

**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, 2023**

Email completed form to:
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or

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Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
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**PAGE
NUMBER
FDOE**

INDEX:

Exhibit K-1	Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund -----	1-3
Exhibit K-2	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Food Services -----	4-5
Exhibit K-3	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Other Federal Programs -----	6-7
Exhibit K-4	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Federal Education Stabilization Fund -----	8-14
Exhibit K-5	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous -----	15
Exhibit K-6	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Debt Service Funds ---	16
Exhibit K-7	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Capital Projects Funds -----	17-18
Exhibit K-8	Statement of Revenues, Expenditures and Changes in Fund Balance – Permanent Funds -----	19
Exhibit K-9	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Funds -----	20
Exhibit K-10	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds -----	21
Exhibit K-11	Combining Statement of Changes in Assets, Liabilities and Fiduciary Net Position – School Internal Funds -----	22
Exhibit K-12	Schedule of Long-Term Liabilities -----	23
Exhibit K-13	Schedule of Categorical Programs – Report of Expenditures and Available Funds -----	24
Exhibit K-14	Schedule of Selected Subject Expenditures, Categorical Flexible Spending – General Fund Expenditures and Other Data Collection -----	25-28
Exhibit K-15	Supplemental Schedule – Voluntary Prekindergarten (VPK) Program, General Fund Expenditures -----	29
Exhibit K-16	Schedule 5, Supplementary Schedule of Expenditures of Federal Awards -----	30

The *Report of Financial Data to the Commissioner of Education (ESE 348)* for the fiscal year ended June 30, 2023, 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 7, 2023.

Signature of District School Superintendent

September 7, 2023
Signature Date

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GENERAL FUND

Exhibit K-1
 FDOE Page 1
 Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	607,965.00
Reserve Officers Training Corps (ROTC)	3191	480,015.11
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	1,087,980.11
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,879,935.78
National Forest Funds	3255	
Federal Through Local	3280	471,498.21
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,351,433.99
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	198,103,790.00
Workforce Development	3315	730,888.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	12,314.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	23,767.89
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	40,922.89
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	37,495,725.00
Florida School Recognition Funds	3361	3,007,741.00
Voluntary Prekindergarten Program	3371	762,682.45
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	79,000.00
Other Miscellaneous State Revenues	3399	1,079,658.51
Total State	3300	241,336,489.74
<i>Local:</i>		
District School Taxes	3411	77,008,588.69
Tax Redemptions	3421	1,211,872.89
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	569,128.19
Interest on Investments	3431	3,059,710.93
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	176,229.17
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	23,738.48
Postsec Career Cert-Appl. Tech Diploma Course Fees	3462	3,365.11
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	578.60
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	17,913.63
<i>Other Fees:</i>		
Preschool Program Fees	3471	650,072.10
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	25,841.08
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	1,182,933.65
Other Miscellaneous Local Sources	3495	4,286,988.24
Refunds of Prior Year's Expenditures	3497	152,628.12
Collections for Lost, Damaged and Sold Textbooks	3498	4,945.98
Receipt of Food Service Indirect Costs	3499	429,968.03
Total Local	3400	88,804,502.89
Total Revenues	3000	333,580,406.73

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, 2023

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	143,999,867.05	46,298,656.73	22,972,207.38	14,987.63	7,240,597.86	832,770.94	1,630,042.99	222,989,130.58
Student Support Services	6100	13,620,823.51	4,177,834.51	509,105.27	3,340.00	185,360.88	21,184.88	25,856.08	18,543,505.13
Instructional Media Services	6200	3,240,531.83	1,094,419.11	238,431.47		80,833.15	50,409.50	2,387.00	4,707,012.06
Instruction and Curriculum Development Services	6300	3,319,635.63	1,006,102.31	70,211.81	937.00	38,559.64	22,131.70	16,803.61	4,474,381.70
Instructional Staff Training Services	6400	2,197,966.63	611,682.93	480,720.80		77,117.98	2,629.47	30,636.50	3,400,754.31
Instruction-Related Technology	6500	2,476,486.45	812,487.26	1,682,186.77		45,575.14	52,776.67		5,069,512.29
Board	7100	403,530.50	197,385.68	273,101.33		1,606.18		24,122.50	899,746.19
General Administration	7200	384,323.59	168,039.12	42,087.19	660.00	4,585.00		17,709.01	617,403.91
School Administration	7300	13,441,188.51	4,155,323.58	62,223.30		103,524.11	64,244.34	27,440.73	17,853,944.57
Facilities Acquisition and Construction	7410	952,624.07	297,882.34	563,426.49	20,495.01	13,418.53	5,203,785.47	841,473.09	7,893,105.00
Fiscal Services	7500	1,055,120.02	310,752.00	35,825.23		12,736.29	719.17	1,405.00	1,416,557.71
Food Services	7600	268,087.19	58,127.37						326,214.56
Central Services	7700	2,501,700.72	782,617.69	287,178.96	7,694.64	23,595.38	68,683.53	24,311.80	3,695,782.72
Student Transportation Services	7800	7,710,115.36	2,463,603.51	611,701.64	1,761,616.12	842,170.43	77,053.90	7,092.67	13,473,353.63
Operation of Plant	7900	9,899,062.74	3,758,357.28	6,120,950.58	7,649,346.97	823,646.79	69,080.61	1,501.88	28,321,946.85
Maintenance of Plant	8100	3,777,995.55	1,296,080.76	1,285,897.16	158,798.63	970,788.93	46,682.02	10,914.83	7,547,157.88
Administrative Technology Services	8200	1,196,138.38	383,217.94	7,264.58	14,019.00	10,910.11	911.64	585.47	1,613,047.12
Community Services	9100	157,966.64	66,496.13	1,134.90		42,795.07	73.69	11,405.70	279,872.13
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						4,676,676.46		4,676,676.46
Other Capital Outlay	9300						1,414,421.16		1,414,421.16
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		210,603,164.37	67,939,066.25	35,243,654.86	9,631,895.00	10,517,821.47	12,604,235.15	2,673,688.86	349,213,525.96
Excess (Deficiency) of Revenues Over Expenditures									(15,633,119.23)

**DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)**

Exhibit K-1
FDOE Page 3
Fund 100

For the Fiscal Year Ended June 30, 2023

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES			Account Number
Loans			3720
Sale of Capital Assets		71,545.52	3730
Loss Recoveries		93,631.78	3740
<i>Transfers In:</i>			
From Debt Service Funds			3620
From Capital Projects Funds		8,896,902.82	3630
From Special Revenue Funds			3640
From Permanent Funds			3660
From Internal Service Funds		3,000,000.00	3670
From Enterprise Funds			3690
Total Transfers In		11,896,902.82	3600
<i>Transfers Out: (Function 9700)</i>			
To Debt Service Funds			920
To Capital Projects Funds			930
To Special Revenue Funds			940
To Permanent Funds			960
To Internal Service Funds			970
To Enterprise Funds			990
Total Transfers Out		0.00	9700
Total Other Financing Sources (Uses)		12,062,080.12	
Net Change In Fund Balance		(3,571,039.11)	
Fund Balance, July 1, 2022		40,821,729.46	2800
Adjustments to Fund Balance			2891
<i>Ending Fund Balance:</i>			
Nonspendable Fund Balance		1,332,659.85	2710
Restricted Fund Balance		21,365,208.23	2720
Committed Fund Balance			2730
Assigned Fund Balance		5,528,761.83	2740
Unassigned Fund Balance		9,024,060.44	2750
Total Fund Balances, June 30, 2023		37,250,690.35	2700

**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, 2023

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	11,788,843.68
School Breakfast Reimbursement	3262	2,457,539.56
Afterschool Snack Reimbursement	3263	7,842.96
Child Care Food Program	3264	
USDA-Donated Commodities	3265	1,909,819.88
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	117,554.33
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	1,825,978.28
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	18,107,578.69
<i>State:</i>		
School Breakfast Supplement	3337	68,373.00
School Lunch Supplement	3338	100,765.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	169,138.00
<i>Local:</i>		
Interest on Investments	3431	191,166.97
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	2,822,135.30
Student Breakfasts	3452	571,192.06
Adult Breakfasts/Lunches	3453	501.00
Student and Adult à la Carte Fees	3454	1,737,236.76
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	57,589.28
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	5,379,821.37
Total Revenues	3000	23,656,538.06

**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, 2023

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)		Account Number	
Salaries		100	7,628,246.48
Employee Benefits		200	2,963,335.37
Purchased Services		300	173,796.97
Energy Services		400	182,047.16
Materials and Supplies		500	12,084,915.83
Capital Outlay		600	131,525.23
Other		700	458,584.27
Other Capital Outlay (Function 9300)		600	857,916.95
Total Expenditures			24,480,368.26
Excess (Deficiency) of Revenues Over Expenditures			(823,830.20)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES			
Loans		3720	
Sale of Capital Assets		3730	
Loss Recoveries		3740	
<i>Transfers In:</i>			
From General Fund		3610	
From Debt Service Funds		3620	
From Capital Projects Funds		3630	
Interfund		3650	
From Permanent Funds		3660	
From Internal Service Funds		3670	
From Enterprise Funds		3690	
Total Transfers In		3600	0.00
<i>Transfers Out: (Function 9700)</i>			
To General Fund		910	
To Debt Service Funds		920	
To Capital Projects Funds		930	
Interfund		950	
To Permanent Funds		960	
To Internal Service Funds		970	
To Enterprise Funds		990	
Total Transfers Out		9700	0.00
Total Other Financing Sources (Uses)			0.00
Net Change in Fund Balance			(823,830.20)
Fund Balance, July 1, 2022		2800	10,512,592.73
Adjustments to Fund Balance		2891	(135,014.86)
<i>Ending Fund Balance:</i>			
Nonspendable Fund Balance		2710	
Restricted Fund Balance		2720	9,553,747.67
Committed Fund Balance		2730	
Assigned Fund Balance		2740	
Unassigned Fund Balance		2750	
Total Fund Balances, June 30, 2023		2700	9,553,747.67

**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, 2023

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES		Account Number	
<i>Federal Direct:</i>			
Head Start		3130	
Workforce Innovation and Opportunity Act		3170	
Community Action Programs		3180	
Reserve Officers Training Corps (ROTC)		3191	
Pell Grants		3192	
Miscellaneous Federal Direct		3199	54,093.28
Total Federal Direct		3100	54,093.28
<i>Federal Through State and Local:</i>			
Career and Technical Education		3201	358,581.36
Medicaid		3202	
Individuals with Disabilities Education Act (IDEA)		3230	9,009,727.50
<i>Workforce Innovation and Opportunity Act:</i>			
Adult General Education		3221	249,653.18
English Literacy and Civics Education		3222	105,791.15
Adult Migrant Education		3223	
Other WIOA Programs		3224	
<i>ESSA - Elementary and Secondary Education Act:</i>			
Elementary and Secondary Education Act - Title I		3240	4,743,579.09
Teacher and Principal Training and Recruiting - Title II, Part A		3225	1,312,957.32
Math and Science Partnerships - Title II, Part B		3226	
Language Instruction - Title III		3241	231,085.48
Twenty-First Century Schools - Title IV		3242	426,849.60
Federal Through Local		3280	
Emergency Immigrant Education Program		3293	
Miscellaneous Federal Through State		3299	94,168.00
Total Federal Through State and Local		3200	16,532,392.68
<i>State:</i>			
State Through Local		3380	
Other Miscellaneous State Revenues		3399	
Total State		3300	0.00
<i>Local:</i>			
Interest on Investments		3431	
Gain on Sale of Investments		3432	
Net Increase (Decrease) in Fair Value of Investments		3433	
Gifts, Grants and Bequests		3440	
Adult General Education Course Fees		3461	11,391.65
Sale of Junk		3493	
Other Miscellaneous Local Sources		3495	
Refunds of Prior Year's Expenditures		3497	
Total Local		3400	11,391.65
Total Revenues		3000	16,597,877.61

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
 For the Fiscal Year Ended June 30, 2023

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	6,376,982.36	2,158,466.09	487,020.77		402,641.24	506,969.86	76,409.00	10,008,489.32
Student Support Services	6100	1,010,740.03	358,322.71	104,980.25		55,482.67	63.98	1,813.94	1,531,403.58
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	1,633,045.77	493,445.09	3,274.52		291.78	237.37		2,130,294.53
Instructional Staff Training Services	6400	1,036,196.34	302,384.30	387,998.58		90,007.90	88,914.11	10,157.30	1,915,658.53
Instruction-Related Technology	6500	3,288.40	643.19						3,931.59
Board	7100								0.00
General Administration	7200							586,626.55	586,626.55
School Administration	7300	41,928.13	4,463.51						46,391.64
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	187.00	16.95	2,964.36					3,168.31
Student Transportation Services	7800	1,963.48	162.65	62,930.73					65,056.86
Operation of Plant	7900	258.75	89.56	98.48					446.79
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						306,409.90		306,409.90
Total Expenditures		10,104,590.26	3,317,994.05	1,049,267.69	0.00	548,423.59	902,595.22	675,006.79	16,597,877.60
Excess (Deficiency) of Revenues over Expenditures									0.01
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.01
Fund Balance, July 1, 2022	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2023	2700								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CAES) ACT
 CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
 AMERICAN RESCUE PLAN (ARP) RELIEF FUND
 For the Fiscal Year Ended June 30, 2023

Exhibit K-4

DOE Page 8

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Other CRRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
<i>Federal Direct:</i>								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>								
Education Stabilization Funds - K-12	3271	25,392.23		3,510,245.97		17,334,274.42		20,869,912.62
Education Stabilization Funds - Workforce	3272							0.00
Education Stabilization Funds - VPK	3273							0.00
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	25,392.23	0.00	3,510,245.97	0.00	17,334,274.42	0.00	20,869,912.62
<i>Local:</i>								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	25,392.23	0.00	3,510,245.97	0.00	17,334,274.42	0.00	20,869,912.62

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)
 For the Fiscal Year Ended June 30, 2023

Exhibit K-4
 FDOE Page 9
 Fund 441

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000					15,392.23			15,392.23
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			10,000.00					10,000.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	10,000.00	0.00	15,392.23	0.00	0.00	25,392.23
Excess (Deficiency) of Revenues over Expenditures									
									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600		0.00						
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700		0.00						
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2022	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2023	2700		0.00						

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)
 For the Fiscal Year Ended June 30, 2023

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals	
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other		
<i>Current:</i>										
Instruction	5000								0.00	
Student Support Services	6100								0.00	
Instructional Media Services	6200								0.00	
Instruction and Curriculum Development Services	6300								0.00	
Instructional Staff Training Services	6400								0.00	
Instruction-Related Technology	6500								0.00	
Board	7100								0.00	
General Administration	7200								0.00	
School Administration	7300								0.00	
Facilities Acquisition and Construction	7410								0.00	
Fiscal Services	7500								0.00	
Food Services	7600								0.00	
Central Services	7700								0.00	
Student Transportation Services	7800								0.00	
Operation of Plant	7900								0.00	
Maintenance of Plant	8100								0.00	
Administrative Technology Services	8200								0.00	
Community Services	9100								0.00	
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction	7420								0.00	
Other Capital Outlay	9300								0.00	
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues over Expenditures										
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number									0.00
Loans	3720									
Sale of Capital Assets	3730									
Loss Recoveries	3740									
<i>Transfers In:</i>										
From General Fund	3610									
From Debt Service Funds	3620									
From Capital Projects Funds	3630									
Interfund	3650									
From Permanent Funds	3660									
From Internal Service Funds	3670									
From Enterprise Funds	3690									
Total Transfers In	3600	0.00								
<i>Transfers Out: (Function 9700)</i>										
To the General Fund	910									
To Debt Service Funds	920									
To Capital Projects Funds	930									
Interfund	950									
To Permanent Funds	960									
To Internal Service Funds	970									
To Enterprise Funds	990									
Total Transfers Out	9700	0.00								
Total Other Financing Sources (Uses)		0.00								
Net Change in Fund Balance		0.00								
Fund Balance, July 1, 2022	2800									
Adjustments to Fund Balance	2891									
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance	2710									
Restricted Fund Balance	2720									
Committed Fund Balance	2730									
Assigned Fund Balance	2740									
Unassigned Fund Balance	2750									
Total Fund Balances, June 30, 2023	2700	0.00								

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)
 For the Fiscal Year Ended June 30, 2023

Exhibit K-4
 FDOE Page 11
 Fund 443

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	997,386.86	250,262.30	513,162.82		472,670.26	150,497.51	21,091.48	2,405,071.23
Student Support Services	6100	24,113.63	5,300.70			642.39			30,056.72
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	509,687.16	63,312.84	16,299.61					589,299.61
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							96,477.33	96,477.33
School Administration	7300								0.00
Facilities Acquisition and Construction	7410						50,305.51		50,305.51
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700						546.41		546.41
Student Transportation Services	7800	166,471.54	35,605.45	2,971.25	1,687.50				206,735.74
Operation of Plant	7900					1,156.67			1,156.67
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						130,396.75		130,396.75
Total Expenditures		1,697,659.19	354,481.29	532,433.68	1,687.50	474,469.32	331,946.18	117,568.81	3,510,245.97
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								0.00
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2022	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2023	2700								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)
 For the Fiscal Year Ended June 30, 2023

Exhibit K-4
 FDOE Page 12
 Fund 444

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600		0.00						
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700		0.00						
Total Other Financing Sources (Uses)			0.00						
Net Change in Fund Balance			0.00						
Fund Balance, July 1, 2022	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2023	2700		0.00						

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
 For the Fiscal Year Ended June 30, 2023

Exhibit K-4
 FDOE Page 13
 Fund 445

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	4,524,347.46	524,178.80	1,291,819.05		993,632.57	3,447,316.18	15,001.90	10,796,295.96
Student Support Services	6100	462,599.20	51,812.81	3,810.54	200.00	998.46			519,441.01
Instructional Media Services	6200	88,950.00	6,804.73						95,754.73
Instruction and Curriculum Development Services	6300	177,355.61	31,863.74	780.32		2,342.00		9,700.00	222,041.67
Instructional Staff Training Services	6400	90,443.96	7,725.32	199,476.46		8,436.41		275.00	306,357.15
Instruction-Related Technology	6500	64,500.00	4,934.25	5,250.00			0.00		74,684.25
Board	7100	3,000.00	229.50						3,229.50
General Administration	7200	4,500.00	344.25					499,192.77	504,037.02
School Administration	7300	318,100.00	24,334.65						342,434.65
Facilities Acquisition and Construction	7410	16,500.00	1,262.25				1,600,532.26		1,618,294.51
Fiscal Services	7500	24,000.00	1,836.00						25,836.00
Food Services	7600	376,000.00	28,027.18						404,027.18
Central Services	7700	64,840.50	5,044.34						69,884.84
Student Transportation Services	7800	492,232.57	60,651.36	3,729.72	53,253.12				609,866.77
Operation of Plant	7900	339,382.08	25,554.43						364,936.51
Maintenance of Plant	8100	124,500.00	9,524.25						134,024.25
Administrative Technology Services	8200	22,500.00	1,721.25						24,221.25
Community Services	9100	13,000.00	1,408.77						14,408.77
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						1,071,160.10		1,071,160.10
Other Capital Outlay	9300						133,338.30		133,338.30
Total Expenditures		7,206,751.38	787,257.88	1,504,886.09	53,453.12	1,005,409.44	6,252,346.84	524,169.67	17,334,274.42
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2022	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2023	2700								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND
 For the Fiscal Year Ended June 30, 2023

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								0.00
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600		0.00						
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2022	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2023	2700								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
 For the Fiscal Year Ended June 30, 2023

Exhibit K-5
 FDOE Page 15
 Fund 490

REVENUES		Account Number								
<i>Federal Through State and Local:</i>										
Federal Through Local		3280								
Miscellaneous Federal Through State		3299								
Total Federal Through State and Local		3200							0.00	
<i>State:</i>										
Other Miscellaneous State Revenues		3399								
<i>Local:</i>										
Interest on Investments		3431								
Gain on Sale of Investments		3432								
Net Increase (Decrease) in Fair Value of Investments		3433								
Gifts, Grants and Bequests		3440								
Other Miscellaneous Local Sources		3495							10,304,164.40	
Total Local		3400							10,304,164.40	
Total Revenues		3000							10,304,164.40	
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction		5000								0.00
Student Support Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instruction-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Food Services		7600								0.00
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100							10,451,485.45	10,451,485.45
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	10,451,485.45	10,451,485.45
Excess (Deficiency) of Revenues over Expenditures										
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES										
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
Interfund		3650								
From Permanent Funds		3660								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600							0.00	
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Interfund		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700							0.00	
Total Other Financing Sources (Uses)									0.00	
Net Change in Fund Balance									(147,321.05)	
Fund Balance, July 1, 2022		2800							4,607,780.00	
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720							4,460,458.95	
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balances, June 30, 2023		2700							4,460,458.95	

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
COMDS Withheld for SBE/COBI Bonds	3322	60,920.36							60,920.36
SBE/COBI Bond Interest	3326	189.41							189.41
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341		223,250.00						223,250.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	61,109.77	223,250.00	0.00	0.00	0.00	0.00	0.00	284,359.77
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431		15,341.34				3,840.04		19,181.38
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	15,341.34	0.00	0.00	0.00	3,840.04	0.00	19,181.38
Total Revenues	3000	61,109.77	238,591.34	0.00	0.00	0.00	3,840.04	0.00	303,541.13
<i>EXPENDITURES</i>									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	60,099.09	135,000.00				5,819,367.09		6,034,367.09
Interest	720	1,800.00	89,473.76				930,932.63		1,033,226.39
Dues and Fees	730	20.11	500.00				8,768.88		9,288.99
Other Debt Service	791								0.00
Total Expenditures		61,820.11	215,973.76	0.00	0.00	0.00	6,799,088.60	0.00	7,076,882.47
Excess (Deficiency) of Revenues Over Expenditures		(710.34)	22,617.58	0.00	0.00	0.00	(6,795,248.56)	0.00	(6,773,341.33)
<i>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</i>									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3730								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Lease	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						6,803,071.54		6,803,071.54
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	6,803,071.54	0.00	6,803,071.54
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	6,803,071.54	0.00	6,803,071.54
Net Change in Fund Balances		(710.34)	22,617.58	0.00	0.00	0.00	7,822.98	0.00	29,730.22
Fund Balance, July 1, 2022	2800	914.99	347,076.59				136,253.08		484,244.57
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	204.56	369,694.17	0.00	0.00	0.00	144,076.06	0.00	513,974.79
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2023	2700	204.56	369,694.17	0.00	0.00	0.00	144,076.06	0.00	513,974.79

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						1,499,837.75					1,499,837.75
Interest on Undistributed CO&DS	3325						27,148.76					27,148.76
Sales Tax Distribution (s. 212.20(6)(d)6, a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391									616,194.89		616,194.89
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395									82,734.86		82,734.86
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397									840,925.00		840,925.00
Other Miscellaneous State Revenues	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	1,526,986.51	0.00	0.00	1,539,854.75	0.00	3,066,841.26
<i>Local:</i>												
District Local Capital Improvement Tax	3413							23,572,907.16				23,572,907.16
County Local Sales Tax	3418									17,825,454.44		17,825,454.44
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421							370,988.53				370,988.53
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431				197.85		81,437.61	112.21		685,838.92		767,586.59
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495									9,417,395.84		9,417,395.84
Impact Fees	3496											0.00
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	197.85	0.00	81,437.61	23,944,007.90	0.00	27,928,689.20	0.00	51,954,332.56
Total Revenues	3000	0.00	0.00	0.00	197.85	0.00	1,608,424.12	23,944,007.90	0.00	29,468,543.95	0.00	55,021,173.82
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620									2,840.00		2,840.00
Buildings and Fixed Equipment	630						3,996,626.79	13,600,540.91		27,827,195.21		45,424,362.91
Furniture, Fixtures and Equipment	640							1,637,175.85		2,824,279.38		4,461,455.23
Motor Vehicles (Including Buses)	650											0.00
Land	660											0.00
Improvements Other Than Buildings	670							1,395,482.09		816,782.46		2,212,264.55
Remodeling and Renovations	680				269.74			4,950,449.11		9,051,281.93		14,002,000.78
Computer Software	690							467,885.00		47,773.46		515,658.46
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795											0.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710							112,320.00				112,320.00
Interest	720											0.00
Dues and Fees	730						1,920.28					1,920.28
Other Debt Service	791									729,397.41		729,397.41
Total Expenditures		0.00	0.00	0.00	269.74	0.00	3,998,547.07	22,163,852.96	0.00	41,299,549.85	0.00	67,462,219.62
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	(71.89)	0.00	(2,390,122.95)	1,780,154.94	0.00	(11,831,005.90)	0.00	(12,441,045.80)

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2023

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(8,055,977.82)		(840,925.00)		(8,896,902.82)
To Debt Service Funds	920							(1,981,470.25)		(4,821,601.29)		(6,803,071.54)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(10,037,448.07)	0.00	(5,662,526.29)	0.00	(15,699,974.36)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(10,037,448.07)	0.00	(5,662,526.29)	0.00	(15,699,974.36)
Net Change in Fund Balances		0.00	0.00	0.00	(71.89)	0.00	(2,390,122.95)	(8,257,293.13)	0.00	(17,493,532.19)	0.00	(28,141,020.16)
Fund Balance, July 1, 2022	2800					71.89	3,080,671.45	30,416,182.09		35,945,057.44		69,441,982.87
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				0.00	0.00	690,548.50	22,158,888.96	0.00	18,451,525.25	0.00	41,300,962.71
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	0.00	0.00	690,548.50	22,158,888.96	0.00	18,451,525.25	0.00	41,300,962.71

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
 For the Fiscal Year Ended June 30, 2023

REVENUES		Account Number								
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400								
Total Revenues		3000							0.00	
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction		5000								0.00
Student Support Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instruction-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal		710								0.00
Interest		720								0.00
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures										0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number								
Sale of Capital Assets		3730								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
From Special Revenue Funds		3640								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600								0.00
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								0.00
Total Other Financing Sources (Uses)										0.00
Net Change in Fund Balance										0.00
Fund Balance, July 1, 2022		2800								
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balances, June 30, 2023		2700								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2023

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2022	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2023	2780								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2023

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481	1,856,582.13	32,708,458.52						34,565,040.65
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489		102,896.08						102,896.08
Total Operating Revenues		1,856,582.13	32,811,354.60	0.00	0.00	0.00	0.00	0.00	34,667,936.73
OPERATING EXPENSES (Function 9900)									
Salaries	100		47,268.60						47,268.60
Employee Benefits	200	1,307,504.73	15,432.84						1,322,937.57
Purchased Services	300	2,629,311.75	29,616,123.52						32,245,435.27
Energy Services	400		303.00						303.00
Materials and Supplies	500		91,599.52						91,599.52
Capital Outlay	600		7,398.93						7,398.93
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		3,936,816.48	29,778,126.41	0.00	0.00	0.00	0.00	0.00	33,714,942.89
Operating Income (Loss)		(2,080,234.35)	3,033,228.19	0.00	0.00	0.00	0.00	0.00	952,993.84
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	266,050.36	49,520.40						315,570.76
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		266,050.36	49,520.40	0.00	0.00	0.00	0.00	0.00	315,570.76
Income (Loss) Before Operating Transfers		(1,814,183.99)	3,082,748.59	0.00	0.00	0.00	0.00	0.00	1,268,564.60
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910	(3,000,000.00)							(3,000,000.00)
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	(3,000,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	(3,000,000.00)
Change in Net Position		(4,814,183.99)	3,082,748.59	0.00	0.00	0.00	0.00	0.00	(1,731,435.40)
Net Position, July 1, 2022	2880	7,293,070.21							7,293,070.21
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2023	2780	2,478,886.22	3,082,748.59						5,561,634.81

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
 SCHOOL INTERNAL FUNDS
 June 30, 2023

Exhibit K-11
 FDOE Page 22
 Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2022	Additions	Deductions	Ending Balance June 30, 2023
Cash	1110	4,447,257.00	10,304,164.40	10,290,962.45	4,460,458.95
Prepaid Expenses	1230	141,500.00		141,500.00	0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150	23,187.00		23,187.00	0.00
Total Assets		4,611,944.00	10,304,164.40	10,455,649.45	4,460,458.95
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	4,164.00		4,164.00	0.00
Internal Accounts Payable	2290				0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		4,164.00	0.00	4,164.00	0.00
NET POSITION					
Restricted for:					
Other purposes		164,687.00			
Individuals, organizations and other governments		4,443,093.00			4,460,458.95
Total Net Position	2785	4,607,780.00			4,460,458.95

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2023

	Account Number	Governmental Activities Total Balance [1] June 30, 2023	Business-Type Activities Total Balance [1] June 30, 2023	Total	Governmental Activities - Debt Principal Payments 2022-23	Governmental Activities - Principal Due Within One Year 2023-24	Governmental Activities - Debt Interest Payments 2022-23	Governmental Activities - Interest Due Within One Year 2023-24
Notes Payable	2310			0.00				
Obligations Under Leases and SBITA	2315	5,017,541.59		5,017,541.59	1,618,669.20	1,645,291.19	109,210.22	82,588.23
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00	60,000.00		1,800.00	
District Bonds Payable	2322	1,560,000.00		1,560,000.00	135,000.00	145,000.00	80,473.76	74,668.76
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	1,560,000.00	0.00	1,560,000.00	195,000.00	145,000.00	82,273.76	74,668.76
Liability for Compensated Absences	2330	24,952,855.13		24,952,855.13				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	21,044,000.00		21,044,000.00	4,330,000.00	4,455,000.00	844,760.30	720,582.50
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	21,044,000.00	0.00	21,044,000.00	4,330,000.00	4,455,000.00	844,760.30	720,582.50
Estimated Liability for Long-Term Claims	2350	2,118,772.00		2,118,772.00				
Net Other Postemployment Benefits Obligation	2360	4,651,378.00		4,651,378.00				
Net Pension Liability	2365	227,160,728.00		227,160,728.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		286,505,274.72	0.00	286,505,274.72	6,143,669.20	6,245,291.19	1,036,244.28	877,839.49

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2023, 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, 2023

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2022	Returned To FDOE	Revenues 2022-23	Expenditures 2022-23	Flexibility [1] 2022-23	Unexpended June 30, 2023
Class Size Reduction Operating Funds (3355)	94740	4,862.00		37,485,693.00	37,485,693.00		4,862.00
Florida Digital Classrooms (FEFP Earmark)	98250	23,340.36			23,343.36		(3.00)
Florida School Recognition Funds (3361)	92040			3,007,741.42	2,835,512.47		172,228.95
Instructional Materials (FEFP Earmark) [2]	90880	1,944,630.13		2,958,499.00	3,170,592.26		1,732,536.87
Library Media (FEFP Earmark) [2]	90881	55,731.74		167,684.00	152,094.45		71,321.29
Mental Health Assistance (FEFP Earmark)	90280	1,186,641.47		1,839,450.00	2,224,616.04		801,475.43
Preschool Projects (3372)	97950						0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	1,329,423.51		2,160,247.00	2,767,022.40		722,648.11
Safe Schools (FEFP Earmark) [4]	90803	2,257,449.38		2,408,543.00	3,306,992.56		1,358,999.82
Student Transportation (FEFP Earmark)	90830			8,464,276.00	8,464,276.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	463,283.54		9,825,902.00	9,948,247.39		340,938.15
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	45,505.54		727,732.00	734,542.93		38,694.61
Voluntary Prekindergarten - School Year Program (3371)	96440			762,682.45	762,682.45		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441						0.00

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

[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[3] Expenditures for designated low-performing elementary schools should be included in expenditures.

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

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2023

Exhibit K-14

FDOE Page 25

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380	1,874,699.50				1,874,699.50
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	1,874,699.50				1,874,699.50
Natural Gas - All Functions	411					0.00
Natural Gas - <i>Functions 7900 & 8100</i>	411					0.00
Bottled Gas - All Functions	421	11,307.09	194.53			11,501.62
Bottled Gas - <i>Functions 7900 & 8100</i>	421	34.08				34.08
Electricity - All Functions	430	7,454,886.28	170,511.41			7,625,397.69
Electricity - <i>Functions 7900 & 8100</i>	430	7,454,886.28				7,454,886.28
Heating Oil - All Functions	440	90,764.66				90,764.66
Heating Oil - <i>Functions 7900 & 8100</i>	440	90,764.66				90,764.66
Gasoline - All Functions	450	394,344.36	6,997.00		200.00	401,541.36
Gasoline - <i>Functions 7900 & 8100</i>	450	240,002.49				240,002.49
Diesel Fuel - All Functions	460	1,670,819.54	4,344.22		54,940.62	1,730,104.38
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	12,685.02				12,685.02
Other Energy Services - All Functions	490					0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490					0.00
Subtotal - Functions 7900 & 8100		9,673,072.03	0.00	0.00	0.00	9,673,072.03
Total - All Functions		11,496,821.43	182,047.16	0.00	55,140.62	11,734,009.21
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422	2,162.05				2,162.05
Gasoline	450	108,205.55				108,205.55
Diesel Fuel	460	1,651,248.52			54,940.62	1,706,189.14
Oil and Grease	540	43,437.48				43,437.48
Total		1,805,053.60		0.00	54,940.62	1,859,994.22

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651					0.00

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2023

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>						
Technology-Related Professional and Technical Services	319	1,693.32				1,693.32
Technology-Related Repairs and Maintenance	359	191.00				191.00
Technology-Related Rentals	369	3,317,702.75	294,883.74	816,899.87		4,429,486.36
Telephone and Other Data Communication Services	379	2,308,711.28				2,308,711.28
Other Technology-Related Purchased Services	399	586,415.17	1,579.00	7,044.00		595,038.17
Technology-Related Materials and Supplies	5X9	200,482.24	29,988.57	35,305.54		265,776.35
Technology-Related Library Books	619	-				0.00
Noncapitalized Computer Hardware	644	387,232.69	489,121.20	3,553,765.69	1,695,906.28	6,126,025.86
Technology-Related Noncapitalized Fixtures and Equipment	649	91,887.75	30,233.13	8,118.51	66,557.26	196,796.65
Noncapitalized Software	692	7,180.20	518.77		29,773.46	37,472.43
Miscellaneous Technology-Related	799					0.00
Total		6,901,496.40	846,324.41	4,421,133.61	1,792,237.00	13,961,191.42

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	271,888.38	219,170.00	205,146.70	270,732.08	966,937.16
Technology-Related Capitalized Fixtures and Equipment	648	20,901.44	62,696.43		54,397.66	137,995.53
Capitalized Software	691	3,450.00		18,492.00	485,885.00	507,827.00
Total		296,239.82	281,866.43	223,638.70	811,014.74	1,612,759.69

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

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2023

Exhibit K-14
 FDOE Page 27

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311	25,000.00	7,517.50	25,000.00	25,000.00	82,517.50
Subawards Under Subagreements - In Excess of \$25,000	312	3,029,209.46		264,657.79	192,466.15	3,486,333.40
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	871,507.11
Food	570	8,634,381.03
Donated Foods	580	2,575,097.69

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	69,763,781.00	326,977.00	513,096.00	70,603,854.00
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		69,763,781.00	326,977.00	513,096.00	70,603,854.00
Other Programs 130 (ESOL) (Function 5100)	120	1,554,553.00	1,602.00	15,774.00	1,571,929.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		1,554,553.00	1,602.00	15,774.00	1,571,929.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	40,875,348.00	892,468.00	335,540.00	42,103,356.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750				0.00
Total ESE Program Salaries		40,875,348.00	892,468.00	335,540.00	42,103,356.00
Career Program 300 (Function 5300)	120	3,419,414.00		12,361.00	3,431,775.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		3,419,414.00	0.00	12,361.00	3,431,775.00
TOTAL		115,613,096.00	1,221,047.00	876,771.00	117,710,914.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	520	4,690,659.41	82,513.33	1,101,721.42	5,874,894.16

	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES					
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	106,014,977.00	16,244,884.00	7,827,968.00	130,087,829.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	69,272,993.00	6,410,643.00	5,024,237.00	80,707,873.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	6,149,328.00	1,184,251.00	272,140.00	7,605,719.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	6,028,679.00	2,622,332.00	645,786.00	9,296,797.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	3,385,704.00	27,964.00	177,633.00	3,591,301.00

CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2023

Exhibit K-14
FDOE Page 28

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

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

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100	12,516,831.90	840,925.00		173,755.12		13,531,512.02
Special Revenue Funds - Food Services	410		0.00				0.00
Special Revenue Funds - Other Federal Programs	420		79,959.31				79,959.31
Special Revenue Funds - Federal Education Stabilization Fund	440		903,168.86				903,168.86
Capital Projects Funds	3XX			729,397.41			729,397.41
Total Charter School Distributions		12,516,831.90	1,824,053.17	729,397.41	173,755.12	0.00	15,244,037.60

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	1,130.83
Special Revenue Funds - Other Federal Programs	5900	
Special Revenue Funds - Federal Education Stabilization Fund	5900	
Total	5900	1,130.83

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2022	Earnings 2022-23	Expenditures 2022-23	Unexpended June 30, 2023
Earnings, Expenditures and Carryforward Amounts:	141,984.46	1,879,935.78	2,021,920.24	0.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			1,186,902.28	
School Nurses and Health Care Services			147,513.68	
Occupational Therapy, Physical Therapy and Other Therapy Services			140,901.01	
ESE Professional and Technical Services			17,076.78	
Gifted Student Education				
Staff Training and Curriculum Development			82,701.11	
Medicaid Administration and Billing Services				
Student Services				
Playground Equipment			361,091.94	
Transportation Services			85,733.44	
Total Expenditures			2,021,920.24	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2023</i>		
Total Assets and Deferred Outflows of Resources	100	47,416,348.46
Total Liabilities and Deferred Inflows of Resources	100	10,165,658.11

VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2023

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500	1,161,499.97	391,897.60	40,802.76		36,274.48	133.19		1,630,608.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		1,161,499.97	391,897.60	40,802.76	0.00	36,274.48	133.19	0.00	1,630,608.00

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

**SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Title Or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1) and (2)
Clustered			
Child Nutrition Cluster:			
United States Department of Agriculture:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	23002	\$ 2,457,539.56
National School Lunch Program	10.555 (3)	23001, 23003	15,532,484.80
Summer Food Service Program for Children	10.559	23006, 23007	117,554.33
Total Child Nutrition Cluster:			18,107,578.69
Special Education Cluster:			
United States Department of Education:			
Florida Department of Education:			
Special Education - Grants to States	84.027 (5)	262, 263	9,516,151.71
Special Education - Preschool Grants	84.173	267	248,281.91
Total Special Education Cluster			9,764,433.62
Not Clustered			
United States Department of Defense:			
Invitational Grants to Military-Connected Schools			
Navy Junior Reserve Officers Training Corps	12.UNK	N/A	681,852.39
Total United States Department of Defense			735,945.67
United States Department of Education:			
Impact Aid	84.041 (4)	N/A	\$ 607,965.00
Florida Department of Education:			
Adult Education - Basic Grants to States	84.002	191, 193	366,835.98
Title I Grants to Local Educational Agencies	84.010	126, 212	4,743,579.00
Career and Technical Education - Basic Grants to St	84.048	161	358,581.36
Education for Homeless Children and Youth	84.196	127	93,354.00
Public Charter Schools Grant Program	84.282	298	814.00
Twenty-First Century Community Learning Centers	84.287	244	94,268.88
English Language Acquisition State Grants	84.365	102	231,085.48
Improving Teacher Quality State Grants	84.367	224	1,312,957.32
Student Support and Academic Enrichment State Grant	84.424	241	332,580.81
Education Stabilization Fund	84.424	123, 124, 128 121, 122	20,115,206.50
Episcopal Children's Services, Inc.:			
Education Stabilization Fund	84.424	None	36,631.56
Total United States Department of Education			28,293,859.89

**SCHEDULE 5
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS**

For the Fiscal Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title Or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1) and (2)
United States Department of Health and Human Services:			
Lutheran Services Florida, Inc.:			
Block Grants for Community Mental Health Services	93.958	None	434,866.65
Total Expenditures of Federal Awards			\$ 57,336,684.52

Notes:

- (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Clay County District School Board under programs of the Federal government for the fiscal year ended June 30, 2023. 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 or changes in net position.
- (2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (3) Noncash Assistance.
National School Lunch Program - Includes \$1,909,819.88 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 numbers S041B-2023-1240 and S041B-2021-1240.
- (5) Special Education Cluster - Expenditures for CFDA No. 84.027 total \$9,516,151.71.
- (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 amounts