

1. Provide labor and materials required to install one 4 pole lighting contactor adjacent to panel PA5. The lighting contactor will be used to control circuits 5PA: 29 servicing canopy lights, 5PA:31 servicing canopy lights and 5PA:34,36 servicing light pole at the agriculture center. The lighting contactor will be provided with an HOA and a photo cell for automatic control of lights. The photocell will be mounted on wall outside the equipment room with panel 5PA.

Item Numb	Quantity	Description	Unit Price	Extended Price
1		Miscellaneous Materials		\$407.24
		Material		\$407.24
		Taxes 7%		\$28.51
		Labor		\$116.77
		Labor Burden		\$47.87
		Mark Up 15%		\$90.06
		Total		\$690.45
		Labor Hours:	4.45	
		Labor Rate Per Hour	\$26.24	

Thank you, and please feel free to call me with any questions you may have  
Sincerely,

  
Jerry Anderson  
Project Manager

Job ID: 20B170  
Project: Oakleaf Jr High School



## Summary by Subtotal

Vendor: GB JACK

Labor Level: CONEST

7 Apr 2021 10:47:39

Subtotal 2 - EMT									
Item #	Size	Description	QTY	Unit	Mat Unit	Mat Result	Lab Unit	Lab Result	Qto Result
10047	3/4	EMT	20.00	FT	1.1840	23.68	0.0350	0.70	0.00
Subtotal totals:						23.68		0.70	0.00
Subtotal 11 - EMT FITTINGS									
Item #	Size	Description	QTY	Unit	Mat Unit	Mat Result	Lab Unit	Lab Result	Qto Result
20127	3/4	EMT STEELSS COUPLING	2.00	EA	0.2841	0.57	0.0250	0.05	0.00
150784	3/4	EMT 1-HOLE STEELSTRAP	3.00	EA	0.0703	0.21	0.0375	0.11	0.00
Subtotal totals:						0.78		0.16	0.00
Subtotal 13 - HANGERS/SUPPORTS									
Item #	Size	Description	QTY	Unit	Mat Unit	Mat Result	Lab Unit	Lab Result	Qto Result
150571	3/16 x 1/4	BLUE TAPPER CONCRETE SCREW	3.00	EA	0.1973	0.59	0.0313	0.09	0.00
150591	3/16 x 1 1/2 - 3"	HAMMER DRILLED HOLE	5.00	EA	1.2500	6.25	0.2375	1.19	0.00
Subtotal totals:						6.84		1.28	0.00
Subtotal 22 - PLATES									
Item #	Size	Description	QTY	Unit	Mat Unit	Mat Result	Lab Unit	Lab Result	Qto Result
140550		1G-WP BLANK PLATE	1.00	EA	0.5325	0.52	0.0625	0.06	0.00
Subtotal totals:						0.52		0.06	0.00
Subtotal 24 - CAST BOXES									
Item #	Size	Description	QTY	Unit	Mat Unit	Mat Result	Lab Unit	Lab Result	Qto Result
150388	2" DEEP 16.5-CI	1G ALUM W/P (BELL) BOX W 3 x 3/4" HUBS	1.00	EA	3.7771	3.78	0.2500	0.25	0.00
Subtotal totals:						3.78		0.25	0.00
Subtotal 28 - USE-RHH-RHW CU									
Item #	Size	Description	QTY	Unit	Mat Unit	Mat Result	Lab Unit	Lab Result	Qto Result
70111	12	GREEN THHN CU (GRD 20A)	22.00	FT	0.1917	4.22	0.0038	0.08	0.00
Subtotal totals:						4.22		0.08	0.00
Subtotal 31 - THHN/THWN CU									
Item #	Size	Description	QTY	Unit	Mat Unit	Mat Result	Lab Unit	Lab Result	Qto Result
70029	12	THHN/THWN CU (SOL)	44.00	FT	0.1917	8.44	0.0038	0.17	0.00
Subtotal totals:						8.44		0.17	0.00
Subtotal 99 - MISCELLANEOUS ITEMS									
Item #	Size	Description	QTY	Unit	Mat Unit	Mat Result	Lab Unit	Lab Result	Qto Result
1		120 VOLT PHOTO CELL	1.00	EA	15.0125	15.01	0.1675	0.19	0.00

Phone:  
Web:

200 College Drive  
Orange Park, FL 32065

**Subtotal 99 MISCELLANEOUS ITEMS**

Item #	Size	Description	QTY	Unit	Mat Unit	Mat Result	Lab Unit	Lab Result	Qto Unit	Qto Result
2		4 POLE LTG CONTACTOR NEMA 1 WHOA	1.00	EA	343.9750	343.98	1.5625	1.56	0.0000	0.00
Subtotal totals:						358.99		1.75		0.00
Job totals:						407.24		4.45		0.00

DRAFT

T M Electric, Inc

200 College Drive  
Orange Park, FL 32065

Phone:  
Web:



# HADDAD ENGINEERING, INC.

April 8, 2021

Mr. David Kramer  
Clay County District Schools  
925 W. Center Street  
Green Cove Springs, FL 32043

**Project:**        *Oakleaf Junior High School  
Security Lighting Repair / Replacement  
CCDS Proj No. C-34-19/20*

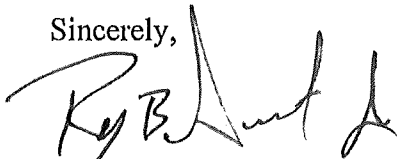
Dear Mr. Kramer:

We recommend approval of Change Order Request #1 based on T & M Electric of Clay County, LLC letter dated April 7, 2021. Original Contract sum was \$61,058.00 and the Contract Sum will be increased by this Change Order in the amount of \$690.45. The new Contract Sum including this Change Order will be \$61,748.45.

- This is a request to provide material and labor (see back-up Letter).
- There is no change in the substantial completion date of May 6, 2021.

Please call me if you have any questions.

Sincerely,



Roger B. Smith, Jr., Electrical

## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

#### **Title**

C20 - 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**

Bryce Ellis, Interim Assistant Superintendent for Operations, (904) 336-6853, bryce.ellis@myoneclay.net

#### **Financial Impact**

None.

#### **Review Comments**

#### **Attachments**

🔗 [Table for Board Backup Contractor Prequal, 5.6.21.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 Beth Clark. 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
BBG Contracting Group, Inc.	Roofing Contractor	\$12,000,000.00	May 31, 2022
C.C. Borden Construction, Inc.	General Contractor	\$18,000,000.00	May 31, 2022
Elkins Construction, LLC	General Contractor	\$250,000,000.00	May 31, 2022
Harrell Construction Company, Inc.	General Contractor	\$15,000,000.00	May 31, 2022
Jenkins Roofing, Inc.	Roofing and Building Contractor	\$10,000,000.00	May 31, 2022
KBT Contracting Corp.	General, Building and Roofing Contractor	\$4,500,000.00	May 31, 2022
Parrish McCall Constructors, Inc.	General Contractor	\$250,000,000.00	May 31, 2022
Perry McCall Construction, LLC	General Contractor	\$250,000,000.00	May 31, 2022
Reliant Roofing, Inc.	Building and Roofing Contractor	\$1,000,000.00	May 31, 2022

## School Board of Clay County

### May 6, 2021 - Regular School Board Meeting

**Title**

D1 - Approve the Nominations for the Citizen Oversight Committee

**Description**

The citizens of Clay County approved a half-cent school capital outlay sales surtax on the November 2020 general election ballot. School Board Policy 1.14, which was adopted by the School Board on February 4, 2021, provides for the formation of a Citizens Oversight Committee to monitor and report on the use of the sales surtax revenues to assure the public that the monies are being utilized as provided for by state law. The Committee must consist of recommended appointees by each School Board member and by the Superintendent of Schools. School Board Policy 1.14 requires that the recommended Committee, which includes all proposed appointees, including alternates appointees who will only assume duties if needed, must be approved by the School Board as a whole at a regular School Board meeting.

**Gap Analysis**

Approval of the Citizen's Oversight Committee as a whole is the last step required in the formation of the Committee after which Committee organization can take place and the oversight process may begin.

**Previous Outcomes**

None

**Expected Outcomes**

It is expected that the School Board will approve the Citizen's Oversight Committee as submitted.

**Strategic Plan Goal**

N/A

**Recommendation**

Approve the Half-Cent Sales Surtax Citizen's Oversight Committee as submitted by the individual members of the School Board and the Superintendent of Schools.

**Contact**

J. Bruce Bickner, School Board Attorney

**Financial Impact**

None

**Review Comments****Attachments**

## School Board of Clay County

---

### May 6, 2021 - Regular School Board Meeting

**Title**

D2 - Human Resources Special Action A

**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**

Brenda G. Troutman, Assistant Superintendent for Human Resources (904) 336 6701 Brenda.Troutman@myoneclay.net

**Financial Impact**

None

**Review Comments****Attachments**