

**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, 2024**

Email completed form to: OFFRSubmissions@fldoe.org 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

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The *Report of Financial Data to the Commissioner of Education (ESE 348)* for the fiscal year ended June 30, 2024, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 5, 2024.



 Signature of District School Superintendent

September 5, 2024

 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, 2024

Exhibit K-1
 FDOE Page 1
 Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	551,477.00
Reserve Officers Training Corps (ROTC)	3191	489,294.54
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	1,040,771.54
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,110,666.82
National Forest Funds	3255	
Federal Through Local	3280	338,488.61
Miscellaneous Federal Through State	3299	190,720.83
Total Federal Through State and Local	3200	2,639,876.26
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	221,431,948.00
Workforce Development	3315	904,441.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	124,689.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	24,585.09
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	39,809.58
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	36,895,660.00
Florida School Recognition Funds	3361	4,133,980.00
Voluntary Prekindergarten Program	3371	622,518.42
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	571,559.94
Other Miscellaneous State Revenues	3399	3,143,733.31
Total State	3300	267,892,924.34
<i>Local:</i>		
Required Local Effort and Nonvoted Operating Tax	3411	88,549,691.17
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	1,682,997.74
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	617,400.51
Interest on Investments	3431	3,159,834.89
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	129,931.26
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	28,376.82
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	2,155.96
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	12,609.79
<i>Other Fees:</i>		
Preschool Program Fees	3471	515,965.81
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	86,357.36
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	824,129.16
Other Miscellaneous Local Sources	3495	8,092,957.29
Refunds of Prior Year's Expenditures	3497	103,600.58
Collections for Lost, Damaged and Sold Textbooks	3498	1,916.27
Receipt of Food Service Indirect Costs	3499	399,152.41
Total Local	3400	104,207,077.02
Total Revenues	3000	375,780,649.16

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
 For the Fiscal Year Ended June 30, 2024

Exhibit K-1
 FDOE Page 3
 Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	102,425.82
Loss Recoveries	3740	86,600.58
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	6,848,507.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	6,848,507.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		7,037,533.40
Net Change In Fund Balance		4,796,495.30
Fund Balance, July 1, 2023	2800	37,250,690.35
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,425,139.50
Restricted Fund Balance	2720	23,206,104.45
Committed Fund Balance	2730	
Assigned Fund Balance	2740	14,153,243.31
Unassigned Fund Balance	2750	3,262,698.39
Total Fund Balances, June 30, 2024	2700	42,047,185.65

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE
 FUNDS - FOOD SERVICES

Exhibit K-2
 FDOE Page 4
 Fund 410

For the Fiscal Year Ended June 30, 2024

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	11,711,798.05
School Breakfast Reimbursement	3262	2,870,606.02
Afterschool Snack Reimbursement	3263	6,081.69
Child Care Food Program	3264	
USDA-Donated Commodities	3265	1,677,605.48
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	72,675.01
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	943,139.35
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	17,281,905.60
<i>State:</i>		
School Breakfast Supplement	3337	70,353.00
School Lunch Supplement	3338	101,388.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	171,741.00
<i>Local:</i>		
Interest on Investments	3431	302,363.96
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	2,869,441.94
Student Breakfasts	3452	339,435.35
Adult Breakfasts/Lunches	3453	43,111.25
Student and Adult à la Carte Fees	3454	1,914,647.63
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	90,226.67
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	5,559,226.80
Total Revenues	3000	23,012,873.40

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, 2024

Exhibit K-2
 FDOE Page 5
 Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	7,883,996.70
Employee Benefits	200	3,096,370.98
Purchased Services	300	188,934.77
Energy Services	400	155,194.17
Materials and Supplies	500	11,723,982.45
Capital Outlay	600	156,558.66
Other	700	431,570.10
Other Capital Outlay (Function 9300)	600	238,026.33
Total Expenditures		23,874,634.16
Excess (Deficiency) of Revenues Over Expenditures		(861,760.76)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To 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		(861,760.76)
Fund Balance, July 1, 2023	2800	9,959,354.54
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	9,097,593.78
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2024	2700	9,097,593.78

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE
 FUNDS - OTHER FEDERAL PROGRAMS

Exhibit K-3
 FDOE Page 6
 Fund 420

For the Fiscal Year Ended June 30, 2024

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	430,332.68
Total Federal Direct	3100	430,332.68
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	405,120.93
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	10,317,196.39
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	293,231.47
English Literacy and Civics Education	3222	41,732.17
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	6,559,050.02
Teacher and Principal Training and Recruiting - Title II, Part A	3225	1,245,870.58
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	242,252.14
Twenty-First Century Schools - Title IV	3242	547,536.17
Federal Through Local	3280	50,731.36
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	784,363.38
Total Federal Through State and Local	3200	20,487,084.61
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	11,400.05
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	11,400.05
Total Revenues	3000	20,928,817.34

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 (CRSSA) ACT RELIEF FUND
 AMERICAN RESCUE PLAN (ARP) RELIEF FUND
 For the Fiscal Year Ended June 30, 2024

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 CRSSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
<i>Federal Direct:</i>								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>								
Education Stabilization Funds - K-12	3271			2,413,232.48		12,542,304.91		14,955,537.39
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - YPK	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	2,413,232.48	0.00	12,542,304.91	0.00	14,955,537.39
<i>Local:</i>								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	2,413,232.48	0.00	12,542,304.91	0.00	14,955,537.39

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ABB ACT RELIANT FUND
 For the Year Ended June 30, 2024

EXPENDITURES	Account Number	SPECIAL REVENUE FUNDS - OTHER ABB ACT RELIANT FUND						Total
		100	200	300	400	500	600	
		Salaries	Employee Benefits	Purchased Services	Energy Services	Maintenance and Supplies	Capital Outlay	Other
Correction	5000							
Student Support Services	6100							
Instructional Media Services	6200							
Instruction and Curriculum Development Services	6300							
Instructional Staff Training Services	6400							
Instructional Related Technology	6500							
Bond	7100							
General Administration	7100							
School Administration	7110							
Facilities Acquisition and Construction	7110							
Fiscal Services	7200							
Food Services	7200							
Central Services	7200							
Student Transportation Services	7800							
Operation of Plant	7900							
Maintenance of Plant	8100							
Administrative/Technology Services	8200							
Community Services	9100							
General Outlay	3220							
Public Acquisition and Construction	3900							
Other Capital Outlay	3900							
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures and CHANGES IN FUND BALANCES								
Transfers								
Sale of Capital Assets	3720							
Fund Reversals	3730							
Transfer In	3740							
From General Fund	3610							
From Debt Service Fund	3620							
From Capital Projects Funds	3630							
Interfund	3640							
From Retirement Funds	3650							
From Internal Service Funds	3660							
From Deposited Funds	3680							
Loss Transfer In	3690	0.00						
Transfer Out - Specimen #1707	910							
To Debt Service Funds	920							
To Capital Project Funds	910							
Interfund	920							
To Retirement Funds	920							
To Internal Service Funds	920							
To Deposited Funds	920							
To Capital Project Funds	920							
Interfund	920							
Total Other Financing Sources (Uses)		0.00						
Total Change in Fund Balance		0.00						
Fund Balance, July 1, 2023	2800							
Adjustments to Fund Balance Carrying Forward Balance	2810							
Supplemental Fund Balance	2110							
Retained Fund Balance	2120							
Committed Fund Balance	2130							
Assigned Fund Balance	2140							
Unassigned Fund Balance	2150							
Total Fund Balance, June 30, 2024	2100	0.00						0.00

**REPORT FROM BOARD OF GOVERNORS
ON THE ACCOUNTS, FINANCIAL STATEMENTS AND CHANGES IN FUND BALANCES - DEBT SERVICE FUND**

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2005 Part 1
Budget
2005

Account	Number	2003	2004	2005	2006	2007	2008	Total
Administrative Fund	1100							0.00
Capital Fund	1120							0.00
Debt Service Fund	1140	311.00	321.35	332.15	343.25	354.65	366.35	1,728.75
Enterprise Fund	1150							0.00
General Fund	1160							0.00
Grants Fund	1170							0.00
Impact Fee Fund	1180							0.00
Intergovernmental Fund	1190							0.00
Library Fund	1200							0.00
Police Fund	1210							0.00
Public Works Fund	1220							0.00
Recycling Fund	1230							0.00
Road & Street Fund	1240							0.00
Senior Center Fund	1250							0.00
Special Services Fund	1260							0.00
Subsidized Housing Fund	1270							0.00
Tax Incremental Financing Fund	1280							0.00
Township Administration Fund	1290							0.00
Waste Management Fund	1300							0.00
Water Fund	1310							0.00
Other								0.00
Total		311.00	321.35	332.15	343.25	354.65	366.35	1,728.75

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATE OF MISSISSIPPI
 FISCAL YEAR 2019-2020 BUDGETS AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ending June 30, 2020

Fund:	Account Number	Capital Outlay Bond Issue (COB)	Special Act Bond	Section 1011.4 and 1011.4 P.3 Loans	Public Education Capital Outlay (PECO)	State Bond	Capital Outlay and Debt Service Program (CO&DS)	Netted Capital Improvement Section 1011.7(2) P.3	Year Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Total
MacDonalds Federal Direct	1189											0.00
CO&DS Disbursal	1121						1,614,632.80					1,614,632.80
Bonded as Unbonded CO&DS	1124						44,707.18					44,707.18
State Tax Overruns (2123000694, R.S.)	1120											0.00
State Transfer Bond	1121											0.00
Public Education Capital Outlay (PECO)	1122											0.00
Charter Fee Program	1125											0.00
SMART Schools Small Grants Assistance Program	1126											0.00
Class Size Reduction Capital Outlay	1126											0.00
Charter School Capital Outlay Funding	1127											0.00
Other Macdonalds State Revenue	1129						1,459,422.98					1,459,422.98
Total State Revenue	1130						0.00	0.00	0.00			0.00
Levy:												
Direct Levy Capital Improvement Tax	1413							27,129,629.63				27,129,629.63
Direct Bond Additional Capital Improvement Tax	1415								18,797,210.61			18,797,210.61
County Levy State Tax	1418											0.00
School District Local Sales Tax	1419											0.00
County District Local Sales Tax	1421						516,800.35					516,800.35
Tax Reimbursements	1422											0.00
Forward in Lieu of Taxes	1423											0.00
Forward from	1424						64,454.99		286,534.21			350,989.20
Forward to Investments	1425											0.00
Grant State of Investments	1426											0.00
Net Income (Recorded as Fair Value of Investments)	1427											0.00
Gifts, Grants and Donations	1440											0.00
Other Macdonalds Local Sources	1445											0.00
Impact Tax	1456								14,868,462.05			14,868,462.05
Refunds of Prior Years Expenditures	1457						64,454.99	27,098,629.71				27,163,084.70
Total Local Sources	1460						1,201,877.97	27,098,629.71	0.00	35,246,777.97		65,577,325.65
Total Revenues	1460						0.00	0.00	0.00			65,577,325.65
EXPENDITURES												
Capital Outlay - Revenue 7499	610									179,421.71		179,421.71
Library Books	620									27,024.25		27,024.25
Autism/ADL Materials	630						593,023.19	6,998,445.40		3,484,117.19		10,785,635.84
Building and Fixed Equipment	640							2,427,710.99		709,866.61		3,396,477.60
Furniture, Fixtures and Equipment	650							2,649,849.90				2,649,849.90
Motor Vehicles (including buses)	660							6,501,714.40				6,501,714.40
Land	670							1,115,914.91				1,115,914.91
Improvement Other Than Buildings	680							6,416,323.11				6,416,323.11
Remodeling and Renovation	690							4,443,163.00				4,443,163.00
Capital Outlay - Revenue 7499	700							208,844.00				208,844.00
Charter School Levy Capital Improvement	710											0.00
Charter School Capital Outlay State Tax	720											0.00
Charter School - Revenue 7499	730											0.00
Interest	740											0.00
Direct Levy	750						1,493.72			24,533.96		26,027.68
Other Debt Service	760											0.00
Other Debt Service	770						939,926.11	29,896,403.97		13,109,333.31		46,975,712.39
Total Expenditures	780						1,129,801.96	1,112,211.74	0.00	17,953,211.46		19,297,541.16
Excess (Deficiency) of Revenues Over Expenditures												46,975,712.39

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 CONDENSED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2024

OTHER FINANCING SOURCES (USES)	Account Number	Capital Outlay Fund Items (COBI)	Special Aid Bonds	Section 1011.1c and 1011.1c, F.S. Loans	Public Enterprise Capital Order (PECO)	Direct Bonds	Capital Outlay and Debt Service Program (COADS)	Net Capital Improvement Section 1011.7(1)(2), F.S.	Voted Capital Improvement Fund	Other Capital	ASRA Economic Stimulus Capital Projects	Totals
NET CHANGES IN FUND BALANCE												
Interest on Sale of Bonds	3716											0.00
Premium on Sale of Bonds	3751											0.00
Discount on Sale of Bonds (Function 0791)	811											0.00
Proceeds of Lease-Purchase Agreements	3750									3,242,960.17		3,242,960.17
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 0793)	813											0.00
Leases	3720											0.00
Sale of Capital Assets	3720									76,818.00		76,818.00
Lease Reversions	3740											0.00
Proceeds from Special Facility Construction Account	3740											0.00
Transfer In	3770											0.00
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3650											0.00
Interfund	3650											0.00
From Investment Bonds	3670											0.00
From Special Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
From Treasury As	3690											0.00
Transfer Out - (Function 770)	3690											0.00
To General Fund	310											(6,848,507.00)
To Debt Service Funds	320											(1,000,519.42)
To Special Revenue Funds	350											0.00
Interfund	350											0.00
To Enterprise Funds	370											0.00
To Special Service Funds	390											0.00
Total Transfer Out	9700											(8,837,217.67)
Net Change in Fund Balance												41,720,045.51
Fund Balance, July 1, 2023												41,761,773.13
Adjustments to Fund Balance												0.00
Ending Fund Balance												41,761,773.13
Nonoperable Fund Balance	2710											0.00
Restricted Fund Balance	2720									64,377,570.68		64,377,570.68
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balance, June 30, 2024	2700									64,377,570.68		64,377,570.68

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, 2024

Exhibit K-10
 FDOE Page 21
 Fund 700

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consentium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Change for Services	3481								0.00
Premium Revenue	3484	1,588,628.37	33,525,916.81						35,114,545.18
Other Operating Revenues	3489	1,588,628.37	33,525,916.81	0.00					35,114,545.18
Total Operating Revenues									
OPERATING EXPENSES (Function 9900)									
Salaries	100		78,250.69						78,250.69
Employee Benefits	200	1,097,743.17	26,670.96						1,124,414.13
Purchased Services	300	183,498.00	37,056,081.19						37,239,579.19
Energy Services	400	2,577,155.21	370.12						2,577,525.33
Materials and Supplies	500		16,376.08						16,376.08
Capital Outlay	600		\$1,248.60						\$1,248.60
Other	700		12,745.33						12,745.33
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		3,858,405.38	37,241,742.97	0.00	0.00	0.00	0.00	0.00	41,101,148.35
Operating Income (Loss)		(2,269,778.01)	(3,715,826.16)	0.00	0.00	0.00	0.00	0.00	(5,985,604.17)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431		47,217.60						47,217.60
Gain on Sale of Investments	3432								0.00
Net Income (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3493		228,608.43						228,608.43
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 3900)	720								0.00
Macellaneous (Function 3900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		202,633.97	275,826.03	0.00	0.00	0.00	0.00	0.00	478,460.00
Income (Loss) Before Operating Transfers and Changes in Net Position		(2,067,144.04)	(3,440,000.11)	0.00	0.00	0.00	0.00	0.00	(5,507,144.15)
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfer In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Retirement Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfer In (Function 9700)	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfer Out:</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Social Revenue Funds	940								0.00
Interfund	950								0.00
To Retirement Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfer Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position	2880	(2,067,144.04)	(3,440,000.11)	0.00	0.00	0.00	0.00	0.00	(5,507,144.15)
Net Position, July 1, 2023	2895	2,478,886.22	7,531,930.67						10,010,816.89
Adjustments to Net Position									0.00
Net Position, June 30, 2024	2780	411,744.18	4,091,930.56	0.00	0.00	0.00	0.00	0.00	4,503,674.74

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
 SCHOOL INTERNAL FUNDS
 June 30, 2024

Exhibit K-11
 FDOE Page 22
 Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2023	Additions	Deductions	Ending Balance June 30, 2024
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, 2024

Exhibit K-12
FD0E Page 23
Fund 001

	Account Number	Governmental Activities Total Balance (1) June 30, 2024	Business-Type Activities Total Balance (1) June 30, 2024	Total	Governmental Activities - Debt Principal Payments 2023-24	Governmental Activities - Principal Due Within One Year 2024-25	Governmental Activities - Debt Interest Payments 2023-24	Governmental Activities - Interest Due Within One Year 2024-25
Notes Payable	2310			0.00				
Liabilities Under Leases and SBITA	2315	4,746,889.39		4,746,889.39	2,409,863.19	2,009,989.79	135,758.23	92,575.63
Bonds Payable								
SBECOB1 Bonds Payable	2321			0.00				
District Bonds Payable	2322	1,415,000.00		1,415,000.00	145,000.00	150,000.00	74,668.76	68,328.00
Special Act Bonds Payable	2323			0.00				
Major Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surplus Bonds Payable	2326			0.00				
Total Bonds Payable	2320	1,415,000.00	0.00	1,415,000.00	145,000.00	150,000.00	74,668.76	68,328.00
Liability for Compensated Absences	2330	25,102,838.61		25,102,838.61				
Lease-Purchase Agreements Payable	2341	47,515,000.00		47,515,000.00		1,975,000.00	360,291.25	2,695,523.61
Certificates of Participation (COPS) Payable	2342			0.00				
Qualified Zone Academy Bonds (QZAB) 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	47,515,000.00	0.00	47,515,000.00	0.00	1,975,000.00	360,291.25	2,695,523.61
Estimated Liability for Long-Term Claims	2350	2,424,553.00		2,424,553.00				
Net Other Postemployment Benefits Obligation	2360	3,862,871.00		3,862,871.00				
Net Pension Liability	2365	237,726,428.00		237,726,428.00				
Estimated PECO Advance Payable	2370			0.00				
Other Deferred Liability	2390			0.00				
Derivative Instrument	2390			0.00				
Total Long-Term Liabilities		342,793,580.00	0.00	342,793,580.00	2,554,863.19	4,134,989.79	570,718.24	2,787,427.24

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2024, including discounts and premiums.

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 SCHEDULE OF CATEGORICAL PROGRAMS
 REPORT OF EXPENDITURES AND AVAILABLE FUNDS
 For the Fiscal Year Ended June 30, 2024

Exhibit K-13
 FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) (Footnote)	Grant Number	Unexpended June 30, 2023	Returned To FDOE	Revenues 2023-24	Expenditures 2023-24	Flexibility (1) 2023-24	Unexpended June 30, 2024
Class Size Reduction Operating Funds (3355)	94740	14,894.00		36,895,660.00	36,910,554.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250						0.00
Florida School Recognition Funds (3361)	92040	172,228.53		4,133,980.00	4,071,569.15		234,639.38
Instructional Materials (FEFP Earmark) [2]	90880	1,732,536.87			1,732,536.87		0.00
Library Media (FEFP Earmark) [2]	90881	71,321.29			71,321.29		0.00
Mental Health Assistance (FEFP Earmark)	90280	801,475.43		2,165,237.00	2,079,042.31		887,670.12
Preschool Projects (3372)	97950						0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	722,648.11		2,917,004.00	722,648.11		0.00
State Schools (FEFP Earmark) [4]	90803	3,515,937.10		8,796,671.00	4,327,156.86		2,105,784.24
Student Transportation (FEFP Earmark)	90830			8,796,671.00	8,796,671.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	340,938.15		10,066,751.00	10,222,976.97		184,712.18
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	38,494.61		787,036.24	825,530.85		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			622,518.42	622,518.42		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441						0.00

- [1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.
- [2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
- [3] Expenditures for designated low-performing elementary schools should be included in expenditures.
- [4] Combine all programs funded from the Improve State 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, 2024

Exhibit K-14
 FDOE Page 25

UTILITIES AND ENERGY SERVICES EXPENDITURES:	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Public Utility Services Other than Energy - All Functions	380	2,138,024.60				2,138,024.60
Public Utility Services Other than Energy - Functions 7900 & 8100	380	2,138,024.60				2,138,024.60
Natural Gas - All Functions	411					0.00
Natural Gas - Functions 7900 & 8100	411					0.00
Bottled Gas - All Functions	421	10,312.62	23.01		0.00	10,335.63
Bottled Gas - Functions 7900 & 8100	421	10,312.62	23.01		0.00	10,335.63
Electricity - All Functions	430	6,386,153.38	144,198.84			6,530,352.22
Electricity - Functions 7900 & 8100	430	6,386,153.38	144,198.84			6,530,352.22
Heating Oil - All Functions	440	97,428.17				97,428.17
Heating Oil - Functions 7900 & 8100	440	97,428.17				97,428.17
Gasoline - All Functions	450	317,048.81	7,683.18		500.00	325,231.99
Gasoline - Functions 7900 & 8100	450	317,048.81	7,683.18		500.00	325,231.99
Diesel Fuel - All Functions	460	1,610,655.33	3,289.14			1,617,244.47
Diesel Fuel - Functions 7900 & 8100	460	1,610,655.33	3,289.14			1,617,244.47
Other Energy Services - All Functions	490					0.00
Other Energy Services - Functions 7900 & 8100	490					0.00
Subtotal - Functions 7900 & 8100		8,899,849.01	0.00	0.00	0.00	8,899,849.01
Total - All Functions		10,559,622.91	155,194.17	0.00	0.00	10,718,617.08
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422	3,918.27				3,918.27
Gasoline	450	18,695.60				18,695.60
Diesel Fuel	460	1,589,783.92			3,300.00	1,593,083.92
Oil and Grease	540	52,781.87			0.00	52,781.87
Total		1,665,179.66		0.00	3,300.00	1,668,479.66
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
Buses	651				2,665,863.00	2,665,863.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2024

Exhibit K-14
 FDOE Page 26

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund	Special Revenue Funds	Special Revenue - Federal Education Stabilization Fund	Capital Projects Funds	Total
<i>Noncapitalized Expenditures:</i>						
Technology-Related Professional and Technical Services	319	-				0.00
Technology-Related Repairs and Maintenance	359					0.00
Technology-Related Rentals	369	2,516,005.02	133,314.60	36,391.57		2,685,711.19
Telephone and Other Data Communication Services	379	2,818,335.59	-	-		2,818,335.59
Other Technology-Related Purchased Services	399	714,561.87	289.00	-		714,650.87
Technology-Related Materials and Supplies	5X9	217,821.61	63,061.21	118,838.67		399,741.49
Technology-Related Library Books	619	-	-	-		0.00
Noncapitalized Computer Hardware	644	1,027,743.78	1,179,779.67	58,150.05	2,252,035.07	4,517,708.57
Technology-Related Noncapitalized Fixtures and Equipment	649	62,629.98	56,828.82	7,830.56	-	127,289.36
Noncapitalized Software	692	6,847.28	-	-	571.67	7,418.95
Miscellaneous Technology-Related	799					0.00
Total		7,363,744.93	1,433,273.30	221,230.85	2,252,606.74	11,270,855.82
TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*						
<i>Capitalized Expenditures:</i>						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	366,982.72	675,103.57	103,456.74	259,909.84	1,405,452.87
Technology-Related Capitalized Fixtures and Equipment	648	283,179.56	30,248.06	2,126.67	41,841.00	357,395.29
Capitalized Software	691	1,197.00	0.00	0.00	454,536.00	455,733.00
Total		651,359.28	705,351.63	105,583.41	756,286.84	2,218,581.16

* 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, 2024

Exhibit K-14
 FDOE Page 27

SUBJECTS FOR INDIRECT COST RATE:	Subobject	General Fund	Special Revenue Food Services	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stabilization Fund	Total
<i>Professional and Technical Services:</i>						
Subaward Under Subagreements - First \$23,000	311	25,000.00	1,379.96	25,000.00		76,679.96
Subaward Under Subagreements - In Excess of \$23,000	312	4,906,669.64		3,53,046.78		5,367,461.83
<i>Other Purchased Services:</i>						
Subaward Under Subagreements - First \$23,000	391	25,000.00	25,000.00	25,000.00		73,427.78
Subaward Under Subagreements - In Excess of \$23,000	392	4,133,501.36	3,066.22	44,679.42		4,201,681.00

FOOD SERVICE SUPPLIES SUBOBJECT	Subobject	Special Revenue Food Services
Supplies	510	714,270.56
Food	520	9,518,765.37
Donated Foods	580	1,484,287.36

TEACHER SALARIES	Subobject	General Fund	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stabilization Fund	Total
Basic Programs 101, 102 and 103 (Function 5100)	120	72,083,598.00	386,015.00	86,292.00	72,555,865.00
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750				0.00
Total Basic Program Salaries		72,083,598.00	386,015.00	86,292.00	72,555,865.00
Other Programs 130 (ESSOL) (Function 5100)	120	2,551,041.00	29,256.00	56.00	2,580,333.00
Other Programs 130 (ESSOL) (Function 5100)	140				0.00
Other Programs 130 (ESSOL) (Function 5100)	750				0.00
Total Other Program Salaries		2,551,041.00	29,256.00	56.00	2,580,333.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	46,317,280.00	1,173,440.00	44,860.00	47,535,580.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750				0.00
Total ESE Program Salaries		46,317,280.00	1,173,440.00	44,860.00	47,535,580.00
Career Program 300 (Function 5300)	120	3,441,941.00		238.00	3,442,179.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		3,441,941.00	0.00	238.00	3,442,179.00
TOTAL		124,993,839.00	1,589,711.00	131,426.00	126,614,976.00

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stabilization Fund	Total
Textbooks (Function 5000)	520	4,663,339.42	270,392.22	709,332.71	5,643,064.35

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund	Special Revenue Other Federal Programs	Special Revenue - Federal Education Stabilization Fund	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Function 5300 through 5301) (and includes function 7450)	100 through 700	128,926,599.00	20,098,698.00	5,206,687.00	154,231,975.00
Total Direct - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	80,317,031.00	8,924,369.00	3,093,546.00	92,336,946.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	7,497,831.00	1,533,763.00	137,276.00	9,168,870.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Function 6200 through 6200)	100 through 700	7,566,381.00	3,094,130.00	440,108.00	11,100,619.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	4,497,465.00	11,089.00	64,997.00	4,569,551.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2024
 Exhibit K-14
 FDSR Page 29

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED		Account Number	Student Transportation	Extracurricular Reading Materials	Transportation Materials & Library Media	Supplemental Academic Instruction	Subtotal
// Instruction							
	Basic	5100					0.00
	Extracurricular	5200					0.00
	Career Education	5300					0.00
	Adult General	5400					0.00
	Recreation	5500					0.00
	Other Instruction	5600					0.00
	Subtotal - Flexible Spending, Instructional Expenditures	5000	0.00			0.00	0.00
// School Support							
	Subtotal - Flexible Spending Expenditures		0.00			0.00	0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED		Account Number	Class Size Reduction Operating	Funds Direct Classroom	Federally-Consented Student Funds	Quarantined Absentee	Total
// Instruction							
	Basic	5100					0.00
	Essential	5200					0.00
	Career Education	5300					0.00
	Adult General	5400					0.00
	Recreation	5500					0.00
	Other Instruction	5600					0.00
	Subtotal - Flexible Spending, Instructional Expenditures	5000	0.00			0.00	0.00
// School Support							
	Subtotal - Flexible Spending Expenditures		0.00			0.00	0.00

DISTRIBUTIONS TO QUALIFING SCHOOLS (Character school information is used in federal reporting)		Fund Number	Direct Payment (RFP) (Subobject 102)	Direct Payment (Non-RFP) (Subobject 34 & 794)	Grant School Local Capital Improvement (See Grant Study Sites (Subobject 795 & 795))	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures								
	General Fund	100	16,049,722.09	1,428,838.39		295,431.18		18,174,029.47
	Special Revenue Funds - Food Services	410						0.00
	Special Revenue Funds - Other Federal Programs	420		645,898.83				645,898.83
	Special Revenue Funds - Federal Education Substitution Fund	440		1,024,425.18				1,024,425.18
	General Purpose Funds	1XX			1,123,025.78			1,123,025.78
	Total Charter School Distributions		16,049,722.09	3,499,354.00	1,123,025.78	295,431.18		21,000,552.06

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)		Account Number	Amount
Expenditures			
	General Fund	990	1,217.21
	Special Revenue Funds - Other Federal Programs	990	
	Special Revenue Funds - Federal Education Substitution Fund	990	
	Total	990	1,217.21

MEDICAL EXPENDITURE REPORT (Medical expenditures are used in federal reporting)		Account Number	Unexpended June 30, 2023	Earnings 2023-24	Expenditures 2023-24	Unexpended June 30, 2024
Expenditures						
	General Fund	990	0.00	2,110,664.83	2,029,413.31	87,251.51

GENERAL FUND BALANCE SHEET INFORMATION		Fund Number	Amount
Balance Sheet Annual, June 30, 2024		100	\$3,157,815.39
Total Assets and Deferred Outflows of Resources			10,110,629.64
Total Liabilities and Deferred Inflows of Resources			2,029,413.31

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 VOLUNTARY FREKENDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ending June 30, 2024

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

Current	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Predevelopment	5300								
Student Support Services	6100								
Instructional Media Services	6300								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7410								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Capital Outlay									
Facilities Acquisition and Construction	7420								
Other Capital Outlay	9300								
Debt Service: (Function 2700)									
Redemption of Principal	710								
Interest	720								
Total Expenditures		1,294,718.09	435,642.23	54,136.06	0.00	239,815.18	30,158.43	0.00	2,054,470.09

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

**SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2024**

Federal Grantor/Pass-Through Grantor/Program Title Or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1) and (2)
Clustered			
Child Nutrition Cluster			
United States Department of Agriculture:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	24002	\$ 2,870,606.02
National School Lunch Program	10.555 (3)	24001, 24003	14,338,624.57
Summer Food Service Program for Children	10.559	23006, 23007	72,675.01
Total Child Nutrition Cluster		24006, 24007	<u>17,281,905.60</u>
Special Education Cluster			
United States Department of Education:			
Florida Department of Education:			
Special Education - Grants to States	84.027	262, 263	10,112,857.56
COVID-19 Special Education - Grants to States	COVID-19, 84.027	262, 263	1,090,933.34
Total Special Education - Grants to States			<u>11,203,790.90</u>
Special Education - Preschool Grants	84.173	267	204,338.83
COVID-19 Special Education - Preschool Grants	COVID-19, 84.173	267	57,812.39
Total Special Education - Preschool Grants			<u>262,151.22</u>
Total Special Education Cluster			<u>11,465,942.12</u>
Not Clustered			
United States Department of Defense			
Invitational Grants to Military-Connected Schools	12.557 (5)	N/A	430,332.68
Navy Junior Reserve Officers Training Corps	12.UNK	N/A	692,161.43
Total United States Department of Defense			<u>1,122,494.11</u>
United States Department of Education:			
Impact Aid	84.041 (4)	N/A	\$ 551,477.00
Florida Department of Education:			
Adult Education - Basic Grants to States	84.002	191, 193	346,363.69
Title I Grants to Local Educational Agencies	84.010	126, 212	6,559,050.02
Career and Technical Education - Basic Grants to States	84.048	161	405,120.93
Education for Homeless Children and Youth	84.196	127	201,946.21
Charter Schools	84.282	298	582,417.17
English Language Acquisition State Grants	84.365	102	242,252.14
Improving Teacher Quality State Grants	84.367	224	1,245,870.58
Student Support and Academic Enrichment State Grant	84.424	241	547,536.17
Education Stabilization Fund:			
Elementary and Secondary School Emergency			
Relief Fund (ESSER)	COVID-19, 84.425D	124, 128	2,413,232.48
American Rescue Plan - Elementary and Secondary School Emergency Relief Fund	COVID-19, 84.425U	121	11,333,061.20
American Rescue Plan - ESSER Homeless Children & Youth Fund			
Children & Youth Fund	COVID-19, 84.425W	122	60,497.98
Total Education Stabilization Fund			<u>13,806,791.66</u>
The University of North Florida:			
Teacher Quality Partnership Grants	84.336	N/A	50,731.36
Total United States Department of Education			<u>36,005,499.05</u>

**SCHEDULE 5
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS
For the Fiscal Year Ended June 30, 2024**

Federal Grantor/Pass-Through Grantor/Program Title Or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1) and (2)
United States Department of Health and Human Services			
Lutheran Services Florida, Inc.:			
Block Grants for Community Mental Health Services	93.958	None	<u>338,488.61</u>
United States Department of Homeland Security			
Federal Emergency Management Agency:			
Disaster Grants - Public Assistance	97.036	None	<u>190,720.83</u>
Total Expenditures of Federal Awards			\$ 54,939,108.20

Notes:

- (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Clay County District School Board under programs of the Federal government for the fiscal year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

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

- (3) Noncash Assistance.
National School Lunch Program - Includes \$1,677,605.48 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

- (4) Impact Aid. Expenditures are related to grant number S041B-2024-1240.

- (5) Invitational Grants to Military-Connected Schools. Expenditures are related to grant number HE1254-19-1-0023.

- (6) Indirect Cost Rate. 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 amount under the Uniform Guidance.