### 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

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

**PAGE** 

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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.

Schedule 5, Supplementary Schedule of Expenditures of Federal Awards

Signature of District School Superintendent

September 5, 2024 Signature Date

Exhibit K-16

| For the Fiscal Year Ended June 30, 2024   | Account              | Fund 10                             |
|---|----------------------|-------------------------------------|
| REVENUES  | Number               |                                     |
| Sederal Direct:   |                      |                                     |
| Federal Impact, Current Operations  | 3121                 | 551,477.0                           |
| Reserve Officers Training Corps (ROTC)  | 3191                 | 489,294.5                           |
| Miscellaneous Federal Direct  | 3199                 | 1 040 771 5                         |
| Total Federal Direct  Sederal Through State and Local:  | 3100                 | 1,040,771.5                         |
| Medicaid  | 3202                 | 2,110,666.8                         |
| National Forest Funds   | 3255                 |                                     |
| Federal Through Local   | 3280                 | 338,488.6                           |
| Miscellaneous Federal Through State   | 3299                 | 190,720.8                           |
| Total Federal Through State and Local   | 3200                 | 2,639,876.2                         |
| State:  |                      |                                     |
| Florida Education Finance Program (FEFP)  | 3310                 | 221,431,948.0                       |
| Workforce Development   | 3315                 | 904,441.0                           |
| Workforce Development Capitalization Incentive Grant Workforce Education Performance Incentives | 3316<br>3317         | 124,689.0                           |
| Adults with Disabilities  | 3318                 | 124,087.0                           |
| CO&DS Withheld for Administrative Expenditure   | 3323                 | 24,585.0                            |
| Diagnostic and Learning Resources Centers   | 3335                 | 21,000.0                            |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)  | 3341                 |                                     |
| State Forest Funds  | 3342                 |                                     |
| State License Tax   | 3343                 | 39,809.5                            |
| District Discretionary Lottery Funds  | 3344                 |                                     |
| Categorical Programs:   |                      |                                     |
| Class Size Reduction Operating Funds  | 3355                 | 36,895,660.0                        |
| Florida School Recognition Funds  | 3361                 | 4,133,980.0                         |
| Voluntary Prekindergarten Program   | 3371                 | 622,518.4                           |
| Preschool Projects  Other State:  | 3372                 |                                     |
| Reading Programs  | 3373                 |                                     |
| Full-Service Schools Program  | 3378                 |                                     |
| State Through Local   | 3380                 | 571,559.9                           |
| Other Miscellaneous State Revenues  | 3399                 | 3,143,733.3                         |
| Total State   | 3300                 | 267,892,924.3                       |
| Local:  |                      |                                     |
| Required Local Effort and Nonvoted Operating Tax  | 3411                 | 88,549,691.1                        |
| District Voted Additional Operating Tax   | 3414                 |                                     |
| Tax Redemptions   | 3421                 | 1,682,997.7                         |
| Payment in Lieu of Taxes  | 3422                 |                                     |
| Excess Fees   | 3423                 |                                     |
| Tuition .   | 3424                 | (17.400.6                           |
| Lease Revenue Interest on Investments   | 3425<br>3431         | 617,400.5<br>3,159,834.8            |
| Gain on Sale of Investments   | 3432                 | 3,139,034.0                         |
| Net Increase (Decrease) in Fair Value of Investments  | 3433                 |                                     |
| Gifts, Grants and Bequests  | 3440                 | 129.931.2                           |
| Interest Income - Leases  | 3445                 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| Student Fees:   |                      |                                     |
| Adult General Education Course Fees   | 3461                 | 28,376.8                            |
| 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                 | 2,155.9                             |
| GED® Testing Fees   | 3467                 |                                     |
| Financial Aid Fees  | 3468                 |                                     |
| Other Student Fees Other Fees:  | 3469                 | 12,609.7                            |
| Preschool Program Fees  | 3471                 | 515,965.8                           |
| Prekindergarten Early Intervention Fees   | 3472                 | 213,300.0                           |
| School-Age Child Care Fees  | 3473                 |                                     |
| Other Schools, Courses and Classes Fees   | 3479                 | 86,357.3                            |
| Miscellaneous Local:  |                      |                                     |
| Bus Fees  | 3491                 |                                     |
| Transportation Services Rendered for School Activities  | 3492                 |                                     |
| Sale of Junk  | 3493                 |                                     |
| Receipt of Federal Indirect Cost Rate   | 3494                 | 824,129.1                           |
| Other Miscellaneous Local Sources   | 3495                 | 8,092,957.2                         |
| med t Om t rr t m tt.   | 3497                 | 103,600.5                           |
| Refunds of Prior Year's Expenditures  |                      | 1,916.2                             |
| Collections for Lost, Damaged and Sold Textbooks  | 3498                 |                                     |
|   | 3498<br>3499<br>3400 | 399,152.4<br>104,207,077.0          |

|   | Account | 100            | 200                  | 300                   | 400  | 500                       | 600               | 700          |                |
|---|---------|----------------|----------------------|-----------------------|--|---------------------------|-------------------|--------------|----------------|
| EXPENDITURES  | Number  | Salaries       | Employee<br>Benefits | Purchased<br>Services | Energy<br>Services   | Materials<br>and Supplies | Cupital<br>Outlay | Other        | Totals         |
| Ситепі:   |         |                |                      |                       |  |                           |                   |              |                |
| Instruction   | 5000    | 147.625.652.36 | 48,637,163,74        | 28,185,211.17         | 13,031.15  | 7,884,468.12              | 1,661,306.86      | 1.837,682.73 | 235,844,516.13 |
| Student Support Services                                | 6100    | 14,409,698.15  | 4,618,443.61         | 755,921.64            | 4,793.58   |                           | 28,273.42         | 48,712.20    | 20,067,042.25  |
| Instructional Media Services                            | 6200    | 3,321,368,34   | 1,158,542.56         | 220,513,57            |  | 78.058.31                 | 186,899.09        | 675.00       | 4,966,056.87   |
| Instruction and Curriculum Development Services         | 6300    | 3,450,478.07   | 1,117,795.81         | 45,125,98             | 433.73   | 18,001.89                 | 31,210.86         | 854.15       | 4,663,900.49   |
| Instructional Staff Training Services                   | 6400    | 2,513,373.04   | 801,636.44           | 646,011.87            | ***************************************  | 240,025.85                | 5,389.83          | 27,835.81    | 4,234,272.84   |
| Instruction-Related Technology                          | 6500    | 2,631,883.75   | 902,289.75           | 1.572,051.70          |  | 31,067.21                 | 145,144.01        |              | 5,282,436.42   |
| Board   | 7100    | 370,884.82     | 173,529.27           | 406,411.28            |  | 520.98                    | 93.51             | 22,143.67    | 973,583.53     |
| General Administration                                  | 7200    | 329,581.05     | 171,124.40           | 44,695.88             | 1,346.16   | 4                         | 1,154.42          | 21,257.73    | 573,435.97     |
| School Administration                                   | 7300    | 14,051,003.40  | 4,461,792,05         | 92,881.13             |  | 83.631.72                 | 137,294.51        | 25,306.05    | 18.851.908.86  |
| Facilities Acquisition and Construction                 | 7410    | 1,064,335.61   | 364,426.42           | 674,575.42            | 5,110,11   | 16,520.85                 | 4,868,306,12      | 917,937.48   | 7,911,212.01   |
| Fiscal Services   | 7500    | 1,237,538.18   | 386,511.70           | 15,100.33             |  | 12,798.31                 | 2,193,12          | 1,230.00     | 1,655,371.64   |
| Food Services   | 7600    | 253,465.25     | 44,065.83            |                       | and the state of t |                           |                   |              | 297,531.08     |
| Central Services  | 7700    | 2,504,202.37   | 810,881.61           | 279,583.61            | 7,574.72   | 83,549.81                 | 451,903.86        | 24,034.24    | 4,161,730.22   |
| Student Transportation Services                         | 7800    | 9,260,622.29   | 2,995,578.50         | 617,036.71            | 1,612,397,79   | 9                         | 64,339,48         | 12,996,96    | 15,482,345.82  |
| Operation of Plant                                      | 7900    | 10,743,304.14  | 4,222,651,19         | 9,584,737.78          | 6,580,160,35   | 1,124,118.70              | 142,296.44        | 2,024.42     | 32,399,293.02  |
| Maintenance of Plant                                    | 8100    | 4,169,378.61   | 1,509,274,93         | 1,638,382.52          | 186,313.83   | 1,071,499.04              | 70,309.82         | 16,600.92    | 8,661,759.67   |
| Administrative Technology Services                      | 8200    | 1,226,300.80   | 407,341.54           | 6,322.18              | 15,044.66  |                           | 2,978.35          | 341.36       | 1,670,708.89   |
| Community Services                                      | 9100    | 174,940.82     | 74,427.75            | 868.02                |  | 40,353.60                 | 479.98            | 11,666.75    | 302,736.92     |
| Capital Outlay: Facilities Acquisition and Construction | 7420    |                |                      |                       |  |                           | 6,319,239.68      |              | 6.319.239.68   |
| Other Cepital Outlay                                    | 9300    |                |                      |                       |  |                           | 2,772,542.95      |              | 2,772,542.95   |
| Debt Service: (Function 9200)                           |         |                |                      |                       |  |                           |                   |              |                |
| Interest  | 720     |                |                      |                       |  |                           |                   | 55,454,57    | 55,454,57      |
| Total Expenditures                                      |         | 219,338,011.05 | 72,857,477.10        | 44,785,430,79         | 8,426,206.08   | 11.821,844.46             | 16,891,356.31     | 3,901,361,47 | 378,021,687.26 |
|   |         |                |                      |                       |  |                           |                   |              |                |

# 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

| 101 the 1 isota 1 out Entitle 3th 2024 |         | Tung 100      |
|--|---------|---------------|
| OTHER FINANCING SOURCES (USES)         | Account |               |
| and CHANGES IN FUND BALANCES           | Number  |               |
| Loans                                  | 3720    |               |
| Sale of Capital Assets                 | 3730    | 102,425.82    |
| Loss Recoveries                        | 3740    | 86,600.58     |
| Transfers In:                          |         |               |
| 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  |
| Transfers Out: (Function 9700)         |         |               |
| To Debt Service Funds                  | 920     |               |
| To Capital Projects Funds              | 930     |               |
| To Special Revenue Funds               | 940     |               |
| To Permanent Funds                     | 960     |               |
| To Internal Service Funds              | 970     |               |
| To Enterprise Funds                    | 990     |               |
| Total Transfers Out                    | 9700    | 0.00          |
| Total Other Financing Sources (Uses)   |         | 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    |               |
| Ending Fund Balance:                   |         |               |
| 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

For the Fiscal Year Ended June 30, 2024

Exhibit K-2 FDOE Page 4 Fund 410

| REVENUES   | Account<br>Number |               |
|--|-------------------|---------------|
| Federal :  | Hamber            |               |
| Miscellaneous Federal Direct                         | 3199              |               |
| Federal Through State and Local:                     |                   |               |
| 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 |
| State:   |                   |               |
| 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    |
| Local:   |                   |               |
| 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 á 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

| For the Fiscal Year Ended June 30, 2024  EXPENDITURES (Functions 7600/9300) | Account | runu 410      |
|---|---------|---------------|
| EXPENDITORES (Functions 7000)9300)  | 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    |               |
| Transfers In:   |         |               |
| From General Fund   | 3610    |               |
| From Debt Service Funds   | 3620    |               |
| From Capital Projects Funds   | 3630    |               |
| Interfund   | 3650    |               |
| From Permanent Funds  | 3660    |               |
| From Internal Service Funds   | 3670    |               |
| From Enterprise Funds   | 3690    |               |
| Total Transfers In  | 3600    | 0.00          |
| Transfers Out: (Function 9700)  |         |               |
| To General Fund   | 910     |               |
| To Debt Service Funds   | 920     |               |
| To Capital Projects Funds   | 930     |               |
| Interfund   | 950     |               |
| To Permanent Funds  | 960     |               |
| To Internal Service Funds   | 970     |               |
| To Enterprise Funds   | 990     |               |
| Total Transfers Out   | 9700    | 0.00          |
| Total Other Financing Sources (Uses)  |         | 0.00          |
| Net Change in Fund Balance  |         | (861,760.76)  |
| Fund Balance, July 1, 2023  | 2800    | 9,959,354.54  |
| Adjustments to Fund Balance   | 2891    |               |
| Ending Fund Balance:  |         |               |
| 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

For the Fiscal Year Ended June 30, 2024

Exhibit K-3 FDOE Page 6 Fund 420

| REVENUES   | Account<br>Number |               |
|--|-------------------|---------------|
| Federal Direct:  |                   |               |
| Head Start   | 3130              |               |
| Workforce Innovation and Opportunity Act                         | 3170              |               |
| Community Action Programs  | 3180              |               |
| Reserve Officers Training Corps (ROTC)                           | 3191              |               |
| Pell Grants  | 3192              |               |
| Miscellaneous Federal Direct                                     | 3199              | 430,332.68    |
| Total Federal Direct   | 3100              | 430,332.68    |
| Federal Through State and Local:                                 |                   |               |
| Career and Technical Education                                   | 3201              | 405,120.93    |
| Medicaid   | 3202              |               |
| Individuals with Disabilities Education Act (IDEA)               | 3230              | 10,317,196.39 |
| Workforce Innovation and Opportunity Act:                        |                   |               |
| Adult General Education  | 3221              | 293,231.47    |
| English Literacy and Civics Education                            | 3222              | 41,732.17     |
| Adult Migrant Education  | 3223              |               |
| Other WIOA Programs  | 3224              |               |
| ESSA - Elementary and Secondary Education Act:                   |                   |               |
| 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 |
| State:   |                   |               |
| State Through Local  | 3380              |               |
| Other Miscellaneous State Revenues                               | 3399              |               |
| Total State  | 3300              | 0.00          |
| Local:   |                   |               |
| Interest on Investments  | 3431              |               |
| Gain on Sale of Investments                                      | 3432              |               |
| Net Increase (Decrease) in Fair Value of Investments             | 3433              |               |
| Gifts, Grants and Bequests                                       | 3440              |               |
| Adult General Education Course Fees                              | 3461              | 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 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROCKAMS (Continue) For the Fine of the Change II, 1034 | ALANCE - SPECI    | AL REVENUE FUNDS - OTHER FE | DERAL PROGRAMS (Continue | a)                    |                    |                           |  |   | Exhibit K-J<br>FDOE Page 7<br>Fund 420 |
|--|-------------------|-----------------------------|--------------------------|-----------------------|--------------------|---------------------------|--|---|--|
|  | Account           | 001                         | 200                      |                       | 400                | 500                       | 600  | 700                                     | _                                      |
| EXPENDITURES   | Number            | Salprice                    | Employee<br>Benefits     | Purchased<br>Services | Energy<br>Services | Materials<br>and Supplied | Outlav   | Otha                                    | Totals                                 |
| Current:   |                   |                             |                          |                       |                    |                           |  |   |  |
| Instruction  | 5000              | 7,269,027.77                | 2,567,511.32             | 1,069,222.16          |                    | 872,723.02                | 1,375,354.29   | 61,141.17                               | 13,214,979,73                          |
| Student Support Services   | 6100              | 1,152,118.26                | 405,024.48               | 182.689.49            |                    | 110,172.00                | 21.12  | 3,497.23                                | 1,853,832.58                           |
| Instructional Media Services   | 6200              |                             |                          |                       |                    |                           | The second secon |   | 0.00                                   |
| Instruction and Curriculum Development Services  | 6300              | 1,690,988.28                | 550,423.12               | 3,179.54              |                    | 3,644.20                  | 3,274.21   |   | 2,251,509,35                           |
| Instructional Staff Training Services  | 6400              | 1,155.864.07                | 314,482.00               | 488.672.21            |                    | 91,077.89                 | 77,345.87  | 11,523.40                               | 2,138,965.44                           |
| instruction-Related Technology   | 6500              |                             |                          |                       |                    |                           |  |   | 0.00                                   |
| Board  | 7100              |                             |                          |                       |                    |                           |  |   | 0.00                                   |
| General Administration   | 7200              |                             | ,                        |                       |                    |                           |  | 602.554.73                              | 602,554.73                             |
| School Administration  | 7300              | 9,393.78                    | 2,114.25                 |                       |                    |                           |  |   | 11,508.03                              |
| Facilities Acquisition and Construction  | 7410              |                             |                          |                       |                    |                           |  |   | 0.00                                   |
| Fiscal Services  | 7500              |                             |                          |                       |                    |                           |  |   | 0.00                                   |
| Food Services  | 7600              | 124.49                      | 34.03                    |                       |                    |                           |  | *************************************** | 158.52                                 |
| Central Services   | 7700              | 6,260.00                    | 518.06                   | 370.00                |                    |                           |  |   | 7,148.05                               |
| Student Transportation Services  | 7800              | 10.637.07                   | 1,133,41                 | 31,066.78             |                    |                           |  |   | 42,837.26                              |
| Operation of Plant   | 7900              | 3,387.36                    | 834.29                   |                       |                    | 80.66                     |  |   | 4,320.73                               |
| Maintenance of Plant   | 8100              |                             |                          |                       |                    |                           |  |   | 0.00                                   |
| Administrative Technology Services   | 8200              |                             |                          |                       |                    |                           |  |   | 0.00                                   |
| Constructiv Services   | 9100              |                             |                          |                       |                    |                           |  |   | 0.00                                   |
| Capital Outloy:  |                   |                             |                          |                       |                    |                           |  |   |  |
| Facilities Acquisition and Construction  | 7420              |                             |                          |                       |                    |                           |  |   | 0.00                                   |
| Other Capital Outlay   | 9300              |                             |                          |                       |                    |                           | 801,002,91   |   | 801,002.91                             |
| Total Expenditures   |                   | 11,297,801.08               | 3,842,074,96             | 1,775,200,18          |                    | 00 1,077,716,19           | 2,257,308.40   | 678,716.53                              | 20,928,817.34                          |
| Exces (Deficiency) of Revenues over Expenditures   |                   |                             |                          |                       |                    |                           |  |   | 0.00                                   |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES  | Account<br>Number |                             |                          |                       |                    |                           |  |   |  |
| Loans  | 3720              |                             |                          |                       |                    |                           |  |   |  |
| Sale of Capital Assets   | 1730              |                             |                          |                       |                    |                           |  |   |  |
| Loss Rocoveries  | 3740              |                             |                          |                       |                    |                           |  |   |  |
| Transfers In:  | _                 |                             |                          |                       |                    |                           |  |   |  |

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Remitted Fund Balance
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2800 2891

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From General Fund
From Debt Service Funds
From Capital Projects Funds
From Capital Projects Funds

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DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
CORONAVIRUS AID, RELLEE AND ECONOMIC SECURITY (CARES) ACT
CORONAVIRUS RESPONSE, & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRESA) ACT RELIEF FUND
AMERICAN RESCUE PLAN (ARP) RELIEF FUND
For the Fiscal Year Ended June 30, 2024

| 14,955,537.39 | 0.00                          | 12,542,304.91  | 0.00   | 2,413,232.48                                       | 0.00   | 0.00   | 3000              | Total Revenues                               |
|---------------|-------------------------------|--|--|--|--|--|-------------------|--|
| 0.00          | 0.00                          | 0.00   | 0.00   | 0.00   | 0,00   | 0.00   | 3400              | Total Local                                  |
| 0.00          |                               |  |  |  |  |  | 3495              | Other Miscellaneous Local Sources            |
|               |                               |  |  |  |  |  |                   | Local:                                       |
| 14,955,537.39 | 0,00                          | 12,542,304.91  | 0.00   | 2,413,232.48                                       | 0.00   | 0.00   | 3200              | Total Federal Through State and Local        |
| 0.00          |                               |  |  |  |  |  | 3299              | Miscellaneous Federal Through State          |
| 0.00          |                               |  |  |  |  |  | 3280              | Federal Through Local                        |
| 0.00          |                               |  |  |  |  |  | 3273              | Education Stabilization Funds - VPK          |
| 0.00          |                               |  |  |  |  |  | 3272              | Education Stabilization Funds - Worldforce   |
| 14,955,537.39 |                               | 12,542,304.91  | of execution desires the filter of the first and the first desires are resident for the first end of the first and | 2,413,232,48                                       |  |  | 3271              | Education Stabilization Funds - K-12         |
|               |                               |  |  |  |  |  |                   | Federal Through State and Local:             |
| 0.00          | 0.00                          | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 3100              | Total Federal Direct:                        |
| 0.00          |                               |  | and the state of t |  |  |  | 3199              | Federal Direct: Miscellaneous Federal Direct |
| Totals        | Other ARP Act Relief Fund 446 | Eiem. & Sec. School<br>Emergency Relief (ESSER III)<br>445 | Other CRRSA Act<br>Relief Fund<br>(Including GEER II)  | Elem. & Sec. School<br>Emergency Relief (ESSER II) | Other CARES Act Relief Fund (Including GEER) 442 | Elem. & Sec. School<br>Emergency Relief (ESSER)<br>441 | Account<br>Number | REVENUES                                     |

DOE Page 8

Exhibit K-4

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 de 18 to 1 vie 2016, 102.01.014.

| For the Fiscal Year Ended June 30, 2024                     |         |          |                      |                       |          |              | *************************************** |       | Fund 441 |
|---|---------|----------|----------------------|-----------------------|----------|--------------|---|-------|----------|
|   | Account | 100      | 200                  | 300                   | 400      | 500          | 600                                     | 700   | •        |
| EXPENDITURES  | Number  | Salaries | Employee<br>Benefits | Purchased<br>Services | Services | and Supplies | Outlay                                  | Other | Lotais   |
| 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     |
| Cestral 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 Outloy:   |         |          |                      |                       |          |              |   |       | 9        |
| Other Canifal Outlay  | 9300    |          |                      |                       |          |              |   |       | 0.00     |
| Total Expenditures  |         | 0.00     | 0.00                 |                       |          |              | 9.00                                    | 0.00  | 0.00     |
| Excess (Deficiency) of Revenues over Expenditures           |         |          |                      |                       |          |              |   |       | 0.00     |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account |          |                      |                       |          |              |   |       |          |
| Loens   | 3720    |          |                      |                       |          |              |   |       |          |
| Sale of Capital Assets                                      | 3730    |          |                      |                       |          |              |   |       |          |
| Loss Recoveries   | 3740    |          |                      |                       |          |              |   |       |          |
| Transfers In:   |         |          |                      |                       |          |              |   |       |          |

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2891

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|--|---------|-------|----------|-----------|-------------------|---------------------------|---------|-------|
| For use used test cooks the DA, 4002*  100 200 300 |         | 100   | 200      | 300       | 400               | 500                       | 600     | 700   |
| EXPENDITURES                                       | Number  | S. J. | Employee | Purchased | Energy<br>Species | Materials<br>and Sporling | Capital | Other |
| Current  |         |       |          |           |                   |                           |         |       |
| Instruction  | 5000    |       |          |           |                   |                           |         |       |
| Shudent Support Services                           | 6100    |       |          |           |                   |                           |         |       |
| Instructional Media Consider                       | 6200    |       |          |           |                   |                           |         |       |
|  | 6700    |       |          |           |                   |                           |         |       |
| Instructional Staff Training Sardion               | 6400    |       |          |           |                   |                           |         |       |
| Instruction-Related Technology                     | 6500    |       |          |           |                   |                           |         |       |
| Board  | 7100    |       |          |           |                   |                           |         |       |
| General Administration                             | 7200    |       |          |           |                   |                           |         |       |
| School Administration                              | 7300    |       |          |           |                   |                           |         |       |
| Facilities Acquisition and Construction            | 7410    |       |          |           |                   |                           |         |       |
| Final 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    |       |          |           |                   |                           |         |       |
| Total Expenditures                                 |         | 0.00  | 0.00     |           | 0.00              |                           | 0.0     | 0.00  |
| Excess (Deficiency) of Revenues over Expenditures  |         |       |          |           |                   |                           |         |       |
| OTHER FINANCING SOURCES (USES)                     | Account |       |          |           |                   |                           |         |       |

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Fund Salones, Mark 1, 2023

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| SATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)  ENTER ENTER IN TO BE A TOTAL IN THE | D BALLANCE - SPECI | AL REVENUE FUNDS - ELEMENT | TARY AND SECONDARY SCHO | OL EMERGENCY RELIEF II (ES | SEK II)  |              |            |           | FDOE Page 11 |
|--|--------------------|----------------------------|-------------------------|----------------------------|--|--------------|------------|-----------|--------------|
| COLUMN COMMUNICATION CONTRACTOR C |                    | 100                        | 200                     | 300                        |  | 500          | 600        | 700       |              |
| EXPENDITURES   | Name of the last   |                            | Employee                | Purchased                  | (Bredil)   | Materials    | Capital    |           | Totals       |
|  | Million            | Salarries                  | Benefits                | Services                   | Services   | and Supplies | Outlay     | Other     |              |
| Current:   |                    |                            |                         |                            |  |              |            |           |              |
| Instruction  | 5000               | 638,802.77                 | 52,887.82               | 219,173.89                 |  | 159.566.11   | 39,251.76  | 5,392.00  | 1,115,074.35 |
| Student Support Services   | 6100               | 15,004.62                  | 3,213.50                |                            |  |              |            |           | 18,218.12    |
| Instructional Media Services   | 6200               |                            |                         |                            |  |              |            |           | 0.00         |
| Instruction and Curriculum Development Services  | 6300               |                            |                         |                            |  |              |            |           | 9.00         |
| Instructional Staff Training Services  | 6400               | 947,515.40                 | 72,678.23               | 27,000.00                  |  |              |            |           | 1,047,193.63 |
| Instruction-Related Technology   | 6300               |                            |                         |                            |  |              | 4,353.82   |           | 4,353.82     |
| Board  | 7100               |                            |                         |                            |  |              |            |           | 0.00         |
| General Administration   | 7200               |                            |                         |                            |  |              |            | 29,415,37 | 29,415.37    |
| School Administration  | 7300               |                            |                         |                            | in the state of th |              |            |           | 000          |
| Facilities Acquisition and Construction  | 7410               |                            |                         |                            |  |              | 27,325.00  |           | 27,325.00    |
| Fiscal Services  | 7500               |                            |                         |                            |  |              |            |           | 000          |
| Food Services  | 7600               |                            |                         |                            |  |              |            |           | 0.00         |
| Central Sarvices   | 7700               |                            |                         |                            |  |              |            |           | 000          |
| Student Transportation Services  | 7800               | 80.877.63                  | 18,184.05               |                            |  |              |            |           | 99 130 66    |
| Operation of Plant   | 7900               |                            |                         |                            |  | 2,048,72     |            |           | 2,048.72     |
| 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 Outley   | 9300               |                            |                         |                            |  |              | 129,901,79 |           | 129,901.79   |
| Total Expenditures   |                    | 1,682,200.42               | 146,963.60              | 246,173.89                 | 0.0  | 0 161.614.83 | 200,832,37 | 34,807,37 | 2,472,592.48 |
| Excess (Deficiency) of Revenues over Expenditures  |                    |                            |                         |                            |  |              |            |           | (59,360.00)  |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES  | Account<br>Number  |                            |                         |                            |  |              |            |           |              |
| Loagus   | 3720               |                            |                         |                            |  |              |            |           |              |
| Sale of Capital Assets   | 3730               |                            |                         |                            |  |              |            |           |              |
| Las Recoverie  | 3740               |                            |                         |                            |  |              |            |           |              |
| Transfers In:  | _                  |                            |                         |                            |  |              |            |           |              |

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DETRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITIRES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRESA ACT RELIEF FUND (INCLUDING CEER II)
FE DE TEAM THE ENGLISH SULTIM

| OTHER FINANCING SOURCES (USES)  and CHANGES IN FUND BALANCES  Number | Excess (Deficiency) of Revenues over Expenditures | Total Expenditures | Other Capital Outlay 9300 | Facilities Acquisition and Construction 7420 | Community Services 9100 | Administrative Technology Services 8200 | Maintenance of Plant 8100 | Operation of Plant 7900 | Shident Transportation Services 7800 | Central Services 7700 | Food Services 7600 | Fiscal Services 7500 | Facilities Acquisition and Construction 7410 | School Administration 7300 | General Administration 7200 | Bourd 7100   | Instruction-Related Technology 6500 | Instructional Staff Training Services 6400 | Instruction and Curriculum Development Services 6300   | Instructional Media Services 6200 | Student Support Services 6100 | Instruction 5000 | Current: | Number       |                 |
|--|---|--------------------|---------------------------|--|-------------------------|---|---------------------------|-------------------------|--------------------------------------|-----------------------|--------------------|----------------------|--|----------------------------|-----------------------------|--|-------------------------------------|--|--|-----------------------------------|-------------------------------|------------------|----------|--------------|-----------------|
|  |   | 0.00               |                           |  |                         |   |                           |                         |                                      |                       |                    |                      |  |                            |                             |  |                                     |  |  |                                   |                               |                  |          | Salarica     | 100             |
|  |   | 0.00               |                           |  |                         |   |                           |                         |                                      |                       |                    |                      |  |                            |                             |  |                                     |  |  |                                   |                               |                  |          | Benefits     | 200             |
|  |   | 0.00               |                           |  |                         |   |                           |                         |                                      |                       |                    |                      |  |                            |                             | and the second s |                                     |  |  |                                   |                               |                  |          | Services     | 300             |
|  |   |                    |                           |  |                         |   |                           |                         |                                      |                       |                    |                      |  |                            |                             |  |                                     |  |  |                                   |                               |                  |          | Services     | 400             |
|  |   | 0.00               |                           |  |                         |   |                           |                         |                                      |                       |                    |                      |  |                            |                             |  |                                     |  |  |                                   |                               |                  |          | and Supplies | Material's      |
|  |   | 0.0                |                           |  |                         |   |                           |                         |                                      |                       |                    |                      |  |                            |                             |  |                                     |  | The state of the s |                                   |                               |                  |          | Outlay       | Capital Capital |
|  |   | 0.00               |                           |  |                         |   |                           |                         |                                      |                       |                    |                      |  |                            |                             |  |                                     |  |  |                                   |                               |                  |          | Other        | 700             |
|  | 000   | 0.00               | 0.00                      | 0,00   | <br>0.00                | 0,00                                    | 0.00                      | 0.90                    | 0.00                                 | 0.00                  | 000                | 0.00                 | 000  | 000                        | 0,00                        | 0.00   | 0.00                                | 0.00                                       | 0.00   | 0.00                              | 0.00                          | 0.00             |          |              | Totati          |

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2800 2891

2700

Sale of Capital Assets

3720 3730

From General Fund
From Debt Service Funds
From Capital Projects Funds

| For the Fixed   Year Ended July 20, 2024                    |           |              |                      |                       |                    |                           |                   |            | Fund 445      |
|---|-----------|--------------|----------------------|-----------------------|--------------------|---------------------------|-------------------|------------|---------------|
|   | Assessing | 100          | 200                  | 300                   | 400                | 500                       | 600               | 7000       |               |
| EXPENDITURES  | Number    | Salaries     | Employee<br>Benefits | Purchased<br>Services | Energy<br>Services | Materials<br>and Supplies | Capital<br>Outlay | Other      | Totals        |
| Current:  |           |              |                      |                       |                    |                           |                   |            |               |
| Instruction   | 5000      | 4,144,473,17 | 1,355,320 33         | 950,978.52            |                    | 1.055,974.42              | 67.663.60         | 1,315.32   | 7,575,727,36  |
| Student Support Services                                    | 6100      | 259,681,90   | 73,656.27            | 4,214.49              | 500.00             |                           |                   |            | 347,854.61    |
| Instructional Media Services                                | 6200      |              |                      |                       |                    |                           |                   |            | 0.00          |
| Instruction and Curriculum Development Services             | 6300      | 19,610.83    | 5,799.40             | 327.30                |                    | 651.31                    |                   | 13,625.00  | 40,013.84     |
| Instructional Staff Training Services                       | 6400      | 44,825.46    | 8,674,67             | 31,653,41             |                    | 25,739.26                 |                   |            | 110,897.80    |
| Instruction-Related Technology                              | 6500      |              |                      |                       |                    |                           |                   |            | 0.00          |
| Board   | 7100      |              |                      |                       |                    |                           |                   |            | 0.00          |
| General Administration                                      | 7200      |              |                      |                       |                    |                           |                   | 192,159.06 | 192,159.06    |
| School Administration                                       | 7300      |              |                      |                       |                    |                           |                   |            | 0.00          |
| Facilities Acquisition and Construction                     | 7410      |              |                      |                       |                    |                           | 2,017,974,25      |            | 2,017,974.25  |
| Fiscal Services   | 7500      |              |                      |                       |                    |                           |                   |            | 0.00          |
| Food Services   | 7600      |              |                      |                       |                    |                           |                   |            | 0.00          |
| Central Services  | 7700      | 1,386.00     | 123.86               |                       |                    |                           |                   |            | 1,509.86      |
| Student Transportation Services                             | 7800      | 110,065.00   | 23,215,39            |                       | 3,300.00           |                           |                   |            | 136,580,39    |
| Operation of Plant  | 7900      |              |                      |                       |                    |                           |                   |            | 0.00          |
| Maintenance of Plant  | 8100      |              |                      |                       |                    |                           |                   |            | 0.00          |
| Administrative Technology Services                          | 8200      |              |                      |                       |                    |                           |                   |            | 0.00          |
| Community Services  | 9100      |              |                      |                       |                    |                           |                   | 10,355.00  | 10,355.00     |
| Capital Outlay:   |           |              |                      |                       |                    |                           |                   |            |               |
| Facilities Acquisition and Construction                     | 7420      |              |                      |                       |                    |                           | 2,053,928.02      |            | 2,051,928.02  |
| Other Capital Outlay  | 9300      |              |                      |                       |                    |                           | 55,309.72         |            | 55,309.72     |
| Total Expenditures  |           | 4,580,042.36 | 1,466,789.92         | 987,173,72            | 3,800,00           | 1,092,166,94              | 4 194 877.59      | 217,454.38 | 12,542,304.91 |
| Excess (Deficiency) of Revenues over Expenditures           |           |              |                      |                       |                    |                           |                   |            | 0.00          |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account   |              |                      |                       |                    |                           |                   |            |               |
| Loans   | 3720      |              |                      |                       |                    |                           |                   |            |               |
| Sale of Capital Assets                                      | 3730      |              |                      |                       |                    |                           |                   |            |               |
| Loss Recoveries   | 3740      |              |                      |                       |                    |                           |                   |            |               |
| Transfers In:   |           |              |                      |                       |                    |                           |                   |            |               |

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920 930 950 960 970 9700

2720 2730 2740 2750 2750

| STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT KELLER FUND<br>THE TABLE OF THE PROPERTY | BALANCE - SPECE   | AL REVENUE FUNDS-UTHER. | ACT SELLER FORD      |                       |                    |                           |                   |       | Fund 446 |
|--|-------------------|-------------------------|----------------------|-----------------------|--------------------|---------------------------|-------------------|-------|----------|
| For the Fiscal Year Ended June 30, 2024  | i                 | 100                     | 200                  | 300                   | 400                | 500                       | 600               | 700   |          |
| EXPENDITURES   | Number            | Salaries                | Employee<br>Benefits | Purchased<br>Services | Energy<br>Services | Materials<br>and Supplies | Capital<br>Outlay | 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              |                         |                      |                       |                    |                           |                   |       | 00.0     |
| School Administration  | 7300              |                         |                      |                       |                    |                           |                   |       | 0.00     |
| Facilities Acquisition and Construction  | 7410              |                         |                      |                       |                    |                           |                   |       | 0.00     |
| Fiscal Services  | 7500              |                         |                      |                       |                    |                           |                   |       | 000      |
| Food Services  | 7600              |                         |                      |                       |                    |                           |                   |       | 0.00     |
| Central Services   | 7700              |                         |                      |                       |                    |                           |                   |       | 0.00     |
| Student Transportation Services  | 7800              |                         |                      |                       |                    |                           |                   |       | 0.00     |
| Operation of Plant   | 7900              |                         |                      |                       |                    |                           |                   |       | 000      |
| Maintenance of Plant   | 8100              |                         |                      |                       |                    |                           |                   |       | 0.00     |
| Administrative Technology Services   | 8200              |                         |                      |                       |                    |                           |                   |       | 0.00     |
| Community Services   | 9100              |                         |                      |                       |                    |                           |                   |       | 0,00     |
| Capital Outlay:  |                   |                         |                      |                       |                    |                           |                   |       | 2        |
| Facilities Auguisition and Construction  | 7420              |                         |                      |                       |                    |                           |                   |       | 0,00,0   |
| Other Capital Outlay   | 9360              |                         |                      |                       |                    |                           |                   |       | 0.00     |
| Total Expenditures   |                   | 0.00                    | 000                  | 3                     | 0.00               | 0.00                      | 0.00              | 000   | 0.00     |
| Excess (Deficiency) of Revenues over Expenditures  |                   |                         |                      |                       |                    |                           |                   |       | 0,00     |
| OTHER PIVANCING SOURCES (USES) and CHANGES IN FUND BALANCES  | Account<br>Number |                         |                      |                       |                    |                           |                   |       |          |
| Loans  | 3720              |                         |                      |                       |                    |                           |                   |       |          |
| Sale of Capital Assets   | 3730              |                         |                      |                       |                    |                           |                   |       |          |
| Lors Recoveries  | 3740              |                         |                      |                       |                    |                           |                   |       |          |
| Transfers In:  | _                 |                         |                      |                       |                    |                           |                   |       |          |

Leans
Sale of Capital Austra
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From Jun 16
From Dark Service Funds
To Batteries Fund Service Funds
To Batteries Fund Selvice
Fund Batteries Funds
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Leans Funds Batteries
Committee Fund Batteries
Leans Gund Batteries

920 930 950 950 970 970

2720 2730 2740 2750 2750

2891

DISTRICT SCHOOL BOARD OF CLAY COUNTY Statement of revenues, expeditures and changes in fund balance - special revenue funds - miscellaneous For de Figal Yapfand inea to 1931.

| 1907      | Federal Through State and Local:  Federal Through Local  Micellaneous Federal Through State  | 3200              |                  |                 |                  |
|--|--|-------------------|------------------|-----------------|------------------|
| 1000  1440   | Misselleneous Federal Through Shite Total Federal Through Shite and Local  | 1299              | 0.00             |                 |                  |
| 1911   1912   1913   1915      | State: Other Miscellaneous State Revenues  | 3300              |                  |                 |                  |
| 1413.  1419.  1419.  1419.  1410.  14 | Local:<br>Interest on Inventments  | š                 |                  |                 |                  |
| 1445 1446 1446 1446 1446 1446 1446 1446  | Chin on Sala of Imentments   | 3492              |                  |                 |                  |
| 1445 1446 1446 1446 1446 1446 1446 1446  | Nat (persuss (Decreus) in Pair Value of Investments  | 3433              |                  |                 |                  |
| Yady      | Oith, Oreits and Bestierts   | 3440              |                  |                 |                  |
| 1445     1446     1   | Other Misselfameous Local Sources  | 3495              | 10,403,113,76    |                 |                  |
| Mandred  Man | Total Local  | 3400              | 10.404,113.70    |                 |                  |
| Name  4400  4400  4400  4400  4400  4400  4400  4400  4400  4400  7700   |  | Account           | 001              | 100<br>Emoloyee | 300<br>Purchased |
| 4400 4400 4400 4400 4400 4400 4400 7700   |  |                   | Salaries         | Benefits        | Services         |
| 6200 6200 6200 6200 7100 7100 7100 7100 7100 7100 7100 7   | Entituetion  | 5000              |                  |                 |                  |
| 2010 2010 2010 2010 2010 2010 2010 2010  | Student Support Services   | 600               |                  |                 |                  |
| 440) 440) 7702 7702 7702 7703 7703 7703 7703 7703  | Instruction and Confession Development Services  | 6000              |                  |                 |                  |
| 7109 7109 7109 7109 7109 7109 7109 7109  | instructional Staff Training Services  | 6400              |                  |                 |                  |
| 7105 7726 7726 7726 7726 7726 7726 7726 772  | Instruction-Related Technology   | 6500              |                  |                 |                  |
| 77.29 77.29 77.29 77.29 77.20  | Board  | 7100              |                  |                 |                  |
| 7.000  | Oeneral Administration   | 7700              |                  |                 |                  |
| 700 700 700 700 700 700 700 700 700 700  | Second Augustian and Commission  | 7410              |                  |                 |                  |
| 7100 7100 7100 7100 7100 7100 7100 7100  | Flual Services   | 7500              |                  |                 |                  |
| 7100  1100   | Food Services  | 7600              |                  |                 |                  |
| 7000 7000 7000 7000 7000 7000 7000 700   | Control Services   | 7700              |                  |                 |                  |
| 100 100 100 100 100 100 100 100 100 100  | Shdent Transportation Services   | 2007              |                  |                 |                  |
| 1100 1100 1100 1100 1100 1100 1100 110   | Majnumanos of Plant  | 8018              |                  |                 |                  |
| 9109  7109  9109  9109  9109  9109  9109  9109  9109  9109  910  9 | Administrative Technology Services   | 8200              |                  |                 |                  |
| 7125  7125  7126  7126  7126  7126  7126  7126  7126  7126  7126  7126  7126   | Capital Outloy:  | ¥                 |                  |                 |                  |
| Acamoni Acamon | Facilities Acquisition and Communition   | 7420              |                  |                 |                  |
| A Annexis  | Other Capital Outlay   | 9300              | XIIIIIIIIIIIIIII | 000             | 711111111111111  |
| Annouse Name Name Name Name Name Name Name Nam   | Execus (Deficiency) of Revenues over Expenditury   |                   |                  |                 |                  |
| 510<br>510<br>510<br>510<br>510<br>510<br>510<br>510   | OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES  | Account<br>Number |                  |                 |                  |
| 200 200 200 200 200 200 200 200 200 200  | LOSS Recoveries  | 3740              |                  |                 |                  |
| 200 200 200 200 200 200 200 200 200 200  | From Comeral Flood   | 3610              |                  |                 |                  |
| 200 200 200 200 200 200 200 200 200 200  | From Debt Service Funds  | 3620              |                  |                 |                  |
| 265 250 250 250 250 250 250 250 250 250 25   | From Capital Projects Funds  | 3630              |                  |                 |                  |
| 200 200 200 200 200 200 200 200 200 200  | Interfland   | 3630              |                  |                 |                  |
| 90 200 200 200 200 200 200 200 200 200 2   | From Internal Service Funds  | 3670              |                  |                 |                  |
| 200 200 200 200 200 200 200 200 200 200  | From Knierpriso Feods  | 1690              |                  |                 |                  |
| 200 010 010 010 010 010 010 010 010 010  | Total Transfers in   | 3600              | 0.00             |                 |                  |
| 1 200 200 200 200 200 200 200 200 200 20   | Transfers Out: (Function 9700)   | \$                |                  |                 |                  |
| 1. 90<br>20<br>20<br>20<br>20<br>20<br>20<br>20<br>20<br>20<br>2   | To Debt Service Funds  | 920               |                  |                 |                  |
| 900 900 900 900 900 900 900 900 900 900  | To Capital Projects Funds  | 970               |                  |                 |                  |
| 1 200 200 200 200 200 200 200 200 200 20   | totarbuid  | 950               |                  |                 |                  |
| 10 (No. 1) (No | To Permanent Funds   | 86                |                  |                 |                  |
| 100 270 270 270 270 270 270 270 270 270 2  | To Internal Service Funds  | 970               |                  |                 |                  |
| 10 (2014)  10 (2014)  11 (2014)  12 (2014)  12 (2014)  13 (2014)  14 (2014)  15 (2014)  16 (2014)  17 (2014)   | To Editing the Control of the Contro | 9                 | 999              |                 |                  |
| 200 200 200 200 200 200 200 200 200 200  | Total Transfers Out  | 470               | 0.00             |                 |                  |
| 210<br>270<br>270<br>270<br>270<br>270<br>270<br>270<br>270<br>270<br>27   | Net Change in Fund Belance   |                   | 261,763.78       |                 |                  |
| 251) 270 270 270 270 270 270 270 270 270 270   | Ford Balence, July 1, 1073   | 2100              | 4.109,105,73     |                 |                  |
| 2710<br>2720<br>2700<br>2700<br>2700<br>2700<br>2700<br>2700   | Adjustments to Fund Palance  | 2291              |                  |                 |                  |
| 270 270 270 270 270 270 270 270 270 270  | Ending Fund Balance:   |                   |                  |                 |                  |
| 770<br>770<br>770<br>770   | Nonpendatio Fund Belance   | 2710              |                  |                 |                  |
| 770<br>770   | Rentycled Fund Balance   | 2770              | 4,677,169,50     |                 |                  |
| 7750<br>7700   | Autimed Find Balance   | 2740              |                  |                 |                  |
| non-   | Unusigned Fund Balance   | 2750              |                  |                 |                  |
|  | Total Fund Balances, June 30, 2024   | 2700              | 4.677,169.50     |                 |                  |

Sed Materials and Supplies

Cupital Outley

700 Other

Totals

| COMBINING STATEMENT OF REVENUES EXCENDITURES AND CLANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS for the fineal Year Ended June 10, 1224  Account Capital Onliny  Account Capital Onliny | Account Account   | Capital Outlay            | - 1                      | Sections 1011.14 and        | Public Education          | District     | Capital Outlay and               | Nonvoted Capital Improvement |                                       |                 | RRA Economic Stimulus | Funds 300     |
|--|-------------------|---------------------------|--------------------------|-----------------------------|---------------------------|--------------|----------------------------------|------------------------------|---------------------------------------|-----------------|-----------------------|---------------|
| REVENUES   | Account<br>Number | Bend Issues (COBI)<br>310 | Special Act Bonds<br>320 | 1011.15, F.S., Loans<br>330 | Capital Outlay (PECO) 340 | Bonds<br>350 | Debt Service Program (CO&DS) 360 | Section 1011.71(2), F.S.     | Voted Capital Improvement Fund<br>380 | Projects<br>370 | Capital Projects 399  | Totals        |
| Pedral:  | 1180              |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       |               |
| Miscellaneous Federal Through State  | 3299              |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       |               |
| State:   |                   |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       |               |
| CORDS Distributed  | 1725              |                           |                          |                             |                           |              | 44.797.18                        |                              |                                       |                 |                       | 1,614,625.80  |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)   | J MCC             |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       | 44,777.18     |
| State Through Local  | J380              |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       |               |
| Public Education Capital Outley (PECO)   | 1981              |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       |               |
| Classrooms First Program   | 3392              |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       |               |
| SMART Schools Small County Assistance Program  | 3395              |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       |               |
| Class Size Reduction Capital Outlay  | 33%               |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       |               |
| Charter School Capital Outlay Funding  | 3397              |                           |                          |                             |                           |              |                                  |                              |                                       | 917,055.00      |                       | 917,065.00    |
| Other Miscellandous State Revenues   | 3399              |                           |                          |                             |                           |              |                                  |                              |                                       | 331,395,12      |                       | 331,595,12    |
| ord:   | 3300              | 0.90                      |                          | Acid                        | 0.90                      | 0.00         | 1034422.36                       | 6.00                         | 0.00                                  | 1,148,000.12    | 0.00                  | 2,908,083.10  |
| District Local Cepital Improvement Tax   | All               |                           |                          |                             |                           |              |                                  | 27,195,053,63                |                                       |                 |                       | 27,195,053.63 |
| District Voted Additional Copital Improvement Tax  | 3415              |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       |               |
| School District ( pen) Sales Tex   | olf.              |                           |                          |                             |                           |              |                                  |                              |                                       | The contractor  |                       | 000           |
| Tax Redemplions  | 3421              |                           |                          |                             |                           |              |                                  | 516,890,35                   |                                       |                 |                       | \$16,890.35   |
| Payment in Lieu of Taxes   | 3422              |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       |               |
| Exposs Fees  | 3423              |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       |               |
| Interest on Investments  | 3431              |                           |                          |                             |                           |              | 64,454.99                        | 286.558.73                   |                                       | 1,340,004.27    |                       | 1,691,017.99  |
| Gain on Sale of Investments  | ZÜP.              |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       |               |
| Not increase (Assertance) in Fort Value of intercurrence   | 146               |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       |               |
| Other Missellaneous Local Sources  | 3495              |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       |               |
| Impact Focs  | 74%               |                           |                          |                             |                           |              |                                  |                              |                                       | 14,868,482.05   | 14,868,482,05         | 14,868,482.05 |
| Refunds of Price Year's Expenditures   | 3497              |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       |               |
| Total Local Sources  | 1400              | 0.00                      | 0.00                     | 0,00                        | 0.00                      |              |                                  |                              | 0.00                                  | 35,006,016.95   | 0.00                  | 63,068,974.65 |
| otal Revenues  | 3000              | 0.00                      | 0.00                     | 0.00                        | 0.00                      | 0.00         | 1,723,877.97                     | 27,998,502.71                | 0.00                                  | 36,254,677.07   | 0.00                  | 65,977,057.75 |
| apital Outlay: (Function 7400)   |                   |                           |                          |                             |                           |              |                                  |                              |                                       |                 | ,                     |               |
| Library Books  | 610               |                           |                          |                             |                           |              |                                  |                              |                                       | (75,421.7)      |                       | 175,421.71    |
| Audionisus Materials   | 620               |                           |                          |                             |                           |              |                                  |                              |                                       | 27,034.25       |                       | 27,034.25     |
| Buildings and Fixed Equipment  | 903               |                           |                          |                             |                           |              | 592,023.39                       | 6,998,485.50                 |                                       | 2,588,117.39    |                       | 10,178,626.28 |
| Furniture, Fixtures and Equipment  | 640               |                           |                          |                             |                           |              |                                  | 2,527,370.99                 |                                       | 769,506.63      |                       | 3,296,877.62  |
| Motor Vehicles (Including Buses)   | 650               |                           |                          |                             |                           |              |                                  | 2,663,863.00                 |                                       |                 |                       | 2,663,863.00  |
| Land   | 560               |                           |                          |                             |                           |              |                                  | 6,501,574,40                 |                                       |                 |                       | 6,501,574,40  |
| Improvements Other Than Buildings  | 670               |                           |                          |                             |                           |              |                                  | 1,115,914.93                 |                                       | 6,299,561.80    |                       | 7,415,476.73  |
| Remodeling and Renovations   | 680               |                           |                          |                             |                           |              |                                  | 6,416,352.11                 |                                       | 8,397,746,46    |                       | 14,813,698.57 |
| Computer Software  | 690               |                           |                          |                             |                           |              |                                  | 454,536.00                   |                                       | 571.67          |                       | 455,107.67    |
| Charter School Local Capital Improvement   | 793               |                           |                          |                             |                           |              |                                  | 208.084.04                   |                                       |                 |                       | 208,084.04    |
| Charter School Capital Outlay Sales Tax  | 795               |                           |                          |                             |                           |              |                                  |                              |                                       | 916,941.74      |                       | 916,941.74    |
| Redemption of Principal  | 710               |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       |               |
| Interest   | 720               |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       |               |
| Dues and Foot  | 730               |                           |                          |                             |                           |              | 1,952.72                         |                              |                                       | 24,853.86       |                       | 26,806.58     |
| Other Debt Service   | 791               |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       |               |
| al Expenditures  |                   | 0.00                      | 0.00                     | 0.00                        | 0.00                      | 0.00         | 33,376.11                        | 76.081,088,07                | 0.00                                  | I CCCC AAT AT   | 0.00                  | 46,679,312.39 |
|  |                   |                           |                          |                             |                           |              |                                  |                              |                                       |                 |                       |               |

| For the Fixed Year Ended June 30, 2024  Capital Onliny Bond Issues |        | Capital Outley Bond Issues |      | Sections 1013,14 and | Public Education | Diatrica | Capital Outley and | Nonvoted Capital Improvement | **   | Other Capital  | ARRA Economie Stimulus | Yunda 300      |
|--|--------|----------------------------|------|----------------------|------------------|----------|--------------------|------------------------------|------|----------------|------------------------|----------------|
| and CHANGES IN FUND BALANCE  | Number | 310<br>[COBJ)              | 320  | 200                  | 340              | 350      | 360                | ١.                           | 380  | 390            | 399                    | , comme        |
| number of Bornds   | 3710   |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| emium on Sale of Boods   | 3791   |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| Discount on Sale of Bonds (Function 9299)                          | 891    |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| coods of Louis-Purchase Agreements                                 | 3750   |                            |      |                      |                  |          |                    |                              |      | 31,243,940.12  |                        | 31,243,940.12  |
| mium on Lease-Purchase Agreements                                  | 3793   |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| Discount on Lease-Purchase Agreements (Function 9299)              | 893    |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
|  | 3720   |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| ale of Capital Assets  | 3730   |                            |      |                      |                  |          |                    | 76,818.00                    |      |                |                        | 76,818.00      |
| ss Recoveries  | 3740   |                            |      |                      | ,                |          |                    |                              |      |                |                        |                |
| records of Forward Supply Contract                                 | 3760   |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| receeds from Special Facility Construction Account                 | 3770   |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| ransfers In:   |        |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| From General Finds   | 2000   |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| From Special Severals Finds  | 3640   |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| Interfund  | 3650   |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| From Permanent Funds   | 3660   |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| From Internal Service Funds  | 3670   |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| From Enterprise Funds  | 3690   |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| Total Transfers in   | 3600   | 0.00                       | 0,00 | 0,00                 | 0,00             | 0.00     | 0.00               | 0.00                         | 0.00 | 0,00           | 0,00                   |                |
| Transfers Out: (Function 9700)                                     |        |                            |      |                      |                  |          |                    | (5,931,442,00)               |      | (917,065,00)   | -                      | (6,848,507,00  |
| o colore rust  | 970    |                            |      |                      |                  |          |                    | (1,630,539.42)               |      | (360,191,25)   |                        | (1,990,750.67) |
| To Consist Deserve Europe  | 940    |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| interpland   | 950    |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| To Permanent Funds   | 86     |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| To Internal Service Funds  | 9770   |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| To Enlarprise Funds  | 990    |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| Total Transfers Out  | 9700   | 0.00                       | 0.00 | 0.00                 | 0.00             | 0.00     | 0.00               | (7,562,001.42)               | 000  | (1,277,236,25) | 0.00                   | (8,839,257,67) |
| otal Other Financing Sources (Uses)                                |        | 0.00                       | 0.00 | 0.00                 | 0.00             |          |                    |                              | 0.00 | 29,966,683.87  | 0.00                   | 22,481,500.45  |
| for Change in Fund Bulances  |        | 0.00                       | 0.00 | 000                  | 0.00             | 0.00     | 1,129,901.86       |                              | 0.00 | 47,022,005.43  | 0.00                   | 41,779,045,61  |
| und Balance, July 1, 2013  | 2800   |                            |      |                      |                  |          | 690,548.50         | 22,158,888.96                |      | 18,451,525.25  |                        | 41,300,962.71  |
| iustments to Fund Balances   | 2891   |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| Siding Fund Balance:   | !      |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| Nonspendienie - und Dalande  | 100    |                            |      |                      |                  |          | 95.051.028.1       | 15,786,027.28                |      | 65.473,530.68  |                        | 83,080,008.32  |
| Notificate of the Designation                                      | חנקר   |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| Assigned Fund Balance  | 2740   |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
| Unassigned Fund Balance  | 2750   |                            |      |                      |                  |          |                    |                              |      |                |                        |                |
|  | -      |                            |      | 3                    | 28               |          | 27.051.028         | 15 786 027 28                | 0.8  | 65.473.530.68  | 0.00                   | 61 080 008 32  |

> Exhibit K-8 FDOE Page 19 Fund 000

|   | 1       | *************************************** | .1       |          |          |              |   |       |
|---|---------|---|----------|----------|----------|--------------|---|-------|
| Federal Direct                                    | 3100    |   |          |          |          |              |   |       |
| Federal Through State and Local                   | 1200    |   |          |          |          |              |   |       |
| Succession  | 1000    |   |          |          |          |              |   |       |
| Total Response                                    | 3000    | 0.00                                    | 1        |          |          |              |   |       |
|   | Account | 100                                     |          | DOC      | 400      | 500          | 600                                     | 700   |
| EXPENDITURES                                      | Number  | Salaries                                | Benefits | Services | Services | and Supplier | Outlay                                  | Other |
| Current:  |         |   |          |          |          |              |   |       |
| Case Concrete                                     | SIS I   |   |          |          |          |              |   |       |
| Instructional Modia Services                      | 6200    |   |          |          |          |              |   |       |
| Instruction and Curriculum Development Services   | 6300    |   |          |          |          |              |   |       |
| Instructional Staff Training Services             | 6400    |   |          |          |          |              |   |       |
| Instruction-Related Technology                    | 6500    |   |          |          |          |              |   |       |
| Board   | 7100    |   |          |          |          |              |   |       |
| Ocneral Administration                            | 7200    |   |          |          |          |              |   |       |
| School Administration                             | 7300    |   |          |          |          |              |   |       |
| Facilities Acquisition and Construction           | 7410    |   |          |          |          |              |   |       |
| Fiscal Services                                   | 7500    |   |          |          |          |              |   |       |
| Central Services                                  | 7700    |   |          |          |          |              |   |       |
| Student Transportation Services                   | 7800    |   |          |          |          |              | *************************************** |       |
| Operation of Plant                                | 7900    |   |          |          |          |              |   |       |
| Maintenance of Plant                              | \$100   |   |          |          |          |              |   |       |
| Administrative Technology Services                | 8200    |   |          |          |          |              |   |       |
| Community Services                                | 9016    |   |          |          |          |              |   |       |
| Capital Outlay:                                   |         |   |          |          |          |              |   |       |
| Facilities Acquisition and Construction           | /4/0    |   |          |          |          |              |   |       |
| Other Capital Outlay                              | 9300    |   |          |          |          |              |   |       |
| Redomnion of Principal                            | 710     |   |          |          |          |              |   | 277   |
| faterest  | 720     |   |          |          |          |              |   |       |
| Total Expenditures                                |         | 0.00                                    | 0.00     |          | 0.88     | 4            | 0.0                                     | 0.00  |
| Excess (Deficiency) of Revenues Over Expenditures |         |   |          |          |          |              |   |       |
| OTHER FINANCING SOURCES (USES)                    | Account |   |          |          |          |              |   |       |
| Sale of Capital Assets                            | 3730    |   |          |          |          |              |   |       |
| Loss Recoveries                                   | 3740    |   |          |          |          |              |   |       |
| Transfers In:                                     |         |   |          |          |          |              |   |       |
| From General Fund                                 | 3610    |   |          |          |          |              |   |       |
| From Debt Service Funds                           | 3620    |   |          |          |          |              |   |       |
| From Capital Projects Funds                       | 3630    |   | 1        |          |          |              |   |       |
| From Special Revenue Funds                        | 3640    |   |          |          |          |              |   |       |
| From Internal Service Funds                       | 3670    |   |          |          |          |              |   |       |
| From Enterprise Funds                             | 3690    |   |          |          |          |              |   |       |

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| Net Position Time 10 2024 | Adjustments to Net Position | Change in Net Position | Total Transfers Out | To Internal Service Funds | To Permanent Funds | Interfund | To Special Revenue Funds | To Capital Projects Funds | To Debt Service rules | To Dehr Service Funds | To General Fund | Transfers Out: (Function 9700) | Total Transfers In | From Internal Service Funds | From Permanent Funds | Interfund | From Special Revenue Funds | From Capital Projects Funds | From Debt Service Funds | From General Fund | Transfers In: | CHANGES IN NET POSITION | TRANSFERS and | Net Income (Loss) Before Operating Transfers | Total Nonoperating Revenues (Expenses) | Loss on Disposition of Assets (Function 9900) | Miscellaneous (Function 9900) | Interest (Function 9900) | Gain on Disposition of Assets | Loss Recoveries | Other Miscellaneous Local Sources | Gifts, Grants and Bequests | Net Increase (Decrease) in Fair Value of Investments   | Gain on Sale of Investments | Interest on Investments | NONOPERATING REVENUES (EXPENSES) | Operating Income (Loss) | Total Operating Expenses | Depreciation and Amortization Expense | Other | Capital Outlay   | Materials and Supplies | Energy Services  | Purchased Services | Employee Benefits  | Salaries   | OPERATING EXPENSES (Function 9900) | Total Operating Revenues | Other Operating Revenues | Premium Revenue | Charges for Sales | Charges for Services   | Salinana a Druit taado | INCOME OR (LOSS)            | For the Fiscal Year Ended June 30, 2024 |
|---------------------------|-----------------------------|------------------------|---------------------|---------------------------|--------------------|-----------|--------------------------|---------------------------|-----------------------|-----------------------|-----------------|--------------------------------|--------------------|-----------------------------|----------------------|-----------|----------------------------|-----------------------------|-------------------------|-------------------|---------------|-------------------------|---------------|--|--|---|-------------------------------|--------------------------|-------------------------------|-----------------|-----------------------------------|----------------------------|--|-----------------------------|-------------------------|----------------------------------|-------------------------|--------------------------|---------------------------------------|-------|--|------------------------|--|--------------------|--|--|------------------------------------|--------------------------|--------------------------|-----------------|-------------------|--|------------------------|-----------------------------|---|
| Ostro                     | 2896                        | 7990                   | 9700                | 970                       | 960                | 950       | 940                      | 900                       | 020                   | 920                   | 910             |                                | 3600               | 3670                        | 3660                 | 3650      | 3640                       | 3630                        | 3020                    | 00.00             | 1610          |                         |               |  |  | 810   | 790                           | 720                      | 3780                          | 3740            | 3495                              | 3440                       | 3433   | 3432                        | 3431                    |                                  |                         |                          | 780                                   | 700   | 600  | 500                    | 400  | 300                | 200  | 100  |                                    |                          | 3489                     | 3484            | 3482              | 3481   |                        | Account<br>Number           |   |
| 0.00                      |                             | 0.00                   | 0.00                |                           |                    |           |                          |                           |                       |                       |                 |                                | 0,00               |                             |                      |           |                            |                             |                         |                   |               |                         |               | 0.00   | 0.00                                   |   |                               |                          |                               |                 |                                   |                            |  |                             |                         |                                  | 0.00                    | 0.00                     |                                       |       |  |                        |  |                    |  |  |                                    | 0.00                     |                          |                 |                   |  | ***                    | Self-Insurance - Consortium |   |
| 0.00                      |                             |                        | 0.00                |                           |                    |           |                          |                           |                       |                       |                 | •                              | 0,00               |                             |                      |           |                            |                             |                         |                   |               |                         |               | 0.00   | 0.00                                   |   |                               |                          |                               |                 |                                   |                            |  |                             |                         |                                  | 0.00                    | 0.00                     |                                       |       | The state of the s |                        |  |                    | Annaharte en elitablishe en elitabli |  |                                    | 0.00                     |                          |                 |                   | And the second s |                        | Self-Insurance - Consortium | 1                                       |
| 0                         |                             | C                      |                     |                           |                    |           |                          |                           |                       |                       |                 |                                | ٥                  |                             |                      |           |                            |                             |                         |                   |               |                         |               | 0  | 0                                      |   |                               |                          |                               |                 |                                   |                            | orithis is the street of the s |                             |                         |                                  | 0                       | 0                        |                                       |       | and the same of th |                        |  |                    |  |  |                                    | 0                        |                          |                 |                   |  |                        | Self-Insurance - Consortium |   |
| 0.00                      |                             | 00                     | 0.00                | 8                         |                    |           |                          |                           |                       |                       |                 |                                | 0.00               |                             |                      |           |                            |                             |                         |                   |               |                         |               | 0.00   | 0.00                                   |   |                               |                          |                               |                 |                                   |                            |  |                             |                         |                                  | 00                      | 0.00                     |                                       |       | abele manifelie in de de de describerantes de la describe de de describe de de describerantes de describerante   |                        |  |                    |  |  |                                    | 0.00                     |                          |                 |                   |  |                        | Self-Insurance - Consortium |   |
| 900                       |                             | 0.00                   | 0.00                | 3                         |                    |           |                          |                           |                       |                       |                 |                                | 0,00               |                             |                      |           |                            |                             |                         |                   |               |                         |               | 0.00   | 0.00                                   |   |                               |                          |                               |                 |                                   |                            |  |                             |                         |                                  | 0.00                    | 0.00                     |                                       |       |  |                        |  |                    |  |  |                                    | 0.00                     |                          |                 |                   |  |                        |                             |   |
| 9                         |                             | 0.00                   | 0.00                | 2                         |                    |           |                          |                           |                       |                       |                 |                                | 0.00               |                             |                      |           |                            |                             |                         |                   |               |                         |               | 0.00   | 0.00                                   |   |                               |                          |                               |                 |                                   |                            |  |                             |                         |                                  | 0.00                    | 0.00                     |                                       |       |  |                        |  |                    |  |  |                                    | 0.00                     |                          |                 |                   |  | 1,40                   | ARRA - Consortium           |   |
| 0.00                      |                             | 0.0                    | 0.00                |                           |                    |           |                          |                           |                       |                       |                 |                                | 0.00               |                             |                      |           |                            |                             |                         |                   |               |                         |               | 0.00   | 0,00                                   |   |                               |                          |                               |                 |                                   |                            |  |                             |                         |                                  | 0.0                     | 0,00                     |                                       |       |  |                        | And the second s |                    |  | - Control of the Cont |                                    | 0.00                     |                          |                 |                   | A de la characteristica de la constitución de la co | VEX                    | Other Enterprise Programs   |   |
| 000                       |                             |                        | 0.00                |                           |                    |           |                          |                           |                       |                       |                 |                                | 0.00               |                             |                      |           |                            |                             |                         |                   |               |                         |               | 0.00   |  |   |                               |                          |                               |                 |                                   |                            |  |                             |                         |                                  | 0.00                    |                          |                                       |       |  |                        |  |                    |  |  |                                    | 0.00                     |                          |                 |                   |  | ) 4.44                 | Other Enterprise Programs   | -                                       |
|                           | 0.00                        |                        |                     |                           | 0.00               | 0.00      | 0.00                     | 0.00                      | 000                   | 0.00                  | 0.00            |                                |                    | 0.00                        | 00.00                | 0.00      | 0.00                       | 0.00                        | 0.00                    | 0.00              |               |                         |               | 0,00   | 0.00                                   | 0.00  | 0.00                          | 0.00                     | 0,00                          | 0.00            | 0.00                              | 0.00                       | 0.00   | 0.00                        | 0.00                    |                                  |                         |                          | 0.00                                  | 0.00  | 0.00   | 0.00                   | 0.00   | 0.00               | 0.00   | 0.00   |                                    | 0.00                     | 0.00                     | 0.00            | 0.00              | 0.00   |                        | Totals                      | Funds 900                               |

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

| Columbia    | INCOME OR (LOSS)                                     | Account  | Self-Insurance                          | Self-Insurance | Self-Insurance                          | Self-Insurance   | Self-Insurance   | Consortium Programs   | Other Internal Service | Totals          |
|--|--|----------|---|----------------|---|--|--|---|------------------------|-----------------|
| Mail      | Sailvaya a Druy sago                                 | . minori | /11                                     | 71.7           | C3 /                                    | 7.14   | )10  | /31   | 16/                    |                 |
| Mile (Mile (Mile) (Mile |  | 3481     |   |                |   |  |  |   |                        | 0.00            |
| Mail   1984      | Charges for Sales                                    | 3482     |   |                |   |  |  |   |                        | 0.00            |
| 1,000   1,00   | Premium Revenue                                      | 3484     | 1,588,628.37                            | 33,525,916.81  |   |  |  |   |                        | 35,114,545.18   |
| ATTO EXCRESS STREETM-NEWS 12 1 124 124 124 124 124 124 124 124 12  | Other Operating Revenues                             | 3489     |   |                |   |  |  |   |                        | 0.00            |
| APPRIORISES Francisco 1999)  1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1   | Total Operating Revenues                             |          | 1,588,628.37                            | 33,525,916.81  | 0.00                                    |  |  |   |                        | 35,114,545,18   |
| Marie   Mari   | OPERATING EXPENSES (Function 9900)                   | ;        |   | 79 767 60      |   |  |  |   |                        | 70 250 50       |
| Mathematical   Math   | Charles de la Charles                                | 200      | 1 097 743 17                            | 26.670.96      |   |  |  |   |                        | 1 124 414.13    |
| Mathematical Properties   Mathematical Pro   | Directored Certains                                  | 300      | 183.498.00                              | 37.056,081.19  |   |  |  |   |                        | 37,239,579,19   |
|  | Energy Sarvices                                      | 400      | 2,577,165.21                            | 370.12         |   |  |  |   |                        | 2,577,535,33    |
| Mail      | Materials and Supplies                               | 500      |   | 16,376.08      |   |  |  |   |                        | 16,376.08       |
| Objection         700         LOUIS DESIGNATION         COUNTY OF THE PROPRIEST         1 10 10 10 10 10 10 10 10 10 10 10 10 10   | Capital Outley                                       | 600      |   | 51,248.60      |   |  |  |   |                        | 51,248.60       |
| Solutione         76         1,140,465.11         1,151,167.75         6.5         0,120,167.75         6.5         0,120,167.75         6.5         0,120,167.75   | Other  | 700      |   | 12,745.33      |   |  |  |   |                        | 12,745.33       |
| SECUTION CONTINUES (CONTINUES)   1.00   1.   | Depreciation and Amortization Expense                | 780      |   |                |   |  | Anna de como de desta desconación de como describer de como de   |   |                        | 0.00            |
| RATIOG ENTRODUSCONTROSS) 2,1 0,2645/7160) 4.01 0.0115616 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.  | Total Operating Expenses                             |          | 3,858,406,38                            | 37,241,742.97  | 0.00                                    |  |  |   |                        | 41,100,149.35   |
| Part      | Operating Income (Loss)                              |          | (2,269,778.01)                          | (3,715,826.16) | 0,00                                    |  |  |   |                        | (5,985,604.17)  |
| Part      | NONOPERATING REVENUES (EXPENSES)                     |          | 300 61602                               | 471760         |   |  | ***************************************  |   |                        | 740 067 67      |
| bit Make dimensions         343         348         294,004  | Chin on Sale of Truckturett                          | 3432     | *************************************** |                |   |  |  |   |                        | 0.00            |
| Section   1,000   1,   | Net Increase (Decrease) in Fair Value of Investments | 3433     |   |                |   |  |  |   |                        | 0.00            |
| 2006.00   2006   | Ciffs, Grants and Bequests                           | 3440     |   |                |   | and the second s |  |   |                        | 0.00            |
| 9. 7700 9.00 9.00 9.00 9.00 9.00 9.00 9.   | Other Miscellaneous Local Sources                    | 3495     |   | 228,608.45     |   |  |  |   |                        | 228,608.45      |
| 1  | Lors Recoveries                                      | 3740     |   |                |   |  |  |   |                        | 0.00            |
| Marie   Mari   | Gain on Disposition of Assets                        | 3780     |   |                |   |  |  |   |                        | 0.00            |
|  | Interest (Function 9900)                             | 700      |   |                |   |  |  |   |                        | 0.00            |
|  | Tors on Disposition of Assets (Filmotion 2000)       | 810      |   |                |   |  |  |   |                        | 0.00            |
| Transform   (2,0071,42,004)   (2,440,000,11)   (0.00   0.00   0.00   (5,97),142,004   (3,440,000,11)   (3,   | Total Nonoperating Revenues (Expenses)               |          | 202,635.97                              | 275,826.05     | 0.00                                    |  |  |   |                        | 478,462.02      |
| TRANSETION   | Income (Loss) Before Operating Transfers             |          | (2,067,142.04)                          | (3,440,000.11) | 0.00                                    |  |  |   |                        | (5,507,142.15)  |
| March   Marc   | TRANSFERS and  |          |   |                |   | area de carter accere  |  |   |                        |                 |
| Between the control of the c                        | Transfers In:  |          |   |                |   |  |  |   |                        |                 |
| dark         360         360         400 <td>From General Fund</td> <td>3610</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>  | From General Fund                                    | 3610     |   |                |   |  |  |   |                        | 0.00            |
| unide         3650         46600         46600         46600         46600   | From Debt Service Funds                              | 3620     |   |                | *************************************** |  |  |   |                        | 0.00            |
| juids         3560         400<  | From Capital Projects Funds                          | 3630     |   |                |   |  |  |   |                        | 0.00            |
| 1560      | From Special Revenue Funds                           | 3640     |   |                |   |  |  |   |                        | 0.00            |
| 1960      | Interfund  | 3650     |   |                |   |  |  |   |                        | 0.00            |
| 1909      | From Permanent Funds                                 | 3660     |   |                |   |  |  |   |                        | 0.00            |
| 700) 910 910 910 910 910 910 910 910 910 910   | From Enterprise Funds                                | 0090     | 0.00                                    | 0.00           | 00.0                                    |  |  |   |                        | 0.00            |
| 910 910 910 910 910 910 910 910 910 910  | Transfers Dur. (Europhan 9700)                       | ,,,,,,   | 0.00                                    | 0.00           |   |  |  |   |                        |                 |
| 83     920       dd     940     940       950     950     950       950     950     0.00     0.00       950     0.00     0.00     0.00     0.00       950     0.00     0.00     0.00     0.00     0.00       950     0.00     0.00     0.00     0.00     0.00     0.00       950     0.00     0.00     0.00     0.00     0.00     0.00     0.00       950     0.00     0.00     0.00     0.00     0.00     0.00     0.00     0.00     0.00       950     0.00   | To General Fund                                      | 910      |   |                |   |  |  |   |                        | 0.00            |
| 35     950     960 <td>To Debt Service Funds</td> <td>920</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0,00</td>   | To Debt Service Funds                                | 920      |   |                |   |  |  |   |                        | 0,00            |
|  | To Capital Projects Funds                            | 930      |   |                |   |  |  |   |                        | 0.00            |
| 950         950         0.00         0  | To Special Revenue Funds                             | 940      |   |                |   |  |  |   |                        | 0.00            |
| 960         970         0.00         0  | Interfund  | 950      |   |                |   | Princip and desired and desire | the first of the f |   |                        | 0.00            |
| 990 000 000 000 000 000 000 000 000 000  | To Permanent Funds                                   | 960      |   |                |   |  |  |   |                        | 0.00            |
| 2380   (2,047,142.04)   (3,440,000.11)   0.00   0   | To Enterprise Funds                                  | 990      | 0.00                                    | 0.00           | 0.00                                    |  |  | marrie annotation for a feature for the feature of |                        | 0.00            |
| 2880   1,478,180,20   | lofal Fransters Out                                  | 9700     | (A) CV1 P30 C/                          | 73 440 000 113 | 00.00                                   |  |  | ***************************************   |                        | (\$ 507 147 15) |
| 2896 000 000 000 000 000 000   | Change in Net rosition                               | 2880     | 2,478,886.22                            | 7.531,320,67   |   |  |  |   |                        | 10,010,206.89   |
| 2000 000 000   | Adjustments to Net Position                          | 2896     |   |                |   |  |  |   |                        | 0.00            |
| 2/30   | New Position Time 30, 2024                           | 2780     | 411.744.18                              | 4,091,320,56   | 0.00                                    |  | 0.00   |   | 0,00                   | 4,503,064.74    |

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

| COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION SCHOOL INTERNAL FUNDS June 30, 2024 | D FIDUCIARY NET PO   | SITION   |  |            | Exhibit K-11<br>FDOE Page 22<br><b>Fund 891</b>  |
|--|--|--|--|------------|--|
| ASSETS   | Account<br>Number  | Beginning Balance<br>July 1, 2023  | Additions  | Deductions | Ending Balance<br>June 30, 2024  |
| Cash   | 1110   |  |  |            | 0.00   |
| Investments  | 1160   |  | THE PROPERTY OF THE PROPERTY O |            | 0.00   |
| Accounts Receivable, Net   | 1131   |  |  |            | 0.00   |
| Interest Receivable on Investments   | 1170   |  | and the first individual of th |            | 0.00   |
| Due From Budgetary Funds   | 1141   |  | Anna beneral market de das Periodes de Caracter de Car |            | 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   |  | Action and the state of the sta |            | 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   | The state of the s | The state of the s |  |            |  |
| Individuals, organizations and other governments   |  |  |  |            | The state of the s |
| 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<br>FDOE Page 23<br>Fund 601                       |
|---|-------------------|---|--|----------------|--|---|--|--|
|   | Account<br>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<br>Due Within One Year<br>2024-25 | Governmental Activities - Debt Interest Payments 2023-24 | Governmental Activities - Interest Due Within One Year 2024-25 |
|   |                   |   |  | 3              |  |   |  |  |
| Obligations 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   |                   |   |  |                |  |   |  |  |
| SBE/COBI Bonds Payable  | 2321              |   |  | 0.00           | and the state of married and developed the state of the s |   |  |  |
| 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           |  |   |  |  |
| Motor Vehicle License Revenue Bonds Payable   | 2324              |   |  | 0,00           |  |   |  |  |
| Sales Surtax 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   |                   |   |  |                |  |   |  |  |
| Certificates of Participation (COPS) Payable  | 2341              | 47,515,000.00   |  | 47,515,000,00  |  | 1,975,000.00  | 360,291.25   | 2,626,523.61   |
| Qualified Zone Academy Bonds (QZAB) Payable   | 2342              |   |  | 0.00           |  |   |  |  |
| Qualified School Construction Bonds (QSCB) Payable                                  | 2343              |   |  | 0.00           | And the second s |   |  |  |
| Build America Bonds (BAB) Payable   | 2344              |   |  | 0,00           | and the same of th |   |  |  |
| Other Lease-Purchase Agreements Payable   | 2349              |   |  | 0.00           |  |   |  | Li.  |
| 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   | 2,626,523.61   |
| 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              | 257.726,428.00  |  | 257,726,428.00 |  |   |  |  |
| Estimated PECO Advance Payable  | 2370              |   |  | 0.00           |  |   |  |  |
| Other Estimated Liability   | 2350              |   |  | 0.00           |  |   |  |  |
| Derivative Instrument   | 2390              |   |  | 0.00           |  |   |  |  |
| Total Long-term Linbilities   |                   | 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   |

<sup>[1]</sup> 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

|                              |  |                         |                     | ×                   | instruction and improve school safe | -specified academic classroom<br>the line "Library Media."<br>scluded in expenditures.<br>ne line, "Safe Schools." | <ol> <li>Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.</li> <li>Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."</li> <li>Expenditures for designated low-performing elementary schools should be included in expenditures.</li> <li>Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."</li> </ol> |
|------------------------------|--|-------------------------|---------------------|---------------------|-------------------------------------|--|---|
| 0.00                         |  |                         |                     |                     |                                     | 96441  | Voluntary Prekindergarten - Summer Program (3371)   |
| 0.00                         |  | 622,518,42              | 622,518.42          |                     |                                     | 96440  | Voluntary Prekindergarten - School Year Program (3371)  |
| 0.00                         |  | 825,530.85              | 787,036.24          |                     | 38,494.61                           | 97580  | Teachers Classroom Supply Assistance (FEFP Earmark)   |
| 184,712.18                   |  | 10,222,976.97           | 10,066,751.00       |                     | 340,938.15                          | 91280  | Supplemental Academic Instruction (FEFP Earmark) [3]  |
| 0.00                         |  | 8,796,671.00            | 8,796,671.00        |                     |                                     | 90830  | Student Transportation (FEFP Earmark)   |
| 2,105,784.24                 |  | 4,327,156.86            | 2,917,004.00        |                     | 3,515,937.10                        | 90803  | Safe Schools (FEFP Earmark) [4]   |
| 00.0                         |  | 722,648.11              |                     |                     | 722,648.11                          | 90800  | Evidence-Based Reading Instruction (FEFP Earmark) [3]   |
| 0.00                         |  |                         |                     |                     |                                     | 97950  | Preschool Projects (3372)   |
| 887,670.12                   |  | 2,079,042.31            | 2,165,237.00        |                     | 801,475.43                          | 90280  | Mental Health Assistance (FEFP Earmark)   |
| 0.00                         |  | 71,321.29               |                     |                     | 71,321.29                           | 90881  | Library Media (FEFP Earmark) [2]  |
| 0.00                         |  | 1,732,536.87            |                     |                     | 1,732,536.87                        | 90880  | Instructional Materials (FEFP Earmark) [2]  |
| 234,639.38                   |  | 4,071,569.15            | 4,133,980.00        |                     | 172,228.53                          | 92040  | Florida School Recognition Funds (3361)   |
| 0.00                         |  |                         |                     |                     |                                     | 98250  | Florida Digital Classrooms (FEFP Earmark)   |
| 0.00                         |  | 36,910,554.00           | 36,895,660.00       |                     | 14,894.00                           | 94740  | Class Size Reduction Operating Funds (3355)   |
| Unexpended June 30, 2024     | Flexibility [1]<br>2023-24   | Expenditures<br>2023-24 | Revenues<br>2023-24 | Returned<br>To FDOE | Unexpended June 30, 2023            | Grant<br>Number  | CATEGORICAL PROGRAMS (Revenue Number) [Footnote]  |
| Exhibit K-13<br>FDOE Page 24 | The second secon |                         |                     |                     |                                     |  | REPORT OF EXPENDITURES AND AVAILABLE FUNDS For the Fiscal Year Ended June 30, 2024  |

Report the amount of funds transferred from each program to maintain board-specified eachemic classroom instruction and improve school safety.

Report the Library Media portion of the instructional Materials allocation on the line "Library Media."

Expenditures for designated two-performing elementary schools should be included in expenditures.

Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: Subobject 159 General Fund 100 1,665,179.66 Special Revenue Other Federal Programs 420 Special Revenue - Federal Education Stablilization Fund 0.00 Capital Projects Funds 3XX 2,663,863.00 3,300.00 Total 2,663,863.00 1,668,479.66

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2024 TRANSPORTATION: (Function 7800 only) ENERGY EXPENDITURES FOR STUDENT Subtotal - Functions 7900 & 8100 UTILITIES AND ENERGY SERVICES EXPENDITURES: Gasoline Diesel Fuel - Functions 7900 & 8100 Public Utility Services Other than Energy - Functions 7900 & 8100 Oil and Grease Other Energy Services - Functions 7900 & 8100 Jasoline - Functions 7900 & 8100 Vatural Gas - All Functions bblic Utility Services Other than Energy - All Functions Other Energy Services - All Functions iesel Fuel - All Functions leating Oil - Functions 7900 & 8100 leating Oil - All Functions latural Gas - Functions 7900 & 8100 iesel Fuel ompressed Natural Gas lectricity - Functions 7900 & 8100 ottled Gas - Functions 7900 & 8100 lectricity - All Functions quefied Petroleum Gas soline - All Functions ttled Gas - All Functions Subobject 546 460 450 422 412 490 460 460 450 450 440 440 430 430 421 421 411 411 380 380 General Fund 100 2,138,024.60 0,559,622.91 8,899,849.01 6,386,153.38 6,386,153.38 2,138,024.60 ,589,783.92 610,655.33 263,511.79 317,048.81 97,428.17 10,312.62 18,695.60 97,428.17 52,781.87 14,731.07 3,918.27 Special Revenue Food Services 410 155,194.17 ,289,14 0.00 Special Revenue Other Federal Programs 420 0.00 0.00 0.00 0.00 0.00 Special Revenue - Federal Education Stabilization Fund 3,800.00 3,300.00 3,300.00 500.00 0.00 0.00 Total 10,718,617.08 2,138,024.60 2,138,024.60 8,899,849.01 6,386,153.38 6,530,352.22 1,617,244.47 ,593,083.92 97,428.17 263,511.79 325,231.99 97,428.17 52,781.87 14,731.07 18,695.60 3,918.27 10,335.63 0.00

FDOE Page 25

Exhibit K-14

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

| 11,270,855.82                | 2,252,606.74                  | 221,230.85   | 1,433,273.30                              | 7,363,744.93  |           | Total   |
|------------------------------|-------------------------------|--|---|---|-----------|---|
| 0.00                         |                               |  |   |   | 799       | Miscellaneous Technology-Related  |
| 7,418.95                     | 571.67                        |  | -   | 6,847.28  | 692       | Noncapitalized Software   |
| 127,289,36                   |                               | 7,830.56   | 56,828.82                                 | 62,629.98   | 649       | Technology-Related Noncapitalized Fixtures and Equipment                            |
| 4,517,708.57                 | 2,252,035.07                  | 58,150.05  | 1,179,779.67                              | 1,027,743.78  | 644       | Noncapitalized Computer Hardware  |
| 0.00                         | 1                             |  |   |   | 619       | Technology-Related Library Books  |
| 399,741.49                   |                               | 118,858.67   | 63,061.21                                 | 217,821.61  | 5X9       | Technology-Related Materials and Supplies   |
| 714,650.87                   |                               | , in the second  | 289.00                                    | 714,361.87  | 399       | Other Technology-Related Purchased Services   |
| 2,818,335,39                 |                               |  | *   | 2,818,335.39  | 379       | Telephone and Other Data Communication Services                                     |
| 2,685,711.19                 |                               | 36,391.57  | 133,314.60                                | 2,516,005.02  | 369       | Technology-Related Rentals  |
| 0.00                         |                               |  |   |   | 359       | Technology-Related Repairs and Maintenance  |
| 0.00                         |                               |  |   | 3   | 319       | Noncapitalized Expenditures: Technology-Related Professional and Technical Services |
| Total                        | Capital Projects Funds<br>3XX | Special Revenue - Federal Education Stabilization Fund 440 | Special Revenue Funds<br>410, 420 and 490 | General Fund<br>100   | Subobject | TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES                                  |
| Exhibit K-14<br>FDOE Page 26 |                               |  |   | dad de grande grande general general de grande de grande grande de commence de grande |           | SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2024 |

| Total        | Capitalized Software | Technology-Related Capitalized Fixtures and Equipment | Capitalized Expenditures: Capitalized Computer Hardware and Technology-Related Infrastructure | TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE* |
|--------------|----------------------|---|---|---|
|              |                      | Equipment   | gy-Related  | , COMPUTER HARDWARE AND<br>E*                                 |
|              | 691                  | 648   | 643   | Subobject   |
| 651,359.28   | 1,197.00             | 283,179.56  | 366,982.72  | General Fund<br>100   |
| 705,351.63   | 0.00                 | 30,248.06   | 675,103.57  | Special Revenue Funds<br>410, 420 and 490                     |
| 105,583.41   | 0.00                 | 2,126.67  | 103,456.74  | Special Revenue - Federal Education Stabilization Fund 440    |
| 756,286.84   | 454,536.00           | 41,841.00   | 259,909.84  | Capital Projects Funds 3XX                                    |
| 2,218,581.16 | 455,733.00           | 357,395.29  | 1,405,452.87  | Total   |

<sup>\*</sup> 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.

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

| 4,201,681.00                 |  | 44,679.42                                  | 3,496,22                                | 4,153,505,36        | 392       | Subawards Under Subagreements - In Excess of \$25,000                               |
|------------------------------|--|--|---|---------------------|-----------|---|
| 78,342.78                    | 3,342.78   | 25,000.00                                  | 25,000.00                               | 25,000.00           | 16£       | Other Purchased Services: Subawards Under Subagreements - First \$25,000            |
| 5,267,461.83                 | 7,745.41   | 353,046.78                                 |   | 4,906,669,64        | 312       | Subawards Under Subagreements - In Excess of \$25,000                               |
| 76,579.06                    | 25,000,00  | 25,000.00                                  | 1.579.06                                | 25,000.00           | 311       | Subawards Under Subagreements - First \$25,000                                      |
|                              |  |  |   |                     |           | Professional and Technical Services:  |
|                              |  |  |   |                     |           | SUBAWARDS FOR INDIRECT COST RATE:   |
| Тош                          | Special Revenue - Federal Education Stabilization Fund 440 | Special Revenue Other Federal Programs 420 | Special Revenue<br>Food Services<br>410 | General Fund<br>100 | Subobject |   |
| Exhibit K-14<br>FDOE Page 27 |  | -  |   |                     |           | SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2024 |

| Supplies           | 510       | 714,220.56   |                        |                              |       |
|--------------------|-----------|--------------|------------------------|------------------------------|-------|
| Food               | 570       | 9,518,765.37 |                        |                              |       |
| Donnted Foods      | 580       | 1,484,287.36 |                        |                              |       |
|                    |           |              | Special Revenue        | Special Revenue - Federal    |       |
|                    |           | General Fund | Other Federal Programs | Education Stabilization Fund |       |
|                    | Subobject | 100          | 420                    | 440                          | Total |
| TEACHER CAT A DIEC |           |              |                        |                              |       |

FOOD SERVICE SUPPLIES SUBOBJECT

Subobject

Special Revenue Food Services 410

|   |           | General Fund   | Special Revenue<br>Other Federal Programs | Special Revenue - Federal<br>Education Stabilization Fund |                |
|---|-----------|----------------|---|---|----------------|
|   | Subobject | 100            | 420                                       | 440   | Total          |
| TEACHER SALARIES  |           |                |   |   |                |
| Basic Programs 101, 102 and 103 (Function 5100)         | 120       | 72,083,558.00  | 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                            |           | 72,083,558.00  | 386,015.00                                | 86,292.00   | 72,555,865.00  |
| Other Programs 130 (ESOL) (Function 5100)               | 120       | 2,551,041.00   | 29,256,00                                 | 36.00   | 2,580,333.00   |
| Other Programs 130 (ESOL) (Function 5100)               | 140       |                |   |   | 0.00           |
| Other Programs (30 (ESOL) (Function 5100)               | 750       |                |   |   | 0.00           |
| Total Other Program Salaries                            |           | 2,551,041.00   | 29,256.00                                 | 36.00   | 2,580,333.00   |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 120       | 46,317,288.00  | 1,173,440.00                              | 44,860.00   | 47,535,588.00  |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 146       |                |   |   | 0.00           |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 750       |                |   |   | 0.00           |
| Total ESE Program Salaries                              |           | 46,317,288.00  | 1,173,440.00                              | 44,860,00   | 47,535,588.00  |
| 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   |           | 124,393,828.00 | 1,588,711.00                              | 131,426.00  | 126,113,965.00 |

| TEXTROOKS (used for dassroom instruction)   | Subobject       | General Fund<br>100 | Other Federal Programs<br>420             | Education Stabilization Fund<br>440                       | Total          |
|---|-----------------|---------------------|---|---|----------------|
| Textbooks (Function 5000)   | 520             | 4,663,539.42        | 270,392.22                                | 709,325.71  | 5,643,257.35   |
|   |                 |                     |   |   |                |
|   |                 | General Fund        | Special Revenue<br>Other Federal Programs | Special Revenue - Federal<br>Education Stabilization Fund |                |
| EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES  | Object          | 100                 | 420                                       | 440   | Total          |
| Total Program Costs - Programs 111, 112, 113, 224 and 255 (Functions 5000 through 8200, do not include function 7420) | 100 through 700 | 128,926,590.00      | 20,098,698.00                             | 5,206,687.00  | 154,231,975.00 |
| Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)  | 100 through 700 | 80,317,031.00       | 8,924,369.00                              | 3,095,546.00  | 92,336,946.00  |
| Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)  | 100 through 700 | 7,497,837.00        | 1,532,763.00                              | 137,730.00  | 9,168,330,00   |
| Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)                | 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 | 4,492,465,00        | 11.089.00                                 | 64.997.00   | 4,568,531,00   |

| Total Liabilities and Deferred lettlown of Resources 100 10,110,629,64 205,148 |  | GENERAL FUND BALANCE SHEET INFORMATION Find Amount (This information is used in state reporting) Number Amount | Teal Expediture 200,415311 |            | Transportation Services 175.678.15 | Citation Consister | Staff Training and Carriculum Development 399,598,42 |           | and Other Therapy Services | Services   | Exerptional Student Education 711,156.73. |   | ER REPORT   Unexpended Earning Expenditure Unexpended   Commission   Commission | 2004  ASSUM ASSUMED   FAZIFI   CHARAGON AMBILIDADON   1102   5900   1,717.23   177 |  | (Lifelong Learning experiences are used in foleral reporting) Assense Number Amount Expenditures: | 16,049,722,09 3,560,354,00 l |              |              | 410  | und           | Expediture: | DISTRIBUTIONS TO CHARTER SCHOOLS (Charter about information is used in facturel apportung) Number (Charter about information is used in facturel apportung) Number (Charter about information is used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Number (Charter about information in used in facturel apportung) Numbe | Tool Firelike Sprending Expenditures | o Spending Instructional Expenditures |      | Principlation 5000 | A 4/10 Charmon |      |      | CATECORICAL FILENDIAS - CONTROLUDD Management Class Readmin   Opening   Provide Digital Characters   Provide Digital Characters   Opening   Openin | Total Pacifile Sensiting Expenditures 0.00 (777777777777777777777777777777777 | II. School Sprine | Subsoal - Fleeble Stending Instructional Expenditurer 2000 000 000 | 990. |      |      | ition . | onal |      | CAZEUGACHA ZAZEUGA SEZULU SEZU |
|--|--|--|----------------------------|------------|------------------------------------|--------------------|--|-----------|----------------------------|------------|---|---|--|--|--|---|------------------------------|--------------|--------------|------|---------------|-------------|--|--------------------------------------|---------------------------------------|------|--------------------|----------------|------|------|--|---|-------------------|--|------|------|------|---------|------|------|--|
|  |  |  | 023,415.31                 | 397,250.31 | 176,976.15                         | 48,086.25          | 399,498.42   | 23,270,64 | 149,967.24                 | 117,209.55 | 711,136.73                                |   | June 30, 2024  |  |  |   |                              | 125,025.78   |              |      | 295,433,11    |             |  |                                      |                                       |      |                    |                |      |      |  |   |                   |  |      |      |      |         |      |      |  |
|  |  |  |                            |            |                                    |                    |  |           |                            |            |   | L |  |  |  |   | 0.00                         |              |              |      |               |             | Payments and Services on Behalf of<br>Charter Schools  |                                      | 0.00                                  | 0.00 | 0.00               | 0.00           | 0.00 | 0.00 | Totals   | 0.00  | 0.00              |  |      | 0,00 | 0.00 | 0.00    | 0.00 | 0.00 | Subtotals  |
|  |  |  |                            |            |                                    |                    |  |           |                            |            |   |   |  |  |  |   |                              | 1,125,025,78 | 1.025 425 18 | 0.00 | 18,194,094,27 |             | Total Amount   |                                      |                                       |      |                    | 4              |      |      |  | -   |                   |  |      |      |      |         |      |      |  |

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

| 1. C.  |                                      |
|--|--------------------------------------|
| A CALLACTOR AND A CALLACTOR AN |                                      |
| 415 642 33   | 1,294,718.09 435,642.33 54,136.06    |
|  |                                      |
| Benefits Services Services and Supplies Option Other Benefits Services Services and Supplies Option Other Services Servi | Employee Purchased Benefits Services |
| 100 200 300 400 500  | 200 300                              |

# SCHEDULE 5 SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

# For the Fiscal Year Ended June 30, 2024

| Federal Grantor/Pass-Through Grantor/Program Title<br>Or Cluster Title   | Catalog of<br>Federal<br>Domestic<br>Assistance<br>Number | Pass -<br>Through<br>Grantor<br>Number                | Amount of Expenditures (1) and (2)   |
|--|---|---|--|
| Clustered  |   |   |  |
| Child Nutrition Cluster United States Department of Agriculture: Florida Department of Agriculture and Consumer School Breakfast Program National School Lunch Program Summer Food Service Program for Children Total Child Nutrition Cluster  | Services:<br>10.553<br>10.555 (3)<br>10.559               | 24002<br>24001, 24003<br>23006, 23007<br>24006, 24007 | \$ 2,870,606.02<br>14,338,624.57<br>72,675.01<br>17,281,905.60   |
| Special Education Cluster United States Department of Education: Florida Department of Education: Special Education - Grants to States COVID-19 Special Education - Grants to States Total Special Education - Grants to States Special Education - Preschool Grants COVID-19 Special Education - Preschool Grants Total Special Education - Preschool Grant Total Special Education Cluster | 84.027<br>COVID-19, 84.027<br>84.173<br>COVID-19, 84.173  | 262, 263<br>262, 263<br>267<br>267                    | 10,112,857.56<br>1,090,933.34<br>11,203,790.90<br>204,338.83<br>57,812.39<br>262,151.22<br>11,465,942.12 |
| Not Clustered  United States Department of Defense Invitational Grants to Military-Connected Schools Navy Junior Reserve Officers Training Corps Total United States Department of Defense   | 12.557 (5)<br>12.UNK                                      | N/A<br>N/A  | 430,332.68<br>692,161.43<br>1,122,494.11   |
| United States Department of Education: Impact Aid Florida Department of Education: Adult Education - Basic Grants to States Title I Grants to Local Educational Agencies Career and Technical Education - Basic Grants to State  |   | N/A<br>191, 193<br>126, 212<br>161                    | \$ 551,477.00<br>346,363.69<br>6,559,050.02<br>405,120.93  |
| Education for Homeless Children and Youth Charter Schools English Language Acquisition State Grants Improving Teacher Quality State Grants Student Support and Academic Enrichment State Gran Education Stabilization Fund:  |   | 127<br>298<br>102<br>224<br>241                       | 201,946.21<br>582,417.17<br>242,252.14<br>1,245,870.58<br>547,536.17                                     |
| Elementary and Secondary School Emergend<br>Relief Fund (ESSER) American Rescue Plan - Elementary and<br>Secondary School Emergency Relief Fund<br>American Rescue Plan - ESSER Homeless<br>Children & Youth Fund  | COVID-19, 84.425D<br>COVID-19, 84.425U                    | 121   | 2,413,232.48<br>11,333,061.20<br>60,497.98   |
| Total Education Stabilization Fund The University of North Florida: Teacher Quality Partnership Grants Total United States Department of Education   | 84,336  | N/A   | 13,806,791.66<br>50,731.36<br>36,005,499.05 -  |

### SCHEDULE 5 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

## For the Fiscal Year Ended June 30, 2024

| Federal Grantor/Pass-Through Grantor/Program Title<br>Or Cluster Title   | Catalog of<br>Federal<br>Domestic | Pass -<br>Through<br>Grantor | Amount of<br>Expenditures |
|--|-----------------------------------|------------------------------|---------------------------|
|  | Assistance<br>Number              | Number                       | (1) and (2)               |
| United States Department of Health and Human Services<br>Lutheran Services Florida, Inc.:                              |                                   |                              |                           |
| Block Grants for Community Mental Health Services  | 93.958                            | None                         | 338,488.61                |
| United States Department of Homeland Security Federal Emergency Management Agency: Disaster Grants - Public Assistance | 97.036                            | None                         | 190,720.83                |
| Disaster Grants - Lubilo Assistance  | 37.000                            | None                         | 130,120.00                |
| Total Expenditures of Federal Awards   |                                   |                              | \$ 54,939,108.20          |

#### Notes:

- (1) <u>Basis of Presentation</u>. 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) <u>Summary of Significant Accounting Policies</u>. 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.