FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF CLAY COUNTY
For the Fiscal Year Ended June 30, 2026

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

INDEX:

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2026, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 10, 2026.

David S. Broski
Signature of District School Superintendent

9-10-2026
Signature Date

DISTRICT SCHOOL BOARD OF CLAY COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND

For the Fiscal Year Ended June 30, 2026

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	447,781.00
Reserve Officers Training Corps (ROTC)	3191	601,887.43
Total Federal Direct	3100	1,049,668.43
Federal Through State and Local:		
Medicaid	3202	2,257,527.49
National Forest Funds	3255	
Federal Through Local	3280	205,417.81
Total Federal Through State and Local	3200	2,462,945.30
State:		
Florida Education Finance Program (FEFP)	3310	224,917,488.00
Workforce Development	3315	1,154,458.00
Workforce Development Capitalization Incentive Grant	3316	3,313,880.00
Workforce Education Performance Incentives	3317	3,206.00
CO&DS Withheld for Administrative Expenditure	3323	25,016.25
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00
State License Tax	3343	38,173.90
Categorical Programs:		
Class Size Reduction Operating Funds	3355	36,350,578.00
Florida School Recognition Funds	3361	1,834,847.00
Voluntary Prekindergarten Program	3371	687,892.85
Other State:		
Other Miscellaneous State Revenues	3399	1,833,781.81
Total State	3300	270,382,571.81
Local:		
Required Local Effort and District Nonvoted Operating Disc	3411	97,764,407.56
Tax Redemptions	3421	1,951,562.24
Lease Revenue	3425	650,586.97
Interest on Investments	3431	2,735,244.62
Gifts, Grants and Bequests	3440	172,163.02
Student Fees:		
Adult General Education Course Fees	3461	37,692.39
Other Student Fees	3469	25,369.51
Other Fees:		
Preschool Program Fees	3471	624,346.91
Other Schools, Courses and Classes Fees	3479	83,694.01
Miscellaneous Local:		
Bus Fees	3491	730,404.47
Receipt of Federal Indirect Cost Rate	3494	403,504.74
Other Miscellaneous Local Sources	3495	6,394,969.65
Refunds of Prior Year's Expenditures	3497	470,165.41
Collections for Lost, Damaged and Sold Textbooks	3498	511.49
Receipt of Food Service Indirect Costs	3499	449,208.04
Total Local	3400	112,493,831.03
Total Revenues	3000	386,389,016.57

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	150,301,324.16	52,748,416.35	29,774,410.03	17,196.59	7,958,383.43	1,197,456.19	2,253,272.88	244,250,459.63
Student Support Services	6100	13,976,718.07	4,796,405.35	916,824.47	3,566.22	112,208.96	11,863.58	76,797.73	19,894,384.38
Instructional Media Services	6200	2,800,907.59	1,059,412.14	185,221.09		38,980.49	163,123.74	561.00	4,248,206.05
Instruction and Curriculum Development Services	6300	4,619,748.41	1,569,717.25	36,861.40	1,223.53	22,521.77	11,069.71	380.00	6,261,522.07
Instructional Staff Training Services	6400	1,832,310.34	565,632.72	309,790.17		30,616.08	75.53	72,695.83	2,811,120.67
Instruction-Related Technology	6500	2,258,424.51	819,149.71	3,036,183.92		94,907.98	81,282.38	1,185.00	6,291,133.50
Board	7100	288,282.62	185,781.59	2,628,460.23		1,169.40		23,765.00	3,127,458.84
General Administration	7200	393,321.14	194,477.10	40,772.26	724.53	5,608.94	951.60	26,800.89	662,656.46
School Administration	7300	14,441,924.86	4,879,729.14	57,769.82		123,288.69	51,211.00	18,354.79	19,572,278.30
Facilities Acquisition and Construction	7410	1,137,716.14	370,271.29	637,325.96	7,362.85	8,612.49	1,574,749.95	2,566,429.98	6,302,468.66
Fiscal Services	7500	1,291,711.55	441,747.11	55,011.93		13,730.11	829.84	41,509.96	1,844,540.50
Food Services	7600	140,723.03	14,483.03						155,206.06
Central Services	7700	2,178,335.10	762,320.31	353,269.23	5,082.43	53,029.52	74,278.42	41,154.09	3,467,469.10
Student Transportation Services	7800	10,893,960.16	3,604,297.85	720,501.87	1,771,077.57	959,812.99	27,595.54	47,152.14	18,024,398.12
Operation of Plant	7900	9,721,816.61	3,748,482.73	14,873,775.53	6,553,005.80	821,153.02	114,951.52	16,572.57	35,849,757.78
Maintenance of Plant	8100	4,057,758.64	1,505,339.16	2,386,907.46	176,210.39	1,220,223.79	70,344.33	18,481.49	9,435,265.26
Administrative Technology Services	8200	1,219,684.68	410,226.18	8,961.52	13,356.84	7,638.23		994.44	1,660,861.89
Community Services	9100	228,793.93	91,512.17	18,433.98		48,849.66	3,097.36	14,160.20	404,847.30
Capital Outlay:									
Facilities Acquisition and Construction	7420						807,095.60		807,095.60
Other Capital Outlay	9300						1,413,008.50		1,413,008.50
Debt Service: (Function 9200)									
Redemption of Principal	710							640,643.97	640,643.97
Interest	720							52,373.94	52,373.94
Total Expenditures		221,783,461.54	77,767,401.18	56,040,480.87	8,548,806.75	11,520,735.55	5,602,984.79	5,913,285.90	387,177,156.58
Excess (Deficiency) of Revenues Over Expenditures									(788,140.01)

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND Exhibit K-1
CHANGES IN FUND BALANCE - GENERAL FUND (Continued) FDOE Page 3
For the Fiscal Year Ended June 30, 2026 **Fund 100**

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	3730	183,071.39
Transfers In:		
From Capital Projects Funds	3630	13,473,362.68
Total Transfers In	3600	13,473,362.68
Transfers Out: (Function 9700)		
To Internal Service Funds	970	(5,000,000.00)
Total Transfers Out	9700	(5,000,000.00)
Total Other Financing Sources (Uses)		8,656,434.07
Net Change In Fund Balance		7,868,294.06
Fund Balance, July 1, 2025	2800	33,279,954.45
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	1,712,006.58
Restricted Fund Balance	2720	7,255,930.34
Committed Fund Balance	2730	
Assigned Fund Balance	2740	12,419,781.65
Unassigned Fund Balance	2750	19,760,529.94
Total Fund Balances, June 30, 2026	2700	41,148,248.51

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES
For the Fiscal Year Ended June 30, 2026

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
Federal :		
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	12,580,844.01
School Breakfast Reimbursement	3262	3,212,914.12
Afterschool Snack Reimbursement	3263	20,395.62
USDA-Donated Commodities	3265	1,928,189.22
Summer Food Service Program	3267	142,209.59
Total Federal Through State and Local	3200	17,884,552.56
State:		
School Breakfast Supplement	3337	69,654.00
School Lunch Supplement	3338	94,365.00
Total State	3300	164,019.00
Local:		
Interest on Investments	3431	171,140.31
Student Lunches	3451	3,304,983.04
Student Breakfasts	3452	353,352.15
Adult Breakfasts/Lunches	3453	25,157.10
Student and Adult á la Carte Fees	3454	2,221,285.50
Other Miscellaneous Local Sources	3495	120,533.70
Total Local	3400	6,196,451.80
Total Revenues	3000	24,245,023.36

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2026

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	7,912,903.39
Employee Benefits	200	3,245,242.74
Purchased Services	300	242,880.74
Energy Services	400	156,414.64
Materials and Supplies	500	10,818,690.11
Capital Outlay	600	129,440.22
Other	700	499,209.34
Other Capital Outlay (Function 9300)	600	87,830.34
Total Expenditures		23,092,611.52
Excess (Deficiency) of Revenues Over Expenditures		1,152,411.84
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Sale of Capital Assets	3730	35,000.00
Transfers In:		
From General Fund	3610	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		35,000.00
Net Change in Fund Balance		1,187,411.84
Fund Balance, July 1, 2025	2800	9,183,583.77
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	691,606.49
Restricted Fund Balance	2720	9,679,389.12
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	2700	10,370,995.61

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2026

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
Federal Direct:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
Federal Through State and Local:		
Career and Technical Education	3201	330,577.79
Individuals with Disabilities Education Act (IDEA)	3230	10,671,587.09
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	385,793.21
English Literacy and Civics Education	3222	20,247.05
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	5,900,909.70
Math and Science Partnerships - Title II, Part B	3226	956,732.11
Language Instruction - Title III	3241	303,410.81
Twenty-First Century Schools - Title IV	3242	468,022.08
Miscellaneous Federal Through State	3299	384,523.36
Total Federal Through State and Local	3200	19,421,803.20
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Total Local	3400	0.00
Total Revenues	3000	19,421,803.20

DISTRICT SCHOOL BOARD OF CLAY COUNTY Exhibit K-3
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued) FDOE Page 7
For the Fiscal Year Ended June 30, 2026 **Fund 420**

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:								
Instruction	5000	6,902,604.80	2,625,105.11	1,215,132.59	606,162.30	693,305.65	78,620.60	12,120,931.05
Student Support Services	6100	1,183,523.59	451,318.71	80,503.32	127,662.15	368.52	402.00	1,843,778.29
Instruction and Curriculum Development Services	6300	2,269,695.70	797,845.59	2,583.51	411.84		8,037.50	3,078,574.14
Instructional Staff Training Services	6400	1,066,058.96	350,293.87	251,962.57	39,396.33	8,562.48	8,302.00	1,724,576.21
General Administration	7200						403,504.74	403,504.74
School Administration	7300			915.60				915.60
Central Services	7700	4,597.50	416.29	1,374.00				6,387.79
Student Transportation Services	7800			28,114.64				28,114.64
Capital Outlay:								
Facilities Acquisition and Construction	7420							0.00
Other Capital Outlay	9300					215,020.74		215,020.74
Total Expenditures		11,426,480.55	4,224,979.57	1,580,586.23	773,632.62	917,257.39	498,866.84	19,421,803.20
Excess (Deficiency) of Revenues over Expenditures								0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Transfers In:		
From General Fund	3610	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2025	2800	0.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	2700	0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
AMERICAN RESCUE PLAN (ARP) RELIEF FUND
For the Fiscal Year Ended June 30, 2026

Exhibit K-4

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) **441**	Other CARES Act Relief Fund (Including GEER) **442**	Elem. & Sec. School Emergency Relief (ESSER II) **443**	Other CRRSA Act Relief Fund (Including GEER II) **444**	Elem. & Sec. School Emergency Relief (ESSER III) **445**	Other ARP Act Relief Fund **446**	Totals
Federal Direct:								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local:								
Education Stabilization Funds - K-12	3271							0.00
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273							0.00
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local:								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)
For the Fiscal Year Ended June 30, 2026

Exhibit K-4
FDOE Page 9
Fund 441

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2025	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	2700	0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)
For the Fiscal Year Ended June 30, 2026

Exhibit K-4
FDOE Page 10
Fund 442

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2025	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	2700	0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY Exhibit K-4

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) FDOE Page 11

For the Fiscal Year Ended June 30, 2026 **Fund 443**

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2025	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	2700	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2025	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	2700	0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
For the Fiscal Year Ended June 30, 2026

Fund 445

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2025	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	2700	0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND
For the Fiscal Year Ended June 30, 2026

Exhibit K-4
FDOE Page 14
Fund 446

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2025	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	2700	0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY Exhibit K-5
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS FDOE Page 15
For the Fiscal Year Ended June 30, 2026 **Fund 490**

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	
Other Miscellaneous Local Sources	3495	13,041,260.40
Total Local	3400	13,041,260.40
Total Revenues	3000	13,041,260.40

EXPENDITURES	Account Number	100 Salaries	700 Other	Totals
Current:				
Community Services	9100		12,367,840.38	12,367,840.38
Capital Outlay:				
Facilities Acquisition and Construction	7420			0.00
Other Capital Outlay	9300			0.00
Total Expenditures		0.00	12,367,840.38	12,367,840.38
Excess (Deficiency) of Revenues over Expenditures				673,420.02

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Transfers In:		
From General Fund	3610	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		673,420.02
Fund Balance, July 1, 2025	2800	4,926,947.95
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	5,600,367.97
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	2700	5,600,367.97

REVENUES	Account Number	Special Act Bonds **220**	Other Debt Service **290**	Totals
Federal:				
Miscellaneous Federal Direct	3199			0.00
Miscellaneous Federal Through State	3299			0.00
State:				
Other Miscellaneous State Revenues	3399			0.00
Total State Sources	3300	0.00	0.00	0.00
Local:				
Interest on Investments	3431		2,826.93	2,826.93
Total Local Sources	3400	0.00	2,826.93	2,826.93
Total Revenues	3000	0.00	2,826.93	2,826.93
EXPENDITURES				
Debt Service (Function 9200)				
Redemption of Principal	710	155,000.00	3,913,335.35	4,068,335.35
Interest	720	61,575.00	2,304,224.07	2,365,799.07
Dues and Fees	730		6,232.50	6,232.50
Other Debt Service	791			0.00
Total Expenditures		216,575.00	6,223,791.92	6,440,366.92
Excess (Deficiency) of Revenues Over Expenditures		(216,575.00)	(6,220,964.99)	(6,437,539.99)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Special Act Bonds **220**	Other Debt Service **290**	Totals
Transfers In:				
From General Fund	3610			0.00
From Capital Projects Funds	3630		6,220,387.07	6,220,387.07
Total Transfers In	3600	0.00	6,220,387.07	6,220,387.07
Transfers Out: (Function 9700)				
To General Fund	910			0.00
Total Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	6,220,387.07	6,220,387.07
Net Change in Fund Balances		(216,575.00)	(577.92)	(217,152.92)
Fund Balance, July 1, 2025	2800	421,781.09	14,950.55	436,731.64
Adjustments to Fund Balances	2891			0.00
Ending Fund Balance:				
Nonspendable Fund Balance	2710			0.00
Restricted Fund Balance	2720	205,206.09	14,372.63	219,578.72
Committed Fund Balance	2730			0.00
Assigned Fund Balance	2740			0.00
Unassigned Fund Balance	2750			0.00
Total Fund Balances, June 30, 2026	2700	205,206.09	14,372.63	219,578.72

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS

For the Fiscal Year Ended June 30, 2026

Funds 300

REVENUES	Account Number	Capital Outlay and Debt Service Program (CO&DS) **360**	Nonvoted Capital Improvement Section 1011.71(2), F.S. **370**	Other Capital Projects **390**	Totals
Federal:					
Miscellaneous Federal Direct	3199				0.00
Miscellaneous Federal Through State	3299				0.00
State:					
CO&DS Distributed	3321	1,642,733.75			1,642,733.75
Interest on Undistributed CO&DS	3325	70,058.59			70,058.59
Charter School Capital Outlay Funding	3397			1,372,357.00	1,372,357.00
Other Miscellaneous State Revenues	3399			633,306.90	633,306.90
Total State Sources	3300	1,712,792.34	0.00	2,005,663.90	3,718,456.24
Local:					
District Local Capital Improvement Tax	3413		30,859,977.72		30,859,977.72
District Voted Additional Capital Improvement Tax	3415				0.00
County Local Sales Tax	3418			20,508,204.50	20,508,204.50
Tax Redemptions	3421		615,686.98		615,686.98
Interest on Investments	3431	36,266.64	325,930.82	790,259.42	1,152,456.88
Impact Fees	3496			16,463,183.19	16,463,183.19
Refunds of Prior Year's Expenditures	3497			70,870.49	70,870.49
Total Local Sources	3400	36,266.64	31,801,595.52	37,832,517.60	69,670,379.76
Total Revenues	3000	1,749,058.98	31,801,595.52	39,838,181.50	73,388,836.00
EXPENDITURES					
Capital Outlay: (Function 7400)					
Audiovisual Materials	620		33,819.84		33,819.84
Buildings and Fixed Equipment	630	2,594,628.16	78,409.40	11,919,514.50	14,592,552.06
Furniture, Fixtures and Equipment	640		962,734.72	2,100,315.27	3,063,049.99
Motor Vehicles (Including Buses)	650		7,060,433.35		7,060,433.35
Improvements Other Than Buildings	670		1,186,314.79	4,880,253.35	6,066,568.14
Remodeling and Renovations	680		17,375,930.74	10,772,645.72	28,148,576.46
Computer Software	690		287,785.22	1,605.84	289,391.06
Charter School Local Capital Improvement	793		236,791.00		236,791.00
Charter School Capital Outlay Sales Tax	795			891,705.43	891,705.43
Debt Service: (Function 9200)					
Redemption of Principal	710		111,553.26		111,553.26
Interest	720		766.74		766.74
Dues and Fees	730	2,089.80			2,089.80
Other Debt Service	791				0.00
Total Expenditures		2,596,717.96	27,334,539.06	30,566,040.11	60,497,297.13
Excess (Deficiency) of Revenues Over Expenditures		(847,658.98)	4,467,056.46	9,272,141.39	12,891,538.87

DISTRICT SCHOOL BOARD OF CLAY COUNTY Exhibit K-7

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued) FDOE Page 18

For the Fiscal Year Ended June 30, 2026 **Funds 300**

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay and Debt Service Program (CO&DS) **360**	Nonvoted Capital Improvement Section 1011.71(2), F.S. **370**	Other Capital Projects **390**	Totals
Issuance of Bonds	3710				0.00
Transfers In:					
From General Fund	3610				0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)					
To General Fund	910		(12,101,005.68)	(1,372,357.00)	(13,473,362.68)
To Debt Service Funds	920		(1,612,154.57)	(4,608,232.50)	(6,220,387.07)
Total Transfers Out	9700	0.00	(13,713,160.25)	(5,980,589.50)	(19,693,749.75)
Total Other Financing Sources (Uses)		0.00	(13,713,160.25)	(5,980,589.50)	(19,693,749.75)
Net Change in Fund Balances		(847,658.98)	(9,246,103.79)	3,291,551.89	(6,802,210.88)
Fund Balance, July 1, 2025	2800	2,838,594.80	14,337,934.37	40,000,702.30	57,177,231.47
Adjustments to Fund Balances	2891				0.00
Ending Fund Balance:					
Nonspendable Fund Balance	2710				0.00
Restricted Fund Balance	2720	1,990,935.82	5,091,830.58	43,292,254.19	50,375,020.59
Committed Fund Balance	2730				0.00
Assigned Fund Balance	2740				0.00
Unassigned Fund Balance	2750				0.00
Total Fund Balances, June 30, 2026	2700	1,990,935.82	5,091,830.58	43,292,254.19	50,375,020.59

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2026

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

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2025	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2026	2700	0.00

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium **911**	Self-Insurance - Consortium **912**	Self-Insurance - Consortium **913**	Self-Insurance - Consortium **914**	ARRA - Consortium **915**	Other Enterprise Programs **921**	Other Enterprise Programs **922**	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Depreciation and Amortization	780								0.00
Other	700								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONCAPITAL SUBSIDIES									
Gifts, Grants and Bequests - Not restricted for capital assets	3440								0.00
Transfers from General Fund	3610								0.00
Transfers from Special Revenue Funds	3640								0.00
Transfers from Interfund	3650								0.00
Transfers from Internal Service Funds	3670								0.00
To General Fund	910								0.00
To Special Revenue Funds	940								0.00
To Interfund	950								0.00
To Internal Service Funds	970								0.00
Total Noncapital Subsidies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss) and Noncapital Subsidies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430								0.00
Gifts, Grants and Bequests - Restricted for capital assets	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Capital Assets	3780								0.00
Loss on Disposition of Capital Assets (Function 9900)	810								0.00
Transfers from General Fund - Restricted for capital assets	3610								0.00
Transfers from Capital Projects Funds	3630								0.00
Total Other Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHANGES IN NET POSITION									
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2025	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2026	2780								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2026

Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance **711**	Self-Insurance **712**	Totals
OPERATING REVENUES				
Charges for Services	3481	3,491,757.89	34,823,222.55	38,314,980.44
Charges for Sales	3482			0.00
Premium Revenue	3484			0.00
Other Operating Revenues	3489	141,894.91	7,280,507.73	7,422,402.64
Total Operating Revenues		3,633,652.80	42,103,730.28	45,737,383.08
OPERATING EXPENSES (Function 9900)				
Salaries	100	66,036.35	319,652.03	385,688.38
Employee Benefits	200	17,917.52	100,059.18	117,976.70
Purchased Services	300		214,868.34	214,868.34
Energy Services	400		1,802.01	1,802.01
Materials and Supplies	500		27,164.07	27,164.07
Capital Outlay	600		40,736.04	40,736.04
Depreciation and Amortization	780			0.00
Other	700	2,430,221.89	45,260,514.24	47,690,736.13
Total Operating Expenses		2,514,175.76	45,964,795.91	48,478,971.67
Operating Income (Loss)		1,119,477.04	(3,861,065.63)	(2,741,588.59)
NONCAPITAL SUBSIDIES				
Gifts, Grants and Bequests - Not restricted for capital assets	3440			0.00
Transfers from General Fund	3610		5,000,000.00	5,000,000.00
Total Noncapital Subsidies		0.00	5,000,000.00	5,000,000.00
Operating Income (Loss) and Noncapital Subsidies		1,119,477.04	1,138,934.37	2,258,411.41
OTHER NONOPERATING REVENUES (EXPENSES)				
Investment Income	3430	106,069.57	20,261.79	126,331.36
Gifts, Grants and Bequests - Restricted for capital assets	3440			0.00
Other Miscellaneous Local Sources	3495	194.26	520,300.53	520,494.79
Loss Recoveries	3740			0.00
Gain on Disposition of Capital Assets	3780			0.00
Loss on Disposition of Capital Assets (Function 9900)	810			0.00
Transfers from General Fund - Restricted for capital assets	3610			0.00
Transfers from Capital Projects Funds	3630			0.00
Total Other Nonoperating Revenues (Expenses)		106,263.83	540,562.32	646,826.15
CHANGES IN NET POSITION				
Change in Net Position		1,225,740.87	1,679,496.69	2,905,237.56
Net Position, July 1, 2025	2880	776,218.58	5,446,056.19	6,222,274.77
Adjustments to Net Position	2896			0.00
Net Position, June 30, 2026	2780	2,001,959.45	7,125,552.88	9,127,512.33

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
June 30, 2026

Exhibit K-11
FDOE Page 22
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2025	Additions	Deductions	Ending Balance June 30, 2026
Cash	1110				0.00
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290				0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2026

Exhibit K-12
FDOE Page 23
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2026	Total	Governmental Activities - Debt Principal Payments 2025-26	Governmental Activities - Principal Due Within One 2026-27	Governmental Activities - Debt Interest Payments 2025-26	Governmental Activities - Interest Due Within One 2026-27
Notes Payable	2310		0.00				
Obligations Under Leases and SBITA	2315	1,327,708.02	1,327,708.02	2,340,532.58	658,501.35	80,364.75	34,516.56
Bonds Payable							
SBE/COBI Bonds Payable	2321		0.00				
District Bonds Payable	2322	1,110,000.00	1,110,000.00	155,000.00	165,000.00	61,575.00	54,213.00
Special Act Bonds Payable	2323		0.00				
Motor Vehicle License Revenue Bonds Payable	2324		0.00				
Sales Surtax Bonds Payable	2326		0.00				
Total Bonds Payable	2320	1,110,000.00	1,110,000.00	155,000.00	165,000.00	61,575.00	54,213.00
Liability for Compensated Absences	2330	30,938,162.00	30,938,162.00				
Lease-Purchase Agreements Payable							
Certificates of Participation (COPS) Payable	2341	47,968,348.00	47,968,348.00	2,690,642.13	2,805,642.13	2,277,000.00	2,160,750.00
Qualified Zone Academy Bonds (QZAB) Payable	2342		0.00				
Qualified School Construction Bonds (QSCB) Payable	2343		0.00				
Build America Bonds (BAB) Payable	2344		0.00				
Other Lease-Purchase Agreements Payable	2349		0.00				
Total Lease-Purchase Agreements Payable	2340	47,968,348.00	47,968,348.00	2,690,642.13	2,805,642.13	2,277,000.00	2,160,750.00
Estimated Liability for Long-Term Claims	2350	1,757,266.00	1,757,266.00				
Net Other Postemployment Benefits Obligation	2360	4,752,139.00	4,752,139.00				
Net Pension Liability	2365	191,413,516.00	191,413,516.00				
Estimated PECO Advance Payable	2370		0.00				
Other Long-Term Liabilities	2380		0.00				
Derivative Instrument	2390		0.00				
Total Long-term Liabilities		279,267,139.02	279,267,139.02	5,186,174.71	3,629,143.48	2,418,939.75	2,249,479.56

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2026, including discounts and premiums.

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS Exhibit K-13
For the Fiscal Year Ended June 30, 2026 FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2025	Revenues 2025-26	Expenditures 2025-26	Unexpended June 30, 2026
Academic Acceleration Options Supplement (FEFP Earmark)	C0001	0.00	9,138,696.00	5,829,925.60	3,308,770.40
Class Size Reduction Operating Funds (3355)	94740	0.00	36,350,578.00	36,350,578.00	0.00
Educational Enrichment (FEFP Earmark) [3]	91280	1,484,373.57	10,158,661.00	11,643,034.57	0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	0.00		0.00	0.00
Florida Digital Classrooms (FEFP Earmark)	98250	0.00			0.00
Florida School Recognition Funds (3361)	92040	177,749.65	1,834,847.00	1,970,437.28	42,159.37
Instructional Materials (FEFP Earmark) [2]	90880	0.00		0.00	0.00
Library Media (FEFP Earmark) [2]	90881	0.00		0.00	0.00
Mental Health Assistance (FEFP Earmark)	90280	1,040,412.76	2,466,980.00	3,507,392.76	0.00
Preschool Projects (3372)	97950	0.00	0.00	0.00	0.00
Safe Schools (FEFP Earmark) [4]	90803	1,589,362.18	3,396,921.00	4,986,283.18	0.00
Student Transportation (FEFP Earmark)	90830	0.00	9,530,149.00	9,530,149.00	0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	0.00		0.00	0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00	687,892.85	687,892.85	0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2026

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	**380**	1,474,824.99			1,474,824.99
Public Utility Services Other than Energy - ***Functions 7900 &***	380	1,474,824.99			1,474,824.99
Natural Gas - All Functions	**411**	9,836.93			9,836.93
Natural Gas - ***Functions 7900 & 8100***	411	9,836.93			9,836.93
Bottled Gas - All Functions	**421**	10,062.98			10,062.98
Bottled Gas - ***Functions 7900 & 8100***	421	156.62			156.62
Electricity - All Functions	**430**	6,449,872.30	144,147.20		6,594,019.50
Electricity - ***Functions 7900 & 8100***	430	6,449,872.30			6,449,872.30
Heating Oil - All Functions	**440**	57,239.73			57,239.73
Heating Oil - ***Functions 7900 & 8100***	440	57,239.73			57,239.73
Gasoline - All Functions	**450**	273,892.25	10,226.09		284,118.34
Gasoline - ***Functions 7900 & 8100***	450	202,916.08			202,916.08
Diesel Fuel - All Functions	**460**	1,747,902.56	2,041.35		1,749,943.91
Diesel Fuel - ***Functions 7900 & 8100***	460	9,194.53			9,194.53
Other Energy Services - All Functions	**490**				0.00
Other Energy Services - ***Functions 7900 & 8100***	490				0.00
Subtotal - *Functions 7900 & 8100*		8,204,041.18	0.00	0.00	8,204,041.18
Total - All Functions		10,023,631.74	156,414.64	0.00	10,180,046.38
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422				0.00
Gasoline	450	30,391.45			30,391.45
Diesel Fuel	460	1,736,897.08			1,736,897.08
Oil and Grease	540	95,415.85			95,415.85
Total		1,862,704.38		0.00	1,862,704.38

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:					
Buses	651			7,060,433.35	7,060,433.35

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2026

Exhibit K-14

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures:						
Technology-Related Professional and Technical Services	319					0.00
Technology-Related Repairs and Maintenance	359	729.00				729.00
Technology-Related Rentals	369	2,458,063.27	245,857.32			2,703,920.59
Telephone and Other Data Communication Services	379	2,496,680.02				2,496,680.02
Other Technology-Related Purchased Services	399	700,487.16				700,487.16
Technology-Related Materials and Supplies	5X9	146,624.40	30,881.19			177,505.59
Technology-Related Library Books	619					0.00
Noncapitalized Computer Hardware	644	648,822.36	550,842.33		966,797.42	2,166,462.11
Technology-Related Noncapitalized Fixtures and Equipmen	649	41,145.90	15,477.21		4,241.70	60,864.81
Noncapitalized Software	692	18,829.14				18,829.14
Miscellaneous Technology-Related	799					0.00
Total		6,511,381.25	843,058.05	0.00	971,039.12	8,325,478.42

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Capitalized Expenditures:						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	277,403.41	105,505.35		209,512.23	592,420.99
Technology-Related Capitalized Fixtures and Equipment	648	47,914.79	67,513.81		20,758.92	136,187.52
Capitalized Software	691				289,391.06	289,391.06
Total		325,318.20	173,019.16	0.00	519,662.21	1,017,999.57

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

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2026

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Professional and Technical Services:						
Subawards Under Subagreements - First $50,000	311	50,000.00	13,300.00	50,000.00		113,300.00
Subawards Under Subagreements - In Excess of $50,000	312	10,869,728.09		142,994.91		11,012,723.00
Other Purchased Services:						
Subawards Under Subagreements - First $50,000	391	50,000.00	28,936.05	50,000.00		128,936.05
Subawards Under Subagreements - In Excess of $50,000	392	5,057,536.70		876.55		5,058,413.25

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	656,891.71
Food	570	8,268,779.48
Donated Foods	580	1,882,341.07

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	69,774,234.00	504,258.00	0.00	70,278,492.00
Basic Programs 101, 102 and 103 (Function 5100)	140	0.00	0.00	0.00	0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	0.00	0.00	0.00	0.00
Total Basic Program Salaries		69,774,234.00	504,258.00	0.00	70,278,492.00
Other Programs 130 (ESOL) (Function 5100)	120	4,183,443.00	51,246.00	0.00	4,234,689.00
Other Programs 130 (ESOL) (Function 5100)	140	0.00	0.00	0.00	0.00
Other Programs 130 (ESOL) (Function 5100)	750	0.00	0.00	0.00	0.00
Total Other Program Salaries		4,183,443.00	51,246.00	0.00	4,234,689.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	46,940,308.00	1,523,530.00	0.00	48,463,838.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	0.00	0.00	0.00	0.00
Total ESE Program Salaries		46,940,308.00	1,523,530.00	0.00	48,463,838.00
Career Program 300 (Function 5300)	120	3,178,954.00	0.00	0.00	3,178,954.00
Career Program 300 (Function 5300)	140	0.00	0.00	0.00	0.00
Career Program 300 (Function 5300)	750	0.00	0.00	0.00	0.00
Total Career Program Salaries		3,178,954.00	0.00	0.00	3,178,954.00
TOTAL		124,076,939.00	2,079,034.00	0.00	126,155,973.00

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Textbooks (Function 5000)	520	4,867,457.86	78,517.02		4,945,974.88

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPEN	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	133,158,079.00	13,256,966.00	0.00	146,415,045.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	83,693,910.00	8,161,183.00	0.00	91,855,093.00
255 (Function 6100)	100 through 700	7,504,925.00	1,436,097.00	0.00	8,941,022.00
254 and 255 (Functions 6200 through 6500)	100 through 700	7,630,198.00	3,646,569.00	0.00	11,276,767.00
113, 254 and 255 (Function 7800)	100 through 700	5,056,866.00	7,131.00	0.00	5,063,997.00

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

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

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:							
General Fund	100	18,943,007.35	1,372,357.00		388,169.52		20,703,533.87
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420		165,729.40				165,729.40
Special Revenue Funds - Federal Education Stabilization Fu	440						0.00
Capital Projects Funds	3XX			1,128,496.43			1,128,496.43
Total Charter School Distributions		18,943,007.35	1,538,086.40	1,128,496.43	388,169.52	0.00	21,997,759.70

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	
Special Revenue Funds - Other Federal Programs	5900	
Special Revenue Funds - Federal Education Stabilization Fu	5900	
Total	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2025	Earnings 2025-26	Expenditures 2025-26	Unexpended June 30, 2026
Earnings, Expenditures and Carryforward Amounts:		2,257,527.49	2,257,527.49	
Expenditure Program or Activity:				
Exceptional Student Education			2,257,527.49	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			2,257,527.49	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2026		
Total Assets and Deferred Outflows of Resources	100	54,200,701.90
Total Liabilities and Deferred Inflows of Resources	100	8,052,453.39

DISTRICT SCHOOL BOARD OF CLAY COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2026

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

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	500 Materials and Supplies	600 Capital Outlay	Totals
Current:							
Prekindergarten	5500	1,113,291.20	467,069.33	56,730.29	25,598.30	324.28	1,663,013.40
Student Support Services	6100						0.00
Capital Outlay:							
Facilities Acquisition and Construction	7420						0.00
Other Capital Outlay	9300						0.00
Debt Service: (Function 9200)							
Redemption of Principal	710						0.00
Interest	720						0.00
Total Expenditures		1,113,291.20	467,069.33	56,730.29	25,598.30	324.28	1,663,013.40

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

ESE 348