



School Board of Clay County

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

January 8, 2026 - Regular School Board Meeting

Date: Jan 08 2026 (6:00 p.m.)

Student Showcase (Oakleaf Village Elementary)

Invocation (Dr. Robert Ball, Oakleaf Baptist Church)

Pledge of Allegiance

Call to Order

Recognitions and Awards

- [1. Winners of the Len Mattiace Foundation contest, "Stop the Bullying"](#)
- [2. Recognize Schools Earning the Florida Department of Education's Purple Star School of Distinction](#)
- [3. Recognition of Academic Team Champions](#)
- [4. Recognition of 2025-2026 School Related Employee of the Year and Teacher of the Year Finalists](#)

Presenters

School Showcase (Oakleaf Village Elementary, Principal Jason Martin)

Presentations from the Audience (Public Comment on Specific Agenda Items)

Discussion Agenda

Human Resources

- [5. D1 - Human Resources Special Action A](#)
- [6. D2 - Human Resources Special Action B](#)

Consent Agenda

Superintendent

- [7. C1 - Minutes of School Board Workshop on December 1, 2025; Student Hearings and Regular Meeting on December 11, 2025](#)

 [2025 Dec 1 Workshop.pdf](#)

Human Resources

- [8. C2 - Personnel Consent Agenda](#)

📎 [Personnel Consent Agenda_01_08_2026.pdf](#)

Instruction-Academic Services

9. C3 - Elementary Student Out of State Travel

📎 [Elem. Out State Travel.pdf](#)

Instruction-Instructional Resources

10. C4 - Request for Review or Reconsideration of Library Materials Appeals

📎 [January 2026 Appeals_Request for Review or Reconsideration of Library Materials.pdf](#)

Instruction-K-12 Academic

11. C5 - K-12 Academic Services Out of State and Overnight Student Travel

📎 [January 2026 Student Travel.pdf](#)

Business Affairs

12. C6 - Proposed Allocation Changes for 2025-2026

📎 [01.08.26 - 25-26 Allocation Summary - 2025-26.pdf](#)

Business Affairs-Accounting

13. C7 - Monthly Financial Reports for November, 2025

📎 [November 2025 Property Report.pdf](#)

📎 [Financial Board Report NOV 2025 Final.pdf](#)

📎 [Nov 2025 Board Item\\$50,000 - \\$100,000 Contracts Signed by Superintendent.pdf](#)

14. C8 - BUDGET AMENDMENT REPORT FOR November 30, 2025

📎 [November 2025 Budget Amendment Stmt.pdf](#)

Business Affairs-Internal Accounts

15. C9 - Request for Acceptance of the FY2024-2025 School Internal Accounts Audit

📎 [Final Clay County School Board - Internal Accounts.pdf](#)

📎 [Final SAS114 Clay County School Board - Internal Accounts.pdf](#)

Business Affairs-Property

16. C10 - Deletion of Certain Items Report - December, 2025

📎 [DELETION ANALYSIS DEC. 2025- 2026 - Sheet1.pdf](#)

📎 [Monthly Deletion Report - December 2025.pdf](#)

Business Affairs-Purchasing

17. C11 - BID Renewal

Operations

18. C12 - Brightly Contract Agreement - Facility Asset Management Software

📎 [Brightly Contract 1.8.26 \(2\).pdf](#)

Operations-Facilities

19. C13 - Substantial and Final Completion of Lake Asbury Junior High School Classroom Addition

📎 [C-3 23-24 Asbury Jr. HS Final Completion.pdf](#)

📎 [C-3 23-24 Lake Asbury Jr. HS Substantial Completion.pdf](#)

20. C14 - Prequalification of Contractors

📎 [Table for Board Backup Contractor Prequal, 1.8.26](#)

21. C15 - Fleming Island High School Fire Alarm Repair/Replacement Contract Award

22. C16 - Ridgeview High School Fire Alarm Repair/Replacement Contract Award

23. C17 - Oakleaf High School Fire Alarm Repair/Replacement Contract Award

24. C18 - Shadowlawn Elementary School Fire Alarm Repair/Replacement Contract Award

25. C19 - Doctors Inlet Elementary School Fire Alarm Repair/Replacement Contract Award

26. C20 - Parking Lot Renovation/Redesign at Middleburg High School Contract Award

📎 [12082025-MHS parking lot renovation-redesign.pdf](#)

Adoption of Consent Agenda

Presentations from the Audience (Public Comment on Non-Specific Agenda Items)

CCEA Update (Victoria Kidwell)

CESPA Update (Lonnie Roberts)

Superintendent's Update and Presentations

School Board Attorney Remarks

School Board Member Remarks

Adjournment



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

Winners of the Len Mattiace Foundation contest, "Stop the Bullying"

Description

This contest was open to all students in grades 6 - 8 enrolled in Clay County School District. Students submitted a project that demonstrated kindness, compassion, and/or inclusion. Submissions of projects may include a written paper, video, song, or service project.

Gap Analysis

n/a

Previous Outcomes

n/a

Expected Outcomes

n/a

Strategic Plan Goal

n/a

Recommendation

Recognize winners.

Contact

Kellie Guilfoyle, Director of Climate and Culture

Financial Impact

None

Review Comments

Attachments



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

Recognize Schools Earning the Florida Department of Education's Purple Star School of Distinction

Description

the Purple Star School of Distinction Designation, established by the Florida Legislature (House Bill 429), recognizes schools that support the unique needs of military families. Military families are supported through the implementation of activities such as:

- Highlighting annual military recognition events
- Publicizing support for military students and families
- Providing opportunities for active-duty parents to volunteer at the school
- Participating in one or more service projects that connect the school with the military community

The following schools earning this distinction will maintain their designation as a Purple Star School of Distinction for three (3) school years.

- Clay Charter Academy
- Fleming Island Elementary School
- Fleming Island High School
- Green Cove Springs Junior High School
- Ridgeview High School
- Thunderbolt Elementary School

Gap Analysis

Previous Outcomes

Expected Outcomes

Strategic Plan Goal

Recommendation

Recognition only.

Contact

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

Financial Impact

Review Comments

Attachments



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

Recognition of Academic Team Champions

Description

Recognition of County Academic Team participants and Junior High, Junior Varsity, and Varsity Academic Teams that earned the county championship.

Junior High School Champion - Wilkinson Junior High - Coach Steven Doughty

- Anthony Alvarez
- Gracie Bodway
- Ryael Joshua Centeno
- Reese Cohen
- Rose-Angeni Cross
- Elia Dugger

High School Junior Varsity Champion - Clay High - Coach Vicki Miller

- Sophia Allen
- Brooklyn Jackson
- MaKayla Martinez
- Christian Miller
- Henry Porter
- Aiden Schaeffer

High School Varsity Champion - Fleming Island High - Coach Brian Gartner

- Shayla Abbas
- Lincoln Bailey
- Ben Bangkrasor
- Danil Frakt
- Evan Hanner
- Sophia Jiang
- Kennedy Keuning
- Alex Kirk
- Roman Kolosovskiy

Gap Analysis

Previous Outcomes

Expected Outcomes

Strategic Plan Goal

Recommendation

Recognition only.

Contact

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

Financial Impact

None

Review Comments

Attachments

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School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

Recognition of 2025-2026 School Related Employee of the Year and Teacher of the Year Finalists

Description

Recognizing the top ten finalists for School Related Employee of the Year and Teacher of the Year

Gap Analysis

Previous Outcomes

Expected Outcomes

Recognizing the top ten semi-finalists for School Related Employee of the Year and Teacher of the Year

Strategic Plan Goal

Recommendation

Recognition only.

Contact

Kevin Leary, Supervisor of Personnel Services Human Resources, kevin.leary@myoneclay.net

Financial Impact

None

Review Comments

Attachments



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

D1 - Human Resources Special Action A

Description

Florida Statutes (F.S. 1012.22(1)(9f), State Board Rules and Clay County School Board Policies require Board notification and/or action regarding decisions and recommendations of the Superintendent related to Personnel matters.

Gap Analysis

N/A

Previous Outcomes

N/A

Expected Outcomes

N/A

Strategic Plan Goal

Goal 2: Enact a highly effective recruitment and professional development plan along with opportunities for growth and career development to ensure all students have access to a world class education to become life-long learners for success in a global and competitive workplace and in acquiring applicable life skills.

Strategy 2.1.1 Develop strategic partnerships with organizations and universities to source new talent for a diverse workforce that is effective and highly-qualified for non-instructional, instructional, and administrative positions throughout CCDS.

Strategy 2.1.3 Expand involvement in community-sponsored career fairs, providing the opportunity to recruit a diverse population to the multiple career paths within CCDS.

Strategy 2.1.4 Continue to streamline the application and onboarding process to successfully engage and hire quality applicants.

Strategy 2.1.5 Collaborate to strengthen CCDS' branding and marketing to increase the awareness and presence of career opportunities.

Recommendation

Approve the action as presented.

Contact

Brenda G. Troutman, Assistant Superintendent for Human Resources (904) 336 6701 Brenda.Troutman@myoneclay.net

Financial Impact

None

Review Comments

Attachments



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

D2 - Human Resources Special Action B

Description

Florida Statutes (F.S. 1012.22(1)(9f), State Board Rules and Clay County School Board Policies require Board notification and/or action regarding decisions and recommendations of the Superintendent related to Personnel matters.

Gap Analysis

N/A

Previous Outcomes

N/A

Expected Outcomes

N/A

Strategic Plan Goal

Goal 2: Enact a highly effective recruitment and professional development plan along with opportunities for growth and career development to ensure all students have access to a world class education to become life-long learners for success in a global and competitive workplace and in acquiring applicable life skills.

Strategy 2.1.1 Develop strategic partnerships with organizations and universities to source new talent for a diverse workforce that is effective and highly-qualified for non-instructional, instructional, and administrative positions throughout CCDS.

Strategy 2.1.3 Expand involvement in community-sponsored career fairs, providing the opportunity to recruit a diverse population to the multiple career paths within CCDS.

Strategy 2.1.4 Continue to streamline the application and onboarding process to successfully engage and hire quality applicants.

Strategy 2.1.5 Collaborate to strengthen CCDS' branding and marketing to increase the awareness and presence of career opportunities.

Recommendation

Approve the action as presented.

Contact

Brenda G. Troutman, Assistant Superintendent for Human Resources (904) 336 6701 Brenda.Troutman@myoneclay.net

Financial Impact

None

Review Comments

Attachments



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C1 - Minutes of School Board Workshop on December 1, 2025; Student Hearings and Regular Meeting on December 11, 2025

Description

Florida Statute 1001.42(1) requires the superintendent, as secretary, to keep such minutes and records as are necessary to set forth clearly all actions and proceedings of the school board. The minutes of each meeting shall be reviewed, corrected if necessary, and approved at the next regular meeting; provided that this action may be taken at an intervening special meeting if the board desires.

Gap Analysis

Previous Outcomes

Expected Outcomes

Strategic Plan Goal

Recommendation

Approve minutes as submitted.

Contact

David S. Broskie, Superintendent of Schools, david.broskie@myoneclay.net

Financial Impact

None

Review Comments

Attachments

[2025 Dec 1 Workshop.pdf](#)



December 1, 2025 - School Board Workshop

Date: Dec 01 2025 (9:00 a.m.)

Invocation (Ashley Gilhousen)

Call to Order (Present: Erin Skipper, District 1; Robert Alvero, District 2; Beth Clark, District 3, Michele Hanson, District 4; Ashley Gilhousen, District 5; and Superintendent David S. Broskie)

Workshop Items

1. Discussion of Board Member Committee Assignments

Minutes:

Mrs. Skipper reminded board members to forward her their requests for graduation schools as well as any Board Member Committee assignment requests or ideas for additional recommended committees.

2. Review Draft Agenda for Regular School Board Meeting on December 11, 2025

 [December-11-2025-regular-school-board-meeting_agenda_packet.pdf](#)

Minutes:

Recognitions:

- Athletics Check Presentation to American Cancer Society - no discussion;
- Recognize 2024 Founders' Week Art Contest Winners - no discussion;
- Athletic Recognitions - no discussion;
- Recognition of the 2025-2026 Clay County Assistant Principal of the Year - no discussion;
- Recognition of 2025-2026 School-Related Employee of the Year and Teacher of the Year Semi-finalists - no discussion;
- Recognition of Middleburg Elementary for consideration as a 2026 Exceeding Expectations "Rising Star" - no discussion;
- Recognition of Board Member Hanson for Earning Certified Board Member Distinction - no discussion;

Discussion Agenda:

- D1 Public Hearing to Approve as Advertised Revisions to School Board Policies 1140; 1140.01; 3140; 3140.01; 4140; 4140.01 - no discussion
- D2 Human Resources Special Action A - no discussion;
- D3 Human Resources Special Action B - no discussion;
- D4 Public Hearing to Approve as Advertised Modifications to the 2025-2026 Student Progression Plan - no discussion;

Consent Agenda:

- C1 Minutes of School Board Workshop on October 28, 2025; Student Hearings and Regular Meeting on November 6, 2025 - no discussion;
- C2 Controlled Open Enrollment (COE) Plan for the 2026-2027 School Year - no discussion;
- C3 Personnel Consent Agenda - no discussion;
- C4 Elementary Student Out of State Travel - no discussion;
- C5 School Affiliation Agreement between Baptist Health and The School Board of Clay County, Florida; Department of Career and Technical Education - no discussion;
- C6 K-12 Academic Services Out of State and Overnight Student Travel - no discussion;
- C7 Addition of a component to the Professional Learning Catalog to provide additional professional learning opportunities for Deans - Mrs. Hanson advised that teachers have expressed a wish for professional learning to be differentiated by master teachers, experienced teachers, and beginning teachers. She suggested a format in which master teachers can discuss what is working and facilitate and support newer teachers. Heather Teto, Chief of Elementary Education, advised that teachers have been identified who are model teachers that support facilitation. There are also specialists in areas and structures within the

professional learning communities that provide the autonomy to select, guide, and support as requested by the schools. Mrs. Hanson wants to ensure learning opportunities are inspiring and relevant. Kelly Watt, Chief of Staff, advised that there are teacher leaders within the collaboratives. Treasure Pickett, Chief of Secondary Education, noted differentiation within some of the professional development offerings.

- C8 2024-2026 School Health Plan - no discussion;
- C9 Proposed Allocation Changes for 2025-2026 - no discussion;
- C10 Monthly Financial Reports for October, 2025 - no discussion;
- C11 Budget Amendment Report for October 31, 2025 - no discussion;
- C12 Deletion of Certain Items Report - November 2025 - no discussion;
- C13 Contract Award for Uniform Rental Cintas Omnia Master Agreement #001299 - no discussion;
- C14 Board Approval to Apply for Safe Schools Canine Grant - no discussion;
- C15 Schematic/Preliminary/Final (Phase I, II, & III) Plans and Specifications for RideOut Elementary School Fire Alarm Repair/Replacement - no discussion;
- C16 Change Order #2 (Direct Purchasing) for RideOut Elementary School Classroom Addition - no discussion;
- C17 Substantial Completion of Lakeside Elementary School Kitchen/Cafeteria Renovation - no discussion;
- C18 County-Wide Professional Civil Engineering Services Contract Award - no discussion;
- C19 Change Order #8 (Direct Purchasing) for Lakeside Elementary School Kitchen Renovation - no discussion;
- C20 Prequalification of Contractors - no discussion;
- C21 Change Order #3 (Direct Purchasing) for Oakleaf Junior High School Classroom Addition - no discussion;
- C22 Clay County Utility Authority Developer Agreement for the Fire Main Connection at Ridgeview Elementary School - no discussion.

Questions from the Audience (None)

Superintendent Comments (None)

School Board Attorney Comments (None)

School Board Comments

[3. School Board Member Comments](#)

Minutes:

Mrs. Hanson discussed a possible vision for the Student Code of Conduct that would provide a one-page review, aged appropriately for each student's family, with key and important elements, requiring a parent's electronic signature. She suggested a copy of the document be provided to each board member and that the board comes prepared to discuss topics at the next workshop. She would like to discuss the bullying policy and ensure that universal procedures across the district are included and that families are held to a high level of expectation. She would also like to review the community standards of the Library/Media policy at the workshop held in January. Review of the attendance policy and truancy was also proposed as well as a review of homework and grading procedures. It was decided to review policies re bullying, homework, and grading at the January workshop and then decide which topics to undertake at subsequent workshops and consider the need to add any additional workshops. Mrs. Gilhousen recommended including Legal's involvement to ensure statutes are followed, and Climate and Culture will take the lead as they oversee this document.

Mrs. Gilhousen hoped everyone enjoyed a happy Thanksgiving.

Mrs. Clark met with the PFA at Tynes Elementary re crossing guards to develop ideas on how to better serve that area, determine standards, and define what is permitted.

Mrs. Skipper noted the need for crossing guards to be hired.

Mrs. Hanson proposed some items for inclusion in the Board Newsletter, scheduled to be distributed in December. She advised there is a lot of public misconception about charter schools and the funding required by law for those schools. She suggested a section entitled "myth vs fact" to include information re how the state law directs the funding of charter schools. Current items being addressed in workshops may also be added to the newsletter as well as new laws re scholarships. Mrs. Skipper supported those ideas and will discuss this more in depth with the superintendent, and she would also like to include a Christmas message, which the board supported. Mrs. Hanson will send any additional ideas to Mrs. Watt for the board to discuss. A draft will be sent out for board members to approve prior to distribution.

Mr. Alvero wished everyone a merry Christmas. He noted this has been a challenging year for everyone, and he realizes negotiations did not end up in the way that employees wanted. He suggested starting work on a plan as soon as possible to work towards a better outcome next year.

Adjournment (9:49 a.m.)

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School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C2 - Personnel Consent Agenda

Description

Florida Statutes, State Board Rules and Clay County School Board Policies require Board notification and/or action regarding decisions and recommendations of the Superintendent related to Personnel matters. Actions regarding personnel have been recommended by Supervisors, approved by the Superintendent and are being forwarded to the Board for action or, if appropriate, for information. Personnel Actions, Transfer Requests, Pre-employments, Leave Forms or Directives from the Superintendent are available for review in the Human Resources Division.

Gap Analysis

These personnel actions are necessary for the effective operation of the school district.

Previous Outcomes

The Clay County School Board has approved each month a Personnel Consent Agenda which contains appointments, re-appointments, transfers, redesignations, retirements, resignations, and conclude employments.

Expected Outcomes

Approval of the Personnel Consent Agenda.

Strategic Plan Goal

Goal 2: Enact a highly effective recruitment and professional development plan along with opportunities for growth and career development to ensure all students have access to a world class education to become life-long learners for success in a global and competitive workplace and in acquiring applicable life skills.

Strategy 2.1.1 Develop strategic partnerships with organizations and universities to source new talent for a diverse workforce that is effective and highly-qualified for non-instructional, instructional, and administrative positions throughout CCDS.

Strategy 2.1.3 Expand involvement in community-sponsored career fairs, providing the opportunity to recruit a diverse population to the multiple career paths within CCDS.

Strategy 2.1.4 Continue to streamline the application and onboarding process to successfully engage and hire quality applicants.

Strategy 2.1.5 Collaborate to strengthen CCDS' branding and marketing to increase the awareness and presence of career opportunities.

Recommendation

To approve the Personnel Consent Agenda.

Contact

Brenda G. Troutman, Assistant Superintendent for Human Resources. (904) 336-6701 Brenda.Troutman@myoneclay.net

Financial Impact

Personnel changes involving already-allocated positions will result in salary impact per the current Board-approved Salary Schedule. This also includes supplemental positions. See current backup for allocation changes for impact of new positions.

Review Comments

Attachments

[Personnel Consent Agenda_01_08_2026.pdf](#)

DIVISION OF HUMAN RESOURCES
PERSONNEL CONSENT AGENDA
January 8, 2026
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I. Administrative Actions**A. APPOINTMENT**

| Name/Assignment | Site | Contract |
|-----------------|------|----------|
| | | |

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I. Administrative Actions**B. RE-APPOINTMENT**

| Name/Assignment | Site | Contract |
|------------------------|-------------|-----------------|
| | | |

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

| | Name/Assignment | Site | Previous Assignments |
|--|------------------------|-------------|-----------------------------|
| | | | |

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I. Administrative Actions**D. TRANSFER**

| Name/Assignment | Site | Contract |
|------------------------|-------------|-----------------|
| | | |

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

| Name/Assignment | Site | Effective/Action |
|---|------------------------------|-------------------------------------|
| ESPOSITO, ROBERT J AREA MANAGER, TRANSPORTATION 12 MONTH | Transportation | Effective 2025-11-26 RESIGNATION |
| GOFF, JOSHUA RYAN FPC PROJECT MANAGER 12 MONTH | Division Of Support Services | Effective 2025-12-05 RESIGNATION |

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I. Administrative Actions**F. SUPPLEMENT**

| Name/Assignment | Site | Comments |
|-----------------|------|----------|
| | | |

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III. Instructional Actions

A. APPOINTMENT

| <u>Name/Assignment</u> | <u>Site</u> | <u>Contract</u> |
|---|--------------------------------|---|
| ADAMS, ALEXANDER TIMOTHY CHS TEACHER, SOC STUD, SH 10 MONTH | Clay High | Effective 2025-11-20 10 MONTH / Instructional Probationary Annual |
| CRAWFORD, AMANDA LYN RHS TEACHER, VE/INCLUSION 10 MONTH | Ridgeview High School | Effective 2025-12-01 10 MONTH / Instructional Probationary Annual |
| DEAN, ARIANNA VICTORIA LOUISE LAJ TEACHER, MATHEMATICS, JH 10 MONTH | Lake Asbury Junior High School | Effective 2025-11-21 10 MONTH / Instructional Probationary Annual |
| MATTS, AMBER NICHOLE KHE TEACHER, SC, KINDERGARTEN 10 MONTH | Keystone Heights Elementary | Effective 2025-12-01 10 MONTH / Instructional Probationary Annual |
| MCCOLLUM JR, DANIEL GARDNER MCE TEACHER, SC, FIFTH GR 10 MONTH | Montclair Elementary | Effective 2025-11-17 10 MONTH / Instructional Probationary Annual |
| SCEARCE, CARRIE ELIZABETH DOE COUNSELOR, ELEM 10 MONTH | Discovery Oaks Elementary | Effective 2025-12-04 10 MONTH / Instructional Probationary Annual |
| WELLS, ROXANNE KARINA ESE TEACHER, SPEECH CLINICIAN 10 MONTH | Exceptional Student Education | Effective 2025-12-01 10 MONTH / Instructional Probationary Annual |

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

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

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

| Name/Assignment | Site | Effective/Action |
|-----------------|------|------------------|
| | | |

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III. Instructional Actions**D. TRANSFER**

| Name/Assignment | Site | Previous Assignment |
|--|-----------------------------|--|
| MCINTOSH, LETICIA CROCKETT KHE MEDIA SPECIALIST, ELEM 10 MONTH | Mcrae Elementary | Effective 2026-03-02 /transfer from / MRE VE SELF- CONTAINED-ASD |
| ROBINSON, SARAH WELCH MRE TEACHER, PRE-KDG ESE 10 MONTH | Keystone Heights Elementary | Effective 2026-01-06 /transfer from / KHE TEACHER, SC, FIRST GR |

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

| Name/Assignment | Site | Effective/Action |
|---|----------------------------|-------------------------------------|
| BOATRIGHT, SANDRA L STS SCHOOL SOCIAL WORKER 10 MONTH | CLIMATE AND CULTURE | Effective 2026-01-05 RESIGNATION |
| DI FINI, KATRINA DAWN POE VE SELF-CONTAINED-ASD 10 MONTH | Plantation Oaks Elementary | Effective 2025-12-03 RESIGNATION |
| FISCHER, MICHELLE N FIH TEACHER, SCIENCE, SH 10 MONTH | Fleming Island High School | Effective 2025-12-05 RESIGNATION |
| HIGGINBOTHAM, DANNIE JAMES DEAN -SH 10 MONTH | Ridgeview High School | Effective 2025-12-05 RESIGNATION |
| INNES, SHANNON MARIE CHS TEACHER, VE/INCLUSION 10 MONTH | Clay High | Effective 2025-12-09 RESIGNATION |
| LOPEZ GONZALEZ, GERALEE ESE TEACHER, SPEECH CLINICIAN 10 MONTH | Oakleaf Village Elementary | Effective 2025-12-01 RESIGNATION |
| NEESE, MARY BETH OLJ TEACHER, SCIENCE 10 MONTH | Oakleaf Junior High School | Effective 2025-12-01 RESIGNATION |
| POPE, MYLON D WJH TEACHER, SOC STUD, JH 10 MONTH | Wilkinson Jr High | Effective 2026-01-05 RETIREMENT |
| SAMUELS, JEFF S OPH TEACHER, INDUSTRIAL ED 10 MONTH | Orange Park High | Effective 2025-12-19 RETIREMENT |
| VOIRO, KAYLA NICOLE MHS TEACHER, LANGUAGE ARTS, SH 10 MONTH | Middleburg High | Effective 2025-11-21 RESIGNATION |

III. Instructional Actions**F. SUPPLEMENT**

| | Name/Assignment | Site | Supplement Action |
|-----|--|--------------------------------|--------------------------|
| | COCHUYT, JORDAN JEFFREY MHS BASEBALL HEAD SH SUPPLEME | Middleburg High | Resignation |
| | DIAMOND, KELLY FRANCES SUPPORT PEER TEACHER SUPPLEME | Lake Asbury Junior High School | Appointment |
| | FISCHER, MICHELLE N FIH DEPT HEAD (11-16 SUPPLEME | Fleming Island High School | Resignation |
| 2.0 | FISCHER, MICHELLE N SUPPORT PEER TEACHER SUPPLEME | Fleming Island High School | Resignation |
| | GODDARD, CHRISTOPHER DANIEL OPJ TRACK ASST JH SUPPLEME | Orange Park Jr High | Resignation |
| 2.0 | GORDON, JASMINE MARIE SUPPORT PEER TEACHER SUPPLEME | Orange Park Jr High | Appointment |
| | GRAY, KORTNEY LATRICE CHS TRACK HD SH SUPPLEME | Clay High | Appointment |
| 0.5 | HAMILTON, DANIELLE ELIZABETH LAE ESE INTERVENTION FAC. SUPPLEME | Lake Asbury Elementary | Resignation |
| | KENNEDY, KRISTOFER ROBERT RHS FOOTBALL ASST SH 75% SUPPLEME | Ridgeview High School | Appointment |
| | MILLER JR, CHARLES R WJH WRESTLING HD JH SUPPLEME | Wilkinson Jr High | Appointment |
| | MOSES, JUSTIN MICHAEL CHS FOOTBALL ASST SH 75% SUPPLEME | Clay High | Appointment |
| 0.5 | POPE, MYLON D WJH DEPT HEAD (6-10) SUPPLEME | Wilkinson Jr High | Resignation |
| 0.7 | WHITEHEAD JR, WILLIAM HENRY OHS FOOTBALL HD JV 75% SUPPLEME | Oakleaf High School | Appointment |

III. INSTRUCTIONAL ACTIONS 2025-2026

G. PENDING APPOINTMENTS

| <u>Last Name</u> | <u>First Name</u> | <u>Site</u> | <u>Subject</u> | <u>OOI Subject</u> |
|------------------|-------------------|-------------|----------------|--------------------|
|------------------|-------------------|-------------|----------------|--------------------|

NONE

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III. INSTRUCTIONAL ACTIONS 2025-2026

H. OUT OF FIELD

| <u>Last Name</u> | <u>First Name</u> | <u>Site</u> | <u>Subject</u> | <u>OOF Subject</u> |
|-------------------------|--------------------------|--------------------|-----------------------|---------------------------|
|-------------------------|--------------------------|--------------------|-----------------------|---------------------------|

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A. SUMMER SCHOOL

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

IV. INSTRUCTIONAL MISCELLANEOUS ACTIONS 2025-2026

B. COMMUNITY EDUCATION

Appointments

NONE

IV. INSTRUCTIONAL MISCELLANEOUS ACTIONS 2025-2026

C. ADULT EDUCATION

Appointments

NONE

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V. INSTRUCTIONAL SUBSTITUTE TEACHER ACTIONS 2025-2026

A. SUBSTITUTE TEACHER APPROVAL

Appointments

NONE

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VI. Support Actions**A. APPOINTMENT**

| | Name/Assignment | Site | Action/Effective |
|-----|--|-----------------------|---|
| | BURKE, PATRICK ANDREW TRN BUS DRIVER TRANSPOR | Transportation | Effective 2025-12-01 TRANSPOR / Annual |
| 0.9 | ELIANCY, JOSEPH SEBASTIAN RHS BEHAVIORAL HEALTH ASST 9 MON SU | Ridgeview High School | Effective 2025-12-04 9 MON SU / Annual |
| | GORDY, CHRISTINA MARIE TRN BUS DRIVER TRANSPOR | Transportation | Effective 2025-12-01 TRANSPOR / Annual |

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VI. Support Actions

B. RE-APPOINTMENT

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

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

| Name/Assignment | Site | Comments |
|-----------------|------|----------|
| | | |

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VI. Support Actions**D. TRANSFER**

| | Name/Assignment | Site | Previous |
|-----|---|----------------------|--|
| 0.9 | ELLIS, KRISTA LYNN RVE TITLE I ASSISTANT 9 MON SU | Ridgeview Elementary | Effective 2025-12-15 /transfer from / RVE BEHAVIORAL HEALTH ASST |

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

| | Name/Assignment | Site | Action/Effective |
|-----|--|--------------------------|-------------------------------------|
| | ARMSTRONG, NIKITA MICHELLE TRN BUS DRIVER TRANSPOR | Transportation | Effective 2025-12-12 RESIGNATION |
| | BRILEY, GEORGEANNA W MRE TITLE I ASSISTANT 9 MON SU | Mcrae Elementary | Effective 2025-12-19 RESIGNATION |
| | GAMBILL, DONALD SHANE MNT HVAC TECH 12 MO SU | Division of Support Svcs | Effective 2025-12-05 RESIGNATION |
| 0.9 | KENT, KAYLEE ANN OPH BEHAVIORAL HEALTH ASST 9 MON SU | Orange Park High | Effective 2025-12-11 RESIGNATION |
| 0.9 | MACKENZIE, SANYA LYNN TES BEHAVIORAL HEALTH ASST 9 MON SU | Tynes Elementary | Effective 2025-12-14 RESIGNATION |
| | MOORE, DEBORAH LEE TRN BUS DRIVER TRANSPOR | Transportation | Effective 2025-12-12 RESIGNATION |
| | RENZI, CHRISTOPHER PAUL TRN BUS DRIVER TRANSPOR | Transportation | Effective 2025-12-05 RESIGNATION |
| | RUIZ, RICHARD OHS CUSTODIAN 12 MO SU | Oakleaf High School | Effective 2025-12-24 RESIGNATION |

VI. Support Actions**F. SUPPLEMENT**

| Name/Assignment | Site | Previous |
|---|------------------|-------------|
| HAAG, CRYSTAL KING OPH SOFTBALL FP ASST SH SUPPLEME | Orange Park High | Appointment |

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School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C3 - Elementary Student Out of State Travel

Description

The School Board recognizes that field trips, when used for teaching and learning integral to the curriculum, are an educationally sound and important ingredient in the instructional program of the schools. Properly planned and executed field trips supplement and enrich classroom instruction by providing learning experiences that will enhance mastery of the curriculum standards of the State of Florida. A field trip is defined as any planned, student-travel activity which is approved as part of the district's educational program and is under the direct supervision and control of an instructional staff member or any advisor as designated by the Superintendent.

Field Trips Details

| School | Date | Destination | Group | Purpose |
|-------------------|----------------|--------------|-----------|--|
| Argyle Elem. | April 24, 2026 | Valdosta, GA | 6th grade | The sixth grade students will be studying force and motion, in addition to changes in force and unbalanced forces. For the trip, students will spend time studying roller coasters (force and velocity) and designing their own roller coasters. |
| Spring Park Elem. | April 1, 2026 | Valdosta, GA | 6th grade | Students will be able to discuss the law of conservation of energy and how energy can transform from one form to another (kinetic and potential) within a system such as roller coasters, pendulums, rubber bands, etc. Students should also discuss the relationships between kinetic energy to mass and speed, and potential energy to mass and height of an object. They will be able to do this by watching or riding the various rides at the theme park. |
| | | | | |

Gap Analysis

Field trips provide students with a window to the real world that they don't get in the classroom, and they can help students understand real-world applications to abstract concepts.

Previous Outcomes

All out of county activity trips are selected, planned, evaluated, and approved or rejected in conformity with written district policy.

Expected Outcomes

It is important to recognize that learning outcomes from field trips can range from cognitive to affective outcomes. Exposing students to new experiences and can increase interest and engagement in academics regardless of prior interests.

Strategic Plan Goal

Ensure that every classroom provides a quality and rigorous instructional experience in order to elevate student outcomes.

Recommendation

That the Clay County School Board approve out of state student travel.

Contact

Roger Dailey, Chief Academic Officer; roger.dailey@myoneclay.net; 904-336-6904

Heather Teto, Chief of Elementary Education, heather.teto@myoneclay.net; 904-336-6906.

Financial Impact

None

Review Comments

Attachments

 [Elem. Out State Travel.pdf](#)

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Clay County District Schools

Field Trip Request Form

| | |
|---|--|
| School Requesting: | *EL* Argyle Elementary |
| Staff Requesting: | Traci Miller, Department Head traci.miller@myoneclay.net |
| Grade Level and Subject/Program: | Sixth grade level N/A |
| Destination: | Wild Adventures, 3766 Clyattville Rd, Valdosta, GA 31601 |
| Education Value | The 6th grade students will be studying force and motion, in addition to changes in force and unbalanced forces. For the trip, students will spend time studying roller coasters (force and velocity) and designing their own roller coasters. |
| FLDOE Standards/Benchmarks | SC6.P.11.1 - Explore the Law of Conservation of Energy by differentiating between potential and kinetic energy. Identify situations where kinetic energy is transformed into potential energy and vice versa. SC.6.P.13.1 - Explore the Law of Gravity by recognizing that every object exerts gravitational force on every other object and that the force depends on how much mass the objects have and how far apart they are. |
| Field Trip Details: Start/End Date/Time | Starts: 4/24/2026 9:00:00 Ends: 4/24/2026 19:30:00 |
| Overnight: | No |
| Out-Of-State: | Yes |
| Type of Transportation: | Charter Bus |
| Charter Bus Company (if applicable): | Echo East Coast Transportation |
| Legal Name of Approved Drivers (if applicable) | N/A |
| Anticipated # of Students: | 95 |
| Cost Per Student and What it Covers: | \$110 Transportation to and from Wild Adventures, admission to Wild Adventures, buffet lunch |
| Anticipated # of Chaperones: | 17 |
| Cost Per Chaperone and | \$110 if riding the bus, \$80 if driving themselves |

| | |
|--|--|
| What it Covers: | \$110 - includes transportation to and from Wild Adventures, admission to Wild Adventures, and buffet lunch; \$80 includes admission to Wild Adventures and buffet lunch |
| Volunteer Policy Awareness: | I am aware of this School Board Policy and will verify that all chaperones have the appropriate volunteer clearance. |
| Budget Code/Course to Be Charged: | 3106 |
| Blanket Request: | No |
| Schedule for Blanket Requests: (if applicable) | |
| I have reviewed the CCDS Field Trip Handbook and will abide by all guidance listed in the document, as well as all District and school policies. | Yes |
| Teacher Signature and Date | <i>Traci Miller</i> 11/3/2025 11:42:51 |
| Principal Signature and Date | Principal Signs Here <i>MM Davis</i> Principal Inserts Date Here <i>11/7/25</i> |
| Assistant Superintendent Signature and Date | Assistant Superintendent Signs Here <i>CHM</i> Assistant Superintendent Inserts Date Here <i>11/7/25</i> |
| Superintendent Signature and Date | Superintendent Signs Here <i>DM Davis</i> Superintendent Inserts Date Here <i>11/7/25</i> |

| | |
|-------------------------------------|--|
| *District Use Only | |
| <input checked="" type="checkbox"/> | ADMINISTRATIVELY APPROVED: Pending School Board approval for next School Board meeting on (Date) <i>Dec. Jan. 8, 2026</i> |
| <input type="checkbox"/> | ADMINISTRATIVELY APPROVED: Received too late for the upcoming School Board meeting on (Date) <i>_____</i> . Item will be placed on the following School Board meeting agenda for retroactive approval on (Date) <i>_____</i> . |
| <input type="checkbox"/> | CTE EVENT Event was Pre-Approved at the School Board meeting on (Date) <i>_____</i> . |



Clay County District Schools

Field Trip Request Form

| | |
|--|--|
| School Requesting: | *EL* Spring Park Elementary |
| Staff Requesting: | Courtney Cunningham , Teacher courtney.cunningham@myoneclay.net |
| Grade Level and Subject/Program: | Sixth Science N/A |
| Destination: | Wild Adventures 3766 Old Clyattville Rd, Valdosta GA 31601 |
| Education Value | Students will be able to discuss the law of conservation of energy and how energy can transform from one form to another (kinetic and potential) within a system such as roller coasters, pendulums, rubber bands, etc. Students should also discuss the relationships between kinetic energy to mass and speed, and potential energy to mass and height of an object. They will be able to do this by watching or riding the various rides at the theme park. |
| FLDOE Standards/Benchmarks | SC.6.P.11.1 Explore the Law of Conservation of Energy by differentiating between potential and kinetic energy. Identify situations where kinetic energy is transformed into potential energy and vice versa. Students should discuss the different roller coasters that were studied and explain where and why the potential and kinetic energy could be found on each one. |
| Field Trip Details: Start/End Date/Time | Starts: 4/1/2026 7:00:00 Ends: 4/1/2026 18:30:00 |
| Overnight: | No |
| Out-Of-State: | Yes |
| Type of Transportation: | Charter Bus |
| Charter Bus Company (if applicable): | Annett Bus lines |
| Legal Name of Approved Drivers (if applicable) | N/A |
| Anticipated # of Students: | 80 |
| Cost Per Student and What it Covers: | 110 Ticket into park, lunch buffet, bus transportation |
| Anticipated # of Chaperones: | 20 |

| | |
|---|--|
| Cost Per Chaperone and What it Covers: | 50 ticket into park, lunch buffet |
| Volunteer Policy Awareness: | I am aware of this School Board Policy and will verify that all chaperones have the appropriate volunteer clearance. |
| Budget Code/Course to Be Charged: | 6th grade account |
| Blanket Request: | No |
| Schedule for Blanket Requests: (if applicable) | |
| I have reviewed the CCDS Field Trip Handbook and will abide by all guidance listed in the document, as well as all District and school policies. | Yes |
| Teacher Signature and Date | <i>Courtney Cunningham</i> 12/2/2025 9:19:09 |
| Principal Signature and Date | Principal Signs Here Principal Inserts Date Here <i>12-2-2025</i> |
| Assistant Superintendent Signature and Date | Assistant Superintendent Signs Here Assistant Superintendent Inserts Date Here <i>12/2/2025</i> |
| Superintendent Signature and Date | Superintendent Signs Here Superintendent Inserts Date Here <i>12/2/2025</i> |

| | |
|--|--|
| *District Use Only | |
| <input checked="" type="checkbox"/> ADMINISTRATIVELY APPROVED: Pending School Board approval for next School Board meeting on (Date) <i>Jan. 8, 2026</i> | |
| <input type="checkbox"/> ADMINISTRATIVELY APPROVED: Received too late for the upcoming School Board meeting on (Date) _____. Item will be placed on the following School Board meeting agenda for retroactive approval on (Date) _____. | |
| <input type="checkbox"/> CTE EVENT Event was Pre-Approved at the School Board meeting on (Date) _____. | |



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C4 - Request for Review or Reconsideration of Library Materials Appeals

Description

As outlined in [Clay County District Schools Policy 2522: Challenges to Adoption or Use of Instructional, Library, or Reading List Materials](#), the Petitioner may appeal any Final Decisions of the Superintendent's Designee, which are based on the Statutory Compliance Team or his/her own review, and which Final Decisions are or will be forwarded to the School Board for final approval.

1. Within ten (10) calendar days of the Superintendent's Designee's decision, the Petitioner shall file with the Superintendent's office a request for appeal. This appeal can be accessed on the district's website and is submitted using the Google form document.
2. Upon receipt of the Request for Appeal, the office of the Superintendent will mail a Notice of Board action to the Petitioner which states the date of the School Board meeting at which the Final Decision will be considered by the School Board.
3. It is understood that this vote is not a School Board endorsement of the content or subject matter, but a vote to state that the law and policy have been followed.
4. In considering these matters, the School Board shall be sitting as a quasi judicial body, accordingly, and pursuant to F. S. 286.0114(3)(d), speakers shall be allowed to address the Board on this matter.
5. All decisions of the School Board are final.

Gap Analysis

N/A

Previous Outcomes

N/A

Expected Outcomes

It is understood that this vote is not a School Board endorsement of the content or subject matter, but a vote to state that the law and policy have been followed. In considering these matters, the School Board shall be sitting as a quasi judicial body, accordingly, and pursuant to F. S. 286.0114(3)(d), speakers shall be allowed to address the Board on this matter. All decisions of the School Board are final.

Strategic Plan Goal

N/A

Recommendation

That the School Board approve the attached list of appeals.

Contact

Dr. Cynthia Johnson cynthia.johnson@myoneclay.net

Financial Impact

0

Review Comments

Attachments

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January 2026: Request for Review or Reconsideration of Library Materials Appeals

| Appealed Title | Author | Pre Challenge Grade Level/Band | Original Committee Review Results | Pre Appeal Grade Level/Band PAS: Parental Advisory Status | Review of Appeal Results |
|------------------------------------|------------------------|--------------------------------|--|--|--|
| <i>A Madness so Discreet</i> | Mindy McGinnis | 9-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| <i>A Possibility of Whales</i> | Karen Rivers | K-6 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only | 7-12 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only |
| <i>Alanna: The First Adventure</i> | Tamora Pierce | K-8 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only | 7-12 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only |
| <i>Ash Princess</i> | Laura Sebastian | 9-12 | No violation of Florida Statute, Remain in Collection | 9-12 | No violation of Florida Statute, Remain in Collection |
| <i>Becoming Brianna</i> | Terri Libenson | K-8 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only | 7-12 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only |
| <i>Before We Disappear</i> | Shaun David Hutchinson | 9-12 | No violation of Florida Statute, Remain in Collection | 9-12 | No violation of Florida Statute, Remain in Collection |
| <i>Bittersweet</i> | Sarah Ockler | 9-12 | No violation of Florida Statute, Remain in Collection | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| <i>Blue Noon</i> | Scott Westerfeld | K-8 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only |
| <i>Boot Camp</i> | Todd Strasser | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| <i>Brave New World</i> | Aldous Huxley | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | Remove from ALL Libraries |
| <i>Briar Rose</i> | Jane Yolen | 7-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| <i>Burning Nation</i> | Trent Reedy | 7-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| <i>Bygone Badass Broads</i> | Mackenzi Lee | 9-12 | No violation of Florida Statute, Remain in Collection | 9-12 | No violation of Florida Statute, Remain in Collection |
| <i>CHIRP</i> | Kate Messner | K-8 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only | 7-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only |
| <i>Code Name Verity</i> | Elizabeth Wein | 7-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |

January 2026: Request for Review or Reconsideration of Library Materials Appeals

| Appealed Title | Author | Pre Challenge Grade Level/Band | Original Committee Review Results | Pre Appeal Grade Level/Band PAS: Parental Advisory Status | Review of Appeal Results |
|-------------------------------|-----------------------|--------------------------------|--|--|--|
| Cured | Bethany Wiggins | 7-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only |
| Dark Days | James Ponti | K-8 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only | 7-12 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only |
| Dead City | James Ponti | K-8 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only | 7-12 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only |
| Delirium | Lauren Oliver | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | Remove from ALL Libraries |
| Delirium Stories | Lauren Oliver | 7-8 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| Dragonseye | Anne McCaffrey | 7-8 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | Not in Collection |
| Dreamland | Sarah Dessen | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| Exit, Pursued by a Bear | E.K. Johnston | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| Fragile Eternity | Melissa Marr | 7-8 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| How Dare the Sun Rise | Sandra Uwiringiyimana | 7-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| Incarceron | Catherine Fisher | 7-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only |
| Lost in the River of Grass | Ginny Robby | K-12 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only | 7-12 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only |
| Marilyn Monroe: The Biography | Donald Spoto | 9-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| Murder is Bad Manners | Robin Stevens | K-6 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only | 7-12 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only |
| My Heart is on the Ground | Ann Rinaldi | K-8 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only | 7-12 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only |

January 2026: Request for Review or Reconsideration of Library Materials Appeals

| Appealed Title | Author | Pre Challenge Grade Level/Band | Original Committee Review Results | Pre Appeal Grade Level/Band PAS: Parental Advisory Status | Review of Appeal Results |
|---------------------------|------------------------------------|--------------------------------|--|--|--|
| Never Evers | Tom Ellen | 7-8 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only |
| Pet | Akwaake Emezi | 7-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| Rural Voices | Edited By: Nora Shalaway Carpenter | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| Saint Anything | Sarah Dessen | 7-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| Salt to the Sea | Ruta Sepetys | 7-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only |
| Skink No Surrender | Carl Hiaasen | K-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only |
| Strange the Dreamer | Laini Taylor | 7-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| Summer of the Gypsy Moths | Sara Pennypacker | K-6 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only | 7-12 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only |
| Taken at Dusk | C.C. Hunter | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| Teardrop | Lauren Kate | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| The Amber Spyglass | Philip Pullman | K-8 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only | 7-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only |
| The Angel of Death | Alane Ferguson | 7-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| The Box in the Woods | Maureen Johnson | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| The Breadwinner | Deborah Ellis | K-8 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only |

January 2026: Request for Review or Reconsideration of Library Materials Appeals

| Appealed Title | Author | Pre Challenge Grade Level/Band | Original Committee Review Results | Pre Appeal Grade Level/Band PAS: Parental Advisory Status | Review of Appeal Results |
|--------------------------------------|-------------------------|--------------------------------|--|--|--|
| The Clone Catastrophe | David Lubar | 7-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only |
| The Darkest Minds | Alexandra Bracken | 7-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| The Fall of Five | Pittacus Lore | 7-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| The Fashion Committee | Susan Juby | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| The Graveyard Book | Neil Gaiman | K-8 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only | 7-12 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only |
| The Hand on the Wall | Maureen Johnson | 7-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only |
| The Rule of Mirrors | Caragh M. O'Brien | 7-8 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | Not in Collection |
| The Shade of the Moon | Susan Pfeffer | 7-12 | No violation of Florida Statute, Remain in Collection | 7-12 | No violation of Florida Statute, Remain in Collection |
| The Unexpected Everything | Morgan Matson | 9-12 | No violation of Florida Statute, Remain in Collection | 9-12 | No violation of Florida Statute, Remain in Collection |
| The Unfinished Life of Addison Stone | Adele Griffin | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| The Vanishing Stair | Maureen Johnson | 7-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| The Witch of Blackbird Pond | Elizabeth George Speare | K-12 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only | 7-12 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only |
| Torment | Lauren Kate | 7-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only |
| Tweet Cute | Emma Lord | 7-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |

January 2026: Request for Review or Reconsideration of Library Materials Appeals

| Appealed Title | Author | Pre Challenge Grade Level/Band | Original Committee Review Results | Pre Appeal Grade Level/Band PAS: Parental Advisory Status | Review of Appeal Results |
|------------------------------------|------------------------|--------------------------------|--|--|--|
| We'll Always Have Summer | Jenny Han | 7-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| Wildcard | Marie Lu | 7-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status | 9-12 PAS | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| Caste | Isabel Wilkerson | 9-12 | No violation of Florida Statute, Remain in Collection | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| Chlorine Sky | Mahogany L. Browne | 9-12 | No violation of Florida Statute, Remain in Collection | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| Crush | Carrie Mac | 9-12 | No violation of Florida Statute, Remain in Collection | 9-12 | No violation of Florida Statute, Remain in Collection |
| Deadly Little Secret | Laurie Faria Stolarz | 9-12 | No violation of Florida Statute, Remain in Collection | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| Definitely Dominguita | Terry Catasus Jennings | K-6 | No violation of Florida Statute, Remain in Collection | K-6 | No violation of Florida Statute, Remain in Collection |
| Felix Yz | Lisa Bunker | 7-8 | No violation of Florida Statute, Remain in Collection | 7-8 | No violation of Florida Statute, Remain in Collection |
| In The Role of Brie Hutchens | Nicole Melleby | 7-8 | No violation of Florida Statute, Remain in Collection | 7-8 | No violation of Florida Statute, Remain in Collection |
| Inkdeath | Cornelia Funke | K-8 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only | 7-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only |
| La Belle Sauvage: The Book of Dust | Philip Pullman | 9-12 | No violation of Florida Statute, Remain in Collection | 9-12 | No violation of Florida Statute, Remain in Collection |
| Minecraft Volume 2 | Sfe' R. Monster | K-6 | No violation of Florida Statute, Remain in Collection | K-6 | No violation of Florida Statute, Remain in Collection |
| Mr. Wolf's Class #2 | A.N. Steinke | K-6 | No violation of Florida Statute, Remain in Collection | K-6 | No violation of Florida Statute, Remain in Collection |
| Pretty Little Devils | Nancy Holder | 7-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only |
| Stargazing | Jen Wang | K-8 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only | 7-12 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only |
| The Breakup Bible | Melissa Kantor | 7-8 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | Not in collection |

January 2026: Request for Review or Reconsideration of Library Materials Appeals

| Appealed Title | Author | Pre Challenge Grade Level/Band | Original Committee Review Results | Pre Appeal Grade Level/Band PAS: Parental Advisory Status | Review of Appeal Results |
|---|----------------|--------------------------------|---|--|--|
| The First Part Last | Angela Johnson | 9-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep: HS Only Parental Advisory Status |
| The Heart and Mind of Frances Pauley | April Stevens | K-6 | No violation of Florida Statute, Remain in Collection | K-6 | No violation of Florida Statute, Remain in Collection |
| The Love Curse of Melody McIntyre | Robin Talley | 9-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only |
| The Lucy Variations | Sara Zarr | 9-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only | 9-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only |
| The Odyssey (Graphic Novel) | Gareth Hinds | 7-12 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only | 7-12 | No violation of Florida Statute, Remain in Collection Keep:HS Only |
| The Unexplainable Disappearance of Mars Patel | Sheela Chari | K-6 | No violation of Florida Statute, Remain in Collection | K-6 | No violation of Florida Statute, Remain in Collection |
| What is a Presidential Election | Douglas Yacka | K-6 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only | K-6 | No violation of Florida Statute, Remain in Collection Keep:JH & HS Only |
| Who was Sally Ride | Megan Stine | K-6 | No violation of Florida Statute, Remain in Collection | K-6 | No violation of Florida Statute, Remain in Collection |



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C5 - K-12 Academic Services Out of State and Overnight Student Travel

Description

The School Board recognizes that field trips, when used for teaching and learning integral to the curriculum, are an educationally sound and important ingredient in the instructional program of the schools. Properly planned and executed field trips supplement and enrich classroom instruction by providing learning experiences that will enhance mastery of the curriculum standards of the State of Florida. A field trip is defined as any planned, student-travel activity which is approved as part of the district's educational program and is under the direct supervision and control of an instructional staff member or any advisor as designated by the Superintendent.

Field Trips Details

| School | Date | Destination | Group | Purpose |
|---------------------|------------------|-----------------|---------------|---|
| Oakleaf Junior High | 12/19 - 12/20/25 | Alachua, FL | Robotics Club | Northeast Florida's Lego League Regional Championship |
| Fleming Island High | 2/5 - 2/8/26 | Orlando, FL | Dance Team | National Dance competition |
| Oakleaf High | 1/23 - 1/24/26 | Waycross, GA | NJROTC | Area 10 Rifle championship match |
| Orange Park High | 12/4 - 12/7/25 | Tallahassee, FL | Band | State competition at FSU |

Gap Analysis

Field trips provide students with a window to the real world that they don't get in the classroom, and they can help students understand real-world applications to abstract concepts.

Previous Outcomes

All out of county activity trips are selected, planned, evaluated, and approved or rejected in conformity with written district policy.

Expected Outcomes

It is important to recognize that learning outcomes from field trips can range from cognitive to affective outcomes. Exposing students to new experiences and can increase interest and engagement in academics regardless of prior interests.

Strategic Plan Goal

Ensure that every classroom provides a quality and rigorous instructional experience in order to elevate student outcomes.

Recommendation

That the Clay County School Board approve out of county student travel.

Contact

Roger Dailey, Chief Academic Officer; roger.dailey@myoneclay.net; 904-336-6904

Treasure Pickett, Chief of Secondary Ed; treasure.pickett@myoneclay.net; 904-336-6918

Financial Impact

None

Review Comments

Attachments

DRAFT



1/8/26

Clay County District Schools

Field Trip Request Form

| | |
|---|---|
| School Requesting: | *JR* Oakleaf Junior High |
| Staff Requesting: | Robin Nelson, Teacher robin.nelson@myoneclay.net |
| Grade Level and Subject/Program: | Sixth Before/After School Club, Robotics N/A |
| Destination: | Legacy Park Sports Complex, 15400 Peggy Rd, Alachua, FL |
| Education Value | Northeast Florida's Lego League Regional Championship will provide a project-based learning environment that fosters essential STEM knowledge, technical skills, and crucial skills like problem-solving, teamwork, and communication. |
| FLDOE Standards/Benchmarks | SC.7.N.3.2. Identify the benefits and limitations of the use of scientific models; SC.68.CS-CP.2.3 Develop problem solutions using a block programming language, including all of the following: looping behavior, conditional statements, expressions, variables, and functions. |
| Field Trip Details: Start/End Date/Time | Starts: 12/19/2025 8:30:00 Ends: 12/20/2025 15:30:00 |
| Overnight: | Yes |
| Out-Of-State: | No |
| Type of Transportation: | Private Vehicle(s), Parents will transport their own children to and from the event. |
| Charter Bus Company (if applicable): | N/A |
| Legal Name of Approved Drivers (if applicable) | N/A |
| Anticipated # of Students: | 10 |
| Cost Per Student and What it Covers: | N/A N/A |
| Anticipated # of Chaperones: | N/A |
| Cost Per Chaperone and What it Covers: | N/A N/A |
| Volunteer Policy Awareness: | I am aware of this School Board Policy and will verify that all chaperones have the appropriate volunteer clearance. |

| | |
|--|--|
| Budget Code/Course to Be Charged: | N/A |
| Blanket Request: | No |
| Schedule for Blanket Requests: (if applicable) | |
| I have reviewed the CCDS Field Trip Handbook and will abide by all guidance listed in the document, as well as all District and school policies. | Yes |
| Teacher Signature and Date | <i>Robin Nelson</i> 12/2/2025 17:59:30 |
| Principal Signature and Date | Principal Signs Here <i>M. L. Nelson</i> Principal Inserts Date Here <i>12.4.25</i> |
| Assistant Superintendent Signature and Date | Assistant Superintendent Signs Here Assistant Superintendent Inserts Date Here <i>J. P. Smith 10/8/25</i> |
| Superintendent Signature and Date | Superintendent Signs Here Superintendent Inserts Date Here <i>D. Blair 12/8/25</i> |

***District Use Only**

ADMINISTRATIVELY APPROVED: Pending School Board approval for next School Board meeting on (Date) 1/8/26

ADMINISTRATIVELY APPROVED: Received too late for the upcoming School Board meeting on (Date) _____. Item will be placed on the following School Board meeting agenda for retroactive approval on (Date) _____.

CTE EVENT
Event was Pre-Approved at the School Board meeting on (Date) _____.



1/8/26

Clay County District Schools

Field Trip Request Form

| | |
|---|--|
| School Requesting: | *HS* Fleming Island High |
| Staff Requesting: | Samantha MacPherson, Coach samantha.macpherson@myoneclay.net |
| Grade Level and Subject/Program: | Multi-Grade Dance Team NA |
| Destination: | Orange County Convention Center 9860 Universal Blvd Orlando, FL 32819-8706 and Rosen Plaza Hotel connected to the Convention Center 9700 International Drive, Orlando, Florida 32819 |
| Education Value | NA (National Dance Competition) |
| FLDOE Standards/Benchmarks | NA |
| Field Trip Details: Start/End Date/Time | Starts: 2/5/2026 7:00:00 Ends: 2/8/2026 20:00:00 |
| Overnight: | Yes |
| Out-Of-State: | No |
| Type of Transportation: | Private Vehicle(s) |
| Charter Bus Company (if applicable): | NA |
| Legal Name of Approved Drivers (if applicable) | Parents transport their child. Samantha MacPherson, Amy Solis, Carrie Cunningham, Jennifer Frisbee, Cecilia Baroni, Merile Abboud, Leslie Cain, Brooke Eshelman, Karen Fenbert, Katie Musco, Mary Vickers, Amorie Wright, Cristel Wallace |
| Anticipated # of Students: | 14 |
| Cost Per Student and What it Covers: | \$900 Hotel Stay and Competition Registration |
| Anticipated # of Chaperones: | 13 |
| Cost Per Chaperone and What it Covers: | 0 NA |
| Volunteer Policy Awareness: | I am aware of this School Board Policy and will verify that all chaperones have the appropriate volunteer clearance. |
| Budget Code/Course to Be Charged: | Internal Accounts, Dance Team (already paid in full) |

| | |
|--|--|
| Blanket Request: | No |
| Schedule for Blanket Requests: (if applicable) | |
| I have reviewed the CCDS Field Trip Handbook and will abide by all guidance listed in the document, as well as all District and school policies. | Yes |
| Teacher Signature and Date | <i>Samantha MacPherson</i> 12/1/2025 10:26:33 |
| Principal Signature and Date | Principal Signs Here Principal Inserts Date Here <i>Mr. Murray 12/1/25</i> |
| Assistant Superintendent Signature and Date | Assistant Superintendent Signs Here Assistant Superintendent Inserts Date Here <i>J. West 12/1/25</i> |
| Superintendent Signature and Date | Superintendent Signs Here Superintendent Inserts Date Here <i>D. Phin 12/5/25</i> |

| | |
|---|--|
| *District Use Only | |
| <input checked="" type="checkbox"/> ADMINISTRATIVELY APPROVED: Pending School Board approval for next School Board meeting on (Date) <i>1/8/26</i> | |
| <input type="checkbox"/> ADMINISTRATIVELY APPROVED: Received too late for the upcoming School Board meeting on (Date) _____ . Item will be placed on the following School Board meeting agenda for retroactive approval on (Date) _____ . | |
| <input type="checkbox"/> CTE EVENT Event was Pre-Approved at the School Board meeting on (Date) _____ . | |



1/8/26

Clay County District Schools

Field Trip Request Form

| | |
|--|--|
| School Requesting: | *HS* Oakleaf High |
| Staff Requesting: | Jamie Willis, Department Head jamie.willis@myoneclay.net |
| Grade Level and Subject/Program: | Multi-Grade ROTC N/A |
| Destination: | Ware County Shooting Complex 950 New Mexico Ave, Waycross GA. |
| Education Value | team building and team work |
| FLDOE Standards/Benchmarks | N/A |
| Field Trip Details: Start/End Date/Time | Starts: 1/23/2026 8:00:00 Ends: 1/24/2026 16:00:00 |
| Overnight: | Yes |
| Out-Of-State: | Yes |
| Type of Transportation: | Private Vehicle(s) |
| Charter Bus Company (if applicable): | N/A |
| Legal Name of Approved Drivers (if applicable) | N/A |
| Anticipated # of Students: | 4 |
| Cost Per Student and What it Covers: | \$0.00 N/A |
| Anticipated # of Chaperones: | 1 |
| Cost Per Chaperone and What it Covers: | \$0.00 N/A |
| Volunteer Policy Awareness: | I am aware of this School Board Policy and will verify that all chaperones have the appropriate volunteer clearance. |
| Budget Code/Course to Be Charged: | 32065 |
| Blanket Request: | No |
| Schedule for Blanket Requests: | |

| | |
|--|---|
| (if applicable) | |
| I have reviewed the CCDS Field Trip Handbook and will abide by all guidance listed in the document, as well as all District and school policies. | Yes |
| Teacher Signature and Date | Jamielee Willis 11/17/2025 13:44:27 |
| Principal Signature and Date | Principal Signs Here <i>J. Willis</i> Principal Inserts Date Here <i>11/17/25</i> |
| Assistant Superintendent Signature and Date | Assistant Superintendent Signs Here Assistant Superintendent Inserts Date Here <i>J. Willis 11/17/25</i> |
| Superintendent Signature and Date | Superintendent Signs Here Superintendent Inserts Date Here <i>D. Brown 12/5/25</i> |

| |
|---|
| *District Use Only |
| <input checked="" type="checkbox"/> ADMINISTRATIVELY APPROVED: Pending School Board approval for next School Board meeting on (Date) <u>1/18/26</u> |
| <input type="checkbox"/> ADMINISTRATIVELY APPROVED: Received too late for the upcoming School Board meeting on (Date) _____ . Item will be placed on the following School Board meeting agenda for retroactive approval on (Date) _____ . |
| <input type="checkbox"/> CTE EVENT Event was Pre-Approved at the School Board meeting on (Date) _____ . |

YOUR INFORMATION
Senior Naval Science Instructor
Camden County HS NJROTC Unit
6300 Laurel Island Parkway
Kingsland, Georgia 31548
Phone 912 227 4658

2025-2026 NJROTC AREA 10 RIFLE CHAMPIONSHIP MATCH

I. BACKGROUND: Area 10 NJROTC Team and Individual Three-Position Air Rifle Championship will be held on Saturday, 24 January 2026 at Ware County Shooting Complex, 950 New Mexico Ave, Waycross GA. There will be no practice relay on Friday.

II. MATCH:

A. Entries/Qualification: Dual Class (separate Sporter Class and Precision Class) competition for both team and individual championships. The match will have 12 Sporter and 6 Precision teams. Athletes may only participate in one class. Each team will consist of four shooters and will compete for the team awards. The athletes from these teams also compete for the individual championships. See below Relay Assignment for qualifying teams. **This match will be a CMP Cup sanctioned match and "Distinguished Shooter" points will be awarded IAW CMP rules.**

B. Conduct of Match: The course of fire is 3x20 IAW the new 2024-2026 National Standard Three-Position Air Rifle Rules. Please review these rules. A copy is available on the CMP website. If prior to the Championship if you have any questions about the rules, please email or call. The shooters firing the highest eight scores in each class (Sporter and Precision) will qualify for the individual Finals match. **This year we will conduct the ISSF Three-Position Final. This is a start from zero final. Coaches should review the procedures for this final located in the 2024-2026 National Standard Three-Position Air Rifle Rules.** Athletes will not bring their equipment into the range until directed by the Range OIC. Once on the range athletes will take all commands from the Range OIC. As a reminder athletes must receive permission from a Range Official to leave the range. Do not expect to compete in silence. The spectators will be near the competitors and the scoreboards will create some excitement among coaches and observers. We hope that you encourage families and friends to attend.

C. Equipment: There will be no equipment inspection prior to the relays. All equipment must meet the standards set forth in the 2024-2026 National Standard Three-Position Air Rifle Rules. Spotting scopes are not required.

D. Scoring: Electronic scoring will be used, with each shooter having an individual monitor. Electronic score boards are above each shooter so that spectators can see the results of each shot and a running total.

E. Relay Assignments: Relay 1: Bishop Kenny (2 Teams), Clay, Mandarin, Middleburg, North View, Oakleaf, Pine Forest, & Ridgeview. Relay 2: Precision Teams: Camden A & B, Brunswick, Cairo, Macon County, & Nease, Sporter Teams: Nease (2 Teams) & Cairo.

F. Times:

| | Relay 1 | Relay 2 |
|------------------------|-----------|-----------|
| Doors Open | 0700 | |
| Call to Line | 0800 | 1030 |
| Preparation & Sighters | 0822-0830 | 1052-1100 |
| Kneeling Record Fire | 0830-0850 | 1100-1120 |
| Change Over | 0850-0855 | 1120-1125 |
| Prone Sighters | 0855-0900 | 1125-1130 |
| Prone Record Fire | 0900-0920 | 1130-1150 |
| Change Over | 0920-0925 | 1150-1155 |
| Standing Sighters | 0925-0930 | 1155-1200 |
| Standing Record Fire | 0930-0955 | 1200-1225 |
| Finals 1300 | | |
| Awards: After Finals | | |
| | | |

III. REGISTRATION: Registration fee is \$200.00 per team. Make check payable to CCHS NJROTC. Send to: CCHS NJROTC, 6300 Laurel Island Parkway, Kingsland GA, 31548. If it is easier, you may bring the check the day of the match. By COB January 7th email team registration please include the following: Last Name, First Name & CMP #.

IV. AWARDS: The awards ceremony will be held at the Ware County Shooting Complex immediately after the results are finalized. First, second and third place team trophies will be awarded for each class. Individual medals will be awarded to the top eight individual shooters in each class.

V. FOOD/LODGING: Several motels and restaurants are conveniently located in Waycross GA. Additionally, at the Range there will be a concession stand serving; hamburgers, hot dogs, fries, chips & drinks.



LtCol Stephen Banta
912 227 4658



Submitted late - 1/8/26

Clay County District Schools

Field Trip Request Form

| | |
|--|---|
| School Requesting: | *HS* Orange Park High |
| Staff Requesting: | Brett Pikuritz, Teacher brett.pikuritz@myoneclay.net |
| Grade Level and Subject/Program: | Multi-Grade Fine Arts N/A |
| Destination: | Florida State University |
| Education Value | Students will participate in an honor band experience, learning from some of the highest qualified music educators in the country. |
| FLDOE Standards/Benchmarks | MU.912.S.3 - Through purposeful practice, artists learn to manage, master, and refine simple, then complex, skills and techniques; MU.912.S.2 - Development of skills, techniques, and processes in the arts strengthens our ability to remember, focus on, process, and sequence information. |
| Field Trip Details: Start/End Date/Time | Starts: 12/4/2025 8:00:00 Ends: 12/7/2025 16:00:00 |
| Overnight: | Yes |
| Out-Of-State: | No |
| Type of Transportation: | Rental Car |
| Charter Bus Company (if applicable): | N/A |
| Legal Name of Approved Drivers (if applicable) | N/A |
| Anticipated # of Students: | 2 |
| Cost Per Student and What it Covers: | \$400 hotel, clinician compensation, & food costs |
| Anticipated # of Chaperones: | 1:2 |
| Cost Per Chaperone and What it Covers: | \$0 N/A |
| Volunteer Policy Awareness: | I am aware of this School Board Policy and will verify that all chaperones have the appropriate volunteer clearance. |
| Budget Code/Course to Be | 2100 - Band |

| | |
|--|--|
| Charged: | |
| Blanket Request: | No |
| Schedule for Blanket Requests: (if applicable) | |
| I have reviewed the CCDS Field Trip Handbook and will abide by all guidance listed in the document, as well as all District and school policies. | Yes |
| Teacher Signature and Date | <i>Brett Pihuritz</i> 11/21/2025 10:51:42 |
| Principal Signature and Date | Principal Signs Here Principal Inserts Date Here <i>MK</i> 11/19/23 |
| Assistant Superintendent Signature and Date | Assistant Superintendent Signs Here Assistant Superintendent Inserts Date Here <i>AP 12/1/25</i> |
| Superintendent Signature and Date | Superintendent Signs Here Superintendent Inserts Date Here <i>David S. Brodbeck</i> |

| | |
|--|--|
| *District Use Only | |
| <input checked="" type="checkbox"/> ADMINISTRATIVELY APPROVED: Pending School Board approval for next School Board meeting on (Date) _____ | |
| <input checked="" type="checkbox"/> ADMINISTRATIVELY APPROVED: Received too late for the upcoming School Board meeting on (Date) <u>11/16/25</u> . Item will be placed on the following School Board meeting agenda for retroactive approval on (Date) <u>11/21/26</u> . | |
| <input type="checkbox"/> CTE EVENT Event was Pre-Approved at the School Board meeting on (Date) _____. | |



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C6 - Proposed Allocation Changes for 2025-2026

Description

Staff allocation documents clarify how each school, district department and division is staffed for the 2025-2026 school year. The School Board is required to take action on all staff allocation changes.

Gap Analysis

These allocation changes are required to ensure the adequate staffing of the district and schools.

Previous Outcomes

The district and schools are adequately staffed.

Expected Outcomes

Staffing will be sufficient to meet the needs of the various schools and district departments.

Strategic Plan Goal

The district ensures fiscal responsibility and equitable distribution of resources.

Recommendation

Approve staff allocation plan as submitted.

Contact

Ms. Dawn Posey, CPA, Assistant Superintendent for Business Affairs, (904) 336-6721, dawn.posey@myoneclay.net

Financial Impact

Reflected in attachment.

Review Comments

Attachments

[!\[\]\(a7b20e797d5c6c625db0f83e969ef1ce_img.jpg\) 01.08.26 - 25-26 Allocation Summary - 2025-26.pdf](#)

| School | Add | Delete | Allocation | Comment | Salary | Benefits | Total Cost |
|------------|-----|--------|---------------------------------|------------------------|------------|------------|------------|
| | | | | | | | |
| | | | 2025-2026 ACTIONS | | | | |
| | | | | | | | |
| | | | General Funds | | | | |
| | | | | | | | |
| SPC - 0571 | | (1.0) | ESE Behavioral Health Assistant | To meet student needs. | (\$20,240) | (\$7,106) | (\$27,346) |
| LAE - 0451 | 1.0 | | ESE Behavioral Health Assistant | To meet student needs. | \$20,240 | \$7,106 | \$27,346 |
| OVE - 0621 | 1.0 | | ESE General Assistant | To meet student needs. | \$20,240 | \$7,106 | \$27,346 |
| OVE - 0621 | | (1.0) | Media Technical Assistant | To meet student needs. | (\$24,255) | (\$8,516) | (\$32,771) |
| | | | | | (\$4,015) | (\$1,410) | (\$5,425) |
| | | | Federal Funds - 420 | | | | |
| | | | | | \$0 | \$0 | \$0 |
| | | | | TOTAL: | \$0 | \$0 | \$0 |

DRAFT



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C7 - Monthly Financial Reports for November, 2025

Description

The Monthly Financial Reports, in accordance with SBE Rule 6A-1.008, are submitted for the use and consideration of the Board for the month ending October 31, 2025.

Gap Analysis

The Monthly Financial Reports show compliance to the district's amended budget as of the month end reported and meet State and School Board financial reporting requirements.

Previous Outcomes

It has been a past (normal) practice to provide Monthly Financial Reports, in accordance with SBE Rule 6A-1.008.

Expected Outcomes

The Monthly Financial Reports are provided to meet the stewardship responsibilities of the district for reporting and accountability of the district's finances.

Strategic Plan Goal

Goal 5: Strategy 2: Ensure fiscal responsibility through the effective management of district operations in an effort to maximize available resources necessary to provide an environment that is safe, efficient, and conducive to learning. Promote fiscal transparency and communication.

Recommendation

That the Clay County School Board accept for use and consideration the Superintendent's Monthly Financial Reports for October, 2025.

Contact

Dawn Posey, Assistant Superintendent of Business Affairs, (904) 336-6721, dawn.posey@myoneclay.net

Financial Impact

The Monthly Financial Reports reflect the year-to-date results of operations.

Review Comments

Attachments

- 📎 [November 2025 Property Report.pdf](#)
- 📎 [Financial Board Report NOV 2025 Final.pdf](#)
- 📎 [Nov 2025 Board Item\\$50,000 - \\$100,000 Contracts Signed by Superintendent.pdf](#)

| NOVEMBER, 2025 | | | | |
|---------------------|------------------|--------------|---------------|------------------|
| INVENTORY REPORT | BEG. BAL | ADDITIONS | DELETIONS | BALANCE |
| Furniture/Equipment | \$ 27,998,835.56 | \$ 76,899.25 | \$ 17,171.53 | \$ 28,058,563.28 |
| Vehicles | \$ 37,097,328.81 | | \$ 977,014.63 | \$ 36,120,314.18 |
| Audiovisual | \$ 264,716.22 | \$ 2,256.95 | \$ - | \$ 266,973.17 |
| Software | \$ 5,436,708.25 | \$ 324.00 | \$ - | \$ 5,437,032.25 |
| Total Inventory | \$ 70,797,588.84 | \$ 79,480.20 | \$ 994,186.16 | \$ 69,882,882.88 |

FURNITURE/EQUIPMENT NOVEMBER, 2025

| LOCATION | BEG BALANCE | NEW PURCHASE | VALUE ADD | OTHER | REINSTATED | TRANSFER IN | TRANSFER OUT | DELETIONS | ENDING BALANCE |
|-------------------------------------|-----------------|--------------|-----------|-------|------------|-------------|--------------|-----------|-----------------|
| 0020 FL YOUTH CHALLENGE ACADEMY | \$ 28,191.93 | | | | | | | | \$ 28,191.93 |
| 0021 GREEN COVE SPRINGS JUNIOR HIGH | \$ 428,247.94 | | | | | | | | \$ 428,247.94 |
| 0071 CHARLES E BENNETT ELEMENTARY | \$ 276,660.96 | | | | | | | | \$ 276,660.96 |
| 0111 BANNERMAN LEARNING CENTER | \$ 229,947.38 | | | | | | | | \$ 229,947.38 |
| 0112 PACE CENTER FOR GIRLS | \$ 6,263.98 | | | | | | | | \$ 6,263.98 |
| 0113 AMI KIDS | \$ 7,461.21 | | | | | | | | \$ 7,461.21 |
| 0201 ORANGE PARK ELEMENTARY | \$ 267,640.19 | | | | | | | | \$ 267,640.19 |
| 0232 GROVE PARK ELEMENTARY | \$ 328,070.81 | \$ 6,432.54 | | | | | | | \$ 334,503.35 |
| 0241 W E CHERRY ELEMENTARY | \$ 273,936.92 | | | | | | | | \$ 273,936.92 |
| 0252 ORANGE PARK HIGH | \$ 1,680,035.17 | | | | | | | | \$ 1,680,035.17 |
| 0261 DOCTORS INLET ELEMENTARY | \$ 202,226.52 | | | | | | | | \$ 202,226.52 |
| 0271 MIDDLEBURG ELEMENTARY | \$ 289,376.94 | \$ 1,592.16 | | | | | | | \$ 290,969.10 |
| 0301 KEYSTONE HEIGHTS ELEMENTARY | \$ 572,827.37 | | | | | | | | \$ 575,423.56 |
| 0311 KEYSTONE HEIGHTS JR/SR HIGH | \$ 885,776.00 | | | | | | | | \$ 885,776.00 |
| 0331 S BRYAN JENNINGS ELEMENTARY | \$ 260,734.30 | | | | | | | | \$ 260,734.30 |
| 0341 CLAY HIGH SCHOOL | \$ 1,162,768.51 | | | | | | | | \$ 1,156,562.33 |
| 0351 LAKESIDE JUNIOR HIGH | \$ 479,381.51 | \$ 5,159.98 | | | | | | | \$ 483,473.99 |
| 0352 LAKESIDE ELEMENTARY | \$ 262,712.26 | | | | | | | | \$ 262,712.26 |
| 0361 ORANGE PARK JUNIOR HIGH | \$ 549,149.26 | | | | | | | | \$ 549,149.26 |
| 0371 WILKINSON JUNIOR HIGH | \$ 676,689.91 | \$ 1,558.05 | | | | | | | \$ 675,839.96 |
| 0381 MONTCLAIR ELEMENTARY | \$ 217,869.45 | | | | | | | | \$ 217,869.45 |
| 0391 MIDDLEBURG HIGH SCHOOL | \$ 1,595,512.31 | | | | | | | | \$ 1,595,512.31 |
| 0401 RIDGEVIEW ELEMENTARY | \$ 330,172.39 | \$ 3,278.26 | | | | | | | \$ 333,450.65 |
| 0411 CLAY HILL ELEMENTARY | \$ 316,902.05 | | | | | | | | \$ 316,902.05 |
| 0431 RIDGEVIEW HIGH SCHOOL | \$ 1,262,613.46 | \$ 46,209.66 | | | | | | | \$ 1,306,226.93 |
| 0451 LAKE ASBURY ELEMENTARY | \$ 221,258.17 | | | | | | | | \$ 221,258.17 |
| 0471 ROBERT M PATERSON ELEMENTARY | \$ 210,734.49 | | | | | | | | \$ 210,734.49 |
| 0481 LAKE ASBURY JUNIOR HIGH | \$ 1,023,319.21 | | | | | | | | \$ 1,023,319.21 |
| 0491 WILKINSON ELEMENTARY | \$ 488,912.84 | | | | | | | | \$ 488,912.84 |
| 0501 TYNES ELEMENTARY | \$ 314,058.14 | | | | | | | | \$ 314,058.14 |
| 0511 MCRAE ELEMENTARY | \$ 304,603.72 | | | | | | | | \$ 304,603.72 |
| 0521 FLEMING ISLAND ELEMENTARY | \$ 180,397.59 | | | | | | | | \$ 180,397.59 |
| 0531 THUNDERBOLT ELEMENTARY | \$ 213,125.34 | | | | | | | | \$ 213,125.34 |
| 0541 RIDEOUT ELEMENTARY | \$ 225,054.11 | | | | | | | | \$ 222,271.33 |
| 0551 FLEMING ISLAND HIGH SCHOOL | \$ 1,550,508.52 | \$ 12,668.60 | | | | | | | \$ 1,563,178.12 |
| 0571 SWIMMING PEN CREEK ELEMENTARY | \$ 169,345.17 | | | | | | | | \$ 170,412.67 |
| 0591 ARGYLE ELEMENTARY SCHOOL | \$ 203,086.36 | | | | | | | | \$ 203,086.36 |
| 0601 COPPERGATE ELEMENTARY | \$ 267,540.63 | | | | | | | | \$ 265,122.08 |
| 0611 OAKLEAF JUNIOR HIGH | \$ 988,075.68 | | | | | | | | \$ 988,075.68 |
| 0621 OAKLEAF VILLAGE ELEMENTARY | \$ 291,322.62 | | | | | | | | \$ 291,322.62 |
| 0631 SHADOLAWN ELEMENTARY | \$ 236,677.17 | | | | | | | | \$ 234,367.95 |

VEHICLES NOVEMBER, 2025

| LOCATION | BEG BALANCE | NEW PURCHASE | VALUE ADD | OTHER | REINSTATED | TRANFER IN | TRANSFER OUT | DELETIONS | ENDING BALANCE |
|--------------------------|------------------|--------------|-----------|-------|------------|---------------|---------------|------------------|----------------|
| 9004-CLIMATE AND CULTURE | \$ 41,297.00 | | | | | \$ 206,693.00 | \$ 41,297.00 | | \$ - |
| 9010-TRANSPORTATION | \$ 36,890,635.81 | | | | | | \$ 977,014.63 | \$ 36,120,314.18 | |
| 9002-CAREER & TECH ED | \$ 165,396.00 | | | | | | \$ 165,396.00 | | \$ - |
| TOTAL | \$ 37,097,328.81 | \$ - | \$ - | \$ - | | \$ 206,693.00 | \$ 977,014.63 | \$ 36,120,314.18 | |

AUDIO/VISUAL NOVEMBER, 2025

| LOCATION | BEG BALANCE | NEW PURCHASE | VALUE ADD | OTHER | TRANFER IN | TRANFER OUT | DELETIONS | ENDING BALANCE |
|-------------------------------------|----------------------|--------------------|-----------|-------|------------|-------------|-----------|----------------------|
| 0021 GREEN COVE SPRINGS JUNIOR HIGH | \$ 1,824.00 | | | | | | | \$ 1,824.00 |
| 0111 BANNERMAN LEARNING CENTER | \$ 2,402.11 | | | | | | | \$ 2,402.11 |
| 0252 ORANGE PARK HIGH | \$ 70,354.08 | \$ 2,256.95 | | | | | | \$ 72,611.03 |
| 0301 KEYSTONE HEIGHTS ELEMENTARY | \$ 1,350.00 | | | | | | | \$ 1,350.00 |
| 0311 KEYSTONE HEIGHTS JR/SR HIGH | \$ 3,056.00 | | | | | | | \$ 3,056.00 |
| 0341 CLAY HIGH SCHOOL | \$ 89,511.84 | | | | | | | \$ 89,511.84 |
| 0351 LAKESIDE JUNIOR HIGH | \$ 5,333.16 | | | | | | | \$ 5,333.16 |
| 0361 ORANGE PARK JUNIOR HIGH | \$ 1,149.00 | | | | | | | \$ 1,149.00 |
| 0391 MIDDLEBURG HIGH SCHOOL | \$ 18,208.40 | | | | | | | \$ 18,208.40 |
| 0431 RIDGEVIEW HIGH SCHOOL | \$ 13,565.74 | | | | | | | \$ 13,565.74 |
| 0451 LAKE ASBURY ELEMENTARY | \$ 7,900.00 | | | | | | | \$ 7,900.00 |
| 0481 LAKE ASBURY JUNIOR HIGH | \$ 12,488.64 | | | | | | | \$ 12,488.64 |
| 0501 TYNES ELEMENTARY SCHOOL | \$ 7,900.00 | | | | | | | \$ 7,900.00 |
| 0521 FLEMING ISLAND ELEMENTARY | \$ 7,900.00 | | | | | | | \$ 7,900.00 |
| 0551 FLEMING ISLAND HIGH SCHOOL | \$ 1,231.99 | | | | | | | \$ 1,231.99 |
| 0661 OAKLEAF HIGH SCHOOL | \$ 4,855.26 | | | | | | | \$ 4,855.26 |
| 0671 SPRING PARK ELEMENTARY | \$ 7,900.00 | | | | | | | \$ 7,900.00 |
| 9005 EXCEPTIONAL STUDENT EDUCATION | \$ 1,900.00 | | | | | | | \$ 1,900.00 |
| 9010 TRANSPORTATION | \$ 5,886.00 | | | | | | | \$ 5,886.00 |
| TOTAL | \$ 264,716.22 | \$ 2,256.95 | | | | | | \$ 266,973.17 |

| SOFTWARE NOVEMBER, 2025 | | | | | | | | | |
|----------------------------------|------------------------|----------------------|------------------|-------------|-------------|-------------|--------------|-------------|------------------------|
| LOCATION | BEG BALANCE | NEW PURCHASE | VALUE ADD | OTHER | REINSTATED | TRANSFER IN | TRANSFER OUT | DELETIONS | ENDING BALANCE |
| 0341 CLAY HIGH SCHOOL | \$ 1,095.00 | | | | | | | | \$ 1,095.00 |
| 0431 RIDGEVIEW HIGH | \$ 3,450.00 | | | | | | | | \$ 3,450.00 |
| 0541 RIDEOUT ELEMENTARY | \$ 7,605.95 | | | | | | | | \$ 7,605.95 |
| 9010 TRANSPORTATION | \$ 323,119.00 | | | | | | | | \$ 323,119.00 |
| 9021 MAINTENANCE | \$ 13,800.00 | | | | | | | | \$ 13,800.00 |
| 9040 INFORMATION & TECH SERVICES | \$ 5,048,538.30 | \$ 324.00 | | | | | | | \$ 5,048,862.30 |
| 9110 FOOD & NUTRITION SERVICES | \$ 39,100.00 | | | | | | | | \$ 39,100.00 |
| | | | | | | | | | |
| TOTAL | \$ 5,436,708.25 | \$ - | \$ 324.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,437,032.25 |

* Value add to Asset 160000514

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS
STATEMENT OF REVENUE
07/01/2025 thru 11/30/2025

| | | Acct# | District Summary Budget | Amended Budget | Cash Received | % OF COLL |
|------------------------------------|--------------------------------|-------|-------------------------------|-----------------------|-----------------------|----------------|
| Federal Direct | Federal Impact Aid | 3121 | 550,000.00 | 550,000.00 | 0.00 | 0.00% |
| | R O T C | 3191 | 500,000.00 | 506,284.10 | 34,766.25 | 6.87% |
| Federal Direct | - Total | | 1,050,000.00 | 1,056,284.10 | 34,766.25 | |
| Fed through Local and State | Federal Through Local Revenue | 3280 | 0.00 | 219,333.60 | 54,833.35 | 0.00% |
| | Medicaid | 3202 | 2,000,000.00 | 2,000,000.00 | 157,640.10 | 7.88% |
| | Other Federal Thru State | 3290 | 0.00 | 4,933.13 | 4,933.13 | 0.00% |
| Fed through Local and State | - Total | | 2,000,000.00 | 2,224,266.73 | 217,406.58 | |
| Rev from State Sources | Class Size Reduction | 3355 | 36,766,787.00 | 36,766,787.00 | 12,255,596.00 | 33.33% |
| | CO&DS Withheld/Admin Expense | 3323 | 24,000.00 | 24,000.00 | 0.00 | 0.00% |
| | Florida Educ Finance Program | 3310 | 227,520,714.00 | 227,520,714.00 | 85,515,395.00 | 37.59% |
| | Miscellaneous State Revenue | 3390 | 1,814,592.00 | 1,893,005.97 | 1,034,642.17 | 54.66% |
| | Other Misc State Revenue | 3399 | 0.00 | 67,827.45 | 67,827.45 | 0.00% |
| | State License Tax | 3343 | 35,000.00 | 35,000.00 | 17,328.61 | 49.51% |
| | School Recognition | 3361 | 0.00 | 0.00 | 1,834,847.00 | 0.00% |
| | Voluntary Pre-K | 3370 | 85,000.00 | 85,000.00 | 25,032.74 | 29.45% |
| | | 3371 | 475,000.00 | 475,000.00 | 119,113.07 | 25.08% |
| | Workforce Dev CAP Grant | 3316 | 3,956,156.25 | 3,956,156.25 | 2,028,687.50 | 51.28% |
| | Workforce Development | 3315 | 1,100,000.00 | 1,100,000.00 | 432,918.00 | 39.36% |
| | Workforce Performance Incentiv | 3317 | 10,000.00 | 10,000.00 | 1,603.00 | 16.03% |
| Rev from State Sources | - Total | | 271,787,249.25 | 271,933,490.67 | 103,332,990.54 | |
| Rev from Local Sources | Bus Fees Except for Schools | 3491 | 0.00 | 0.00 | 120,044.42 | 0.00% |
| | District School Taxes | 3411 | 79,306,622.00 | 79,306,622.00 | 11,389,075.23 | 0.00% |
| | Receipt Of Food Serv Ind Cost | 3499 | 300,000.00 | 300,000.00 | 0.00 | 0.00% |
| | Adult Gen Educ Course Fee-GED | 3461 | 30,000.00 | 30,000.00 | 21,720.00 | 72.40% |
| | Gifts Grants & Bequests | 3440 | 100,000.00 | 146,467.00 | 61,905.60 | 42.27% |
| | Interest Incl Profit On Inves | 3430 | 2,000,000.00 | 2,000,000.00 | 819,625.88 | 40.98% |
| | Lost Damaged &Sale Of Textbook | 3498 | 1,000.00 | 1,000.00 | (648.93) | -64.89% |
| | Miscellaneous Local Sources | 3490 | 3,103,146.76 | 3,151,072.90 | 1,734,059.66 | 55.03% |
| | Other Schl Class Fees | 3479 | 30,000.00 | 30,000.00 | 32,790.56 | 109.30% |
| | Other Student Fees | 3469 | 19,685.75 | 21,102.50 | 9,087.88 | 43.07% |
| | Other Misc Local Sources | 3495 | 500,000.00 | 564,308.25 | 598,485.51 | 106.06% |
| | Preschool Program Fees | 3471 | 500,000.00 | 500,000.00 | 175,930.63 | 35.19% |
| | Receipt Of Fed Indirect Cost | 3494 | 590,000.00 | 590,000.00 | 104,299.17 | 17.68% |
| | Refund Of Prior Year's Expense | 3497 | 100,000.00 | 100,000.00 | 1,896.25 | 1.90% |
| | Rent | 3425 | 500,000.00 | 500,000.00 | 206,521.68 | 41.30% |
| | Tax Redemptions | 3421 | 1,000,000.00 | 1,000,000.00 | 13,622.75 | 1.36% |
| | Transportation Services | 3492 | 2,271.85 | 27,523.85 | 22,001.36 | 79.94% |
| Rev from Local Sources | - Total | | 88,082,726.36 | 88,268,096.50 | 15,310,417.65 | 17.35% |
| Transfers | Interfund Transfer | 3650 | 2,000,000.00 | 2,000,000.00 | 0.00 | 0.00% |
| | Transfer From Capital Projects | 3630 | 10,769,980.00 | 12,138,753.00 | 342,781.00 | 2.82% |
| Transfers | - Total | | 12,769,980.00 | 14,138,753.00 | 342,781.00 | 2.42% |
| Other Financing Sources | Addtnl Mill Contribution | 3732 | 0.00 | 0.00 | 0.00 | N/A |
| | Insurance Loss Recoveries | 3740 | 5,000.00 | 5,000.00 | 0.00 | 0.00% |
| | Sale Of Equipment | 3733 | 50,000.00 | 50,000.00 | 90,628.19 | 181.26% |
| Other Financing Sources | - Total | | 55,000.00 | 55,000.00 | 90,628.19 | 164.78% |
| Total Revenue and Transfers | | | 375,744,955.61 | 377,675,891.00 | 119,328,990.21 | 31.60% |
| | | Acct# | District Summary Budget | Amended Budget | Cash Received | |
| Fund Balance | July 1,2025 | | 20,069,155.42 | 20,069,155.42 | 20,069,155.42 | |
| GRAND TOTAL | | | 395,814,111.03 | 397,745,046.42 | 139,398,145.63 | |

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2025 thru 11/30/2025

| | Acct# | District Summary Budget | Amended Budget | Salaries | Emp Benefits | Pur Services | Eng Services | Mat Supplies | Cap Outlay | Other Transfers | Totals | % OF Budget |
|-------------------------------------|-------|-------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|---------------------|---------------------|-----------------------|---------------|
| Basic FEFP K-12 | 5100 | 171,036,611.35 | 172,465,079.37 | 29,811,758.94 | 10,460,614.64 | 10,698,276.00 | 482.21 | 5,572,419.78 | 132,558.08 | 450,368.89 | 57,126,478.540 | 33.12% |
| Exceptional | 5200 | 55,492,722.30 | 55,498,225.55 | 12,334,645.25 | 4,453,273.71 | 967,328.92 | 1,301.70 | 90,028.94 | 10,583.43 | 36.22 | 17,857,198.17 | 32.18% |
| Applied Technology | 5300 | 13,077,420.54 | 13,119,141.93 | 1,876,663.05 | 670,861.91 | 1,090,061.44 | 2,023.47 | 194,654.98 | 246,774.18 | 17,986.22 | 4,099,025.25 | 31.24% |
| Adult General | 5400 | 1,582,791.95 | 1,540,598.50 | 140,299.07 | 36,350.03 | 37,263.15 | 0.00 | 9,576.91 | 2,859.54 | 35,870.80 | 262,219.50 | 17.02% |
| Pre K | 5500 | 1,392,064.11 | 1,399,865.16 | 352,050.29 | 140,515.60 | 15,373.78 | 0.00 | 7,396.44 | 0.00 | 0.00 | 515,336.11 | 36.81% |
| Other Instruction | 5900 | 202,957.04 | 253,053.49 | 420,216.63 | 77,219.66 | 11,001.10 | 0.00 | 28,151.74 | 21,280.09 | 33,116.04 | 590,985.26 | 233.54% |
| Total Expenses - 5000 - 5999 | | 242,784,567.29 | 244,275,964.00 | 44,935,633.23 | 15,838,835.55 | 12,819,304.39 | 3,807.38 | 5,902,228.79 | 414,055.32 | 537,378.17 | 80,451,242.83 | 32.93% |
| | Acct# | District Summary Budget | Amended Budget | Salaries | Emp Benefits | Pur Services | Eng Services | Mat Supplies | Cap Outlay | Other Transfers | Totals | % OF Budget |
| Pupil Personnel Services | 6100 | 24,360,847.34 | 24,104,407.00 | 4,919,934.01 | 1,613,331.88 | 120,955.89 | 1,584.55 | 48,848.12 | 7,923.35 | 22,135.69 | 6,734,713.49 | 27.94% |
| Instructional Media | 6200 | 4,226,862.12 | 4,231,540.00 | 883,485.59 | 327,741.77 | 150,774.46 | 0.00 | 14,458.94 | 41,583.91 | 561.00 | 1,418,605.67 | 33.52% |
| Inst & Curric Dev Services | 6300 | 5,777,996.55 | 5,963,350.00 | 1,673,071.55 | 552,227.33 | 15,873.28 | 337.89 | 2,496.63 | 3,509.79 | 320.00 | 2,247,836.47 | 37.69% |
| Inst Staff Training Services | 6400 | 3,722,899.90 | 3,798,088.00 | 763,047.18 | 223,714.67 | 93,303.41 | 0.00 | 452.91 | 0.00 | 23,654.20 | 1,104,172.37 | 29.07% |
| Instruction Related Technology | 6500 | 6,799,711.50 | 6,799,711.50 | 971,427.01 | 319,716.78 | 2,260,564.98 | 0.00 | 13,650.47 | 32,594.48 | 870.00 | 3,598,823.72 | 52.93% |
| Board | 7100 | 2,592,580.80 | 2,592,580.80 | 120,641.53 | 71,082.57 | 2,138,103.08 | 0.00 | 30.50 | 0.00 | 23,765.00 | 2,353,622.68 | 90.78% |
| General Administration | 7200 | 628,784.24 | 628,784.24 | 151,567.29 | 77,829.94 | 7,037.95 | 132.19 | 1,192.87 | 0.00 | 26,196.00 | 263,956.24 | 41.98% |
| School Administration | 7300 | 18,469,998.64 | 18,498,181.00 | 5,759,272.71 | 1,809,152.20 | 18,975.09 | 0.00 | 49,236.94 | 30,481.08 | 12,095.04 | 7,679,213.06 | 41.51% |
| Facilities Aquisition & Const | 7400 | 13,030,785.93 | 7,120,573.00 | 489,090.70 | 147,044.86 | 426,884.71 | 2,878.69 | 2,139.87 | 384,100.95 | 457,919.72 | 1,910,059.50 | 26.82% |
| Fiscal Services | 7500 | 2,284,740.92 | 2,284,740.92 | 555,133.23 | 174,716.07 | 18,194.56 | 0.00 | 8,555.94 | 0.00 | 11,001.32 | 767,601.12 | 33.60% |
| Food Services | 7600 | 107,319.00 | 107,502.11 | 16,800.35 | 3,900.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,700.78 | 19.26% |
| Central Services | 7700 | 4,404,568.46 | 4,392,944.00 | 1,003,591.71 | 314,193.54 | 134,331.87 | 1,213.70 | 24,852.71 | 13,877.05 | 14,935.06 | 1,506,995.64 | 34.30% |
| Pupil Transportation Services | 7800 | 16,534,954.25 | 17,020,922.00 | 4,223,572.80 | 1,293,490.86 | 240,634.00 | 592,107.67 | 370,375.71 | 92,490.35 | 879.97 | 6,813,551.36 | 40.03% |
| Operation Of Plant | 7900 | 34,709,510.49 | 24,621,117.00 | 3,142,004.11 | 1,112,601.75 | 2,591,764.67 | 2,362,387.83 | 374,310.20 | 129,105.16 | 20.77 | 9,712,194.49 | 39.45% |
| Maintenance Of Plant | 8100 | 10,072,353.69 | 9,851,421.00 | 1,575,781.30 | 539,051.87 | 877,362.05 | 57,697.19 | 461,779.17 | 60,374.62 | 3,921.33 | 3,575,967.53 | 36.30% |
| Administrative Technology Svcs | 8200 | 1,635,875.73 | 1,635,875.73 | 550,807.00 | 159,887.05 | 3,314.76 | 4,363.19 | 5,619.76 | 0.00 | 160.94 | 724,152.70 | 44.27% |
| Community Services | 9100 | 316,161.51 | 347,703.00 | 84,321.68 | 31,282.68 | 4,082.83 | 0.00 | 11,524.01 | 275.98 | 6,748.00 | 138,235.18 | 39.76% |
| Debt Service | 9200 | 0.00 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Transfers | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Internal Service Proprietary | 9900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Total Expenses - 6000-9999 | | 149,675,951.07 | 133,999,441.30 | 26,883,549.75 | 8,770,966.25 | 9,102,157.59 | 3,022,702.90 | 1,389,524.75 | 796,316.72 | 605,184.04 | 50,570,402.00 | 37.74% |
| Total Expenses : | | 392,460,518.36 | 378,275,405.3 | 71,819,182.98 | 24,609,801.8 | 21,921,461.98 | 3,026,510.28 | 7,291,753.540 | 1,210,372.04 | 1,142,562.21 | 131,021,644.83 | 34.64% |
| Total Other Financing | | 875,738.96 | 875,738.96 | | | | | | | | | |

| | | | |
|-------------------------------|-----------|---------------|---------------|
| BeginningFund Balance | 7/1/2025 | 20,069,155.42 | 20,069,155.42 |
| Fund Balance Contribution | 6/30/2026 | 1,559,701.29 | 1,559,701.29 |
| Projected Ending Fund Balance | 6/30/2026 | 21,628,856.71 | 21,628,856.71 |

| | | | | | | | | | | | | |
|-------------|----------------|----------------|--|--|--|--|--|--|--|--|--|--|
| Grand Total | 414,965,114.03 | 400,780,000.97 | | | | | | | | | | |
|-------------|----------------|----------------|--|--|--|--|--|--|--|--|--|--|

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS - Additional Millage Fund
STATEMENT OF REVENUE
07/01/2025 thru 11/30/2025

| | | Acct# | District Summary Budget | Amended Budget | Cash Received | % OF COLL |
|------------------------------|-----------------------|-------|-------------------------------|----------------------|----------------------|-----------|
| Local Sources | District School Taxes | 3411 | 21,040,061.00 | 21,040,061.00 | 2,958,985.48 | 14.06% |
| Local Sources | Tax Redemptions | 3421 | 0.00 | 0.00 | 1,731.80 | |
| Local Sources - Total | | | 21,040,061.00 | 21,040,061.00 | 2,960,717.28 | |
| Fund Balance, July 1, 2025 | Fund Balance | 2750 | 13,210,798.76 | 13,210,798.76 | 13,210,798.69 | 100.00% |
| Fund Balance - Total | | | 13,210,798.76 | 13,210,798.76 | 13,210,798.69 | |
| Grand Total | | | 34,250,859.76 | 34,250,859.76 | 16,171,515.97 | |

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CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS - Additional Millage Fund
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2025 thru 11/30/2025

| Expense | | | | | | | | | | | | |
|-------------------------------|-----------|-------------------------|----------------------|-------------------|-------------------|---------------------|-----------------|-----------------|---------------------|-----------------|---------------------|---------------|
| | Acct# | District Summary Budget | Amended Budget | Salaries | Emp Benefits | Pur Services | Eng Services | Mat Supplies | Cap Outlay | Other Trns | Totals | % OF Budget |
| Facilities Aquisition & Const | 7400 | 7,297,235.90 | 7,297,235.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,649,542.21 | 0.00 | 2,649,542.21 | 36.31% |
| Central Services | 7700 | 12,000.00 | 12,000.00 | 0.00 | 0.00 | 787.94 | 0.00 | 0.00 | 0.00 | 0.00 | 787.94 | 6.57% |
| Pupil Transportation Services | 7800 | 109,736.60 | 109,736.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Operation Of Plant | 7900 | 10,441,377.64 | 10,441,377.61 | 804,626.90 | 254,788.34 | 4,041,755.43 | 5,110.70 | 8,399.83 | 271.07 | 4,363.16 | 5,119,315.43 | 49.03% |
| Maintenance Of Plant | 8100 | 220,933.86 | 220,933.86 | 66,567.45 | 24,787.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 91,354.71 | 41.35% |
| Transfer Of Funds | 9700 | 2,000,000.00 | 2,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total Expenses | | 20,081,284.00 | 20,081,284.00 | 871,194.35 | 279,575.60 | 4,042,543.37 | 5,110.70 | 8,399.83 | 2,649,813.28 | 4,363.16 | 7,861,000.29 | 39.15% |
| Beginning Fund Balance | 7/1/2025 | 13,210,798.76 | 13,210,798.76 | | | | | | | | 13,210,798.69 | |
| Fund Balance Contribution | 6/30/2026 | 958,777.00 | 958,777.00 | | | | | | | | (4,900,283.01) | |
| Projected Ending Fund Balance | 6/30/2026 | 14,169,575.76 | 14,169,575.76 | | | | | | | | 8,310,515.68 | |
| Grand Total | | 34,250,859.76 | 34,250,859.76 | | | | | | | | | |

CLAY COUNTY SCHOOL BOARD
DEBT SERVICE FUND
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2025 thru 11/30/2025

Revenues and Transfers

Local Sources

| | Acct# | District Summary Budget | Amended Budget | Cash Received | % OF COLL |
|--|-------|----------------------------|-------------------|-----------------|----------------|
| Interest Incl Profit On Inves | 3430 | 1,000.00 | 1,000.00 | 8,472.09 | 847.21% |
| Total Interest Incl Profit On Inves | | 1,000.00 | 1,000.00 | 8,472.09 | 531.18% |

State Sources

| | | | | | |
|--------------------------------------|------|-------------------|-------------------|-------------|--------------|
| Racing Commission Funds | 3341 | 225,575.00 | 225,575.00 | 0.00 | N/A |
| Total Racing Commission Funds | | 225,575.00 | 225,575.00 | 0.00 | 0.00% |

Transfers

| | | | | | |
|---|------|---------------------|---------------------|-------------------|--------------|
| Transfer From Capital Projects | 3630 | 6,222,559.42 | 6,222,559.42 | 0.00 | N/A |
| Total Transfer From Capital Projects | | 6,222,559.42 | 6,222,559.42 | 0.00 | N/A |
| Total REVENUE AND TRANSFERS | | 6,449,134.42 | 6,449,134.42 | 8,472.09 | 0.08% |
| Total FUND BALANCE July 1, 2025 | | 436,731.64 | 436,731.64 | 436,731.64 | |
| GRAND TOTAL | | 6,885,866.06 | 6,885,866.06 | 445,203.73 | |

EXPENDITURES

Debt Service

| | Acct# | District Summary Budget | Amended Budget | Expended | % OF EXP |
|---------------------------|-------|----------------------------|---------------------|------------------|--------------|
| Redempt Of Prnc | 710 | 4,068,330.71 | 4,068,330.71 | 0.00 | 0.00% |
| Interest | 720 | 2,365,803.71 | 2,365,803.71 | 30,787.50 | 1.30% |
| Dues And Fees | 730 | 5,000.00 | 5,000.00 | 3,000.00 | 60.00% |
| Total Debt Service | | 6,439,134.42 | 6,439,134.42 | 33,787.50 | 0.52% |
| Total EXPENDITURES | | 6,439,134.42 | 6,439,134.42 | 33,787.50 | 0.52% |

Fund Balance

| | Acct# | District Summary Budget | Amended Budget | Cash Received |
|-------------------------------|-----------|----------------------------|---------------------|---------------|
| Fund Balance, July 1, 2025 | 7/1/2025 | 436,731.64 | 436,731.64 | 436,731.64 |
| Fund Balance Contribution | 6/30/2026 | 10,000.00 | 10,000.00 | (25,315.41) |
| Projected Ending Fund Balance | 6/30/2026 | 446,731.64 | 446,731.64 | 411,416.23 |
| GRAND TOTAL | | 6,885,866.06 | 6,885,866.06 | |

**CLAY COUNTY SCHOOL BOARD
CAPITAL IMPROVEMENTS FUNDS
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2025 thru 11/30/2025**

REVENUE AND TRANSFERS

State Sources

| | Acct # | District Summary Budget | Amended Budget | Cash Received | % OF COLL |
|--------------------------------|--------|----------------------------|---------------------|-------------------|-----------|
| CO & DS Distributd To District | 3321 | 1,600,000.00 | 1,600,000.00 | 0.00 | 0.00% |
| Interest On Undistrib CO & DS | 3325 | 46,500.00 | 46,500.00 | 0.00 | 0.00% |
| Miscellaneous State Revenue | 3390 | 0.00 | 0.00 | 51,209.14 | 0.00% |
| Charter Sch Capital Ou Revenue | 3397 | 0.00 | 1,368,773.00 | 457,583.00 | 33.43% |
| Total State Sources | | 1,646,500.00 | 3,015,273.00 | 508,792.14 | |

Local Sources

| | Acct # | District Summary Budget | Amended Budget | Cash Received | % OF COLL |
|--|--------|----------------------------|-----------------------|----------------------|---------------|
| District Local Cap Improv Taxes | 3413 | 31,560,212.00 | 31,560,212.00 | 296,207.77 | 0.00% |
| Local Sales Taxes | 3418 | 20,000,000.00 | 20,000,000.00 | 6,412,105.50 | 32.06% |
| Interest Incl Profit On Inves | 3430 | 675,000.00 | 688,000.00 | 363,738.90 | 52.87% |
| Miscellaneous Local Sources | 3490 | 0.00 | 0.00 | 576,211.95 | 0.00% |
| Impact Fees | 3496 | 9,500,000.00 | 9,500,000.00 | 4,234,678.61 | 44.58% |
| Total Local Sources | | 61,735,212.00 | 61,748,212.00 | 11,882,942.73 | 19.24% |
| Total REVENUE AND TRANSFERS | | 63,381,712.00 | 64,763,485.00 | 12,391,734.87 | 19.13% |
| Total Fund Balance July 1, 2025 | | 58,518,315.76 | 58,518,315.76 | 58,518,315.76 | |
| GRAND TOTAL | | 121,900,027.76 | 123,281,800.76 | 70,910,050.63 | 57.52% |

EXPENDITURES

| | Acct # | District Summary Budget | Amended Budget | Expended | % OF EXP |
|---------------------------|--------|----------------------------|-------------------|-------------|----------|
| Redemption Of Principal | 710 | 312,520.00 | 0.00 | 0.00 | N/A |
| Interest | 720 | 766.74 | 766.74 | 0.00 | 0.00% |
| Dues And Fees | 730 | 0.00 | 0.00 | 0.00 | N/A |
| Total Debt Service | | 313,286.74 | 766.74 | 0.00 | |

General Support Svrc

| | Acct # | District Summary Budget | Amended Budget | Expended | % OF EXP |
|-----------------------------------|--------|----------------------------|-----------------------|----------------------|---------------|
| Buildings & Fixed Equipment | 630 | 31,320,020.59 | 31,265,020.33 | 8,467,246.06 | 27.08% |
| Direct Purchases, Buildings | 631 | 3,945,601.67 | 3,945,601.67 | 694,964.77 | 17.61% |
| Equipment \$1000 & Over | 641 | 565,274.42 | 546,794.07 | 415,274.32 | 75.95% |
| Equipment Less Than \$1000 | 642 | 1,118,600.56 | 1,118,600.56 | 913,100.56 | 81.63% |
| Comp Hdw \$1000 & Over | 643 | 88,493.44 | 88,493.44 | 88,493.44 | 100.00% |
| Comp Hdw < \$1000 | 644 | 231,057.47 | 231,057.47 | 231,057.47 | 100.00% |
| Tech Rel Fix/Equip > \$1000 | 648 | 200,000.00 | 200,000.00 | 0.00 | 0.00% |
| Tech Rel FFE < \$1000 | 649 | 250,781.53 | 250,781.53 | 781.53 | 0.31% |
| School Buses | 651 | 6,976,612.93 | 6,976,612.93 | 3,393,091.35 | 48.64% |
| Land | 660 | 1,000.00 | 1,000.00 | 0.00 | 0.00% |
| Cap Imp Other than Bldgs | 671 | 4,626,190.53 | 4,891,190.53 | 526,374.54 | 10.76% |
| Non-Capitalized Improvement | 672 | 3,793,001.40 | 3,684,932.50 | 529,495.01 | 14.37% |
| Direct Purchase Capitalized | 673 | 1,964,056.77 | 1,604,056.77 | 45,368.00 | 2.83% |
| Capitalized Remodeling | 681 | 24,063,601.72 | 24,356,331.94 | 4,372,477.14 | 17.95% |
| Non-Cap Remodeling/Renovations | 682 | 15,575,968.75 | 15,876,261.01 | 4,115,332.88 | 25.92% |
| Direct Purch-Capitlzd Remodel | 683 | 4,707,193.65 | 4,496,346.92 | 123,163.04 | 2.74% |
| Dir Purch-Non-Cap Remodel | 684 | 715,901.27 | 710,274.77 | 173,219.86 | 24.39% |
| Software \$1000 & Over | 691 | 0.00 | 312,520.00 | 289,391.06 | 92.60% |
| CHARTER LCIF | 793 | 1,005,953.36 | 1,005,953.36 | 0.00 | 0.00% |
| CHARTER Capital SALES TAX | 795 | 1,140,000.00 | 1,140,000.00 | 380,081.56 | 33.34% |
| Total General Support Svrc | | 102,289,310.06 | 102,701,829.80 | 24,758,912.59 | 24.11% |

Transfer Of Funds

| | Acct # | District Summary Budget | Amended Budget | Expended | % OF EXP |
|--------------------------------|--------|-------------------------|-----------------------|----------------------|---------------|
| Transfer To General Fund | 910 | 10,769,980.00 | 12,138,753.23 | 342,781.00 | 2.82% |
| Transfers To Debt Service Fund | 920 | 6,222,559.42 | 6,222,559.42 | 0.00 | 0.00% |
| Total Transfer Of Funds | | 16,992,539.42 | 18,361,312.65 | 342,781.00 | |
| Total EXPENDITURES | | 119,595,136.22 | 121,063,909.19 | 25,101,693.59 | 20.73% |

Fund Balance

| | Acct # | District Summary Budget | Amended Budget | Cash Received |
|-------------------------------|-----------|-------------------------|-----------------------|-----------------|
| Fund Balance, July 1, 2025 | 7/1/2025 | 58,518,315.76 | 58,518,315.76 | 58,518,315.76 |
| Fund Balance Contribution | 6/30/2026 | (56,213,424.22) | (56,300,424.19) | (12,709,958.72) |
| Projected Ending Fund Balance | 6/30/2026 | 2,304,891.54 | 2,217,891.57 | 45,808,357.04 |
| GRAND TOTAL | | 121,900,027.76 | 123,281,800.76 | |

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CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - FOOD SERVICES
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2025 thru 11/30/2025

REVENUE AND TRANSFERS

Fed through Local and State

| | ACCT# | District Budget | Amended Budget | Cash Received | % OF COLL |
|--|-------|----------------------|----------------------|---------------------|---------------|
| School Lunch Reimbursement | 3261 | 12,431,765.50 | 12,431,765.50 | 4,575,353.20 | 36.80% |
| School Breakfast Reimbursement | 3262 | 3,006,300.00 | 3,006,300.00 | 612,197.88 | 20.36% |
| After School Snack Reimb | 3263 | 0.00 | 0.00 | 2,589.30 | N/A |
| U S D A Donated Commodity | 3265 | 1,600,000.00 | 0.00 | 0.00 | N/A |
| Cash in Lieu of Donated Foods | 3266 | 0.00 | 0.00 | 0.00 | N/A |
| Summer Food Service Program | 3267 | 100,000.00 | 100,000.00 | 78,624.04 | 78.62% |
| Total Fed through Local and State | | 17,138,065.50 | 15,538,065.50 | 5,268,764.42 | 33.91% |

Other Financing Sources

| | ACCT# | District Budget | Amended Budget | Cash Received | % OF COLL |
|--------------------------------------|-------|-----------------|----------------|------------------|-----------|
| Sale Of Equipment | 3733 | 0.00 | 0.00 | 35,000.00 | 0.00% |
| Total Other Financing Sources | | 0.00 | 0.00 | 35,000.00 | |

Rev from Local Sources

| | ACCT# | District Budget | Amended Budget | Cash Received | % OF COLL |
|-------------------------------------|-------|---------------------|---------------------|---------------------|---------------|
| Interest Incl Profit On Inves | 3430 | 150,000.00 | 150,000.00 | 79,214.86 | 52.81% |
| Gifts Grants & Bequests | 3440 | 0.00 | 0.00 | 0.00 | N/A |
| Student Lunches | 3451 | 2,767,750.00 | 2,767,750.00 | 1,087,925.40 | 39.31% |
| Student Breakfasts | 3452 | 338,750.00 | 338,750.00 | 110,605.10 | 32.65% |
| Adult Breakfasts/Lunches | 3453 | 130,000.00 | 130,000.00 | 527.75 | 0.41% |
| Student A La Carte | 3454 | 2,000,000.00 | 2,000,000.00 | 870,018.47 | 43.50% |
| Miscellaneous Local Sources | 3490 | 5,000.00 | 5,000.00 | 2,302.16 | 46.04% |
| Total Rev from Local Sources | | 5,391,500.00 | 5,391,500.00 | 2,150,593.74 | 39.89% |

Rev from State Sources

| | ACCT# | District Budget | Amended Budget | Cash Received | % OF COLL |
|-------------------------------------|-------|----------------------|----------------------|---------------------|---------------|
| School Breakfast Supplement | 3337 | 60,000.00 | 60,000.00 | 0.00 | N/A |
| School Lunch Supplement | 3338 | 85,000.00 | 85,000.00 | 0.00 | N/A |
| Total Rev from State Sources | | 145,000.00 | 145,000.00 | 0.00 | |
| TOTAL REVENUE AND TRANSFERS | | 22,674,565.50 | 21,074,565.50 | 7,454,358.16 | 35.37% |

Fund Balance July 1,2025

| | | | |
|--------------------------|----------------------|----------------------|----------------------|
| Fund Balance July 1,2025 | 9,183,583.77 | 9,183,583.77 | 9,183,583.77 |
| GRAND TOTAL | 31,858,149.27 | 30,258,149.27 | 16,637,941.93 |

EXPENDITURES

| | ACCT# | District Budget | Amended Budget | Expended | % OF EXP |
|-----------------|-------|-----------------|----------------|--------------|----------|
| Administrator | 110 | 2,145,285.03 | 2,145,285.03 | 783,005.77 | 36.50% |
| Other Support | 160 | 5,212,709.15 | 5,212,709.15 | 2,182,570.83 | 41.87% |
| Retirement | 210 | 1,071,664.41 | 1,071,664.41 | 426,363.15 | 39.79% |
| Social Security | 220 | 560,118.50 | 560,118.50 | 220,400.43 | 39.35% |
| Group Insurance | 230 | 1,101,493.00 | 1,101,493.00 | 407,384.62 | 36.98% |
| Workmans Comp | 240 | 57,281.88 | 57,281.88 | 43,137.59 | 75.31% |

| | | | | | |
|-------------------|-----|----------------------|----------------------|---------------------|---------------|
| Pro & Tech Serv | 310 | 0.00 | 0.00 | 5,800.00 | #DIV/0! |
| Prof Svcs - Su | 313 | 100,500.00 | 100,500.00 | 25,391.84 | 25.27% |
| Travel-In cnty | 331 | 6,500.00 | 6,500.00 | 346.99 | 5.34% |
| Travel-Out Cnty | 332 | 2,500.00 | 2,500.00 | 190.13 | 7.61% |
| Trvl-Out State | 333 | 2,500.00 | 2,500.00 | 0.00 | 0.00% |
| Travel-Reg Fees | 334 | 500.00 | 500.00 | 245.00 | 49.00% |
| Repairs And Mai | 350 | 26,010.00 | 26,010.00 | 2,915.98 | 11.21% |
| Rentals | 360 | 5,000.00 | 5,000.00 | 0.00 | 0.00% |
| Leases | 367 | 4,000.00 | 4,000.00 | 972.08 | 24.30% |
| Tech Rentals | 369 | 44,000.00 | 44,000.00 | 42,205.51 | 95.92% |
| Stamps | 371 | 15,000.00 | 15,000.00 | 9,250.00 | 61.67% |
| Cell Phones | 378 | 1,500.00 | 1,500.00 | 299.52 | 19.97% |
| Othr Purch Srvc | 390 | 85,741.99 | 85,741.99 | 24,021.53 | 28.02% |
| Printing | 391 | 15,000.00 | 15,000.00 | 4,720.05 | 31.47% |
| Bottled Gas | 420 | 4,000.00 | 4,000.00 | 0.00 | 0.00% |
| Electricity | 430 | 181,400.00 | 181,400.00 | 29,568.18 | 16.30% |
| Gasoline | 450 | 9,000.00 | 9,000.00 | 4,101.92 | 45.58% |
| Diesel Fuel | 460 | 4,000.00 | 4,000.00 | 712.30 | 17.81% |
| Supplies | 510 | 735,430.21 | 735,430.21 | 296,501.07 | 40.32% |
| TonerType Fee | 515 | 17,292.05 | 17,292.05 | 2,110.26 | 12.20% |
| Tech Supplies | 519 | 800.00 | 800.00 | 119.85 | 14.98% |
| Oil & Grease | 540 | 1,000.00 | 1,000.00 | 40.16 | 4.02% |
| Repair Parts | 550 | 3,500.00 | 3,500.00 | 1,635.54 | 46.73% |
| Tires & Tubes | 560 | 2,000.00 | 2,000.00 | 807.88 | 40.39% |
| Food | 570 | 9,212,058.33 | 9,212,058.33 | 3,654,805.73 | 39.67% |
| Commodities | 580 | 1,600,000.00 | 1,600,000.00 | 0.00 | 0.00% |
| AV Mat L/T \$1000 | 622 | 500.00 | 500.00 | 0.00 | 0.00% |
| Equip \$1000 Over | 641 | 150,000.00 | 150,000.00 | 12,668.60 | 8.45% |
| Equip L/T \$1000 | 642 | 10,000.00 | 10,000.00 | 7,395.88 | 73.96% |
| Comp Hdw > \$1000 | 643 | 5,000.00 | 5,000.00 | 0.00 | 0.00% |
| Cptr Hdwr <\$1000 | 644 | 50,000.00 | 50,000.00 | 8,108.80 | 16.22% |
| TechRel FFE<1000 | 649 | 100.00 | 100.00 | 0.00 | 0.00% |
| Cap Remodlg | 681 | 251,545.00 | 251,545.00 | 101,545.00 | 40.37% |
| Dues And Fees | 730 | 30,196.00 | 30,196.00 | 30,950.33 | 102.50% |
| Misc Expense | 790 | 500,000.00 | 500,000.00 | 0.00 | 0.00% |
| Total | | 23,225,125.55 | 23,225,125.55 | 8,330,292.52 | 35.87% |

Fund Balance

| | ACCT# | District Budget | Amended Budget | Cash Received |
|-------------------------------|-----------|----------------------|----------------------|---------------|
| Fund Balance, July 1, 2025 | | 9,183,583.77 | 9,183,583.77 | 9,183,583.77 |
| Fund Balance Contribution | 6/30/2026 | (550,560.05) | (2,150,560.05) | (875,934.36) |
| Projected Ending Fund Balance | 6/30/2026 | 8,633,023.72 | 7,033,023.72 | 8,307,649.41 |
| GRAND TOTAL | | 31,858,149.27 | 30,258,149.27 | |

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - OTHER
STATEMENT OF REVENUE
07/01/2025 thru 11/30/2025

| | | Acct# | District Summary Budget | Amended Budget | Cash Received | % OF COLL |
|--|--------------------------------|----------|-------------------------------|----------------------|------------------|--------------|
| Fed through Local and State | Career And Technical Education | 3201 | 367,631.46 | 367,631.00 | 37,662.46 | 10.24% |
| | Adult General Education | 3221 | 451,859.09 | 451,859.00 | 324.21 | 0.07% |
| | English Literacy And Civics Ed | 3222 | 38,958.00 | 38,958.00 | 0.00 | 0.00% |
| | Title II | 3226 | 5,945.00 | 1,059,289.00 | 0.00 | 0.00% |
| | I D E A | 3230 | 9,739,772.86 | 9,979,781.00 | 33,495.34 | 0.34% |
| | Title I - Elem & Secondary Edu | 3240 | 5,919,585.58 | 5,968,593.00 | 21,126.21 | 0.35% |
| | Title III | 3241 | 7,585.88 | 7,585.88 | 0.00 | 0.00% |
| | Title IV | 3242 | 309,711.02 | 461,749.00 | 0.00 | 0.00% |
| | Other Federal Thru State | 3290 | 172,904.83 | 172,905.00 | 0.00 | 0.00% |
| Fed through Local and State - Total | | | 17,013,953.72 | 18,508,350.88 | 92,608.22 | 0.50% |
| Transfers | Transfer From General Fund | 3610 | 875,738.96 | 473,256.45 | 0.00 | 0.00% |
| Transfers - Total | | | 875,738.96 | 473,256.45 | 0.00 | 0.00% |
| Total Revenues and Transfer | | | 17,889,692.68 | 18,981,607.33 | 92,608.22 | |
| Fund Balance, July 1, 2025 | | 7/1/2025 | 0.00 | 0.00 | 0.00 | |
| Fund Balance - Total | | | 0.00 | 0.00 | 0.00 | |
| GRAND Total | | | 17,889,692.68 | 18,981,607.33 | 92,608.22 | |

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - OTHER
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2025 thru 11/30/2025

| | Acct# | District Summary Budget | Amended Budget | Salaried | Emp Benefits | Pur Services | Eng Services | Mat Supplies | Cap Outlay | Other Transfers | Totals | % OF Budget |
|---------------------------------------|-----------|-------------------------|----------------------|---------------------|---------------------|-------------------|--------------|------------------|-------------------|-------------------|---------------------|----------------|
| Basic FEFP K-12 | 5100 | 5,619,651.37 | 5,117,024.41 | 979,243.44 | 361,373.10 | 198,959.83 | 0.00 | 61,579.23 | 179,480.37 | 10,487.50 | 1,791,123.47 | 35.00% |
| Exceptional | 5200 | 5,172,638.93 | 5,546,642.04 | 1,379,084.75 | 497,490.83 | 40,653.65 | 0.00 | 1,423.95 | 8,824.75 | 0.00 | 1,927,477.93 | 34.75% |
| Applied Technology | 5300 | 321,682.46 | 321,682.46 | 0.00 | 0.00 | 0.00 | 0.00 | 9,307.23 | 68,748.02 | 8,100.00 | 86,155.25 | 26.78% |
| Adult General | 5400 | 289,460.09 | 289,460.09 | 51,339.36 | 18,291.09 | 0.00 | 0.00 | 64.23 | 0.00 | 2,000.00 | 71,694.68 | 24.77% |
| Other Instruction | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total Expense for 5000 | | 11,403,432.85 | 11,274,809.00 | 2,409,667.55 | 877,155.02 | 239,613.48 | 0.00 | 72,374.64 | 257,053.14 | 20,587.50 | 3,876,451.33 | 34.38% |
| | Acct# | District Summary Budget | Amended Budget | Salaried | Emp Benefits | Pur Services | Eng Services | Mat Supplies | Cap Outlay | Other Transfers | Totals | % OF Budget |
| Pupil Personnel Services | 6100 | 1,795,915.54 | 1,815,145.00 | 476,472.65 | 164,950.72 | 58,153.93 | 0.00 | 17,022.80 | 0.00 | 0.00 | 716,600.10 | 39.48% |
| Inst & Curric Dev Services | 6300 | 3,514,658.00 | 3,525,392.00 | 795,766.80 | 265,302.03 | 1,953.45 | 0.00 | 0.00 | 0.00 | 2,412.50 | 1,065,434.78 | 30.22% |
| Inst Staff Training Services | 6400 | 1,113,207.51 | 1,980,879.00 | 363,608.98 | 100,935.80 | 91,790.36 | 0.00 | 5,986.86 | 7,438.60 | 1,582.00 | 571,342.60 | 28.84% |
| General Administration | 7200 | 27,610.43 | 322,032.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 104,299.17 | 104,299.17 | 32.39% |
| Central Services | 7700 | 1,374.00 | 29,892.00 | 4,387.50 | 397.18 | 1,374.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,158.68 | 20.60% |
| Pupil Transportation Services | 7800 | 33,494.35 | 33,494.00 | 0.00 | 0.00 | 2,117.18 | 0.00 | 0.00 | 0.00 | 0.00 | 2,117.18 | 6.32% |
| Total Expenses for - 6000-9999 | | 6,486,259.83 | 7,706,834.00 | 1,640,235.93 | 531,585.73 | 155,388.92 | 0.00 | 23,009.66 | 7,438.60 | 108,293.67 | 2,465,952.51 | 32.00% |
| Grand Total Expenses | | 17,889,692.68 | 18,981,643.00 | 4,049,903.48 | 1,408,740.75 | 395,002.4 | 0.00 | 95,384.3 | 264,491.74 | 128,881.17 | 6,342,403.84 | 33.41% |
| Beginning Fund Balance | 7/1/2025 | 0.00 | 0.00 | | | | | | | | | 0.00 |
| Fund Balance Contribution | 6/30/2026 | 0.00 | 0.00 | | | | | | | | | |
| Projected Ending Fund Balance | 6/30/2025 | 0.00 | 0.00 | | | | | | | | | (6,249,795.62) |
| Grand Total | | 17,889,692.68 | 18,981,643.00 | | | | | | | | | |

CLAY COUNTY SCHOOL BOARD
PROPERTY AND CASUALTY SPECIAL INSURANCE FUND 711
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2025 thru 11/30/2025

Local Sources

| | ACCT# | District Budget Summary | Amended Budget | Cash Received | % OF COLL |
|--|-------|-------------------------------|---------------------|---------------------|---------------|
| Interest Incl Profit On Inves | 3430 | 150,000.00 | 150,000.00 | 39,723.74 | 26.48% |
| Operating Revenue | 3481 | 3,200,000.00 | 3,200,000.00 | 866,228.94 | 0.00% |
| Operating Revenue | 3489 | 3,200.00 | 3,200.00 | 108,426.74 | 3,388.34% |
| Misc Local Resources | 3497 | 0.00 | 0.00 | 0.00 | 0.00% |
| Local Sources - Total | | 3,353,200.00 | 3,353,200.00 | 1,014,379.42 | 30.25% |
| Total REVENUE AND TRANSFERS | | 3,353,200.00 | 3,353,200.00 | 1,014,379.42 | 30.25% |
| Total Fund Balance July 1, 2025 | | 776,218.58 | 776,218.58 | 776,218.58 | |
| GRAND TOTAL | | 4,129,418.58 | 4,129,418.58 | 1,790,598.00 | |

EXPENDITURES

| | ACCT# | District Budget Summary | Amended Budget | Expended | % OF EXP |
|---|-------|-------------------------------|---------------------|-------------------|---------------|
| Ins & Bond Prem | 320 | 521,345.00 | 0.00 | 0.00 | 0.00% |
| Liability Insurance | 321 | 750,000.00 | 0.00 | 0.00 | 0.00% |
| Pro & Tech Serv | 310 | 175,501.50 | 0.00 | 25,501.50 | 0.00% |
| Workmans Comp | 240 | 1,600,000.00 | 0.00 | 0.00 | 0.00% |
| Admin Fees | 774 | 0.00 | 175,501.50 | 44,247.37 | 25.21% |
| Claims Exp | 770 | 0.00 | 1,600,000.00 | 393,382.81 | 24.59% |
| Excess Insurance | 772 | 0.00 | 521,345.00 | 3,329.00 | 0.64% |
| Liability Exp | 771 | 0.00 | 750,000.00 | 455,572.26 | 60.74% |
| Total Internal Service Proprietary | | 3,046,846.50 | 3,046,846.50 | 922,032.94 | 30.26% |

Fund Balance

| | ACCT# | District Budget Summary | Amended Budget | Cash Received |
|-------------------------------|-----------|-------------------------------|---------------------|------------------|
| Fund Balance, July 1, 2025 | 7/1/2025 | 776,218.58 | 776,218.58 | 776,218.58 |
| Fund Balance Contribution | 6/30/2026 | 306,353.50 | 306,353.50 | 92,346.48 |
| Projected Ending Fund Balance | 6/30/2026 | 1,082,572.08 | 1,082,572.08 | 868,565.06 |
| GRAND TOTAL | | 4,129,418.58 | 4,129,418.58 | |

CLAY COUNTY SCHOOL BOARD
HEALTH SELF INSURANCE FUND 712
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2025 thru 11/30/2025

Local Sources

| | ACCT# | District Budget Summary | Amended Budget | Cash Received | % OF COLL |
|------------------------------------|-------|-------------------------------|----------------------|----------------------|---------------|
| Interest Incl Profit On Inves | 3430 | 40,000.00 | 40,000.00 | 11,835.88 | 29.59% |
| Operating Revenue | 3481 | 36,500,000.00 | 36,500,000.00 | 10,473,552.68 | 28.69% |
| Operating Revenue | 3489 | 5,000,000.00 | 5,000,000.00 | 1,582,608.33 | 31.65% |
| Misc Local Resources | 3495 | 200,000.00 | 200,000.00 | 364,455.21 | 182.23% |
| Misc Local Resources | 3497 | 0.00 | 0.00 | 73,060.55 | 0.00% |
| 3400 - Total | | 41,740,000.00 | 41,740,000.00 | 12,505,512.65 | 29.96% |
| Total REVENUE AND TRANSFERS | | 41,740,000.00 | 41,740,000.00 | 12,505,512.65 | 29.96% |
| Fund Balance July 1,2025 | | 5,446,056.19 | 5,446,056.19 | 5,446,056.19 | |
| GRAND TOTAL | | 47,186,056.19 | 47,186,056.19 | 17,951,568.84 | |

EXPENDITURES

| | ACCT# | District Budget Summary | Amended Budget | Expended | % OF EXP |
|---|-------|-------------------------------|----------------------|----------------------|---------------|
| Administrator | 110 | 75,688.84 | 75,688.84 | 32,642.40 | 43.13% |
| Other Support | 160 | 36,699.00 | 36,699.00 | 8,714.64 | 23.75% |
| Retirement | 210 | 15,412.35 | 15,412.35 | 5,802.38 | 37.65% |
| Social Security | 220 | 8,403.75 | 8,403.75 | 3,113.88 | 37.05% |
| Group Insurance | 230 | 16,859.00 | 16,859.00 | 2,570.16 | 15.25% |
| Workmans Comp | 240 | 0.00 | 0.00 | 603.70 | 0.00% |
| Pro & Tech Serv | 310 | 2,641,911.00 | 152,000.00 | 31,302.00 | 20.59% |
| Ins & Bond Prem | 320 | 1,800,000.00 | 0.00 | 0.00 | N/A |
| Medical Insur Cl | 322 | 22,800,000.00 | 0.00 | 0.00 | N/A |
| Pharmacy Prescrip | 323 | 12,700,000.00 | 0.00 | 0.00 | N/A |
| Travel-Out Cnty | 332 | 2,000.00 | 2,000.00 | 1,653.55 | 82.68% |
| Travel-Reg Fees | 334 | 2,000.00 | 2,000.00 | 1,125.00 | 56.25% |
| Repairs And Mai | 350 | 500.00 | 500.00 | 0.00 | 0.00% |
| Unassigned MultiYr TechRental | 366 | 0.00 | 6,600.00 | 0.00 | 0.00% |
| Stamps | 371 | 3,600.00 | 4,985.18 | 4,985.18 | 100.00% |
| Cell Phones | 378 | 500.00 | 500.00 | 149.76 | 29.95% |
| Othr Purch Srvc | 390 | 77,000.00 | 28,722.99 | 14,182.70 | 49.38% |
| Printing | 391 | 100.00 | 100.00 | 0.00 | 0.00% |
| Gasoline | 450 | 1,000.00 | 1,000.00 | 301.05 | 30.11% |
| Supplies | 510 | 9,300.00 | 13,500.00 | 20,932.56 | 155.06% |
| Tech Supplies | 519 | 0.00 | 172.70 | 172.70 | 100.00% |
| Equip \$1000 Over | 641 | 0.00 | 26,335.85 | 0.00 | 0.00% |
| Equip L/T \$1000 | 642 | 1,000.00 | 6,715.26 | 1,984.96 | 29.56% |
| Comp Hdw > \$1000 | 643 | 0.00 | 4,358.80 | 4,238.80 | 97.25% |
| Cptr Hdwr <\$1000 | 644 | 0.00 | 564.86 | 564.86 | 100.00% |
| Tech Rel FFE < \$1000 | 649 | 0.00 | 329.54 | 0.00 | 0.00% |
| Dues And Fees | 730 | 825.00 | 825.00 | 32,132.21 | 3,894.81% |
| Claims Exp | 770 | 0.00 | 22,798,614.82 | 10,705,213.45 | 46.96% |
| Excess Insurance | 772 | 0.00 | 1,800,000.00 | 924,703.13 | 51.37% |
| Pharmacy Claims | 773 | 0.00 | 12,700,000.00 | 5,784,894.21 | 45.55% |
| Admin Fees | 774 | 0.00 | 2,489,911.00 | 1,298,009.29 | 52.13% |
| Total General Support Srvc | | 40,192,798.94 | 40,192,798.94 | 18,879,992.57 | 46.97% |
| Total Internal Service Proprietary | | 40,192,798.94 | 40,192,798.94 | 18,879,992.57 | 46.97% |

Fund Balance

| | ACCT# | District Budget Summary | Amended Budget | Cash Received |
|-------------------------------|-----------|----------------------------|----------------------|------------------|
| Fund Balance, July 1, 2025 | 7/1/2025 | 5,446,056.19 | 5,446,056.19 | 5,446,056.17 |
| Fund Balance Contribution | 6/30/2026 | 1,547,201.06 | 1,547,201.06 | (6,374,479.92) |
| Projected Ending Fund Balance | 6/30/2026 | 6,993,257.25 | 6,993,257.25 | (928,423.75) |
| GRAND TOTAL | | 47,186,056.19 | 47,186,056.19 | |

\$50,000 - \$100,000 Contracts "Signed" by Superintendent for BAD monthly BOARD Financial Report
All applicable Contracts prior to Contract #260060 have been added to the list.

| CONTRACT # | SUBMITTED BY | DEPT | COST | PO # | VENDOR | FUNDING SOURCE | FUNDING SOURCE |
|---------------|--------------|------|-------------|----------|---|--|----------------------------------|
| <u>260057</u> | B Ellis | 9020 | Varies | Multiple | Consent to Assignment to MSA Professional Services, Inc. from Haddad Engineering, Inc. | Facility & Operation Funds | Varies |
| <u>260038</u> | M Moree | 9004 | \$90,000.00 | P2604711 | Clay Behavioral Health Center - SAP Services | General Fund - Mental Health Categorical | 100-6100310-9004-1175-0000-000-0 |
| <u>260054</u> | K Guilfoyle | 9004 | \$75,000.00 | P2602343 | PsychoEducational Consultant Group, PL (was Faye Nussbaum (Psych Tester) CR# 260004) | General Fund - Mental Health Categorical | 100-6100310-9004-1175-0000-000-0 |
| <u>250198</u> | K Mosley | 9002 | \$68,604.00 | P2603272 | Agreement County for Clay County Fire Rescue (CCFR) Adjunt Teacher for CTE OPHS EMR/Fire Fighting Teacher 25/26 | General Fund - CTE Industry Cert. | 100-5300310-9002-1991-0000-000-0 |



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C8 - BUDGET AMENDMENT REPORT FOR November 30, 2025

Description

Florida State Board of Education Administrative Rule 6A-1.006 requires that the School Board approve amendments to the district school budget whenever the function and object amounts in the accounts prescribed by the State Board form are changed from the original budget approved by the School Board. The Budget Amendments are procedurally necessary to update our budget to reflect changes as outlined in the attached statements.

Gap Analysis

The monthly budget amendment show compliance to the district's amended budget as of the month end reported and meet State and School Board financial reporting requirements.

Previous Outcomes

Reported as per Florida State Board of Education Administrative Rule 6A-1.006.

Expected Outcomes

The monthly budget amendment is provided to meet the stewardship responsibilities of the district for reporting and accountability of the district's budget.

Strategic Plan Goal

Goal 5: Ensure fiscal responsibility through the effective management of district operations in an effort to maximize available resources necessary to provide an environment that is safe, efficient, and conducive to learning.

Recommendation

Approval of the Budget Amendments for November 2025 as presented.

Contact

Dawn Posey, Assistant Superintendent for Business Affairs

Financial Impact

See attached statements for a complete analysis of the financial impact.

Review Comments

Attachments

📎 [November 2025 Budget Amendment Stmt.pdf](#)



CLAY COUNTY DISTRICT SCHOOLS

900 WALNUT STREET, GREEN COVE SPRINGS, FL 32043

P (904) 336-6500 W oneclay.net

SUPERINTENDENT OF SCHOOLS

David S. Broskie

BOARD MEMBERS:

Erin Skipper, District 1

Robert Alvero, District 2

Beth Clark, District 3

Michele Hanson, District 4

Ashley Gilhouse, District 5

CLAY COUNTY SCHOOLS RESOLUTION TO AMEND DISTRICT BUDGET FISCAL YEAR 2025-2026 For month ending November 30, 2025

Florida State Board of Education Administrative Rule 6A-1.006 requires that the School Board approve amendments to the district school budget whenever the function and object amounts in the accounts prescribed by the State Board form are changed from the original budget approved by the School Board. The Budget Amendments are procedurally necessary to update our budget to reflect changes outlined in the attached statements.

| FUND | DESCRIPTION |
|------------------------------------|---|
| GENERAL FUND (100) | THE GENERAL FUND IS THE LARGEST FUND WITHIN THE ACCOUNTING STRUCTURE OF THE SCHOOL DISTRICT. THIS FUND IS USED TO REPORT THE DISTRICT'S DAILY, MONTHLY AND ANNUAL FINANCIAL OPERATIONS OF THE SCHOOLS AND DISTRICT OFFICE. |
| GENERAL FUND VOTED MILLAGE (105) | THE VOTED MILLAGE FUND ARE FUNDS APPROVED BY THE CLAY COUNTY VOTERS TO SUPPORT SAFETY AND SECURITY AND OTHER OPERATIONAL EXPENDITURES. |
| DEBT SERVICE (2XX) | DEBT SERVICE FUNDS ARE USED TO ACCOUNT FOR AND REPORT FINANCIAL RESOURCES THAT ARE RESTRICTED, COMMITTED, OR ASSIGNED TO EXPENDITURES FOR THE DISTRICT'S PRINCIPAL AND INTEREST PAYMENTS FOR ITS OUTSTANDING DEBT. |
| CAPITAL PROJECTS FUND(3XX) | CAPITAL PROJECT FUNDS ARE USED TO ACCOUNT FOR AND REPORT FINANCIAL RESOURCES THAT ARE RESTRICTED, COMMITTED, OR ASSIGNED TO EXPENDITURES FOR MAJOR CAPITAL OUTLAYS, INCLUDING THE ACQUISITION OR CONSTRUCTION OF CAPITAL FACILITIES AND THEIR CAPITAL ASSETS. |
| SPECIAL REVENUE FOOD SERVICE (410) | SPECIAL REVENUE FUNDS, FOOD SERVICES ARE USED TO ACCOUNT FOR AND REPORT THE PROCEEDS OF SPECIFIC REVENUE SOURCES THAT ARE RESTRICTED OR COMMITTED TO EXPENDITURES FOR THE FOOD SERVICES OPERATIONS. |
| SPECIAL REVENUE OTHER (420,44X) | SPECIAL REVENUE FUNDS, OTHER ARE USED TO ACCOUNT FOR AND REPORT THE PROCEEDS OF SPECIFIC FEDERAL REVENUE SUCH AS TITLE I, TITLE II, TITLE III, CARES ACT FUNDING THAT ARE RESTRICTED OR COMMITTED TO EXPENDITURES FOR THE SPECIFIC PROGRAM. |

CLAY COUNTY SCHOOLS
SCHOOL BOARD MEETING AGENDA
Item Backup

November 2025 Impact Statement

Purpose of Impact Statement

To reflect monthly adjustments to school and district budgets and related impact on fund balance due to:

- a. Increases/decreases in estimated revenue.
- b. Adjustments to appropriations based on changing needs and new information.

| <u>FUND</u> | <u>CHANGE TO FUND BALANCE</u> |
|---|--------------------------------------|
| GENERAL FUND (100) | Decrease of \$47,369 |
| GENERAL FUND VOTED MILLAGE (105) | No change |
| DEBT SERVICE (2XX) | No change |
| CAPITAL PROJECTS FUND(3XX) | No change |
| SPECIAL REVENUE FOOD SERVICE (410) | No change |
| SPECIAL REVENUE OTHER (420, 44X) | No change |

CLAY COUNTY SCHOOLS
SCHOOL BOARD MEETING AGENDA
Item Backup

GENERAL FUND 100:

To reflect monthly adjustments to the General Fund and related impact on fund balance due to:

Increases to Estimated Revenue

| | | |
|----------|---|-----------------|
| 1 | Increase in Gifts, Grants and Bequests Due to receipt of hospitality funds | \$2,9503 |
| 2 | Increase in Misc. Local Resources Due to receipt of Internal Accounts Funds | \$96,455 |
| | | |
| | Total Adjustments to Estimated Revenue | \$99,405 |

CLAY COUNTY SCHOOLS
 SCHOOL BOARD MEETING AGENDA
 Item Backup

Increases and/or Decreases to Appropriations

| | | |
|-----------|---|------------------|
| 1 | Increase in Instruction Based on changing school needs; addition of CTE Ducks Unlimited Subscription | \$36,240 |
| 2 | Increase in Pupil Personnel Based on changing school needs; addition of Clay Behavior Mental Health Contract | \$540 |
| 3 | Increase in Instructional Media Due to school/department transfers for books | \$12,019 |
| 4 | Decrease in Curriculum Development Due to school/department transfers | (\$4,306) |
| 5 | Increase in Instructional Staff Training Due to school/department transfers | \$9,734 |
| 6 | Increase in School Admin Due to school/department transfers for P-card reconciliation and misc expenses | \$14,756 |
| 7 | Increase in Facilities Acquisition & Construction Due to school/department transfers for AICE and misc expenses | \$15,699 |
| 8 | Increase in Central Services Due to school/department transfers | \$5,100 |
| 9 | Increase in Pupil Transportation Due to school/department transfers and CTE rentals | \$29,386 |
| 10 | Increase in Operation of Plant Due to school/department transfers | \$16,386 |
| 11 | Increase in Community Service Due to school/department transfers and receipt of Internal Accounts Funds | \$10,220 |
| | | |
| | Total Adjustments to Appropriations: | \$146,774 |

Adjustments to appropriations are based on changing revenue, needs and new information.

The impact on the General Fund Balance for the items described above is a **decrease** to fund balance of **\$47,369**.

CLAY COUNTY SCHOOLS
SCHOOL BOARD MEETING AGENDA
Item Backup

ONE MILL FUND 105:

To reflect monthly adjustments to One Mill Fund and related impact on fund balance due to:

Increases to Estimated Revenue

| | | |
|----------|---|------------|
| 1 | No Adjustments | \$0 |
| | | |
| | Total Adjustments to Estimated Revenue | \$0 |

Increases and/or Decreases to Appropriations

| | | |
|----------|---|------------|
| 1 | No Adjustments | \$0 |
| | | |
| | Total Adjustments to Appropriations: | \$0 |

Adjustments to appropriations are based on changing revenue, needs and new information.

The impact on the General Fund Balance for the items described above is **no change** to fund balance.

CLAY COUNTY SCHOOLS
SCHOOL BOARD MEETING AGENDA
Item Backup

DEBT SERVICE FUNDS (2XX):

To reflect monthly adjustments to debt service budgets and related impact on fund balance due to:

Increases to Estimated Revenue

| | | |
|----------|---|------------|
| 1 | No Adjustments | \$0 |
| | | |
| | Total Adjustments to Estimated Revenue | \$0 |

Increases and/or Decreases to Appropriations

| | | |
|----------|---|------------|
| 1 | No Adjustments | \$0 |
| | | |
| | Total Adjustments to Appropriations: | \$0 |

Adjustments to appropriations are based on changing revenue, needs and new information.

The impact on the General Fund Balance for the items described above is **no change** to fund balance.

CLAY COUNTY SCHOOLS
SCHOOL BOARD MEETING AGENDA
Item Backup

CAPITAL PROJECTS FUNDS (3XX):

To reflect adjustments to major capital construction projects budgets and related impact on fund balance due to:

Increases to Estimated Revenue

| | | |
|----------|---|------------|
| 1 | No Adjustments | \$0 |
| | | |
| | Total Adjustments to Estimated Revenue | \$0 |

Increases and/or Decreases to Appropriations

| | | |
|----------|---|------------|
| 1 | No Adjustments | \$0 |
| | | |
| | Total Adjustments to Appropriations: | \$0 |

Adjustments to appropriations are based on changing revenue, needs and new information.

The impact on the General Fund Balance for the items described above is **no change** to fund balance.

CLAY COUNTY SCHOOLS
SCHOOL BOARD MEETING AGENDA
Item Backup

SCHOOL FOOD SERVICES (410):

To reflect monthly adjustments to school and district Food Services program budgets and related impact on fund balance due to:

Increases to Estimated Revenue

| | | |
|----------|---|------------|
| 1 | No Adjustments | \$0 |
| | | |
| | Total Adjustments to Estimated Revenue | \$0 |

Increases and/or Decreases to Appropriations

| | | |
|----------|---|------------|
| 1 | No Adjustments | \$0 |
| | | |
| | Total Adjustments to Appropriations: | \$0 |

Adjustments to appropriations are based on changing revenue, needs and new information.

The impact on the fund balance for the items described above is **no change** to fund balance.

CLAY COUNTY SCHOOLS
SCHOOL BOARD MEETING AGENDA
Item Backup

SPECIAL REVENUE OTHER (42X):

To reflect monthly adjustments to school and district budgets and related impact on fund balance due to:

Increases to Estimated Revenue

| | | |
|----------|--|-----------------|
| 1 | Increase in Title III Award of Title III - Immigrant/Youth Grant | \$40,860 |
| | | |
| | Total Adjustments to Estimated Revenue | \$40,860 |

Increases and/or Decreases to Appropriations

| | | |
|----------|--|-----------------|
| 1 | Increase in Instructional Due to award of Title III - Immigrant/Youth Grant | \$14,386 |
| 4 | Increase in Parent Involvement Due to award of Title III - Immigrant/Youth Grant | \$2,709 |
| 5 | Increase in Curriculum Development Due to award of Title III - Immigrant/Youth Grant | \$818 |
| 6 | Increase in Instructional Staff Training Due to award of Title III - Immigrant/Youth Grant | \$21,426 |
| 7 | Increase in General Administration Due to award of Title III - Immigrant/Youth Grant | \$1,521 |
| | | |
| | Total Adjustments to Appropriations: | \$40,860 |

Adjustments to appropriations are based on changing revenue, needs and new information.

The impact on the fund balance for the items described above is **no change** to fund balance.

SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2025-2026
GENERAL FUND REVENUE
FUND 100
Month Ending November 30, 2025

| Function | Description | Adopted | Beginning Budget | Budget Adj | Working Budget |
|-------------------------|--------------------------------|----------------------|-------------------------|-------------------|-----------------------|
| 3120 | Federal Impact Funds | \$550,000 | \$550,000 | \$0 | \$550,000 |
| 3190 | Other Federal Direct | \$500,000 | \$506,284 | \$0 | \$506,284 |
| 3202 | Medicaid | \$2,000,000 | \$2,000,000 | \$0 | \$2,000,000 |
| 3280 | Federal Through Local Revenue | \$0 | \$219,334 | \$0 | \$219,334 |
| 3290 | Other Federal Thru State | \$0 | \$4,933 | \$0 | \$4,933 |
| 3310 | Florida Educ Finance Program | \$227,520,714 | \$227,520,714 | \$0 | \$227,520,714 |
| 3315 | Workforce Development | \$1,100,000 | \$1,100,000 | \$0 | \$1,100,000 |
| 3316 | Workforce Dev CAP Grant | \$3,956,156 | \$3,956,156 | \$0 | \$3,956,156 |
| 3317 | Workforce Performance Incentiv | \$10,000 | \$10,000 | \$0 | \$10,000 |
| 3320 | State Auto License CO and DS | \$24,000 | \$24,000 | \$0 | \$24,000 |
| 3340 | Other State Revenues | \$35,000 | \$35,000 | \$0 | \$35,000 |
| 3350 | Other Categorical | \$36,766,787 | \$36,766,787 | \$0 | \$36,766,787 |
| 3360 | School Recognition | \$0 | \$0 | \$0 | \$0 |
| 3370 | VPK | \$560,000 | \$560,000 | \$0 | \$560,000 |
| 3390 | Miscellaneous State Revenues | \$1,814,592 | \$1,960,833 | \$0 | \$1,960,833 |
| 3410 | Taxes | \$79,306,622 | \$79,306,622 | \$0 | \$79,306,622 |
| 3421 | Tax Redemptions | \$1,000,000 | \$1,000,000 | \$0 | \$1,000,000 |
| 3425 | Rent | \$500,000 | \$500,000 | \$0 | \$500,000 |
| 3430 | Interest Incl Profit On Inves | \$2,000,000 | \$2,000,000 | \$0 | \$2,000,000 |
| 3440 | Gifts Grants & Bequests | \$100,000 | \$146,467 | \$2,950 | \$149,417 |
| 3460 | Student Fees | \$49,686 | \$51,103 | \$0 | \$51,103 |
| 3470 | Other Fees | \$530,000 | \$530,000 | \$0 | \$530,000 |
| 3490 | Misc Local Resources | \$4,596,419 | \$4,735,870 | \$96,455 | \$4,832,324 |
| 3630 | Transfer From Capital Projects | \$10,769,980 | \$12,138,753 | \$0 | \$12,138,753 |
| 3650 | Interfund Transfer | \$2,000,000 | \$2,000,000 | \$0 | \$2,000,000 |
| 3732 | Addtnl Mill Contribution | \$0 | \$0 | \$0 | \$0 |
| 3733 | Sale of Capital Asset | \$50,000 | \$50,000 | \$0 | \$50,000 |
| 3740 | Insurance Loss Recoveries | \$5,000 | \$5,000 | \$0 | \$5,000 |
| Revenue - Totals | | \$375,744,956 | \$377,677,856 | \$99,405 | \$377,777,260 |

SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR - 2025-2026
GENERAL FUND EXPENSES
FUND 100
Month Ending November 30, 2025

| 5000 Instruction | | | | | |
|--------------------------------------|-----------------------|----------------------|-------------------------|-------------------|-----------------------|
| Function | Description | Adopted | Beginning Budget | Budget Adj | Working Budget |
| 100 | Salaries | \$148,148,157 | \$148,183,619 | \$0 | \$148,183,619 |
| 200 | Employee Benefits | \$47,531,398 | \$47,554,349 | \$0 | \$47,554,349 |
| 300 | Purchased Services | \$30,758,458 | \$31,002,353 | \$51,572 | \$31,053,925 |
| 400 | Energy Services | \$20,136 | \$20,486 | \$0 | \$20,486 |
| 500 | Material and Supplies | \$12,480,367 | \$13,327,205 | (\$204,174) | \$13,123,031 |
| 600 | Capital Outlay | \$2,542,700 | \$2,803,626 | \$109,915 | \$2,913,541 |
| 700 | Other | \$1,303,195 | \$1,384,327 | \$78,928 | \$1,463,255 |
| Total Expenses Function 5000 | | \$242,784,411 | \$244,275,965 | \$36,240 | \$244,312,205 |
| Function | Description | Adopted | Beginning Budget | Budget Adj | Working Budget |
| 6100 Pupil Personnel Services | | | | | |
| 100 | Salaries | \$13,763,372 | \$13,768,699 | \$0 | \$13,768,699 |
| 200 | Employee Benefits | \$5,173,609 | \$5,195,171 | \$0 | \$5,195,171 |
| 300 | Purchased Services | \$605,992 | \$601,485 | \$253,496 | \$854,981 |
| 400 | Energy Services | \$4,400 | \$4,400 | \$0 | \$4,400 |
| 500 | Material and Supplies | \$4,220,133 | \$3,893,589 | (\$252,976) | \$3,640,613 |
| 600 | Capital Outlay | \$9,866 | \$26,282 | \$20 | \$26,302 |
| 700 | Other | \$1,720 | \$33,026 | \$0 | \$33,026 |
| 6110 Social Work | | | | | |
| 200 | Employee Benefits | \$0 | \$0 | \$0 | \$0 |
| 300 | Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 6120 Guidance Services | | | | | |
| 100 | Salaries | \$0 | \$0 | \$0 | \$0 |
| 200 | Employee Benefits | \$0 | \$0 | \$0 | \$0 |
| 6130 Health Services | | | | | |
| 100 | Salaries | \$0 | \$0 | \$0 | \$0 |
| 200 | Employee Benefits | \$0 | \$0 | \$0 | \$0 |
| 300 | Purchased Services | \$381,320 | \$381,320 | \$0 | \$381,320 |
| 500 | Material and Supplies | \$0 | \$0 | \$0 | \$0 |
| 6140 Psychological Services | | | | | |
| 300 | Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 6150 Parent Involvement | | | | | |
| 100 | Salaries | \$61,535 | \$61,535 | \$0 | \$61,535 |
| 200 | Employee Benefits | \$22,998 | \$22,998 | \$0 | \$22,998 |
| 300 | Purchased Services | \$18,425 | \$18,425 | \$0 | \$18,425 |
| 500 | Material and Supplies | \$4,240 | \$4,240 | \$0 | \$4,240 |
| 600 | Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| 700 | Other | \$0 | \$0 | \$0 | \$0 |
| 6190 Guidance Administration | | | | | |
| 100 | Salaries | \$63,804 | \$63,804 | \$0 | \$63,804 |
| 200 | Employee Benefits | \$29,433 | \$29,433 | \$0 | \$29,433 |
| 6200 Instructional Media | | | | | |
| 100 | Salaries | \$2,772,784 | \$2,772,979 | \$0 | \$2,772,979 |

| | | | | | |
|-------------|--|--------------|--------------|-----------|--------------|
| 200 | Employee Benefits | \$1,078,295 | \$1,078,295 | \$0 | \$1,078,295 |
| 300 | Purchased Services | \$206,444 | \$172,474 | (\$337) | \$172,137 |
| 500 | Material and Supplies | \$71,924 | \$54,235 | (\$6,047) | \$48,188 |
| 600 | Capital Outlay | \$96,222 | \$152,713 | \$18,403 | \$171,116 |
| 700 | Other | \$1,194 | \$844 | \$0 | \$844 |
| 6300 | Inst & Curric Dev Services | | | | |
| 100 | Salaries | \$4,050,060 | \$4,196,052 | \$0 | \$4,196,052 |
| 200 | Employee Benefits | \$1,590,062 | \$1,626,739 | \$0 | \$1,626,739 |
| 300 | Purchased Services | \$73,248 | \$75,973 | (\$4,306) | \$71,667 |
| 400 | Energy Services | \$560 | \$560 | \$0 | \$560 |
| 500 | Material and Supplies | \$38,356 | \$37,618 | \$0 | \$37,618 |
| 600 | Capital Outlay | \$24,553 | \$25,250 | \$0 | \$25,250 |
| 700 | Other | \$1,158 | \$1,158 | \$0 | \$1,158 |
| 6400 | Inst Staff Training Services | | | | |
| 100 | Salaries | \$2,169,704 | \$2,189,762 | \$3,500 | \$2,193,262 |
| 200 | Employee Benefits | \$781,010 | \$782,040 | \$0 | \$782,040 |
| 300 | Purchased Services | \$452,877 | \$505,721 | \$6,234 | \$511,955 |
| 500 | Material and Supplies | \$59,587 | \$55,118 | \$0 | \$55,118 |
| 600 | Capital Outlay | \$1,895 | \$1,895 | \$0 | \$1,895 |
| 700 | Other | \$257,827 | \$263,552 | \$0 | \$263,552 |
| 6500 | Instruction Related Technology | | | | |
| 100 | Salaries | \$2,241,299 | \$2,241,299 | \$0 | \$2,241,299 |
| 200 | Employee Benefits | \$858,122 | \$858,122 | \$0 | \$858,122 |
| 300 | Purchased Services | \$3,452,237 | \$3,452,237 | \$0 | \$3,452,237 |
| 500 | Material and Supplies | \$64,054 | \$64,054 | \$0 | \$64,054 |
| 600 | Capital Outlay | \$184,000 | \$184,000 | \$0 | \$184,000 |
| 700 | Other | \$0 | \$0 | \$0 | \$0 |
| 7100 | Board | | | | |
| 100 | Salaries | \$282,457 | \$282,457 | \$0 | \$282,457 |
| 200 | Employee Benefits | \$224,065 | \$224,065 | \$0 | \$224,065 |
| 300 | Purchased Services | \$2,053,892 | \$2,055,140 | \$0 | \$2,055,140 |
| 500 | Material and Supplies | \$4,037 | \$4,037 | \$0 | \$4,037 |
| 600 | Capital Outlay | \$1,000 | \$600 | \$0 | \$600 |
| 700 | Other | \$27,130 | \$26,282 | \$0 | \$26,282 |
| 7200 | General Administration | | | | |
| 100 | Salaries | \$344,561 | \$344,561 | \$0 | \$344,561 |
| 200 | Employee Benefits | \$215,819 | \$215,819 | \$0 | \$215,819 |
| 300 | Purchased Services | \$28,121 | \$28,121 | \$0 | \$28,121 |
| 400 | Energy Services | \$1,200 | \$1,200 | \$0 | \$1,200 |
| 500 | Material and Supplies | \$8,904 | \$8,904 | \$1,000 | \$9,904 |
| 600 | Capital Outlay | \$3,680 | \$3,680 | \$0 | \$3,680 |
| 700 | Other | \$26,500 | \$26,500 | \$0 | \$26,500 |
| 7300 | School Administration | | | | |
| 100 | Salaries | \$13,159,835 | \$13,159,835 | \$0 | \$13,159,835 |
| 200 | Employee Benefits | \$5,090,430 | \$5,090,430 | \$0 | \$5,090,430 |
| 300 | Purchased Services | \$69,587 | \$72,454 | \$300 | \$72,754 |
| 400 | Energy Services | \$0 | \$0 | \$0 | \$0 |
| 500 | Material and Supplies | \$95,022 | \$105,623 | \$10,881 | \$117,313 |
| 600 | Capital Outlay | \$37,184 | \$48,411 | \$849 | \$49,260 |
| 700 | Other | \$17,940 | \$21,428 | \$2,726 | \$24,153 |
| 7400 | Facilities Aquisition & Const | | | | |
| 100 | Salaries | \$1,199,224 | \$1,199,224 | \$0 | \$1,199,224 |
| 200 | Employee Benefits | \$450,729 | \$450,729 | \$0 | \$450,729 |

| | | | | | |
|-------------|---------------------------------------|-------------|-------------|------------|-------------|
| 300 | Purchased Services | \$1,352,978 | \$1,352,978 | \$13,000 | \$1,365,978 |
| 400 | Energy Services | \$6,400 | \$6,400 | \$0 | \$6,400 |
| 500 | Material and Supplies | \$21,870 | \$21,870 | \$0 | \$21,870 |
| 600 | Capital Outlay | \$2,700,489 | \$2,718,739 | \$2,699 | \$2,721,438 |
| 700 | Other | \$1,860 | \$1,370,633 | \$0 | \$1,370,633 |
| 7500 | Fiscal Services | | | | |
| 100 | Salaries | \$1,342,679 | \$1,342,679 | \$0 | \$1,342,679 |
| 200 | Employee Benefits | \$518,568 | \$518,568 | \$0 | \$518,568 |
| 300 | Purchased Services | \$401,521 | \$401,521 | (\$1,424) | \$400,098 |
| 500 | Material and Supplies | \$17,273 | \$17,273 | \$0 | \$17,273 |
| 600 | Capital Outlay | \$4,500 | \$4,500 | \$1,424 | \$5,924 |
| 700 | Other | \$200 | \$200 | \$0 | \$200 |
| 7600 | Food Services | | | | |
| 100 | Salaries | \$77,688 | \$77,871 | \$0 | \$77,871 |
| 200 | Employee Benefits | \$29,631 | \$29,631 | \$0 | \$29,631 |
| 7700 | Central Services | | | | |
| 100 | Salaries | \$2,255,849 | \$2,255,849 | \$5,000 | \$2,260,849 |
| 200 | Employee Benefits | \$876,708 | \$876,708 | \$0 | \$876,708 |
| 300 | Purchased Services | \$704,205 | \$704,972 | (\$900) | \$704,072 |
| 400 | Energy Services | \$5,298 | \$6,298 | (\$500) | \$5,798 |
| 500 | Material and Supplies | \$106,835 | \$106,835 | \$0 | \$106,835 |
| 600 | Capital Outlay | \$398,714 | \$396,714 | \$500 | \$397,214 |
| 700 | Other | \$44,960 | \$45,568 | \$1,000 | \$46,568 |
| 7800 | Pupil Transportation Services | | | | |
| 100 | Salaries | \$8,776,372 | \$9,351,372 | \$0 | \$9,351,372 |
| 200 | Employee Benefits | \$3,146,740 | \$3,146,740 | \$0 | \$3,146,740 |
| 300 | Purchased Services | \$722,730 | \$752,956 | \$29,386 | \$782,343 |
| 400 | Energy Services | \$1,859,938 | \$1,860,688 | \$0 | \$1,860,688 |
| 500 | Material and Supplies | \$1,211,055 | \$1,221,055 | \$10,000 | \$1,231,055 |
| 600 | Capital Outlay | \$698,383 | \$678,383 | (\$60,000) | \$618,383 |
| 700 | Other | \$10,000 | \$10,000 | \$50,000 | \$60,000 |
| 7900 | Operation Of Plant | | | | |
| 100 | Salaries | \$7,272,837 | \$7,275,714 | \$1,316 | \$7,277,030 |
| 200 | Employee Benefits | \$2,776,801 | \$2,776,801 | \$0 | \$2,776,801 |
| 300 | Purchased Services | \$7,028,289 | \$7,374,096 | \$12,037 | \$7,386,133 |
| 400 | Energy Services | \$6,150,165 | \$6,150,665 | \$0 | \$6,150,665 |
| 500 | Material and Supplies | \$748,300 | \$753,703 | (\$596) | \$753,107 |
| 600 | Capital Outlay | \$291,742 | \$290,138 | \$3,629 | \$293,767 |
| 700 | Other | \$0 | \$0 | \$0 | \$0 |
| 8100 | Maintenance Of Plant | | | | |
| 100 | Salaries | \$3,863,055 | \$3,863,055 | \$0 | \$3,863,055 |
| 200 | Employee Benefits | \$1,409,589 | \$1,409,589 | \$0 | \$1,409,589 |
| 300 | Purchased Services | \$2,744,865 | \$2,744,865 | \$0 | \$2,744,865 |
| 400 | Energy Services | \$165,956 | \$165,956 | \$0 | \$165,956 |
| 500 | Material and Supplies | \$1,461,068 | \$1,461,068 | \$0 | \$1,461,068 |
| 600 | Capital Outlay | \$190,788 | \$190,788 | \$0 | \$190,788 |
| 700 | Other | \$16,100 | \$16,100 | \$0 | \$16,100 |
| 8200 | Administrative Technology Svcs | | | | |
| 100 | Salaries | \$1,168,123 | \$1,168,123 | \$0 | \$1,168,123 |
| 200 | Employee Benefits | \$438,072 | \$438,072 | \$0 | \$438,072 |
| 300 | Purchased Services | \$4,880 | \$4,880 | \$0 | \$4,880 |
| 400 | Energy Services | \$12,000 | \$12,000 | \$0 | \$12,000 |
| 500 | Material and Supplies | \$10,240 | \$10,240 | \$0 | \$10,240 |

| | | | | | |
|---|-------------------------------------|----------------------|----------------------|------------------|----------------------|
| 600 | Capital Outlay | \$2,400 | \$2,400 | \$0 | \$2,400 |
| 700 | Other | \$160 | \$160 | \$0 | \$160 |
| 9100 | Community Services | | | | |
| 100 | Salaries | \$157,637 | \$172,178 | \$9,203 | \$181,380 |
| 200 | Employee Benefits | \$60,821 | \$60,821 | \$0 | \$60,821 |
| 300 | Purchased Services | \$0 | \$195 | \$0 | \$195 |
| 500 | Material and Supplies | \$96,678 | \$109,371 | (\$1,402) | \$107,969 |
| 600 | Capital Outlay | \$20 | \$4,132 | \$2,419 | \$6,551 |
| 700 | Other | \$1,006 | \$1,006 | \$0 | \$1,006 |
| 9200 | Debt Service | | | | |
| 700 | Other | \$0 | \$0 | \$0 | \$0 |
| 9900 | Internal Service Proprietary | | | | |
| 100 | Salaries | \$0 | \$0 | \$0 | \$0 |
| 200 | Employee Benefits | \$0 | \$0 | \$0 | \$0 |
| 300 | Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 400 | Energy Services | \$0 | \$0 | \$0 | \$0 |
| 500 | Material and Supplies | \$0 | \$0 | \$0 | \$0 |
| 600 | Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| 700 | Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses Function 6000 to 9900 | | \$131,594,667 | \$133,272,927 | \$110,534 | \$134,111,057 |

**SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2025-2026
ONE MILL
FUND 105**

Month Ending November 30, 2025

| Function | Description | Adopted | Beginning Budget | Budget Adj | Working Budget |
|---|-----------------------|---------------------|---------------------|------------|---------------------|
| 3400 Revenue from Local Sources | | | | | |
| 000 | Revenue | \$21,040,061 | \$21,040,061 | \$0 | \$21,040,061 |
| Total Revenue | | \$21,040,061 | \$21,040,061 | \$0 | \$21,040,061 |
| 5100 Basic FEEP K-12 | | | | | |
| 100 | Salaries | \$0 | \$0 | \$0 | \$0 |
| 200 | Employee Benefits | \$0 | \$0 | \$0 | \$0 |
| 7400 Facilities Aquisition & Const | | | | | |
| 300 | Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 500 | Material and Supplies | \$0 | \$0 | \$0 | \$0 |
| 600 | Capital Outlay | \$6,179,509 | \$6,179,510 | \$0 | \$6,179,510 |
| 700 | Other | \$1,117,726 | \$1,117,726 | \$0 | \$1,117,726 |
| 7700 Central Services | | | | | |
| 100 | Salaries | \$0 | \$0 | \$0 | \$0 |
| 200 | Employee Benefits | \$0 | \$0 | \$0 | \$0 |
| 300 | Purchased Services | \$12,000 | \$12,000 | \$0 | \$12,000 |
| 7800 Pupil Transportation Services | | | | | |
| 600 | Capital Outlay | \$109,737 | \$109,737 | \$0 | \$109,737 |
| 7900 Operation Of Plant | | | | | |
| 100 | Salaries | \$1,424,917 | \$1,424,913 | \$0 | \$1,424,913 |
| 200 | Employee Benefits | \$512,827 | \$512,831 | \$0 | \$512,831 |
| 300 | Purchased Services | \$8,223,633 | \$8,223,633 | \$0 | \$8,223,633 |
| 400 | Energy Services | \$10,000 | \$10,000 | \$0 | \$10,000 |
| 500 | Material and Supplies | \$68,740 | \$68,740 | (\$6,492) | \$62,248 |
| 600 | Capital Outlay | \$182,660 | \$182,660 | \$0 | \$182,660 |
| 700 | Other | \$18,600 | \$18,600 | \$6,492 | \$25,092 |
| 8100 Maintenance Of Plant | | | | | |
| 100 | Salaries | \$156,195 | \$156,195 | \$0 | \$156,195 |
| 200 | Employee Benefits | \$64,739 | \$64,739 | \$0 | \$64,739 |
| 9700 Transfer Of Funds | | | | | |
| 900 | Transfers | \$2,000,000 | \$2,000,000 | \$0 | \$2,000,000 |
| Total Expenses | | \$20,081,283 | \$20,081,284 | \$0 | \$20,081,284 |

SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2025-2026
CAPITAL PROJECTS
FUND 3XX
Month Ending November 30, 2025

| Fund | Function | Description | Obj | Description | Adopted | Beginning Budget | Budget Adj | Working Budget |
|----------------------|-----------------|-------------------------------|------------|--------------------------------|---------------------|-------------------------|-------------------|-----------------------|
| 360 | 3320 | State Auto License CO and DS | 000 | Revenue | \$1,646,500 | \$1,646,500 | \$0 | \$1,646,500 |
| | 3430 | Interest Incl Profit On Inves | 000 | Revenue | \$0 | \$0 | \$0 | \$0 |
| 370 | 3410 | Taxes | 000 | Revenue | \$31,560,212 | \$31,560,212 | \$0 | \$31,560,212 |
| | 3430 | Interest Incl Profit On Inves | 000 | Revenue | \$0 | \$0 | \$0 | \$0 |
| 380 | 3430 | Interest Incl Profit On Inves | 000 | Revenue | \$675,000 | \$675,000 | \$0 | \$675,000 |
| | 3490 | Misc Local Resources | 000 | Revenue | \$9,500,000 | \$9,500,000 | \$0 | \$9,500,000 |
| 392 | 3430 | Interest Incl Profit On Inves | 000 | Revenue | \$0 | \$0 | \$0 | \$0 |
| 393 | 3430 | Interest Incl Profit On Inves | 000 | Revenue | \$0 | \$0 | \$0 | \$0 |
| 394 | 3390 | Miscellaneous State Revenues | 000 | Revenue | \$0 | \$0 | \$0 | \$0 |
| | 3397 | Charter School Capital Outlay | 000 | Revenue | \$0 | \$1,368,773 | \$0 | \$1,368,773 |
| | 3430 | Interest Incl Profit On Inves | 000 | Revenue | \$0 | \$13,000 | \$0 | \$13,000 |
| 399 | 3390 | Miscellaneous State Revenues | 000 | Revenue | \$0 | \$0 | \$0 | \$0 |
| Total Revenue | | | | | \$43,381,712 | \$44,763,485 | \$0 | \$44,763,485 |
| 340 | 7400 | Facilities Aquisition & Const | 670 | Improvements other than Bldg | \$0 | \$0 | \$0 | \$0 |
| | | | 680 | Remodeling and Renovations | \$0 | \$0 | \$0 | \$0 |
| 360 | 7400 | Facilities Aquisition & Const | 630 | Buildings and Fixed Equip | \$4,026,481 | \$4,026,481 | \$0 | \$4,026,481 |
| | | | 640 | Furniture Fixtures & Equipment | \$0 | \$0 | \$0 | \$0 |
| | | | 680 | Remodeling and Renovations | \$0 | \$0 | \$0 | \$0 |
| | 9200 | Debt Service | 730 | Dues and Fees | \$0 | \$0 | \$0 | \$0 |
| 370 | 7400 | Facilities Aquisition & Const | 630 | Buildings and Fixed Equip | \$127,415 | \$127,415 | \$0 | \$127,415 |
| | | | 690 | Computer Software | \$312,520 | \$312,520 | \$0 | \$312,520 |
| | | | 640 | Furniture Fixtures & Equipment | \$890,773 | \$890,773 | \$0 | \$890,773 |
| | | | 670 | Improvements other than Bldg | \$1,558,099 | \$1,300,030 | \$0 | \$1,300,030 |
| | | | 720 | Interest | \$0 | \$0 | \$0 | \$0 |
| | | | 660 | Land | \$1,000 | \$1,000 | \$0 | \$1,000 |
| | | | 790 | Miscellaneous | \$1,005,953 | \$1,005,953 | \$0 | \$1,005,953 |
| | | | 650 | Motor Vehicles | \$6,976,613 | \$6,976,613 | \$0 | \$6,976,613 |
| | | | 390 | Other Purchased Services | \$0 | \$0 | \$0 | \$0 |
| | | | 710 | Redemption of Principal | \$0 | \$0 | \$0 | \$0 |
| | | | 680 | Remodeling and Renovations | \$22,197,299 | \$22,455,367 | \$0 | \$22,455,367 |
| | 7800 | Pupil Transportation Services | 650 | Motor Vehicles | \$0 | \$0 | \$0 | \$0 |
| | | | 680 | Remodeling and Renovations | \$0 | \$0 | \$0 | \$0 |
| | 7900 | Operation Of Plant | 680 | Remodeling and Renovations | \$0 | \$0 | \$0 | \$0 |
| | 9200 | Debt Service | 720 | Interest | \$767 | \$767 | \$0 | \$767 |
| | | | 710 | Redemption of Principal | \$0 | \$0 | \$0 | \$0 |
| | 9700 | Transfer Of Funds | 920 | Transfers to Debt Service Fund | \$1,615,559 | \$1,615,559 | \$0 | \$1,615,559 |
| | | | 910 | Transfers to General Fund | \$10,769,980 | \$10,769,980 | \$0 | \$10,769,980 |
| 380 | 7400 | Facilities Aquisition & Const | 630 | Buildings and Fixed Equip | \$23,655,229 | \$23,655,229 | \$0 | \$23,655,229 |
| | | | 690 | Computer Software | \$0 | \$0 | \$0 | \$0 |
| | | | 640 | Furniture Fixtures & Equipment | \$1,033,549 | \$1,033,549 | \$0 | \$1,033,549 |
| | | | 670 | Improvements other than Bldg | \$0 | \$0 | \$0 | \$0 |
| | | | 610 | Library Books | \$0 | \$0 | \$0 | \$0 |
| | | | 680 | Remodeling and Renovations | \$120,000 | \$120,000 | \$0 | \$120,000 |
| | 9700 | Transfer Of Funds | 920 | Transfers to Debt Service Fund | \$4,607,000 | \$4,607,000 | \$0 | \$4,607,000 |
| 392 | 7300 | School Administration | 640 | Furniture Fixtures & Equipment | \$0 | \$0 | \$0 | \$0 |
| | 7400 | Facilities Aquisition & Const | 620 | Audiovisual Materials | \$0 | \$0 | \$0 | \$0 |
| | | | 630 | Buildings and Fixed Equip | \$0 | \$0 | \$0 | \$0 |
| | | | 690 | Computer Software | \$0 | \$0 | \$0 | \$0 |
| | | | 640 | Furniture Fixtures & Equipment | \$0 | \$0 | \$0 | \$0 |
| | | | 650 | Motor Vehicles | \$0 | \$0 | \$0 | \$0 |
| | | | 390 | Other Purchased Services | \$0 | \$0 | \$0 | \$0 |
| | | | 680 | Remodeling and Renovations | \$0 | \$0 | \$0 | \$0 |
| | | | 360 | Rentals | \$0 | \$0 | \$0 | \$0 |
| | 7800 | Pupil Transportation Services | 690 | Computer Software | \$0 | \$0 | \$0 | \$0 |
| | 9200 | Debt Service | 720 | Interest | \$0 | \$0 | \$0 | \$0 |
| | | | 710 | Redemption of Principal | \$0 | \$0 | \$0 | \$0 |
| 393 | 7400 | Facilities Aquisition & Const | 630 | Buildings and Fixed Equip | \$5,436,686 | \$5,436,686 | \$0 | \$5,436,686 |
| | | | 680 | Remodeling and Renovations | \$0 | \$0 | \$0 | \$0 |
| 394 | 9700 | Transfer Of Funds | 910 | Transfers to General Fund | \$0 | \$1,368,773 | \$0 | \$1,368,773 |
| 395 | 7400 | Facilities Aquisition & Const | 670 | Improvements other than Bldg | \$255,398 | \$255,398 | \$0 | \$255,398 |
| 398 | 7400 | Facilities Aquisition & Const | 620 | Audiovisual Materials | \$0 | \$0 | \$0 | \$0 |
| | | | 640 | Furniture Fixtures & Equipment | \$0 | \$0 | \$0 | \$0 |

| | | | | | | | | |
|-----------------------|------|-------------------------------|-----|------------------------------|---------------------|---------------------|------------|---------------------|
| | | | 610 | Library Books | \$0 | \$0 | \$0 | \$0 |
| 399 | 7400 | Facilities Aquisition & Const | 670 | Improvements other than Bldg | \$0 | \$0 | \$0 | \$0 |
| | | | 790 | Miscellaneous | \$0 | \$0 | \$0 | \$0 |
| | | | 680 | Remodeling and Renovations | \$515,885 | \$515,885 | \$0 | \$515,885 |
| Total Expenses | | | | | \$85,106,208 | \$86,474,981 | \$0 | \$86,474,981 |

DRAFT

SCHOOL BOARD OF CLAY COUNTY
 RESOLUTION TO AMEND DISTRICT BUDGET
 FISCAL YEAR 2025-2026
 CAPITAL PROJECTS
 FUND 396
 Month Ending November 30, 2025

| Fund | Function | Description | Obj | Description | Adopted | Beginning Budget | Budget Adj | Working Budget |
|-----------------------|----------|-------------------------------|-----|--------------------------------|---------------------|---------------------|-------------|---------------------|
| 396 | 3410 | Taxes | 000 | Revenue | \$20,000,000 | \$20,000,000 | \$0 | \$20,000,000 |
| | 3430 | Interest Incl Profit On Inves | 000 | Revenue | \$0 | \$0 | \$0 | \$0 |
| Total Revenue | | | | | \$20,000,000 | \$20,000,000 | \$0 | \$20,000,000 |
| <hr/> | | | | | | | | |
| 396 | 7400 | Facilities Aquisition & Const | 630 | Buildings and Fixed Equip | \$2,019,811 | \$1,964,811 | (\$190,000) | \$1,774,811 |
| | | | 640 | Furniture Fixtures & Equipment | \$529,885 | \$511,405 | \$0 | \$511,405 |
| | | | 670 | Improvements other than Bldg | \$8,569,751 | \$8,624,751 | \$140,000 | \$8,764,751 |
| | | | 790 | Miscellaneous | \$1,140,000 | \$1,140,000 | \$0 | \$1,140,000 |
| | | | 680 | Remodeling and Renovations | \$22,229,482 | \$22,247,962 | \$50,000 | \$22,297,962 |
| | 9200 | Debt Service | 710 | Redemption of Principal | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | | | | | \$34,488,929 | \$34,488,929 | \$0 | \$34,488,929 |
| <hr/> | | | | | | | | |

DRAFT

SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2025-2026
DEBT SERVICE
FUND 2XX
Month Ending November 30, 2025

| Fund | Function | Description | Obj | Description | Adopted | Beginning Budget | Budget Adj | Working Budget |
|-----------------------|-----------------|--------------------------------|------------|-------------------------|--------------------|-------------------------|-------------------|-----------------------|
| 222 | 3340 | Other State Revenues | 000 | Revenue | \$225,575 | \$225,575 | \$0 | \$225,575 |
| | 3430 | Interest Incl Profit On Inves | 000 | Revenue | \$1,000 | \$1,000 | \$0 | \$1,000 |
| 294 | 3430 | Interest Incl Profit On Inves | 000 | Revenue | \$0 | \$0 | \$0 | \$0 |
| | 3630 | Transfer From Capital Projects | 000 | Revenue | \$4,607,000 | \$4,607,000 | \$0 | \$4,607,000 |
| 299 | 3630 | Transfer From Capital Projects | 000 | Revenue | \$1,615,559 | \$1,615,559 | \$0 | \$1,615,559 |
| Total Revenue | | | | | \$6,449,134 | \$6,449,134 | \$0 | \$6,449,134 |
| | | | | | | | | |
| 222 | 9200 | Debt Service | 710 | Redemption of Principal | \$155,000 | \$155,000 | \$0 | \$155,000 |
| | | | 720 | Interest | \$61,575 | \$61,575 | \$0 | \$61,575 |
| 290 | 9200 | Debt Service | 730 | Dues and Fees | \$0 | \$0 | \$0 | \$0 |
| 292 | 9200 | Debt Service | 730 | Dues and Fees | \$0 | \$0 | \$0 | \$0 |
| 293 | 9200 | Debt Service | 730 | Dues and Fees | \$0 | \$0 | \$0 | \$0 |
| 294 | 9200 | Debt Service | 710 | Redemption of Principal | \$2,325,000 | \$2,325,000 | \$0 | \$2,325,000 |
| | | | 720 | Interest | \$2,277,000 | \$2,277,000 | \$0 | \$2,277,000 |
| | | | 730 | Dues and Fees | \$5,000 | \$5,000 | \$0 | \$5,000 |
| 299 | 9200 | Debt Service | 710 | Redemption of Principal | \$1,588,331 | \$1,588,331 | \$0 | \$1,588,331 |
| | | | 720 | Interest | \$27,229 | \$27,229 | \$0 | \$27,229 |
| Total Expenses | | | | | \$6,439,135 | \$6,439,134 | \$0 | \$6,439,134 |

SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2025-2026
SPECIAL REVENUE FOOD SERVICE
FUND 410
Month Ending November 30, 2025

| Func | Obj | Description | Adopted | Beginning Budget | Budget Adj | Working Budget |
|--------------------------------------|-----|-----------------------|---------------------|---------------------|------------|---------------------|
| National School Lunch Act | | | | | | |
| 3260 | 000 | Revenue | \$15,538,066 | \$15,538,066 | \$0 | \$15,538,066 |
| Categorical State Sources | | | | | | |
| 3330 | 000 | Revenue | \$145,000 | \$145,000 | \$0 | \$145,000 |
| Interest Incl Profit On Inves | | | | | | |
| 3430 | 000 | Revenue | \$150,000 | \$150,000 | \$0 | \$150,000 |
| Gifts Grants & Bequests | | | | | | |
| 3440 | 000 | Revenue | \$0 | \$0 | \$0 | \$0 |
| Food Services | | | | | | |
| 3450 | 000 | Revenue | \$5,236,500 | \$5,236,500 | \$0 | \$5,236,500 |
| Misc Local Resources | | | | | | |
| 3490 | 000 | Revenue | \$5,000 | \$5,000 | \$0 | \$5,000 |
| Sale of Capital Asset | | | | | | |
| 3733 | 000 | Revenue | \$0 | \$0 | \$0 | \$0 |
| Total Revenue | | | \$21,074,566 | \$21,074,566 | \$0 | \$21,074,566 |
| Food Services | | | | | | |
| 7600 | 100 | Salaries | \$7,357,994 | \$7,357,994 | \$0 | \$7,357,994 |
| | 200 | Employee Benefits | \$2,790,558 | \$2,790,558 | \$0 | \$2,790,558 |
| | 300 | Purchased Services | \$308,752 | \$314,552 | \$0 | \$314,552 |
| | 400 | Energy Services | \$198,400 | \$198,400 | \$0 | \$198,400 |
| | 500 | Material and Supplies | \$11,572,081 | \$11,566,281 | \$0 | \$11,566,281 |
| | 600 | Capital Outlay | \$467,145 | \$467,145 | \$0 | \$467,145 |
| | 700 | Other | \$530,196 | \$530,196 | \$0 | \$530,196 |
| Central Services | | | | | | |
| 7700 | 100 | Salaries | \$0 | \$0 | \$0 | \$0 |
| | 200 | Employee Benefits | \$0 | \$0 | \$0 | \$0 |
| Operation Of Plant | | | | | | |
| 7900 | 100 | Salaries | \$0 | \$0 | \$0 | \$0 |
| | 200 | Employee Benefits | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | | | \$23,225,126 | \$23,225,126 | \$0 | \$23,225,126 |

SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2025-2026
SPECIAL REVENUE OTHER
FUND 42X
Month Ending November 30, 2025

| Func | Obj | Adopted | Beginning Budget | Budget Adj | Working Budget |
|----------------------|---|---------------------|---------------------|-----------------|---------------------|
| 3201 | Vocational Ed | | | | |
| 3201 | Revenue | \$367,631 | \$367,631 | \$0 | \$367,631 |
| 3220 | Workforce Investment Act | | | | |
| 3220 | Revenue | \$490,817 | \$490,817 | \$0 | \$490,817 |
| 3226 | Eisenhower Math And Science | | | | |
| 3226 | Revenue | \$5,945 | \$1,059,289 | \$0 | \$1,059,289 |
| 3230 | I.D.E.A. | | | | |
| 3230 | Revenue | \$9,739,775 | \$11,534,704 | \$0 | \$11,534,704 |
| 3240 | Title I - Elem & Secondary Edu | | | | |
| 3240 | Revenue | \$5,919,586 | \$5,968,593 | \$0 | \$5,968,593 |
| 3241 | Title III | | | | |
| 3241 | Revenue | \$7,586 | \$7,586 | \$40,860 | \$48,446 |
| 3242 | Title IV | | | | |
| 3242 | Revenue | \$309,711 | \$461,749 | \$0 | \$461,749 |
| 3290 | Other Federal Thru State | | | | |
| 3290 | Revenue | \$172,905 | \$172,905 | \$0 | \$172,905 |
| 3610 | Transfer From General Fund | | | | |
| 3610 | Revenue | \$875,739 | \$473,256 | \$0 | \$473,256 |
| Total Revenue | | \$17,889,695 | \$20,536,531 | \$40,860 | \$20,577,391 |
| 5000 | Instruction | | | | |
| 100 | Salaries | \$7,252,797 | \$6,668,856 | (\$508) | \$6,668,348 |
| 200 | Employee Benefits | \$2,705,481 | \$2,606,475 | (\$2,607) | \$2,603,868 |
| 300 | Purchased Services | \$232,434 | \$999,040 | \$6,294 | \$1,005,334 |
| 400 | Energy Services | \$0 | \$0 | \$0 | \$0 |
| 500 | Material and Supplies | \$683,806 | \$1,032,044 | \$9,419 | \$1,041,464 |
| 600 | Capital Outlay | \$428,011 | \$592,600 | \$1,788 | \$594,390 |
| 700 | Other | \$100,907 | \$122,265 | \$0 | \$122,265 |
| 6100 | Student Personnel Services | | | | |
| 100 | Salaries | \$1,132,048 | \$1,178,959 | \$0 | \$1,178,959 |
| 200 | Employee Benefits | \$397,957 | \$451,651 | \$0 | \$451,651 |
| 300 | Purchased Services | \$1,463 | \$1,413 | \$0 | \$1,413 |
| 500 | Material and Supplies | \$2,186 | \$2,790 | \$0 | \$2,790 |
| 600 | Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| 700 | Other | \$650 | \$650 | \$0 | \$650 |
| 6110 | Social Work | | | | |
| 200 | Employee Benefits | \$23,029 | \$22,576 | \$0 | \$22,576 |
| 300 | Purchased Services | \$213 | \$373 | \$0 | \$373 |
| 6120 | Guidance Services | | | | |
| 100 | Salaries | \$0 | \$0 | \$0 | \$0 |
| 200 | Employee Benefits | \$0 | \$0 | \$0 | \$0 |
| 6130 | Health Services | | | | |
| 100 | Salaries | \$0 | \$0 | \$0 | \$0 |

| | | | | | |
|---|-----------------------|-------------|-------------|------------|-------------|
| 200 | Employee Benefits | \$0 | \$0 | \$0 | \$0 |
| 300 | Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 500 | Material and Supplies | \$0 | \$0 | \$0 | \$0 |
| 700 | Other | \$0 | \$0 | \$0 | \$0 |
| 6150 Parent Involvement | | | | | |
| 100 | Salaries | \$80,999 | \$84,531 | \$0 | \$84,531 |
| 200 | Employee Benefits | \$28,621 | \$32,199 | \$0 | \$32,199 |
| 300 | Purchased Services | \$68,091 | \$107,067 | \$0 | \$107,067 |
| 400 | Energy Services | \$0 | \$0 | \$0 | \$0 |
| 500 | Material and Supplies | \$60,673 | \$73,541 | \$2,709 | \$76,250 |
| 600 | Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| 700 | Other | \$0 | \$0 | \$0 | \$0 |
| 6200 Instructional Media | | | | | |
| 100 | Salaries | \$0 | \$0 | \$0 | \$0 |
| 200 | Employee Benefits | \$0 | \$0 | \$0 | \$0 |
| 500 | Material and Supplies | \$0 | \$0 | \$0 | \$0 |
| 600 | Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| 6300 Inst & Curric Dev Services | | | | | |
| 100 | Salaries | \$2,516,710 | \$2,676,769 | \$628 | \$2,677,397 |
| 200 | Employee Benefits | \$971,710 | \$1,101,103 | \$190 | \$1,101,293 |
| 300 | Purchased Services | \$4,669 | \$34,623 | \$0 | \$34,623 |
| 500 | Material and Supplies | \$11,571 | \$36,571 | \$0 | \$36,571 |
| 600 | Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| 700 | Other | \$10,000 | \$10,000 | \$0 | \$10,000 |
| 6400 Inst Staff Training Services | | | | | |
| 100 | Salaries | \$669,554 | \$1,293,855 | \$0 | \$1,293,855 |
| 200 | Employee Benefits | \$235,378 | \$447,852 | (\$10,294) | \$437,558 |
| 300 | Purchased Services | \$181,783 | \$409,675 | \$34,005 | \$443,680 |
| 500 | Material and Supplies | \$15,410 | \$98,398 | (\$2,067) | \$96,331 |
| 600 | Capital Outlay | \$7,586 | \$7,586 | \$0 | \$7,586 |
| 700 | Other | \$3,500 | \$12,500 | (\$218) | \$12,282 |
| 6500 Instruction Related Technology | | | | | |
| 100 | Salaries | \$0 | \$0 | \$0 | \$0 |
| 200 | Employee Benefits | \$0 | \$0 | \$0 | \$0 |
| 300 | Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 600 | Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| 7200 General Administration | | | | | |
| 500 | Material and Supplies | \$0 | \$0 | \$0 | \$0 |
| 700 | Other | \$27,610 | \$711,893 | \$1,521 | \$713,415 |
| 7300 School Administration | | | | | |
| 100 | Salaries | \$0 | \$0 | \$0 | \$0 |
| 200 | Employee Benefits | \$0 | \$0 | \$0 | \$0 |
| 600 | Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| 7400 Facilities Aquisition & Const | | | | | |
| 600 | Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| 7600 Food Services | | | | | |
| 100 | Salaries | \$0 | \$0 | \$0 | \$0 |
| 200 | Employee Benefits | \$0 | \$0 | \$0 | \$0 |
| 7700 Central Services | | | | | |
| 100 | Salaries | \$0 | \$37,680 | \$0 | \$37,680 |
| 200 | Employee Benefits | \$0 | \$9,700 | \$0 | \$9,700 |
| 300 | Purchased Services | \$1,374 | \$1,374 | \$0 | \$1,374 |
| 7800 Pupil Transportation Services | | | | | |

| | | | | | |
|--|-----------------------|---------------------|---------------------|-----------------|---------------------|
| 100 | Salaries | \$0 | \$0 | \$0 | \$0 |
| 200 | Employee Benefits | \$0 | \$0 | \$0 | \$0 |
| 300 | Purchased Services | \$33,494 | \$33,494 | \$0 | \$33,494 |
| 400 | Energy Services | \$0 | \$0 | \$0 | \$0 |
| 7900 Operation Of Plant | | | | | |
| 100 | Salaries | \$0 | \$0 | \$0 | \$0 |
| 200 | Employee Benefits | \$0 | \$0 | \$0 | \$0 |
| 300 | Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 500 | Material and Supplies | \$0 | \$0 | \$0 | \$0 |
| 600 | Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| 700 | Other | \$0 | \$0 | \$0 | \$0 |
| 8200 Administrative Technology Svcs | | | | | |
| 100 | Salaries | \$0 | \$0 | \$0 | \$0 |
| 200 | Employee Benefits | \$0 | \$0 | \$0 | \$0 |
| 9100 Community Services | | | | | |
| 500 | Material and Supplies | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | | \$17,889,715 | \$20,900,103 | \$40,860 | \$20,940,967 |

SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2025-2026
SPECIAL REVENUE OTHER
FUND 44X
Month Ending November 30, 2025

No Data Available

| 5000 Instruction | | | | | |
|---|-----------------------|------------|------------|------------|------------|
| 300 | Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 500 | Material and Supplies | \$0 | \$0 | \$0 | \$0 |
| 600 | Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| 6100 Student Personnel Services | | | | | |
| 500 | Material and Supplies | \$0 | \$0 | \$0 | \$0 |
| 600 | Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| 700 | Other | \$0 | \$0 | \$0 | \$0 |
| 6150 Parent Involvement | | | | | |
| 300 | Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 600 | Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| 6400 Inst Staff Training Services | | | | | |
| 300 | Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 500 | Material and Supplies | \$0 | \$0 | \$0 | \$0 |
| 7400 Facilities Aquisition & Const | | | | | |
| 600 | Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| 7900 Operation Of Plant | | | | | |
| 500 | Material and Supplies | \$0 | \$0 | \$0 | \$0 |
| 9100 Community Services | | | | | |
| 700 | Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | | \$0 | \$0 | \$0 | \$0 |



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C9 - Request for Acceptance of the FY2024-2025 School Internal Accounts Audit

Description

School Board policy requires that an annual audit of the school internal accounts be performed. The internal accounts audit for the fiscal year ended June 30, 2025 has been completed.

Gap Analysis

Previous Outcomes

Expected Outcomes

Audits of school internal accounts will ensure that internal funds are focused on student needs.

Strategic Plan Goal

This Strategic Plan calls for the District to focus its resources on educational issues. This audit helps achieve this focus.

Recommendation

Acceptance of the FY2024-2025 School Internal Accounts Audit.

Contact

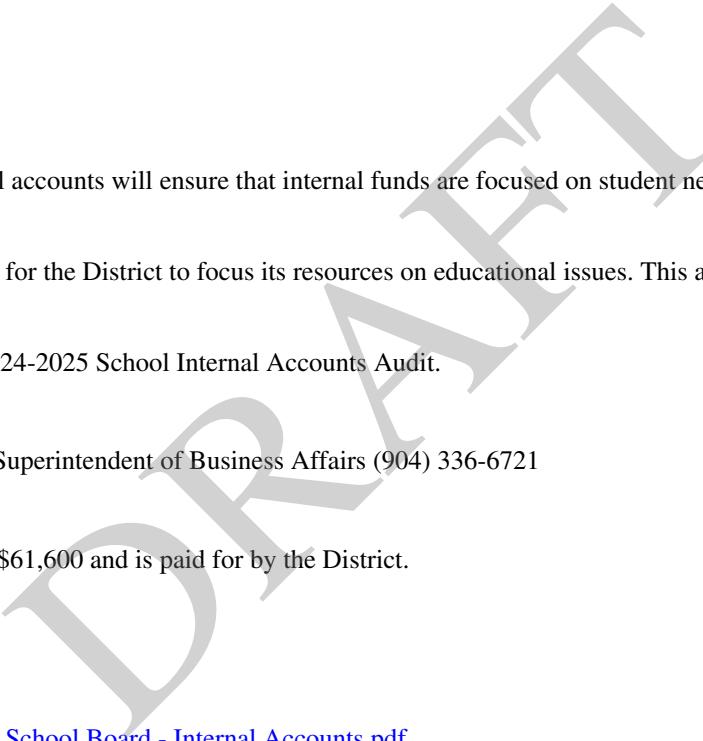
Dawn Posey, Assistant Superintendent of Business Affairs (904) 336-6721

Financial Impact

The cost of this audit is \$61,600 and is paid for by the District.

Review Comments

Attachments

◎ [Final Clay County School Board - Internal Accounts.pdf](#)

◎ [Final SAS114 Clay County School Board - Internal Accounts.pdf](#)

2025

Student Activity Fund - Internal Accounts
Clay County District School Board

Financial Statements and
Independent Auditor's Report

June 30, 2025

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD
GREEN COVE SPRINGS, FLORIDA

JUNE 30, 2025

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INDEPENDENT AUDITOR'S REPORT

Clay County District School Board and Superintendent
Green Cove Springs, Florida

Opinions

We have audited the accompanying financial statements of the Student Activity Fund - Internal Accounts (the Internal Accounts), a special revenue fund of the Clay County District School Board (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Internal Accounts of the District as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Internal Accounts of the District are intended to present the financial position, the changes in financial position of only that portion of the governmental activities, and the aggregate remaining fund information of the District. They do not purport to, and do not, present fairly the financial position of the District, as of June 30, 2025, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

CERTIFIED PUBLIC ACCOUNTANTS

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Page 119 of 268

Clay County District School Board and Superintendent
Green Cove Springs, Florida

INDEPENDENT AUDITOR'S REPORT

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control related to the Internal Accounts. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the management's discussion and analysis and budgetary comparison information of the special revenue fund that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Internal Accounts' basic financial statements. The accompanying schedule of changes in fund balance - by school is presented for purposes of additional analysis and are not a required part of

Clay County District School Board and Superintendent
Green Cove Springs, Florida

INDEPENDENT AUDITOR'S REPORT

the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of changes in fund balance - by school is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2025, on our consideration of the Internal Accounts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Internal Accounts' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Internal Accounts' internal control over financial reporting and compliance.

Purvis Gray

November 17, 2025
Ocala, Florida

BALANCE SHEET
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
JUNE 30, 2025

ASSETS

| | Special Revenue Fund |
|---------------------------|---------------------------------|
| Assets | |
| Cash and Cash Equivalents | \$ 4,920,641 |
| Total Assets | <u>4,920,641</u> |

LIABILITIES AND FUND BALANCE

| | |
|--|----------------------------|
| Total Liabilities | - |
| Fund Balances | |
| Restricted for School Internal Funds | 4,920,641 |
| Total Fund Balances | <u>4,920,641</u> |
| Total Liabilities and Fund Balances | <u>\$ 4,920,641</u> |

See accompanying notes.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| | Special Revenue Fund |
|---|-------------------------|
| Revenues | |
| Contributions and Grants | \$ 11,060,134 |
| Total Revenues | <u>11,060,134</u> |
| Expenditures | |
| Program Services | 10,823,891 |
| Total Expenditures | <u>10,823,891</u> |
| Net Change in Fund Balance | 236,243 |
| Fund Balance - Beginning of Year | <u>4,684,398</u> |
| Fund Balance - End of Year | <u>\$ 4,920,641</u> |

See accompanying notes.

**NOTES TO FINANCIAL STATEMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA**

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Student Activity Fund - Internal Accounts (the Internal Accounts), a special revenue fund of the Clay County District School Board (the District) have been prepared to conform to generally accepted accounting principles (GAAP), as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Pursuant to Florida Statutes, Section 1001.51(11)(f), the Superintendent of Schools is responsible for keeping records and accounts of all financial transactions in the manner prescribed by the State Board of Education. The following is a summary of the more significant of these policies:

Reporting Entity

The District and its governing board (the Board) are organized and operated under Section 4, Article IX, of the constitution of Florida and Chapter 1001 of Florida Statutes. The District's boundaries are coterminous with those of Clay County. Management of the District is independent of county and city governments. The membership of the Board of the District consists of five members elected by county-wide vote for overlapping four-year terms. The Superintendent is elected and acts as chief executive officer of the District.

For financial reporting purposes, the accompanying financial statements include only the activity accounted for in the Internal Accounts of the District and does not purport to present financial position and results of operations for the District as a whole. The District does, however, prepare an entity-wide annual financial report, which also includes the Internal Accounts, which can be obtained from the District's administrative offices.

The Internal Accounts are a single special revenue fund of the District as follows:

- **Special Revenue Fund**—to account for resources of the Internal Accounts, which are used to administer monies collected at the District's schools in connection with school, student athletic, class and club activities, and financial aid fee collections and expenditures. The fund is made up of all of the internal account activity of the District's elementary, junior or middle, high schools, a virtual K-12, and an adult community education center, and are unbudgeted public funds under the control and supervision of the District with individual school principals having day-to-day responsibility over their respective schools.

The collection and disbursement of Internal Accounts is performed in accordance with Florida Statutes, the school board rules, and the *Financial and Program Cost Accounting and Reporting for Florida Schools* manual, published by the Florida Department of Education.

A single fund level statement is presented for the Internal Accounts Special Revenue fund. No entity-wide statements are presented as there are no reconciling items between fund level and entity-wide.

Measurement Focus and Basis of Accounting

The accompanying financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they become both measurable and available. Revenues are considered to be available when they are collectible within the current period, or soon enough thereafter, to pay liabilities of the current period. For this purpose,

**NOTES TO FINANCIAL STATEMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA**

the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting.

Cash and Investments

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by federal depository insurance and/or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes; thus, all bank balances of the Internal Accounts of the District are fully insured or collateralized.

Per Section 230.23(10)(k), Florida Statutes, school boards should have policies pertaining to the investment of school funds that are not needed for immediate expenditures. The District's investment policy established permitted investments, asset allocation limits and issuer limits, credit rating requirements, and maturity limits to protect the District's cash and investment assets. The District maintains a common cash and investment pool for the use of all funds. The District has a formal investment policy that allows listed investment and investment types, including registered investment companies, intergovernmental investment pools, and other investments permitted by Section 218.415, Florida Statutes. Investments classified as cash equivalents include Florida PRIME. As of the year ended June 30, 2025, the District's Internal Accounts had \$1,789,008 invested in funds that the District reported as cash equivalents.

Investments consist of amounts placed in the State Board of Administration (SBA) for participation in Florida PRIME investment pools created by Section 218.405, Florida Statutes. The investment pools operate under investment guidelines established by Section 215.47, Florida Statutes.

The District's investments in Florida PRIME meet all of the necessary criteria to elect to measure all of the investments at amortized cost. Like money market funds, a participant's account balance is a share of the investment pool, not the underlying securities, and reported at fair value, which is amortized cost. Amortized cost is considered the fair value of the participant's investment.

Accounting Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Risk Management

The Internal Accounts are exposed to various risks of loss related to theft of, damage to, and destruction of assets. The District provides commercial insurance to cover these risks of loss to the Internal Accounts.

Fund Balance

The Internal Accounts follow the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, to classify fund balances for governmental funds into specifically defined classifications. The classifications comprise a hierarchy based primarily on the extent to which the Internal Accounts is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

**NOTES TO FINANCIAL STATEMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA**

Fund balances are described below:

Non-Spendable Fund Balances—Non-Spendable Fund Balances are amounts that cannot be spent because they are either: (a) not in spendable form; or (b) legally or contractually required to be maintained intact.

Restricted Fund Balances—Restricted Fund Balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balances—Committed Fund Balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the Internal Accounts' highest level of decision-making authority. The Board is the highest level of decision-making authority for the Internal Accounts that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Committed amounts cannot be used for any other purpose unless the Internal Accounts removes those constraints by taking the same type of action.

Assigned Fund Balances—Amounts in the Assigned Fund Balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The District has authorized the finance director to assign fund balance. Unlike commitments, assignments generally only exist temporarily.

The Internal Accounts' policy is to expend resources in the following order: restricted, committed, assigned, and unassigned.

Note 2 - Cash Deposits With Financial Institutions

Custodial Credit Risk

In the case of deposits, this is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit. All bank balances of the District are fully insured or collateralized as required by Chapter 280, Florida Statutes.

Note 3 - Investments

As of June 30, 2025, the Internal Accounts have the following investment:

| Investments | Maturities | Fair Value |
|---|--------------------|-------------------|
| State Board of Administration: Florida PRIME | 47 Day Average (A) | \$ 1,789,008 |

Notes: (A) Investments reported as cash equivalents for financial statement reporting purposes.

NOTES TO FINANCIAL STATEMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy does not specifically limit investment maturities as a means of managing its exposure to fair value losses from increasing interest rates but generally requires shorter-term investment maturities that are matched with cash flow needs to avoid selling securities prior to maturity.

Florida PRIME uses a weighted average days to maturity (WAM). A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes.

For Florida PRIME, with regard to redemption rates, Section 218.409(8)(a), Florida Statutes, states, "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the SBA can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days".

As of June 30, 2025, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

With regard to liquidity fees, Section 218.409(4), Florida Statutes, provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and propose of such fees. At present, no such disclosure has been made.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Section 218.415(17), Florida Statutes, limits investments to the Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the *Florida Interlocal Cooperation Act* as provided in Section 163.01, Florida Statutes; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Section 280.02, Florida Statutes; and direct obligations of the United States Treasury. The District's investment policy limits investments to the SBA Local Government Surplus Funds Trust Fund Investment Pool which, effective July 1, 2009, is known as Florida PRIME, or any intergovernmental investment pool; Securities and Exchange Commission registered money market funds with the highest credit quality rating;

**NOTES TO FINANCIAL STATEMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA**

interest-bearing time deposits or savings accounts held in qualified public depositories; direct obligations of the United States Treasury; Federal Agencies and Instrumentalities, any open-end or closed-end management-type investment company or registered investment trust investing in, or repurchase agreements collateralized by, obligations of the United States Government or any agency or instrumentality; and commercial paper and bankers' acceptances with quality credit ratings.

The District's investment in the Florida PRIME is rated AAAm by Standard & Poor's.

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the District will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The District's investment policy addresses custodial credit risk in that all securities, with the exception of certificates of deposit, are held with a third-party custodian; and all securities purchased by, and all collateral obtained by the District should be properly designated as an asset of the District. The securities must be held in an account separate and apart from the assets of the financial institution.

The District's investments in the money market mutual funds are held by the safekeeping agent in the name of the District.

DRAFT

SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN FUND BALANCE - BY SCHOOL
STUDENT ACTIVITY FUNDS - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| | Beginning Balance | | | Ending Balance |
|-------------------------------|------------------------------|----------------------|------------------------|---------------------------|
| | June 30, 2024 | Revenues | (Expenditures) | June 30, 2025 |
| Adult Community Education | \$ 9,950 | \$ 5,102 | \$ (5,878) | \$ 9,174 |
| Argyle Elementary | 33,743 | 80,075 | (85,666) | 28,152 |
| Bannerman Learning Center | 44,577 | 35,749 | (70,698) | 9,628 |
| Charles E. Bennett Elementary | 21,549 | 52,771 | (60,263) | 14,057 |
| Clay High | 518,275 | 955,660 | (939,174) | 534,761 |
| Clay Hill Elementary | 14,803 | 60,966 | (63,752) | 12,017 |
| Clay Virtual Academy | 2,017 | 5,005 | (2,430) | 4,592 |
| Coppergate Elementary | 24,678 | 62,111 | (54,497) | 32,292 |
| Discovery Oaks Elementary | 37,854 | 131,746 | (136,322) | 33,278 |
| Doctors Inlet Elementary | 9,902 | 66,928 | (60,702) | 16,128 |
| Fleming Island Elementary | 88,068 | 147,067 | (154,245) | 80,890 |
| Fleming Island High | 648,700 | 1,419,784 | (1,434,345) | 634,139 |
| Green Cove Springs Jr. High | 108,686 | 183,087 | (191,489) | 100,284 |
| Grove Park Elementary | 17,401 | 32,735 | (31,219) | 18,917 |
| Keystone Heights Elementary | 49,345 | 113,256 | (107,537) | 55,064 |
| Keystone Heights High | 365,602 | 658,179 | (592,903) | 430,878 |
| Lake Asbury Elementary | 42,464 | 143,746 | (136,408) | 49,802 |
| Lake Asbury Jr. High | 123,784 | 421,839 | (361,167) | 184,456 |
| Lakeside Elementary | 40,733 | 114,011 | (105,093) | 49,651 |
| Lakeside Jr. High | 112,169 | 289,327 | (273,302) | 128,194 |
| McRae Elementary | 33,953 | 81,863 | (86,583) | 29,233 |
| Middleburg Elementary | 9,733 | 43,184 | (42,857) | 10,060 |
| Middleburg High | 410,738 | 962,729 | (865,289) | 508,178 |
| Montclair Elementary | 15,197 | 38,669 | (36,489) | 17,377 |
| Oakleaf High School | 444,110 | 1,320,487 | (1,321,850) | 442,747 |
| Oakleaf Jr. High | 96,188 | 331,255 | (340,643) | 86,800 |
| Oakleaf Village Elementary | 82,832 | 154,816 | (168,138) | 69,510 |
| Orange Park Elementary | 68,887 | 119,122 | (139,955) | 48,054 |
| Orange Park High | 246,092 | 733,958 | (750,922) | 229,128 |
| Orange Park Jr. High | 75,069 | 135,809 | (132,969) | 77,909 |
| Paterson Elementary | 71,309 | 157,454 | (143,323) | 85,440 |
| Plantation Oaks Elementary | 52,349 | 75,846 | (73,737) | 54,458 |
| RideOut Elementary | 37,349 | 115,138 | (117,723) | 34,764 |
| Ridgeview Elementary | 23,436 | 37,399 | (46,126) | 14,709 |
| Ridgeview High School | 378,147 | 773,758 | (700,591) | 451,314 |
| S. Bryan Jennings Elementary | 11,125 | 26,182 | (18,903) | 18,404 |
| Shadowlawn Elementary | 20,005 | 68,097 | (69,615) | 18,487 |
| Spring Park Elementary | 18,082 | 119,109 | (116,732) | 20,459 |
| Swimming Pen Creek Elementary | 44,074 | 126,092 | (131,987) | 38,179 |
| Thunderbolt Elementary | 65,764 | 141,513 | (164,571) | 42,706 |
| Tynes Elementary | 36,644 | 123,123 | (110,392) | 49,375 |
| W.E. Cherry Elementary | 12,628 | 75,210 | (69,425) | 18,413 |
| Wilkinson Elementary | 26,594 | 72,493 | (78,036) | 21,051 |
| Wilkinson Jr. High | 89,793 | 247,684 | (229,945) | 107,532 |
| Total | \$ 4,684,398 | \$ 11,060,134 | \$ (10,823,891) | \$ 4,920,641 |

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Clay County District School Board and Superintendent
Green Cove Springs, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Student Activity Fund - Internal Accounts (the Internal Accounts) of Clay County District School Board (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, and have issued our report thereon dated November 17, 2025.

Our report on the financial statements includes a paragraph explaining that the financial statements include only the financial statements of the Internal Accounts and does not include other funds of the District.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Internal Accounts' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Internal Accounts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Internal Accounts' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies

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Clay County District School Board and Superintendent
Green Cove Springs, Florida

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described below, that we consider to be a significant deficiency:

■ **2025-01—Segregation of Duties**

One of the tenets of sound internal control is the segregation of incompatible duties among employees. The basic premise is that, to minimize the risk of employee errors and fraudulent activities, duties should be segregated so that individuals do not perform all accounting functions for a single area. During our audit of the Internal Accounts, we identified instances where the bookkeeper is the sole individual responsible for deposits, preparing disbursements, recording transactions in the general ledger, and reconciling bank statements. This condition is common among internal accounts in school districts across the state of Florida and is not unique to the District. The District has recognized this weakness and has established and implemented detective controls to mitigate this risk. These include the monthly review and approval of the principal's report and bank reconciliation by each principal, the distribution of monthly account reports to each school sponsor or instructor for their respective accounts, and monthly reviews performed by the internal audit department.

We recommend that the District further its efforts to mitigate the segregation of duties issues and continue to emphasize the importance of detection controls over cash receipting and bank deposits and disbursements.

Management's Response: Management continues to emphasize the importance of strong detective and preventive controls. Bookkeepers are not permitted to be the initial collectors of any funds, as this restriction is necessary to preserve an appropriate level of segregation of duties. Since bookkeepers are responsible for preparing deposits, recording transactions, and reconciling bank accounts, participating in the initial collection of funds would create an unacceptable risk of errors or potential misuse.

In addition to the existing controls, management is currently updating the Internal Accounts Handbook to further strengthen standardized procedures and provide improved guidance for schools. The District is also working to migrate internal accounts processes into the District's ERP system, which will enhance monitoring, controls, and system-based segregation of duties. Management will continue to reinforce the importance of adhering to established controls and will provide ongoing training and support to school staff.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Internal Accounts' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions

Clay County District School Board and Superintendent
Green Cove Springs, Florida

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management in the accompanying management letter dated November 17, 2025.

Internal Accounts' Response to Findings

The Internal Accounts' response to the findings identified in our audit is described above. The Internal Accounts' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Internal Accounts' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Internal Accounts' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Purvis Gray

November 17, 2025
Ocala, Florida

MANAGEMENT LETTER

Clay County District School Board and Superintendent
Green Cove Springs, Florida

In planning and performing our audit of the financial statements of the financial statements of the Student Activity Fund - Internal Accounts (the Internal Accounts) of Clay County District School Board (the District) as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the District's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Internal Accounts' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit, we became aware of certain matters that represent opportunities for strengthening internal controls and improving operating efficiency. Our comments regarding these matters are provided on pages 16 through 65.

This communication is intended solely for the information and use of management, those charged with governance, and others within the Internal Accounts, and is not intended to be, and should not be, used by anyone other than these specified parties.

Purvis Gray

November 17, 2025
Ocala Florida

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MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Adult Community Center | | | |
|--|---|--|---|
| Finding 1 | Repeated Comment From Prior Year | 2025-01 Proof of Two Signatures on Checks | Principal's Response |
| While the current Bookkeeper was out for part of September and all of October and November, the individual covering her duties did not retain images of signed checks. As a result, the auditor was unable to verify that two signatures were present on any checks issued during that period. The auditor and current Bookkeeper were also unable to locate check images through the bank's online platform. The auditor was unable to substantiate whether two signatures were present on the checks. | No | Per Redbook Chapter 8, Section III, 1.3(a), "All checks must be signed with two signatures as prescribed by the principal, if not prescribed by district school board policy." | We confirm that the two-signature policy is consistently followed; however, to resolve the audit finding that compliance could not be substantiated due to incomplete documentation, we will ensure complete copies of all signed checks are made and properly filed for future review. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Bannerman Learning Center | | | |
|--|----------------------------------|--|--|
| Finding 1 | Repeated Comment From Prior Year | 2025-01 Fundraising | Principal's Response |
| <p>We noted one instance in which there were no pre-approval signatures prior to the start of the fundraiser. Additionally, for that same fundraiser, the sponsor and bookkeeper signed off on the reconciliation on the first day of the event rather than after it concluded.</p> <p>The fundraiser began on 11/18/24 and ended on 11/20/24. The reconciliation was approved and signed on 11/18/24 by the sponsor and bookkeeper, and on 11/21/24 by the principal, for fundraiser FR #24253.</p> | No | <p>Per the Clay County Internal Accounts Manual, "Form BAD-1-3025, 'Fundraiser Application and Financial Recap' Part A, and 'Before Event' section shall be completed and submitted to the bookkeeper before any advertising or collection of funds. The reconciliation shall be completed within 30 days after the final sale."</p> | <p>We will refer to the IA manual and Redbook, and will follow the procedures.</p> |

**MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025**

| |
|--|
| School Name: Clay Virtual Academy |
| No findings noted. |

DRAFT

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Argyle Elementary | | | |
|---|----------------------------------|--|--|
| Finding 1 | Repeated Comment From Prior Year | 2025-01 Cash Collections | Principal's Response |
| During receipt testing, we noted one instance in which cash received outside the school office was not remitted to the bookkeeper within one business day. Specifically, \$150.75 for Safety Patrol was collected on 12/12/2024, received by the office on 12/16/2024, and deposited on 12/20/2024. | No | Per Redbook, Chapter 8, Section III, 1.4(b), "Collections made outside of the school office must be turned in to the school office no later than the next business day." | The principal and the bookkeeper will collaborate to remind teachers of the importance of submitting funds during regular working hours to ensure timely processing. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Charles E. Bennett Elementary | | | |
|---|--|--|--|
| Finding 1 | Repeated Comment From Prior Year | 2025-01 Class and Club Accounts | Principal's Response |
| During the review, it was noted in the Internal Control Questionnaire that budgets were not being retained for all class and club accounts. | Yes - In previous year during the time of review, it was noted in the Internal Control Questionnaire that budgets were not being retained for all class and club accounts. | Per the Internal Accounts Manual, Chapter 1, page 7, "Each school's organization, class, club, or department shall operate within a budget formulated by the organization members." Per the Redbook requirements, Chapter 8, Section 1.11, "Each school organization should operate within a budget formulated by the organization. The format of the budget shall be prescribed by district school board policies." | CEB's Bookkeeper was not aware of the Redbook requirement. She is currently working to correct the mistake to create Internal budgets for all classes. |
| Finding 2 | Repeated Comment From Prior Year | 2025-02 Activity Transfers | Principal's Response |
| During the review, we noted that Transfer #22 for \$300, described as "From VPK to Second Grade," was not properly approved or authorized by the principal. | No | Per the Internal Accounts Manual, Chapter 10, page 46, "Upon the approval of the Transfer Request form by the principal, the bookkeeper will enter the transfer number on the transfer request." A single individual should not be able to complete a transaction without secondary approval. We recommend that all transfers be reviewed and approved by a secondary individual. (Segregation of Duties) | As a Secretarial team, CEB has improved organizational procedures while secretaries are out for extended leave. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| |
|-----------------------------------|
| School Name: Clay Hill Elementary |
| No findings noted. |

DRAFT

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Coppergate Elementary | | | |
|--|---|--|--|
| Finding 1 | Repeated Comment From Prior Year | 2025-01 Fundraisers | Principal's Response |
| During our testing, we noted one instance in which the fundraiser recap was not properly completed within 30 days of the event's conclusion. Fundraiser FR #29 started on 1/13/2025 and ended on 2/5/2025; the recap was not available or dated at the time of our review. | Yes - During our review of fundraisers in the prior year, the auditor was not able to be provided any supporting documentation or forms completed. Only thing available on-site was a Fundraiser Log. | Per Rebook, Chapter 8, Section 2.3(e), a financial report shall be filed with the principal's office at the close of each fundraising activity. Per the Clay County Internal Accounts Manual, "Form BAD-1-3025, 'Fundraiser Application and Financial Recap' Part A, and 'Before Event' section shall be completed and submitted to the bookkeeper before any advertising or collection of funds. The reconciliation shall be completed within 30 days after the final sale." | The principal will make sure a financial report is filed with the principal's office at the close of each fundraising activity. The principal will ensure that the Fundraiser Application and Financial Recap Part A and the Before Event sections are completed and submitted to the bookkeeper before any advertising or collection of funds. The reconciliation shall be completed within 30 days after the final sale. |

**MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025**

| |
|--|
| School Name: Doctors Inlet Elementary |
| No findings noted. |

DRAFT

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Discovery Oaks Elementary | | | |
|--|---|--|---|
| Finding 1 | Repeated Comment From Prior Year | 2025-01 Missing Purchase Order | Principal's Response |
| During our testing of disbursements, we were unable to locate one of the purchase orders included in a check disbursement. Specifically, PO #772 for \$49.99 could not be found. | No | <p>2020 Clay County Internal Accounts Manual, Chapter 4 - Cash Disbursements & Expenditures, page 26: "The purchase order must be generated before making a purchase or obligating the school to purchase items using Internal Accounts funds... The principal's signature approval must be obtained before generating the Purchase Order."</p> <p>Per the Redbook, Chapter 8, Section 3.3.2, a signed commitment from the principal or designee(s) must be on file before any purchase is made.</p> | <p>This finding was from the previous secretary. We do not have that issue now.</p> |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Discovery Oaks Elementary | | | |
|--|---|---|---|
| Finding 2 | Repeated Comment From Prior Year | 2025-02 Fundraisers | Principal's Response |
| During our testing, we noted multiple fundraisers that lacked the proper forms and documentation required per Chapter 8 of the Redbook and School Board Policy. For Fundraiser FR #20, the fundraiser recap did not appear to have the principal's signature, although the bookkeeper and sponsor signed on 3/25/25. Fundraiser FR #8 did not appear to include the bookkeeper's signature on the pre-approval section of the form. For Fundraiser FR #23, the recap was not signed within 30 days; however, this delay was due to awaiting vendor approval. | Yes - During testing in the prior year, the auditor noted one fundraiser wasn't properly reconciled within 30 days of the final sale, and wasn't properly approved before the start date. | Per Rebook, Chapter 8, Section 2.3(e), a financial report shall be filed with the principal's office at the close of each fundraising activity. Section 2.4 goes on to note that each fundraising activity shall have the approval of the organization sponsor and the principal. | We did have a miscommunication between the district office and ourselves which took place the day of the audit. The only fundraiser over 30 days was booster gobble wobble which was due to vendor approval for shoes. We have put procedures in place to ensure this does not occur in the future. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Fleming Island Elementary | | | |
|---|---|--|--|
| Finding 1 | Repeated Comment From Prior Year | 2025-01 Fundraising Events Lacking Documented Approval | Principal's Response |
| During our testing, we noted one instance in which the fundraiser recap was not properly completed within 30 days of the event's conclusion. Fundraiser FR #25 started on 10/1/24 and ended on 10/18/24, but the reconciliation was not signed off and approved until 1/6/2025. | No | <p>Per Redbook, Chapter 8, Section 2.3(e), "A financial report shall be filed with the principal's office at the close of each fundraising activity."</p> <p>Per the Clay County Internal Accounts Manual, "Form BAD-1-3025, 'Fundraiser Application and Financial Recap' Part A, and 'Before Event' section shall be completed and submitted to the bookkeeper before any advertising or collection of funds. The reconciliation shall be completed within 30 days after the final sale."</p> | We will continue to share our expectations with our team regarding prompt completion of appropriate fundraiser forms. We will also monitor deadlines to follow up as needed with our sponsors. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Grove Park Elementary | | | |
|--|---|---|--|
| Finding 1 | Repeated Comment From Prior Year | 2025-01 Fundraiser Financial Recap Submission | Principal's Response |
| During our testing, we noted an instance in which the fundraiser recap was not properly completed within 30 days of the event's conclusion. Fundraiser FR #25-10 ended on 2/25/25, but the reconciliation was not signed off and approved until 4/10/25. | No | <p>Per the Clay County Internal Accounts Manual, Chapter 5, page 33, "The [fundraiser] reconciliation shall be completed within 30 days after the final sale."</p> <p>Per the Redbook, Chapter 8, Section 2.3(e) A financial report shall be filed with the principal's office at the close of each fundraising activity.</p> | <p>Noted and documented. Communication to Bookkeeper.</p> <p>Tracking system in place, regular scheduled reminders, establish an escalation process.</p> |
| Finding 2 | Repeated Comment From Prior Year | 2025-02 Receipt of Donation | Principal's Response |
| During our cash receipt sampling, we noted one instance in which a large donation of \$7,500, received on 12/18/24, was not deposited until 1/10/25, exceeding the five-business-day requirement. Due to the amount, this deposit required approval from the District and was also delayed because it occurred during the holidays when some individuals were out of the office. | No | Per Redbook, Chapter 8, Section 1.4(c), "All money collected must be deposited intact to a depository as frequently as feasible and as dictated by sound business practices. In any event, funds collected must be deposited within five (5) working days." | <p>Noted and documented. Train staff, donation log, daily checks.</p> |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

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| School Name: Keystone Heights Elementary |
| No findings noted. |

DRAFT

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Lake Asbury Elementary | | | |
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| Finding 1 | Repeated Comment From Prior Year | 2025-01 Fundraiser Financial Recap Submission | Principal's Response |
| During our testing, we noted a fundraiser for which the final approval of the financial recap form occurred more than 30 days after the fundraiser ended. Fundraiser FR#8 ended on 9/24/24, with the final reconciliation approved and signed off on 12/13/24. | No | <p>Per the Redbook, Chapter 8, Section 2.3(e) A financial report shall be filed with the principal's office at the close of each fundraising activity.</p> <p>Per the Clay County Internal Accounts Manual, Chapter 5, page 33, "The reconciliation shall be completed within 30 days after the final sale."</p> | The teacher who organized the fundraiser did not return to the business for many, many weeks after the event date. This made the deposit and the closing of the fundraiser go past the 30 day period. |

**MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025**

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| School Name: Lakeside Elementary |
| No findings noted. |

DRAFT

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

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| School Name: McRae Elementary |
| No findings noted. |

DRAFT

**MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025**

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| School Name: Montclair Elementary |
| No findings noted. |

DRAFT

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

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| School Name: Middleburg Elementary |
| No findings noted. |

DRAFT

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Oakleaf Village Elementary | | | |
|---|--|---|---|
| Finding 1 | Repeated Comment From Prior Year | 2025-01 Fundraising Events | Principal's Response |
| During our testing, we noted a fundraiser for which the final approval of the financial recap form was dated inconsistently. Fundraiser FR#4 ended on 5/1/2025, but the final reconciliation was signed off and approved on 1/29/2025, before the dated end date. | Yes - During testing in the previous year, the auditor noted one fundraiser wasn't properly reconciled within 30 days of the final sale. | Per the Redbook, Chapter 8, Section 2.3(e) A financial report shall be filed with the principal's office at the close of each fundraising activity. Per the Clay County Internal Accounts Manual, Chapter 5, page 33, "The reconciliation shall be completed within 30 days after the final sale." | We acknowledge the late approval of the fundraiser recap. The bookkeeper will continue to monitor due dates, and the principal will review and approve all submissions promptly to ensure compliance with the 30-day requirement whenever possible. Unfortunately, we are dependent on the vendor to provide the proceeds check in order to close the fundraiser, and this process has exceeded the 30-day deadline. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Orange Park Elementary | | | |
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| Finding 1 | Repeated Comment From Prior Year | 2025-01 Fundraiser Financial Recap Submission | Principal's Response |
| During our testing, we noted a fundraiser for which final approval of the financial recap form occurred more than 30 days after the fundraiser's end date. Fundraiser FR#25-9 ended on 11/21/24, with the financial recap signed and approved on 12/10/24. | No | <p>Per the Redbook, Chapter 8, Section 2.3(e) A financial report shall be filed with the principal's office at the close of each fundraising activity.</p> <p>Per the Clay County Internal Accounts Manual, Chapter 5, page 33, "The reconciliation shall be completed within 30 days after the final sale."</p> | OPE had one expense for custodial services that went beyond our 30 day window for closing out this fundraiser. The Bookkeeper will ensure that all fundraisers are completed within the 30 days of the end of each fundraiser moving forward. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Paterson Elementary | | | |
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| Finding 1 | Repeated Comment From Prior Year | 2025-01 Fundraising Events Lacking Documented Approval | Principal's Response |
| During our testing, we noted a fundraiser for which the request for pre-approval did not include the bookkeeper's signature. Fundraiser FR#25-04 started on 8/1/2024, with the sponsor signing the request for pre-approval on 7/1/2024. The pre-approval form was signed by the principal but not dated, and the bookkeeper's signature was missing. | No | Per the Clay County Internal Accounts Manual, "Form BAD-1-3025, 'Fundraiser Application and Financial Recap' Part A, and 'Before Event' section shall be completed and submitted to the bookkeeper before any advertising or collection of funds." | This form has been corrected. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Plantation Oaks Elementary | | | |
|---|---|--|---|
| Finding 1 | Repeated Comment From Prior Year | 2025-01 Purchase Order Approval for P-Card Transaction | Principal's Response |
| The auditor noted a purchase made on a purchasing card for which the principal did not sign a purchase order. The purchase was for \$181.56 at Sam's Club. | No | <p>2020 Clay County Internal Accounts Manual, Chapter 4 - Cash Disbursements & Expenditures, page 26: "The purchase order must be generated before making a purchase or obligating the school to purchase items using Internal Accounts funds... The principal's signature approval must be obtained before generating the Purchase Order."</p> <p>Per the Redbook, Chapter 8, Section 3.3.2, a signed commitment from the principal or designee(s) must be on file before any purchase is made.</p> | I recognize the deficiency and will be more conscientious to sign the proper documentation. |
| During our testing, we noted a fundraiser form that lacked the required signature approvals. The event ended on 9/19/2024, and while the financial recap was signed by the bookkeeper on 10/25/2024, it was not signed by the sponsor or principal. | No | <p>Per the Redbook, Chapter 8, Section 2.3(e), "A financial report shall be filed with the principal's office at the close of each fundraising activity."</p> <p>Per the Clay County Internal Accounts Manual, "Form BAD-1-3025, 'Fundraiser Application and Financial Recap' Part A, and 'Before Event' section shall be completed and submitted to the bookkeeper before any advertising or collection of funds. The reconciliation shall be completed within 30 days after the final sale."</p> | I recognize the deficiency and will be more conscientious to sign the proper documentation. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: RideOut Elementary | | | |
|---|----------------------------------|---|---|
| Finding 1 | Repeated Comment From Prior Year | 2025-01 Fundraisers | Principal's Response |
| During our testing, we noted one instance in which approval occurred after the start of the event. Fundraiser FR #5 started on 8/23/2024, with approval dated 9/15/2024, after the start date. The approval of the financial recap was dated 6/2/2025, more than 30 days after the event ended. | No | Per the Clay County Internal Accounts Manual, "Form BAD-1-3025, 'Fundraiser Application and Financial Recap' Part A, and 'Before Event' section shall be completed and submitted to the bookkeeper before any advertising or collection of funds. The reconciliation shall be completed within 30 days after the final sale." | Fundraiser forms will be filled out prior to events from myself or any staff member planning the fundraiser. All forms that need to be signed after an event will be signed within the 30 days. |

**MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025**

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| School Name: Ridgeview Elementary |
| No findings noted. |

DRAFT

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

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| School Name: S Bryan Jennings Elementary |
| No findings noted. |

DRAFT

**MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025**

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| School Name: Shadowlawn Elementary |
| No findings noted. |

DRAFT

**MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025**

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| School Name: Spring Park Elementary |
| No findings noted. |

DRAFT

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Swimming Pen Creek Elementary | | | |
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| Finding 1 | Repeated Comment From Prior Year | 2025-01 P-Card Receipt Documentation | Principal's Response |
| Through discussions with the Bookkeeper and Principal, we learned that between 8/21/2024, and 11/13/2024, there were 27 purchasing card transactions with no supporting receipt documentation, totaling approximately \$4,022. Most of these transactions occurred while the previous Bookkeeper was in the role. Although the Principal stated she was aware of the transactions when they occurred, the lack of receipt documentation represents a breakdown in controls over purchasing card transactions and limits the ability to verify the appropriateness of the expenditures. | No | Per the Clay County Internal Accounts Manual, Chapter 4, page 27, "The bookkeeper should review the documentation to (1) Ensure that items have been received and the invoice/receipt amount matches the purchase order amount." A lack of documented receipt would constitute an exception. | I approved all purchase card transactions and provided a receipt to the bookkeeper. Once I was made aware of the missing receipts, we put systems in place to ensure documentation is filed properly. I have regular meetings with the bookkeeper to prevent these breakdowns in communication. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Swimming Pen Creek Elementary | | | |
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| Finding 2 | Repeated Comment From Prior Year | 2025-02 Misplacement of Cash Receipts | Principal's Response |
| Based on discussions during our testing, we were informed that in September 2024, the previous Bookkeeper reported cash missing from their office. The Bookkeeper had collected cash for Montessori program payments and issued receipts but was unable to provide the full amount when requested, totaling approximately \$1,100. An internal review was conducted by management but did not identify substantial evidence of misappropriation. This situation represents a breakdown in cash-handling controls and increases the risk of loss or misappropriation. Bookkeepers should not be the initial recipients of cash, as they also oversee bank reconciliations and other accounting functions. | No | <p>Per the Clay County Internal Accounts Manual, Chapter 3: "When a Report of Monies Collected form is remitted to the bookkeeper with the corresponding funds, he/she shall count the funds and compare the total to the total written on the Report of Monies Collected form. The cash remitted must match the cash listed on the form and the checks remitted must match the checks listed on the form. Any discrepancies found shall be addressed immediately or as soon as is feasibly possible."</p> <p>The manual also specifies that the bookkeeper should not be the individual initially receiving any funds.</p> | The previous bookkeeper is no longer in this position. The new bookkeeper and administration received training on the protocol for monies collected and have put systems in place to ensure the proper handling of cash. We have transitioned to collecting monies electronically wherever possible in order to limit the handling of cash. |

**MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025**

| School Name: Swimming Pen Creek Elementary | | | |
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| Finding 3 | Repeated Comment From Prior Year | 2025-03 Fundraisers | Principal's Response |
| Auditor noted a fundraiser for which the request for pre-approval was not signed by the previous Bookkeeper and/or the final financial recap was not signed within 30 days of the fundraiser's end date. Fundraiser FR #75 started on 11/1/2024. While the principal and sponsor signed the form for approval, the bookkeeper did not. The fundraiser ended on 11/8/2024, and the sponsor and bookkeeper signed the financial recap on 12/19/2024; however, the principal's approval was not dated until 6/10/2025. | No | <p>Per the Redbook, Chapter 8, Section 2.3(e) A financial report shall be filed with the principal's office at the close of each fundraising activity.</p> <p>Per the Clay County Internal Accounts Manual, Chapter 5, "The reconciliation shall be completed within 30 days after the final sale."</p> | This finding was an oversight. My bookkeeper has trained our staff so that we adhere to this deadline. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Thunderbolt Elementary | | | |
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| Finding 1 | Repeated Comment From Prior Year | 2025-01 Fundraiser Financial Recap Submission | Principal's Response |
| Auditor noted a fundraiser for which the financial recap signatures were either dated more than 30 working days after the end of the fundraiser or were not present. Fundraiser FR #15 ended on 2/29/25, with the financial recap approved and dated on 4/22/25. | No | <p>Per the Clay County Internal Accounts Manual, Chapter 5, page 33, "The [fundraiser] reconciliation shall be completed within 30 days after the final sale."</p> <p>Per the Redbook, Chapter 8, Section 2.3(e), a financial report shall be filed with the principal's office at the close of each fundraising activity.</p> | Anyone completing a fundraiser will know a recap must be completed within 30 days. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Tynes Elementary | | | |
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| Finding 1 | Repeated Comment From Prior Year | 2025-01 Journal Entry and Transfer Authorization | Principal's Response |
| During our review of journal entries and transfers, we noted that the year-end transfers were not signed off by the Principal. Additionally, multiple journal entries, specifically in October, were not signed off by either the Principal or the Bookkeeper. This includes Journal Entry #921 for \$98.14 and Transfer #33 for \$297.08. | No | Per the Clay County Internal Accounts Manual, Chapter 10, page 46, "The bookkeeper shall obtain the principal's signature on all journal entry reports to evidence his/her review and understanding of all adjustments posted during the month." | Due to changes in the procedures for Clay County internal accounts, this procedure has been updated. In addition to that procedural change, we have a new bookkeeper at the school who has been trained in the appropriate procedures governing internal accounts and reconciling journal entries. For the new school year, the principal has reviewed and signed ALL entry reports to date. |
| Finding 2 | Repeated Comment From Prior Year | 2025-02 Fundraisers | Principal's Response |
| During our testing, we noted one fundraiser for which the Bookkeeper could not locate the signed financial recap. Fundraiser FR #18 ended on 4/4/2025, but the Bookkeeper was unable to provide the financial recap for the fundraiser. | Yes - During testing in the prior year, the auditor noted one fundraiser wasn't properly reconciled within 30 days of the final sale. | Per the Redbook, Chapter 8, Section 2.3(e), a financial report shall be filed with the principal's office at the close of each fundraising activity. Per the Clay County Internal Accounts Manual, "Form BAD-1-3025, 'Fundraiser Application and Financial Recap' Part A, and 'Before Event' section shall be completed and submitted to the bookkeeper before any advertising or collection of funds. The reconciliation shall be completed within 30 days after the final sale." | We have hired and onboarded a new bookkeeper at the school who has been trained in the appropriate procedures governing fundraising procedures. For the new school year, the principal has reviewed and signed the fundraising applications to ensure that Part A was completed prior to collecting funds. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: W.E. Cherry Elementary | | | |
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| Finding 1 | Repeated Comment From Prior Year | 2025-01 Ticket Events | Principal's Response |
| During our sampling of ticketed events, we noted an event in which we were unable to recalculate ticket sales, resulting in a variance of \$20. The ending ticket number was not recorded correctly on the Report of Ticket Sales. All receipts, except for one (#24459), included ticket numbers. | No | Red Book Chapter 8, Section 3,1.4(f) states that "all checks, receipt forms and tickets shall be renumbered and perpetual inventories of each shall be maintained. For all cases in which tickets are used, ticket reports and unsold tickets must be available for audit. Any pre-numbered documents shall be accompanied by a certified statement of numbers received." | In the future, we will ensure that all ticket numbers are recorded appropriately on the report of ticket sales. Also, all receipts will include ticket numbers. |
| Finding 2 | Repeated Comment From Prior Year | 2025-02 Fundraising Events | Principal's Response |
| During our review of fundraisers, the auditor noted that the selected Fundraiser Application and Financial Recap for Fundraiser FR #18, which ended on 5/30/2025, was signed but did not include the dates of approval or review. | No | Per Rebook, Chapter 8, Section 2.3(e), a financial report shall be filed with the principal's office at the close of each fundraising activity. Section 2.4 goes on to note that each fundraising activity shall have the approval of the organization sponsor and the principal. Per the Clay County Internal Accounts Manual, "Form BAD-1-3025, 'Fundraiser Application and Financial Recap' Part A, and 'Before Event' section shall be completed and submitted to the bookkeeper before any advertising or collection of funds. The reconciliation shall be completed within 30 days after the final sale." | I will make sure that I date the Fundraiser Application and the Financial Recap for all fundraisers. |

**MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025**

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| School Name: Wilkinson Elementary |
| No findings noted. |

DRAFT

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Green Cove Springs, Jr. High | | | |
|---|---|--|--|
| Finding 1 | Repeated Comment From Prior Year | 2025-01 Fundraiser Approval | Principal's Response |
| During our testing, we noted one instance in which a fundraiser was not pre-approved by the principal. The fundraiser began on 8/13/2024, with approval signed on 8/18/2024—after the start of the FR #3. | No | Per the Clay County Internal Accounts Manual, Chapter 5, page 33, "Form BAD-1-3025, "Fundraiser Application and Financial Recap" Part A, and "Before Event" section shall be completed and submitted to the bookkeeper before any advertising or collection of funds." | Upon review, I have clarified the fundraiser procedures with my Assistant Principal who was the sponsor for the fundraiser to ensure that in the future pre-approval from the principal is obtained prior to starting the fundraiser. Furthermore, as principal, I will be more careful in checking the dates to make sure that a fundraiser does not have a start date prior to my signature. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Lake Asbury, Jr. High | | | |
|---|----------------------------------|---|--|
| Finding 1 | Repeated Comment From Prior Year | 2025-01 Fundraiser Approval | Principal's Response |
| During testing, the auditor noted one fundraiser that was not properly reconciled within 30 days of the final sale. The final payment for the fundraiser was received on 10/3/2024, but the recap was not completed and signed until 1/21/2025. | No | Per the Clay County Internal Accounts Manual, "Form BAD-1-3025, 'Fundraiser Application and Financial Recap' Part A, and 'Before Event' section shall be completed and submitted to the bookkeeper before any advertising or collection of funds. The reconciliation shall be completed within 30 days after the final sale." | The fundraiser in question extended beyond the originally planned end date, and the follow-up recap was not completed within the required 30-day window. To ensure compliance moving forward, we have implemented internal calendar reminders that include the activity or fundraiser sponsor, bookkeeper, and principal. These reminders are scheduled to occur prior to the 30-day deadline for each fundraiser reconciliation. Additionally, the bookkeeper now maintains and shares with the principal a running Google document that tracks all approved fundraisers. This document is to be reviewed during monthly meetings between the bookkeeper and the principal to ensure the timely completion of all required forms. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Lake Asbury, Jr. High | | | |
|--|----------------------------------|---|---|
| Finding 2 | Repeated Comment From Prior Year | 2025-02 Cash Collections | Principal's Response |
| During our receipt testing, we noted two instances where a teacher retained cash and did not remit it to the bookkeeper by the next business day. Specifically, \$250 was collected on 9/6/2024 by the sponsor and remitted on 9/12/2024—beyond one business day. In another instance, \$840 was collected on 11/15/2024 and remitted on 11/20/2024. | No | Per Redbook, Chapter 8, Section III, 1.4(b), "Collections made outside the school office must be turned in to the school office no later than the next business day." | To strengthen cash-handling procedures, a locked drop box/safe has been installed for use by teachers and sponsors when the bookkeeper or an administrator is unavailable. This allows for same-day deposit of funds and receipts. Annual meetings are already held with all sponsors to review best practices for bookkeeping and cash-handling protocols. Beginning this year, we will add a mid-year refresher meeting to reinforce these procedures with all staff, including any new sponsors, coaches, and teachers, to ensure accountability and adherence to district and Redbook guidelines. |

**MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025**

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|---------------------------------------|
| School Name: Lakeside Jr. High |
| No findings noted. |

DRAFT

**MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025**

School Name: Oakleaf Jr. High

No findings noted.

DRAFT

**MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025**

School Name: Orange Park Jr. High

No findings noted.

DRAFT

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Wilkinson Jr. High | | | |
|---|--|--|---|
| Finding 1 | Repeated Comment From Prior Year | 2025-01 Fundraiser Approval | Principal's Response |
| During our testing, we noted two fundraisers for which there was no indication of the principal's pre-approval before the events began. Fundraiser FR #25-006 started on 8/1/24 and ended on 8/31/24. The pre-approval was signed by the sponsor and bookkeeper on 7/22/24, but no principal signature was present. Fundraiser FR #25-058's pre-approval and financial recap forms did not include the principal's signature. | Yes - In previous year during testing, auditor noted one fundraiser wasn't properly reconciled within 30 days of the final sale. | Per the Clay County Internal Accounts Manual, Chapter 5, page 33, "Form BAD-1-3025, 'Fundraiser Application and Financial Recap Part A', and 'Before Event' section shall be completed and submitted to the bookkeeper before any advertising or collection of funds." | Original paperwork for the forms were signed in the wrong spot by the AD for his fundraisers. The bookkeeper had him redo the forms correctly, and therefore was an oversight on signature for pre-approval by me the second time around. The signatures to close out the fundraiser forms were all signed off appropriately. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Clay High | | | |
|---|---|---|--|
| Finding 1 | Repeated Comment From Prior Year | 2025-01 Cash Collections | Principal's Response |
| During our receipt testing, we noted one instance in which cash was not remitted to the office by the next business day. Cash was initially collected on 1/7/2025, with the deposit occurring on 1/24/2025 for parking decals. | Yes - During our receipt testing in the prior year, we noted three instances of cash not being remitted to the office by the next business day. | Per Redbook, Section 3, 1.4(b), "collections made outside the school office must be turned in to the school office no later than the next business day." | A formal meeting with the secretary who collected the funds was held, procedures were reviewed, and it was made clear future disciplinary action would take place if money was not turned in by the end of each day. |
| Finding 2 | Repeated Comment From Prior Year | 2025-02 Cash Receipts | Principal's Response |
| During our receipt testing, we noted one instance in which cash collections exceeding \$5.01 did not have the required class receipt records. No receipts were provided or could be substantiated as having been issued to students for cheer camp fees totaling \$400. | No | Per the Internal Accounts Manual, Chapter 3, Student Activity Receipts (1), "A student activity receipt will be issued for all monies received of \$5.01 or more pre-numbered sequential receipts." | A reminder meeting was held to go over procedures, and it was made clear that future disciplinary action would take place if receipts were not issued. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Fleming Island High | | | |
|--|--|---|---|
| Finding 1 | Repeated Comment From Prior Year | 2025-01 Fundraisers | Principal's Response |
| During testing, the auditor noted one fundraiser that was neither properly approved before the start date nor reconciled within 30 days of the final sale. Fundraiser FR #2025-16 started on 7/1/2024 and ended on 8/15/2024, with approval occurring on 7/16/2024—after the start date. The reconciliation was completed on 9/25/2024, more than 30 days later. | No | Per the Internal Accounts Manual, Chapter 5, page 33, "Form BAD-1-3025, 'Fundraiser Application and Financial Recap' Part A, and 'Before Event' section shall be completed and submitted to the bookkeeper before any advertising or collection of funds. The reconciliation shall be completed within 30 days after the final sale." | Our bookkeeper does a great job at detailing the procedures for fundraising with our staff. We will continue to inform them of the correct procedures and get all the proper paperwork reconciled within the time frame of its completion. |
| Finding 2 | Repeated Comment From Prior Year | 2025-02 Cash Collections | Principal's Response |
| During our receipt testing, we noted one instance in which cash collected was not remitted to the office by the next business day. Specifically, \$2,229 related to concessions was collected on 8/16/2024 and turned into the school office on 8/22/2024. | Yes - During our receipt testing, we noted two instances of cash collected not remitting to the office by the next business day. | Per the Red Book Chapter 8, Section III, 1.4(b), "collections made outside of the school office must be turned in to the school office no later than the next business day." | It has been stressed numerous times about the collection of cash and depositing it into the night drop. We will remind all staff of the proper timeframes through our annual meetings and our bookkeeper emailing any staff that would possibly collect cash. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Fleming Island High | | | |
|---|---|--|--|
| Finding 3 | Repeated Comment From Prior Year | 2025-03 Deposits | Principal's Response |
| During receipt testing, we noted two instances of cash not being deposited within five business days of receipt. Specifically, \$2,229 for concessions was collected on 8/16/2024, turned into the school office on 8/22/2024, and not deposited until 8/30/2024. Additionally, \$480 for soccer camp fees was collected on 8/9/2024 but not deposited until 8/21/2024. | No | Per the Internal Accounts Manual, Chapter 3, page 25, "Deposits should be made within (5) working days of when monies were collected." | Our bookkeeper will train our backup individual to be able to make deposits when she is out of the office so we are able to follow the proper timeline of 5 working days. |
| Finding 4 | Repeated Comment From Prior Year | 2025-04 Purchase Order | Principal's Response |
| During disbursement testing, the auditor noted one instance in which the purchase order was approved after the actual purchase date on the invoice. Authorization for IA Extra-Curricular Supplemental Pay was completed in June 2025 for work performed from 8/16/2024 to 2/12/2025. | No | Per the Redbook, Chapter 8, Section 3.3.2, "a signed commitment from the principal or designee(s) must be on file before any purchase is made." Per the Internal Accounts Manual, Chapter 4, rule 12, "The actual purchase date on the invoice shall not before the date of approval on the form." | Without the exact details of this finding, the bookkeeper and I will continue to train our staff and make sure that all orders are not placed until a purchase order has been issued. We can also refuse shipment of the merchandise or the staff member might need to pay for the purchase. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Fleming Island High | | | |
|---|---|--|--|
| Finding 5 | Repeated Comment From Prior Year | 2025-05 Concessions | Principal's Response |
| From our audit, we believe internal controls over concession sales can be strengthened. While receipts may not be required for individual low-dollar transactions, the Redbook requires that all money collected by the school be substantiated by auditable records, such as sales reports, ticket reconciliations, or other equivalent documentation. Implementing a process to track items sold and reconcile them to cash collected would provide the necessary audit trail. Strengthening these controls would help ensure accurate accounting of funds, demonstrate compliance with applicable policies, and reduce the risk of loss or misappropriation. | No | <p>While the Internal Accounts Manual specifies that receipts are only required for items over \$5.01, the Redbook (Section 1.4, Cash Collections and Deposits) states: "All money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records."</p> <p>Accordingly, money collected from concessions would still require auditable records. This is typically accomplished through a report of items sold and their value, reconciled to the cash collected, or through another system that provides equivalent documentation.</p> <p>In addition, the 2020 Internal Accounts Manual requires an inventory analysis: "An analysis of each item sold by the school must take place yearly. The teacher/sponsor should complete a sales report when inventory items are sold. A new beginning inventory and sales report must be completed by the teacher/sponsor when the price of an item changes."</p> | The school and bookkeeper will continue to train staff on selling concessions with proper accounting for merchandise and products. |

**MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025**

| |
|---|
| School Name: Keystone Heights High |
| No findings noted. |

DRAFT

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Middleburg High | | | |
|--|--|---|--|
| Finding 1 | Repeated Comment From Prior Year | 2025-01 Cash Collections | Principal's Response |
| During our receipt testing, we noted one instance in which cash collected was not remitted to the office by the next business day. The money was collected on 11/4/2024 but was not received by the school office until 11/12/2024. | Yes - During receipt testing in the prior year, we found 2 instances of cash not being turned into the bookkeeper within 1 business day. | Per the Red Book Chapter 8, Section III, 1.4(b), "collections made outside of the school office must be turned in to the school office no later than the next business day." | Locked Safe on campus to drop ALL monies collected (this helps if school is closed due to holiday, emergencies, or inclement weather closure). |
| Finding 2 | Repeated Comment From Prior Year | 2025-02 Fundraisers | Principal's Response |
| During testing, the auditor noted that the selected fundraiser was not properly reconciled within 30 days of the final sale. Fundraiser FR #4024378 started on 1/10/2025 and ended on 1/25/2025, with the approval and reconciliation signed off on 5/20/2025. | No | Per Internal Accounts Manual, Chapter 5, page 33, "Form BAD-1-3025, "Fundraiser Application and Financial Recap" Part A, and "Before Event" section shall be completed and submitted to the bookkeeper before any advertising or collection of funds. The reconciliation shall be completed within 30 days after the final sale." | We will work in the future to correct and close all fundraisers in a timely manner. We have addressed in our preplanning meeting. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| |
|---------------------------|
| School Name: Oakleaf High |
| No findings noted. |

DRAFT

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Orange Park High | | | |
|--|----------------------------------|--|---|
| Finding 1 | Repeated Comment From Prior Year | 2025-01 Cash Collections | Principal's Response |
| During receipt testing, we noted two instances in which cash was not turned in to the bookkeeper within one business day. Specifically, \$300 for football discount cards was collected on 7/25/24, remitted to the school office on 7/29/24, and deposited on 8/1/24. Additionally, \$176 for winterguard fees was collected on 3/24/25, remitted to the school office on 3/31/25, and deposited on 4/4/25. | No | Per Redbook, Section 3, 1.4(b), "collections made outside the school office must be turned in to the school office no later than the next business day." | We will continue to train and send a reminder to all faculty/staff that all money collected must be turned in on the day it is collected. |

MANAGEMENT LETTER - SPECIFIC SCHOOL COMMENTS
STUDENT ACTIVITY FUND - INTERNAL ACCOUNTS
CLAY COUNTY DISTRICT SCHOOL BOARD - GREEN COVE SPRINGS, FLORIDA
FOR THE YEAR ENDED JUNE 30, 2025

| School Name: Ridgeview High | | | |
|--|---|---|--|
| Finding 1 | Repeated Comment From Prior Year | 2025-01 Cash Collections | Principal's Response |
| During our receipt testing, we noted one instance in which cash was not remitted to the office by the next business day. Registration fees totaling \$4,800 began to be received on 9/5/2024, were received by the office on 9/9/2024, and were deposited on 9/13/2024. | No | Per Redbook, Section 3, 1.4(b), "collections made outside the school office must be turned in to the school office no later than the next business day." | We will continue to remind all staff that funds collected must be turned in no later than the next business day. Those turning in funds later than the next business day will be required to meet with the principal and complete a letter explaining their error. |
| Finding 2 | Repeated Comment From Prior Year | 2025-02 Fundraisers | Principal's Response |
| During testing, the auditor noted that the selected fundraiser was not properly reconciled within 30 days of the final sale. Fundraiser FR #25-29 started on 8/1/24 and ended on 9/30/24; however, approval was not signed until after the event began on 9/11/24, and the reconciliation was signed off on 12/3/24. | No | <p>Per Internal Accounts Manual, Chapter 5, page 33, "Form BAD-1-3025, "Fundraiser Application and Financial Recap" Part A, and "Before Event" section shall be completed and submitted to the bookkeeper before any advertising or collection of funds. The reconciliation shall be completed within 30 days after the final sale."</p> <p>Per the Redbook, Chapter 8, Section 2.3(e) A financial report shall be filed with the principal's office at the close of each fundraising activity.</p> | We will continue to review the procedures for fundraisers with the staff sponsor. We are implementing an internal check system to ensure that all fundraiser applications are submitted before any advertising or collection of funds, financial recaps are completed and submitted to the bookkeeper within 30 days after the final sale, and a financial report is filed with the principal's office at the close of every fundraising activity without exception. |

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PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

purvisgray.com

Page 185 of 268

Members of the Board and Superintendent
Clay County District School Board
Green Cove Springs, Florida

We have audited the financial statements of the Student Activity Fund - Internal Accounts (the Internal Accounts) of Clay County District School Board (the District) as of and for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 21, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Internal Accounts are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the Internal Accounts during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. No significant accounting estimates were noted during our audit.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

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Members of the Board and Superintendent
Clay County District School Board
Green Cove Springs, Florida

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 17, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Internal Accounts' financial statements, or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the schedule of changes in fund balance - by school, which accompanies the financial statements but is not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Members of the Board and Superintendent
Clay County District School Board
Green Cove Springs, Florida

Restriction on Use

This information is intended solely for the information and use of Clay County District School Board, the Superintendent, and management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Purvis Gray

November 17, 2025
Ocala, Florida

DRAFT



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C10 - Deletion of Certain Items Report - December, 2025

Description

The items listed have been surveyed by the Coordinator of Property Control, at the request of the Cost Center Property Manager, and the recommended disposition is noted. These items are either obsolete, unusable or beyond economical repair. These items should be removed from active inventory and disposed of in the manner indicated. Deletions are for property items received in the month of November, 2025.

Gap Analysis

N/A

Previous Outcomes

Property Records followed State mandate on trackable assets, Chapter 274.05.

Expected Outcomes

Tangible Personal Property shall be controlled and supervised from acquisition through transfer or disposal. Disposal of property shall be in accordance with Section 274.05, Florida Statutes. All deletions of items with a value of \$1,000.00 or more will be approved by the School Board of Clay County prior to disposition.

Strategic Plan Goal

Goal 5: Strategy 5.4; Enhance fiscal practices that enable the district to maximize effectiveness and efficiency.

Recommendation

Approve Deletion of Certain Items Report - December, 2025 as submitted.

Contact

Dawn Posey,
Assistant Superintendent for Business Affairs
(904)-336-6721
dawn.posey@myoneclay.net

Financial Impact

Provides additional storage space and eliminates the need to account for unusable property. Reduces the dollar value of Tangible Personal Property.

Review Comments

Attachments

- 📎 [DELETION ANALYSIS DEC. 2025- 2026 - Sheet1.pdf](#)
- 📎 [Monthly Deletion Report - December 2025.pdf](#)

| Monthly Deletion Analysis / DECEMBER 2025 2026 | | | |
|--|----------|-------------------------------------|------------------|
| Cost Center | Asset | Item, Reason for Deletion | Type of Deletion |
| KHE - 0301 | 15000454 | COMPUTER / BROKEN | D1 |
| | 00095769 | WASHER/DRYER COMBO / BROKEN | D1 |
| | | | |
| LJH - 0351 | 00012522 | MIXER:FOOD,FLOOR / OBSOLETE | D5 |
| | | | |
| MHS - 0391 | 00091819 | WASHER: AQUEOUS PARTS | D1 |
| | | | |
| FIH - 0551 | 00080673 | MAT WRESTLING:42X42 / OBSOLETE | D1 |
| | | | |
| DOE - 0641 | 18100403 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100404 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100377 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100412 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100418 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100444 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100419 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100398 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100472 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100442 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100416 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100436 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100466 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100217 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100435 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100443 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100422 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100458 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100397 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100461 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100413 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100405 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 18100437 | LAPTOP: DELL LATITUDE 7390 / BROKEN | D1 |
| | 22100090 | LAPTOP: DELL LATITUDE 5320 / BROKEN | D1 |
| | 22100094 | LAPTOP: DELL LATITUDE 5320 / BROKEN | D1 |
| | 22100095 | LAPTOP: DELL LATITUDE 5320 / BROKEN | D1 |
| | | | |
| | | | |
| | | | |
| | | | |

D1 = PARTED OUT/JUNK

D5 = SURPLUS SALES

Clay County Public Schools
 Monthly Deletion Report
 For Month Ending: 12/31/2025

| <u>Disposal Method</u> | <u>Tag</u> | <u>Description</u> | <u>Acquisition Date</u> | <u>Disposal Date</u> | <u>Purchase Amount</u> | <u>Depreciation Value</u> |
|------------------------|-----------------------|---|-------------------------|----------------------|------------------------|---------------------------|
| Junk/Parts | <u>LCTN</u> 00095769 | 0301 WASHER/DRYER COMBO STACKABLE - KEYSTONE HEIGHTS ELEMENTARY | 10/23/2008 | 12/01/2025 | 1,075.00 | 0.00 |
| Junk/Parts | 15000454 | C/M/K - DELL PRECISION T1700 | 09/11/2014 | 12/01/2025 | 1,036.35 | 0.00 |
| | | | | | 2,111.35 | 0.00 |
| | | | | | | |
| Surplus Sale | 00012522 | 0351 LAKESIDE JUNIOR HIGH MIXER:FOOD,FLOOR | 12/16/1974 | 12/01/2025 | 2,341.00 | 0.00 |
| | | | | | 2,341.00 | 0.00 |
| | | | | | | |
| Junk/Parts | <u>LCTRN</u> 00091819 | 0391 MIDDLEBURG HIGH WASHER: AQUEOUS PARTS W/BUILT- | 06/14/2007 | 12/01/2025 | 1,883.12 | 0.00 |
| | | | | | 1,883.12 | 0.00 |
| | | | | | | |
| Part/Replace | <u>LCTN</u> 00080673 | 0551 FLEMING ISLAND HIGH SCHOOL MAT WRESTLING:42X42 W/ INSIGNI | 11/13/2003 | 12/01/2025 | 16,770.00 | 0.00 |
| | | | | | 16,770.00 | 0.00 |
| | | | | | | |
| 191 | <u>LCTN</u> 18100217 | 0641 DISCOVERY OAKS ELEMENTARY LAPTOP: DELL LATITUDE 7389 | 02/20/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100377 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100397 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100398 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100403 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100404 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100405 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100412 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100413 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100416 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100418 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100419 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100422 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100435 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100436 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100437 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100442 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |

Clay County Public Schools
 Monthly Deletion Report
 For Month Ending: 12/31/2025

| <u>Disposal Method</u> | <u>Tag</u> | <u>Description</u> | <u>Acquisition Date</u> | <u>Disposal Date</u> | <u>Purchase Amount</u> | <u>Depreciation Value</u> |
|------------------------|------------|----------------------------|-------------------------|----------------------|------------------------|---------------------------|
| Junk/Parts | 18100443 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100444 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100458 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100461 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100466 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 18100472 | LAPTOP: DELL LATITUDE 7390 | 06/06/2018 | 12/01/2025 | 1,219.97 | 0.00 |
| Junk/Parts | 22100090 | LAPTOP: DELL LATITUDE 5320 | 05/26/2022 | 12/01/2025 | 1,280.09 | 391.12 |
| Junk/Parts | 22100094 | LAPTOP: DELL LATITUDE 5320 | 05/26/2022 | 12/01/2025 | 1,280.09 | 391.12 |
| Junk/Parts | 22100095 | LAPTOP: DELL LATITUDE 5320 | 05/26/2022 | 12/01/2025 | 1,280.09 | 391.12 |
| | | | | | 31,899.58 | 1,173.42 |

Totals for Deletion Report
55,005.05 **1,173.42**

| Total Furniture | Total Vehicles | Total Audio Visual | Total Software |
|-----------------|----------------|--------------------|----------------|
| 55,005.05 | 0.00 | 0.00 | 0.00 |

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Disposal Method Descriptions:

JUNK/PARTS - Part(s) of an asset are used and remainder of part(s) are sold, recycled or disposed

TRADE-IN - Vendor issues a credit towards a new purchase

THEFT/VANDALISM - Items stolen or broken (police report attached)

MISSING - Items lost and are not found during property inventory (Annually)

SURPLUS SALE - Items that are outdated, not working or obsolete. Items are either sold, recycled or disposed

ENTERED IN ERROR- Not used

TRANSFER/DONATION - From Clay County District to an Outside Agency (Approved by Board or Superintendent)

DESTROYED - Fire/Natural Disaster, etc.

THRESHOLD (ex. \$750 TO \$1000)



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C11 - BID Renewal

Description

Renew BID as required per FS 287, DOE 6A-1.012 and School Board Policy

a. Gym and Stage Floor Maintenance and Refinishing - County Wide Bid #23-SCH-94: Contract period is March 15, 2026 through March 14, 2027. The contract period is for one (1) year and is the final renewal option.

Gap Analysis

The District requires contractors to provide services to ensure our facilities and equipment are maintained and functional. The District requires vendors to provide products and/or services to ensure our students and staff receive the products and/or services to meet their needs.

Previous Outcomes

Original Bid was Board approved and has been used successfully during the past term to provide quality services and products to the district.

Expected Outcomes

Upon approval by the Board, we expect the contractors and vendors to provide quality services and products at the same terms and conditions as when the original Bid was awarded.

Strategic Plan Goal

Goal 5; Strategy 5.4; Enhance fiscal practices that enable the district to maximize effectiveness and efficiency.

Recommendation

Extend renewal as follows:

a. Gym and Stage Floor Maintenance and Refinishing - County Wide Bid #23-SCH-94:

- Trident Surfacing Inc., 5399 NW 161 Street, Miami, FL, 33014 (Primary)
- Impact Sport Surfaces, 1121 S. Military Trail #318, Deerfield Beach, FL, 33442 (secondary)

Contact

Ms. Dawn Posey, Assistant Superintendent for Business Affairs, Phone: (904)336-6721, Email: dawn.posey@myoneclay.net

Financial Impact

a. Gym and Stage Floor Maintenance and Refinishing - County Wide Bid #23-SCH-94: The total estimated expenditure for the one (1) year contract renewal is \$75,000.00 from General, Capital Revenue and Internal Accounts Funds.

Review Comments

Attachments



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C12 - Brightly Contract Agreement - Facility Asset Management Software

Description

This asset management software used in tandem with facility condition assessments and maintenance work orders analysis enables Clay County District Schools to make better decisions based on asset replacement using a comprehensive catalog of asset data and lifecycle cost analysis evidence. This software allows the district to strive for a common goal for how much funding is needed and what assets and/or systems are nearing the end of their useful life.

Gap Analysis

Studies have shown that strategic asset management reduces asset degradation by up to 50% a year. This system assists with forecasting replacements of critical facility mechanical systems.

Previous Outcomes

The School Board approved previous contracts in the past.

Expected Outcomes

It is expected the School Board will approve the contract.

Strategic Plan Goal

Ensure fiscal responsibility through the effective management of district operations in an effort to maximize available resources necessary to provide an environment that is safe, efficient, and conducive to learning.

Recommendation

Approval of the Facility Condition Assessment Software Contract.

Contact

Bryce Ellis, Assistant Superintendent Operations, (904) 336-6853, bryce.ellis@myoneclay.net

Financial Impact

If approved, the total cost for this 3 year contract will be \$260,172.02 (Year 1 - \$85,550.89, Year 2 - \$86,712.40, Year 3 - \$87,908.76) and funded via the Operations budget.

Review Comments

Attachments

 [Brightly Contract 1.8.26 \(2\).pdf](#)

FOLLOW ALL PROCEDURES ON BACK OF THIS FORM

Contract

260053

Number Assigned by Purchasing Dept.



CONTRACT REVIEW

BOARD MEETING DATE:

WHEN BOARD APPROVAL IS REQUIRED DO
NOT PLACE ITEM ON AGENDA UNTIL
REVIEW IS COMPLETED
 Must Have Board Approval over \$100,000.00

Date Submitted: 11/20/2025

Name of Contract Initiator: Elaine for Facilities/B Ellis Telephone #: x66738

School/Dept Submitting Contract: Facilities / Maint / IT Cost Center #

Vendor Name: Brightly

Contract Title: Software: (Capital Predictor / Tech Essentials / Asset Essentials)

Contract NEW Renewal Amendment Extension Previous Year Contract # 19190056 / 210129 / 230144144

Contract Term: 3 Years (Ending 12/31/2028) Renewal Option(s):

Contract Cost: Year 1 \$85,550.89 Year 2 \$86,712.40,71 Year 3 \$87,908.76 (Grand Total \$260,172.05)

BUDGETED FUNDS – SEND CONTRACT PACKAGE DIRECTLY TO PURCHASING DEPT

Funding Source: Budget Line #

Funding Source: Budget Line #

NO COST MASTER (COUNTY WIDE) CONTRACT – SEND CONTRACT PACKAGE DIRECTLY TO PURCHASING DEPT

INTERNAL ACCOUNT - IF FUNDED FROM SCHOOL IA FUNDS – SEND CONTRACT PACKAGE DIRECTLY TO SBAO

REQUIRED DOCUMENTS FOR CONTRACT REVIEW PACKAGE (when applicable):

Completed Contract Review Form

SBAO Template Contract or other Contract (NOT SIGNED by District / School)

SIGNED Addendum A (If not an SBAO Template Contract) - When using the Addendum A, this Statement MUST BE included in the body of the Contract:
"The terms and conditions of Addendum A are hereby incorporated into this Agreement and the same shall govern and prevail over any conflicting terms and/or conditions herein stated."

Certificate of Insurance (COI) for General Liability & Workers' Compensation that meet these requirements:

COI must list the School Board of Clay County, Florida as an Additional Insured and Certificate Holder. Insurer must be rated as A- or better.

General Liability = \$1,000,000 Each Occurrence & \$2,000,000 General Aggregate.

Auto Liability = \$1,000,000 Combined Single Limit (\$5,000,000 for Charter Buses).

Workers' Compensation = \$100,000 Minimum

[If exempt from Workers' Compensation Insurance, vendor/contractor must sign a Release and Hold Harmless Form. If not exempt, vendor/contractor must provide Workers' Compensation coverage].

State of Florida Workers Comp Exemption (<https://apps.fldfs.com/bocexempt/>) (If Applicable)

Release and Hold Harmless (If Applicable)

RECEIVED

By Elaine at 12:42 pm, Nov 20, 2025

**** AREA BELOW FOR DISTRICT PERSONNEL ONLY ****

| CONTRACT REVIEWED BY: | COMMENTS BELOW BY REVIEWING DEPARTMENT |
|--|---|
| Purchasing Department REVIEWED <i>By Bertha Staefe at 3:09 pm, Nov 25, 2025</i> | Piggyback AEPA 024-D. Vendor does business with multiple Government agencies thus has an Addendum for such contracts. Their Addendum meets our needs with our required sign documents. |
| School Board Attorney Review Date JPS 12/8 | Legally sufficient |
| Other Dept. as Necessary Review Date | Piggyback off PAEPAC 24D - Potential Expy 2/28/2028 (has survival clause) NOTE: Comprehensive State, Local Gov See Attached email Re: Addendum A |
| PENDING STATUS: <input type="checkbox"/> YES <input type="checkbox"/> NO | IF YES, HIGHLIGHTED COMMENTS ABOVE MUST BE CORRECTED BY INITIATOR |
| FINAL STATUS | Tentatively Approved Pending Required Signatures |

CONTRACT REVIEW PROCESS FOR "ALL" CONTRACTS

A contract is defined as an agreement between two or more parties that is intended to have legal effect. This may include MOUs, Interlocal Agreements, Service Agreements and Contracts. Contracts document the mutual understanding between the parties as to the terms and conditions of their agreement, contain mutual obligations, and clearly state the agreement's consideration. The term consideration includes the cost of the services and/or products to be provided by second party (vendor or service provider) and any non-monetary performance. No school, department, or other organizational unit has authority to contract in its own name. All Board contracts must be made in the legal name of the Board, "The School Board of Clay County, Florida". The School or Department may extend this name to include the school or department as follows, "The School Board of Clay County, Florida o/b/o _____ (insert the school or department name)" where o/b/o means "on behalf of".

All contracts shall be reviewed and approved by the School Board Attorney and/or the Supervisor of Purchasing to ensure legality, compliance with Board policy, and to ensure the Board interests are protected before the authorized signatory may execute the contract.

All contracts having a value of \$100,000 or more shall be authorized by the Board at a regular or special meeting and signed by the Board Chairman. All approved contracts having a value of less than \$100,000 may be executed by the Superintendent or appropriate District administrator based on the value of the contract.

1. All approved contracts having a value of \$50,000 or more, but less than \$100,000 shall be signed by the Superintendent, or the person who has been designated, in writing by the Superintendent, as the Superintendent's Designee at the time of the contract signing. All contracts executed pursuant to this subparagraph shall be reported to the School Board in a separate entry as part of the monthly financial report.
2. All approved contracts having a value of \$25,000 or more, but less than \$50,000, shall be signed by the Superintendent, or an Assistant Superintendent, or a Chief Officer.
3. All approved contracts having a value of less than \$25,000 and contracts of any value described in Board Authorized Contracts above that are exempt from the requirement for Board approval, may be signed by the Superintendent, or an Assistant Superintendent for their Division, or Chief Officer, or Director, or Supervisor, or Principals.
4. The Superintendent is authorized to approve contract amendments or change orders for the purchase of commodities and services up to the amount of ten (10) percent or \$50,000, whichever is less, of the original contract amount that was previously approved by the Board.

Employees who enter into agreements without authority may be personally liable for such agreements, whether oral or written.

Step 1: Contract Initiator and Vendor prepare draft contract
(School Board Attorney Office (SBAO) Template Contracts available on SBAO webpage are strongly encouraged)

Step 2: Complete Contract Review Form, attach Required Documents to include the UNSIGNED Contract by the District / School.

For Contracts using Budgeted Funds or For No Cost / Master (County Wide) Contracts:
Initiator submits Contract Review Package to Purchasing Department - See Step 3

For Contracts using Internal Funds Individual to each School:
Initiator submits Contract Review Package direct to SBAO - See Step 4



Step 3: If Funded by Budgeted Funds, submit the Contract Review Package to the Purchasing Department. Email: district9056@myoneclay.net. Purchasing will begin the contract review process and submit the contract to the SBAO for review. SBAO may reach out to Initiator and/or other Departments (Risk, IT,) with questions or concerns and will assist with contract revisions. SBAO will send the Contract Review Package back to the Purchasing Department for final processing and the return to Initiator. Purchasing will save a digital copy of the Contract Review Package PLUS the Final Signed Contract you've return to Purchasing in the Contract Review Team Drive.

Step 4: If Funded by Internal Account (IA), submit the Contract Review Package directly to SBAO.
Email: contractreview@myoneclay.net
The SBAO will begin the contract review process and return it directly to Initiator

Step 5: The Initiator is responsible for finalizing the Contract which includes:
Addressing Comments/Revisions, Obtaining Required Signatures, Send District Final Signed Contract to Purchasing OR Retain Internal Accounts Final Signed Contract at School per School Board Record Policy.
If there is a Cost associated with Contract, the Initiator must work with their Bookkeeper to finalize the Purchasing Process.
Budgeted Funds require a District Purchase Order. Internal Accounts require an IA Purchase Order.

For assistance with legal-related matters, please visit the School Board Attorney's Office ("SBAO") webpage or call 904-336-6507
For assistance with insurance-related matters, please visit the Business Affairs - Risk Management webpage or call 904-336-6745
For assistance with District Purchasing, please visit the Business Affairs - Purchasing webpage or call 904-336-6736



RE: New Brightly Contract

1 message

Gould, Dan <dan.gould@brightlysoftware.com>
To: "Barton-Weeks, Elaine" <elaine.bartonweeks@myoneclay.net>

Tue, Nov 18, 2025 at 7:18 PM

Hi Elaine,

This is from our legal department, please review.

Subject: Contract Addendum Review – Recommendation to Utilize Brightly SLED Addendum

We appreciate the opportunity to review your addendum requirements and have given this matter careful consideration.

Our Recommendation

We respectfully recommend that we proceed using the **Brightly State, Local Government, and Higher Education (SLED) Addendum** rather than the proposed addendum. This approach will better serve both parties and ensure a more robust foundation for our partnership. Below, we outline why this is the optimal path forward. GTC - SLED TERMS - Sales - Siemens Group - English

Why the Brightly SLED Addendum Is Purpose-Built for Your Needs

1. Comprehensive Compliance with Public Sector Requirements

The Brightly SLED Addendum was specifically designed to address the unique legal and operational constraints facing state, local government, and higher education entities. It acknowledges that SLED customers operate under distinct statutory and regulatory frameworks and provides tailored solutions that respect these requirements without creating operational friction.

Key strengths include:

- **Public Disclosure Laws Accommodation** (Section 1.1): Explicitly recognizes and addresses Right-to-Know and Freedom of Information Act requirements, providing a clear protocol for handling sensitive information requests.
- **Sovereign Immunity Protection** (Section 1.7.2): Safeguards your entity's legal protections without requiring unnecessary waivers.
- **Appropriation-Based Termination** (Section 1.5): Acknowledges the budgetary realities of public entities, allowing termination if funds are not appropriated—a critical provision for government operations.
- **State Attorney General Representation** (Section 1.3.2): Respects your entity's established legal defense protocols.

2. Cloud Services Are Not Adequately Addressed in Standard Public Entity Addenda

Many public entity addenda were developed for traditional software licensing or on-premises solutions and do not contemplate the operational realities of cloud services. This creates gaps in critical areas:

Service Continuity & Availability: Cloud services require different SLA frameworks, uptime commitments, and incident response protocols than traditional software. The Brightly SLED Addendum integrates these considerations into the broader agreement structure.

Data Residency & Security: Cloud services often involve data processing across multiple jurisdictions. The SLED Addendum's framework better accommodates the compliance requirements (FERPA, HIPAA, state data protection laws) that cloud services must meet.

Scalability & Dynamic Provisioning: Public entities using cloud services often experience variable demand (e.g., enrollment spikes in education, seasonal workload variations in local government). Standard addenda may not address auto-scaling, usage-based billing, or dynamic resource allocation—all essential to cloud service delivery.

Vendor Management & Third-Party Processors: Cloud services typically involve subprocessors and third-party integrations. The SLED Addendum provides clearer frameworks for managing these relationships while maintaining compliance.

3. Your Proposed Addendum Creates Operational Constraints that were not Covered in our Proposed Offerings

While we understand the intent behind your proposed terms, several provisions inadvertently create challenges for effective cloud service delivery.

The Business Case for Standardization

Efficiency & Speed to Implementation: The Brightly SLED Addendum is already aligned with public sector legal requirements. Adopting it accelerates contract execution and allows us to begin service delivery sooner.

Risk Mitigation: Custom addenda create negotiation cycles that introduce legal uncertainty. The SLED Addendum has been vetted across multiple SLED jurisdictions and represents a balanced approach to public sector risk allocation.

Cost Effectiveness: Extended negotiation on custom terms increases legal costs for both parties. The SLED Addendum provides certainty without additional expense.

Precedent & Consistency: Using a standardized addendum ensures consistency across your technology partnerships and simplifies vendor management for your procurement team.

Our Commitment to Your Success

We want to assure you that adopting the Brightly SLED Addendum does **not** mean we are unwilling to address your specific concerns. We remain committed to:

- Accommodating legitimate compliance requirements unique to your jurisdiction
- Providing transparent communication regarding data handling and security
- Ensuring service levels meet your operational needs
- Respecting your entity's legal protections and governance structures

If there are specific provisions in your proposed addendum that address unique statutory requirements we have not anticipated, we welcome the opportunity to discuss how those can be incorporated into the SLED framework.

Next Steps:

We propose the following path forward:

1. **Adopt the Brightly SLED Addendum** as the foundation for our agreement
2. **Identify any jurisdiction-specific requirements** that fall outside the SLED Addendum's scope
3. **Develop a supplemental schedule** (if necessary) addressing only those unique requirements
4. **Execute the agreement** and begin service delivery promptly

We believe this approach balances your entity's legitimate compliance needs with the operational requirements of modern cloud service delivery. Please let us know your thoughts, and we welcome the opportunity to discuss this recommendation at your earliest convenience.

Dan Gould / Senior Client Success Manager

Call or Text - (910)-547-2929 Brightly Software, a Siemens company

LinkedIn / Facebook / Instagram

From: Barton-Weeks, Elaine <elaine.bartonweeks@myoneclay.net>
Sent: Tuesday, November 18, 2025 8:54 AM
To: Gould, Dan (SI BSW S CS NAM 1) <dan.gould@brightlysoftware.com>
Subject: Re: New Brightly Contract

Hopefully, I would like to get this complete document to our legal team before the Thanksgiving break.

Elaine Barton-Weeks

BAF COOR II PROCUREMENT/BUYER

Clay County District Schools

| phone 904-336-6738| ext 66738

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PREPARED FOR

Clay County School District ("Customer")
925 Center Street
Green Cove Springs, FL 32043

PREPARED BY

Brightly Software Inc
4242 Six Forks Road, Suite 1400
Raleigh, NC 27609

PUBLISHED ON

October 29, 2025



Q-455603

Bryce Ellis
Assistant Superintendent of Operations
Clay County School District
925 Center Street
Green Cove Springs, FL
32043

Dear Bryce,

Thank you for your interest in our market leading solutions for improving educational operations. We at Brightly are excited about providing you with online tools that will help you save money, increase efficiency and improve services. Brightly is dedicated to providing best in class solutions that are built exclusively for the unique needs of educational institutions, including the following for Clay County School District:

- PAEC - Panhandle Area Educational Consortium contract 24-105
- <https://floridabuy.org/dude-solutions/>

Subscription Term: 36 months (01/01/2026 - 12/31/2028)

| Cloud Services | | | |
|---------------------------------|-------------------|-----------------|--------------------------------|
| Item | Start Date | End Date | Investment |
| Capital Predictor Enterprise | 1/1/2026 | 12/31/2026 | 38,717.08 USD |
| TechnologyEssentials Help Desk | 1/1/2026 | 12/31/2026 | 11,380.18 USD |
| - ConnectAuthenticate | 1/1/2026 | 12/31/2026 | Included |
| Asset Essentials Inventory | 1/1/2026 | 12/31/2026 | 0.00 USD |
| Asset Essentials Core | 1/1/2026 | 12/31/2026 | 35,453.63 USD |
| | | | Subtotal: 85,550.89 USD |
| Total Initial Investment | | | 85,550.89 USD |

Cloud Services Subscription

| Item | Investment Year 2 Start Date: 01/01/2027 | Investment Year 3 Start Date: 01/01/2028 |
|--------------------------------|---|---|
| Capital Predictor Enterprise | 39,878.59 USD | 41,074.95 USD |
| TechnologyEssentials Help Desk | 11,380.18 USD | 11,380.18 USD |
| - ConnectAuthenticate | Included | Included |
| Asset Essentials Inventory | | |
| Asset Essentials Core | 35,453.63 USD | 35,453.63 USD |
| Total: | 86,712.40 USD | 87,908.76 USD |

Special Terms for Asset Essentials

Asset Essentials pricing is based on a maximum storage limit of 200GB of data. Data storage that exceeds 200GB may subject to an additional fee.

DRAFT

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Order terms

BY SIGNING THIS ORDER FORM, WHETHER BY ELECTRONIC OR WRITTEN SIGNATURE, YOU ARE PLACING A BINDING ORDER FOR THE OFFERINGS SHOWN. IF THE INDIVIDUAL ENTERING INTO THIS AGREEMENT IS ACCEPTING ON BEHALF OF A COMPANY OR OTHER LEGAL ENTITY, THE INDIVIDUAL REPRESENTS THAT THEY HAVE THE AUTHORITY TO BIND SUCH ENTITY AND ITS AFFILIATES TO THE TERMS AND CONDITIONS OF THIS AGREEMENT, IN WHICH CASE THE TERM "CUSTOMER" SHALL REFER TO SUCH ENTITY AND ITS AFFILIATES. IF THE INDIVIDUAL ACCEPTING THIS AGREEMENT DOES NOT HAVE SUCH AUTHORITY OR DOES NOT AGREE WITH THE TERMS AND CONDITIONS SET FORTH HEREIN, THE INDIVIDUAL MUST NOT ACCEPT THIS AGREEMENT AND MAY NOT USE THE OFFERINGS.

- A. The "Effective Date" of the Agreement between Customer and Brightly Software, a Siemens Company ("Siemens") is the date Customer accepts this Order
- B. Proposal expires in sixty (60) days.
- C. The Siemens entity entering into this Agreement is Brightly Software, Inc., a Delaware corporation, and the notice address shall be Corporate Trust Center, 1209 Orange Street, Wilmington, DE 19801 USA, Attn: Brightly Software.
- D. By accepting this Order, and notwithstanding anything to the contrary in any other purchasing agreement, Customer agrees to pay all relevant Subscription Fees for the full Subscription Term defined above.
- E. Payment terms: Net 30
- F. This Order and its Offerings will be subject to the terms and conditions of the PAEC/AEPA Contract #024-D, including the Brightly Software, Inc. Master Agreement contained therein. Acceptance is expressly limited to the terms of the Agreement. No other terms and conditions will apply. The terms of any purchase order or other document from Customer are excluded and such terms will not apply to the Order and will not supplement or modify the Agreement irrespective of any language to the contrary in such document.
- G. Where the Customer is a state, local, or public education entity created by the laws of the applicable state, Siemens and Customer agree that the provisions of the State, Local Government, and Higher Education Addendum ("SLED Addendum") found at <http://brightlysoftware.com/terms> (<http://brightlysoftware.com/terms>) take precedence over any conflicting terms in the Agreement to the extent the deviations set forth therein are required by applicable law.
- H. Siemens shall invoice Customer and Customer agrees to pay Siemens the amount specified on this Order. Quantities purchased may not be decreased during the relevant Subscription Term. Customer is responsible for providing complete and accurate billing and contact information to Siemens and notifying Siemens promptly of any changes to such information.
- I. If Customer is paying by credit card or Automated Clearing House ("ACH"), Customer shall establish and maintain valid and updated credit card information or a valid ACH auto debit account (in each case, the "Automatic Payment Method"). Upon establishment of such Automatic Payment Method, Siemens is hereby authorized to charge any applicable fees, including any processing fees, using such Automatic Payment Method.
- J. Customer is responsible for paying all taxes associated with its purchases hereunder. Siemens shall invoice Customer and Customer shall pay that amount unless Customer provides Siemens with a valid tax exemption certificate, direct pay permit, or other government-approved documentation. Notwithstanding the foregoing, Customer is responsible for, and, to the extent permitted by law, will indemnify Siemens for: 1) any encumbrance, fine, penalty or other expense which Siemens may incur as a result of Customer's failure to pay any taxes required hereunder, and 2) any taxes, including withholding taxes, resulting from making an Offering available to Users in geographic locations outside the country in which Customer is located as per the Order. For clarity,

required hereunder, and 2) any taxes, including withholding taxes, resulting from making an Offering available to Users in geographic locations outside the country in which Customer is located as per the Order. For clarity, Siemens is solely responsible for taxes assessable against Siemens based on its income, property and employees.

- K. Siemens maintains the right to increase fees within the Subscription Term for Recurring Fee Offerings by an amount not to exceed the greater of prices shown in the investment table or the applicable CPI and other applicable fees and charges every 12 months. Any additional or renewal Subscription Terms will be charged at the then-current rate.
- L. In the event Customer purchases the Cloud Services (including any renewals thereof) through an authorized reseller of Siemens, the terms and conditions of this Agreement shall apply and supersede any other agreement except for any terms and conditions related to fees, payment or taxes. Such terms and conditions shall be negotiated solely by and between Customer and such authorized reseller. In the event Customer ceases to pay the reseller, or terminates its agreement with the reseller, Siemens shall have the right to terminate Customer's access to the Cloud Services at any time upon thirty (30) days' notice to Customer unless Customer and Siemens have agreed otherwise in writing.

Cloud Services

- A. Billing frequency: Annual
- B. Cloud Services Offerings will be subject to the terms and conditions of the General Software and Cloud Supplemental Terms found at <http://brightlysoftware.com/terms> (<http://brightlysoftware.com/terms>).
- C. Any Offerings identified as Cloud Services on this Order shall automatically renew for additional periods equal to the expiring Subscription Term or one year, whichever is longer, unless either party has provided written notice of its intent to terminate the Cloud Service subscription not less than forty-five (45) days prior to the expiration of the then-current Subscription Term.
- D. During the Term, Siemens shall, as part of Customer's Subscription Fees provide telephone and email support ("Support Services") 24 hours/day, 7 days/week.
- E. Siemens shall use commercially reasonable efforts to make its Software or Cloud Service available 99.9% of the time for each full calendar month during the Subscription Term, determined on twenty-four (24) hours a day, seven (7) days a week basis (the "Service Standard"). The Service Standard availability for access and use by Customer(s) excludes unavailability when due to: (a) any access to or use of the Cloud Service by Customer or any Account User that does not strictly comply with the terms of the Agreement or the Documentation; (b) any failure of performance caused in whole or in part by Customer's delay in performing, or failure to perform, any of its obligations under the Agreement; (c) Customer's or its Account User's Internet connectivity; (d) any Force Majeure Event; (e) any failure, interruption, outage, or other problem with internet service or non-Cloud Service; (f) Scheduled Downtime; or (g) any disabling, suspension, or termination of the Cloud Service by Siemens pursuant to the terms of the Agreement. "Scheduled Downtime" means, with respect to any applicable Cloud Service, the total amount of time (measured in minutes) during an applicable calendar month when such Cloud Service is unavailable for the majority of Customer's Account Users due to planned Cloud Service maintenance. To the extent reasonably practicable, Siemens shall use reasonable efforts to provide eight (8) hours prior notice of Cloud Service maintenance events and schedule such Cloud Service maintenance events outside the applicable business hours.
- F. USE OF APIs. Customer is authorized to use any Application Programming Interface that is either: i) identified as a Cloud Services Offering, or ii) identified as published in the Documentation (collectively the "APIs") as part of any Offering for Customer's internal business purposes only. Customer may not use the APIs to enable unauthorized use of the Cloud Services. Customer may purchase a separate license to use certain published APIs to develop

software for use solely in conjunction with the Cloud Services. Customer is prohibited from reselling any software developed through the use of the APIs unless (a) Customer is separately authorized to do so as a member of a Siemens partner program, or (b) Customer has purchased an Offering which include APIs that explicitly allows Customer to develop software for Customer's internal use or for resale under terms and conditions at least as protective as this Agreement. Customer may not otherwise modify, adapt, or merge the Offerings. Siemens has no obligations or liability for software developed by Customer using the APIs. Customer is prohibited from using unpublished APIs under any circumstances.

- G. Siemens reserves the right to block IP addresses originating from a Denial of Service (DoS) attack. Siemens shall notify Customer should this condition exist and inform Customer of its action. Once blocked, an IP address shall not be able to access the Cloud Service and the block may be removed once Customer is satisfied corrective action has taken place to resolve the issue. Siemens also reserves the right to suspend or terminate service if Customer: 1) performs load tests, network scans, penetration tests, ethical hacks or any other security auditing procedure on the Cloud Service, 2) interferes with or disrupts the integrity or performance of the Cloud Service or data contained therein, or 3) otherwise violates the use restrictions under this Agreement.
- H. Customer is entitled to access and use the Offerings only as explicitly described in the Documentation. These Offerings are intended for Customer's internal business operations only. There are no additional Entitlements or rights to use the Offerings or their related APIs beyond what is specified. Any other access or use is strictly prohibited under the Terms.
- I. At the time of this Order, the implementation of the requirements of the Cyber Resilience Act EU 2024/2847 ("CRA") is not yet mandatory in the European Union (EU) due to its transitional periods. Not all clarifications on measures that the Customer and contractor will take to implement the new requirements within the project implementation can currently be completed. Therefore, the parties agree that the project scope and contract price agreed upon at the time of Agreement conclusion do not yet include any necessary measures to implement the CRA requirements. Siemens will present the implementation of these measures together with an adjustment of the contract price and schedules considering any additional expenses of the contractor in the appropriate project phases through the Change Request procedure.

Additional information

- A. Prices shown above do not include any taxes that may apply. Any such taxes are the responsibility of Customer. This is not an invoice. For customers based in the United States, any applicable taxes will be determined based on the laws and regulations of the taxing authority(ies) governing the "Ship To" location provided by Customer. Tax exemption certifications can be sent to accountsreceivable@brightlysoftware.com (<mailto:accountsreceivable@brightlysoftware.com>).
- B. Billing frequency other than annual is subject to additional processing fees.
- C. Provide Siemens with the purchase order number, if applicable. Acceptance of this Order without a purchase order number indicates that a purchase order is not necessary. Please reference Q-455603 on any applicable purchase order and email to Purchaseorders@Brightlysoftware.com (<mailto:Purchaseorders@Brightlysoftware.com>)
- D. Brightly Software, Inc. can provide evidence of insurance upon request.

Base Terms

See State, Local Gov Addendum for Exceptions!

These Base Terms are agreed between the Siemens entity named on the Order ("Siemens") and the customer that accepted the Order ("Customer"). These Base Terms together with the applicable Supplemental Terms form the "Agreement".

Capitalized terms are defined at the end of the document.

Commercial terms

1. Siemens' Offerings

1.1. Delivery mode

Siemens will deliver the Offerings and invoice as specified in the Order. Siemens may deliver the Offerings in stages or installments (and invoice accordingly).

1.2. Equivalent performance

Siemens may perform the Offerings using a technically equivalent method to that set out in the Order, if this does not detrimentally alter the agreed functionalities.

1.3. Updates for Offerings

Siemens may issue Updates to its Offerings and will use commercially reasonable efforts to notify Customer when Updates are generally available. Information provided on Siemens' website is sufficient notice.

Siemens may not support non-current versions of the Offerings or update them to future versions.

1.4. Cybersecurity

As a member of the Charter of Trust (<https://www.charteroftrust.com/>), Siemens promotes the corresponding cybersecurity principles.

Siemens does not warrant that the Offerings are secure except as stated in the Offering description set out or referred to in the Order.

2. Payment, interest, and taxes

2.1. Payment terms

Customer will pay the fees plus reasonable and verifiable travel and incidental expenses within 30 days of the invoice date, without deduction or set-off. If Customer disputes an invoice, Customer must still pay any undisputed portion.

2.2. Interest

Siemens is entitled to charge interest on overdue payments at the monthly percentage rate of 1.5% compounded or at the highest rate allowed by law (whichever is lower).

2.3. Taxes

All amounts Siemens invoices are exclusive of taxes and any other charges. Customer will pay or refund Siemens for any applicable taxes, duties, or other charges imposed by any government authority for Customer's use or receipt of the Offerings.

If Customer is required by law to deduct or withhold tax, Customer will increase the amount it pays to Siemens so that Siemens still receives the net amount originally invoiced. Customer will promptly provide all tax receipts, or a valid exemption certification (if applicable), confirming it has paid or withheld tax.

3. Changes

3.1. Change requests

When Customer sends Siemens a change request, Siemens will send Customer:

- a. a fee estimate;
- b. a schedule impact; and
- c. any other necessary changes to the Order.

3.2. Change effectiveness

A change becomes effective when Customer and Siemens accept it in writing.

3.3. Changes in law and standards

3.3.1. Right to make adjustments. Siemens may make reasonable adjustments to the Order for any additional requirements or costs it incurs due to any:

- a. laws, regulations, court judgments or decisions, or guidance issued by public authorities; or
- b. engineering standards or codes of practice; or
- c. Customer's site rules,

in each case issued or changed after the effective date of the Order.

3.3.2. Type of adjustments. Such adjustments, may, for example, include changes to:

- a. the time schedules and scope of Offerings as needed; or
- b. Siemens' fees, to reflect any reasonable additional costs.

4. Customer's obligations

4.1. Providing Contributions

Customer will:

- a. be responsible for the performance and interoperability of Contributions;
- b. obtain all required consents and licenses at Customer's cost; and
- c. make sure that Siemens, its Affiliates, and their subcontractors have the right and access to use any Contributions.

4.2. Reasonable adjustments

If Customer does not:

- a. provide its Contributions in accordance with the respective Order; or
- b. fulfill its obligations specified in this Section 4, or in the respective Supplemental Terms,

Siemens will have the right to adjust the Order, including the time schedule and fees, to make up for any delay or reasonable additional costs Siemens incurs.

4.3. Use of the Offerings

Customer is solely responsible for any results and conclusions obtained from using the Offerings.

4.4. Security and safety

Customer is responsible for:

- a. the security of its infrastructure, network, hardware, software, systems, data, and interfaces;

- b. taking appropriate steps to protect and retrieve its data, including by maintaining backup copies; and
 - c. the safety of persons onsite.

4.5. No reverse engineering

Customer will not reverse engineer, decompile, or copy Offerings or their parts unless allowed by mandatory law or the Agreement.

4.6. Installing Updates

Customer is responsible to install any Updates received from Siemens. If there is a risk of imminent harm to Customer or third parties, Siemens may install Updates automatically by remote access or other means and without prior notice.

5. Siemens' use rights

Siemens and its Affiliates may:

- a. use for any purpose, in perpetuity, and at its own risk any comment or feedback Customer gives to Siemens on Siemens' Offerings, including suggestions for changes or enhancements, support requests, and error corrections;
- b. use data Siemens collects in connection with the Offerings to provide and improve its products and services; and
- c. identify Customer by name or logo as part of a general customers list on websites and marketing materials.

Additional software terms

6. Code format

Offerings containing software will be delivered in executable form, unless the applicable Supplemental Terms specify delivery of source code. If Third-Party Terms require Siemens to furnish Third-Party Technology in source code form, Siemens will provide it upon:

- a. written request; and
- b. payment of any reasonable expenses.

7. Siemens software terms

Supplemental Terms as specified in the Order may additionally apply for Siemens' software.

8. Third Party Technology

In the event of a conflict with the terms of the Agreement, the Third-Party Terms prevail with respect to Third-Party Technology. Third-Party Terms for open source software shall also prevail in relation to the software or parts thereof insofar as the Third-Party Terms for open source software grant the Customer certain rights of use on the basis of the connection of open source software components with the software.

Confidentiality and compliance

9. Confidentiality

9.1. Protection and use

The receiving party will:

- a. protect Confidential Information by the same means it uses to protect its own (and always by at least reasonable means); and
- b. use Confidential Information only as required for the purposes of the Agreement.

9.2. Limited disclosure

The receiving party will:

- a. only disclose Confidential Information:
 - to its employees and to the employees of its Affiliates, agents, advisors, and contractors who need to know it; or
 - with the disclosing party's consent; and
- b. make sure that all recipients are bound by confidentiality obligations as strict as those in the Agreement.

9.3. Return

If the disclosing party requests it, the receiving party will return or destroy all Confidential Information. Copies required under applicable laws or created as part of a routine information technology backup may be kept but must remain confidential.

While performing under the Order, Siemens' employees may gain general expertise, know-how, ideas, concepts, and techniques that are then retained in their unaided memories. Siemens may use this residual knowledge without conditions or restrictions.

9.4. Required disclosure

If a governmental agency or law requires it, the receiving party may disclose Confidential Information, provided it:

- a. promptly gives written notice to the disclosing party (if the law allows); and
- b. works with the disclosing party to limit the scope of disclosure.

9.5. Exceptions

The above confidentiality obligations will not apply to any information that:

- a. is or becomes generally available to the public (without the receiving party having breached the Agreement);
- b. becomes available to the receiving party from a source other than the disclosing party (if the receiving party has no reason to believe that the information is confidential);
- c. was already in the receiving party's possession without an obligation of confidentiality; or
- d. is independently developed by the receiving party without the use of Confidential Information.

10. Data protection

Customer and Siemens will both comply with applicable laws regarding data protection.

11. Export control compliance

11.1. Export Regulations/ No Re-Export

- a. Customer will comply with all applicable Export Regulations.
- b. Customer will
 - not sell, export or re-export, directly or indirectly, any Offerings to Russia or Belarus or for use in these countries.
 - undertake best efforts to ensure that the purpose of this Section 11.1.b. is not frustrated by any third party further down the commercial chain.

11.2. Required information

Customer will promptly:

- a. inform Siemens about any problems in applying Sections 11.1.b. and 11.4.d. including any relevant activities by third parties that could frustrate the purpose of Section 11.1.b.; and

- b. provide upon request information about (as applicable)
 - users, the intended use, the location of use, and the final destination of the Offerings; and
 - compliance with Section 11.

11.3. Special data handling

Before disclosing to Siemens any information that is defense-related or requires controlled or special data handling, Customer will:

- a. notify Siemens; and
- b. use the disclosure tools and methods Siemens requires.

11.4. Export checks for Offerings

Before Customer performs any transaction with a third party concerning the Offerings delivered by Siemens, Customer will check and certify by appropriate measures (e.g. monitoring) that:

- a. Customer does not violate any Export Regulations with its use, transfer, or distribution of such Offerings, the brokering of contracts, or the provision of other economic resources in connection with Offerings, also considering any prohibitions to get around these (e.g., by undue diversion);
- b. Offerings are not intended for prohibited or unauthorized non-civilian purposes (for example: armaments, nuclear technology or any other defense and military use);
- c. Customer has screened all direct and indirect parties involved in the receipt, use, or distribution of the Offerings against all applicable restricted party lists of the Export Regulations concerning trading with the entities, persons, and organizations listed there; and
- d. the Offerings will not be:
 - exported directly or indirectly (e.g., via Eurasian Economic Union (EAEU) countries) to or for use in Russia or Belarus; or
 - resold to any third-party business partner without a prior binding commitment not to – directly or indirectly- export such Offerings to or for use in Russia or Belarus.

11.5. Semiconductor development

Customer will not, without Siemens' prior written consent, use Offerings to develop or produce integrated circuits at any advanced semiconductor fabrication facility located in the Peoples Republic of China and further restricted locations meeting the criteria specified in the U.S. Export Administration Regulations, 15 C.F.R. 744.23.

11.6. Reservation and suspension

11.6.1. **Reservation.** Siemens will not have to fulfill this Agreement, including any Order, if prevented by:

- a. impediments arising out of national or international foreign trade issues;
- b. impediments arising out of customs requirements; or
- c. any Export Regulations.

11.6.2. **Suspension.** Siemens may be obliged under the Export Regulations to limit or suspend access to the Offerings by Customer or Customer's users.

11.7. Breach of Export Regulations

Any violation of this Section 11 is a material breach of the Order entitling Siemens to:

- a. suspend or terminate the Order in accordance with Section 12 and 13; and
- b. in case of a breach of Section 11.1.b. to penalties in the amount of 5% of the fees of the Order.

Suspension and termination

12. Suspension

12.1. Suspension right

Siemens may suspend the performance of its obligations under an Order by giving Customer written notice if:

- a. Customer's payment is more than 15 days late;
- b. Customer does not provide the required Contributions in accordance with the Order after a reasonable grace period; or
- c. Customer materially breaches the Order.

12.2. Payment during suspension

If Siemens suspends performance, Customer will pay:

- a. the fees and costs related to any portion of the Offerings delivered before the effective date of suspension; plus
- b. any reasonable costs and expenses incurred as a result of the suspension.

12.3. Schedule adjustment

If Siemens resumes performance, Siemens will adjust all affected schedules to reasonably accommodate the suspension. After 15 days' suspension for any reason, Siemens may reassign personnel.

13. Termination

13.1. Termination right

Either Customer or Siemens may terminate any Order upon written notice if the other:

- a. becomes bankrupt or insolvent;
- b. goes into liquidation;
- c. has a receiving order against it;
- d. compounds with its creditors;
- e. continues business under a receiver, trustee, or manager for the benefit of its creditors; or
- f. does not remedy a material breach within 30 days of notice.

The right to rescind an Order is excluded.

13.2. Payment if Customer terminates

If an Order is terminated by Customer under Section 13.1, Customer will pay the fees and expenses related to any portion of the Offerings delivered before the effective date of termination.

13.3. Payment if Siemens terminates

If an Order is terminated by Siemens under Section 13.1, Customer will pay:

- a. all agreed fees for the Offering, minus any expenditures avoided by termination; and
- b. all costs Siemens incurred due to such termination.

13.4. Survival

Sections 2, 4.4, 4.5, 4.6, 5, 9, 11, 13.2, 13.3, 14, 15 and 17 will survive termination of the Order.

Claims, liability, and dispute resolution

14. Intellectual Property Infringement

14.1. Claim of Siemens infringement

In case of an Infringement Claim, Siemens will:

- a. defend, at Siemens' cost, the Infringement Claim; and
- b. pay all damages finally awarded against Customer by a court of competent jurisdiction or agreed in settlement with Siemens' consent.

14.2. Remedies

In case of an Infringement Claim, Siemens may, at its option and expense, provide these remedies:

- a. obtain the right for Customer to continue the use of the Offerings;
- b. modify the Offerings to become non-infringing; or
- c. replace the infringing part of the Offerings,

in case of b. and c. without materially affecting the functionality of the Offering.

14.3. Refund

14.3.1. **Conditions for refunds.** If remedies under Section 14.2 are not available at commercially reasonable expense, Siemens may terminate any Orders including licenses for such Offerings and Customer will receive the refunds for the allegedly infringing portions of the Offerings specified in Section 14.3.2 ("Refunds"), provided that, after receiving Siemens' notification, Customer:

- a. stops using the allegedly infringing portion of the Offerings; and
- b. returns all related portions of the Offerings in Customer's possession.

14.3.2. **Refunds.** Refunds will equal:

- a. for Hardware or perpetual software: the remainder of a 60-month amortization period from their initial delivery;
- b. for subscription services or time-based licenses: the remainder of their term; and
- c. for any other Offering: refund of prepaid fees for the infringing portion of the Offerings.

14.4. No admission

If Customer stops using the allegedly infringing Offerings (or a part of them), Customer will notify the third-party claimant in writing that this is not an admission of infringement.

14.5. Preconditions

Any defense or remedies under this Section 14 are subject to Customer giving Siemens:

- a. prompt written notice of the Infringement Claim;
- b. all requested information (including information about Customer's use of the Offerings) and reasonable assistance related to the Infringement Claim; and
- c. sole authority to defend or settle the Infringement Claim.

14.6. Customer's prior consent

Siemens will not admit liability or incur obligations on Customer's behalf without Customer's prior written consent, which Customer will not unreasonably withhold.

14.7. Exclusions

Siemens will not have any liability or obligations as specified in this Section 14 to the extent that an Infringement Claim arises out of:

- a. not using a replacement, correction, patch, or new version of the Offering provided by Siemens that performs substantially the same functions as the allegedly infringing Offering;

- b. using the Offering in combination with software, equipment, products, or other items not provided by Siemens;
- c. using Offerings provided free of charge;
- d. any adjustment, modification, or configuration of the Offering not made by Siemens;
- e. Customer's instructions, requests, specifications, and Contributions;
- f. using the Offerings for a purpose or in a manner not authorized by Siemens;
- g. deliverables resulting from services; or
- h. information or data not provided by or on behalf of Siemens.

14.8. **Claim of Customer's infringement**

If any allegation is made against Siemens and/or its Affiliates based on a claim that the Contributions infringe an intellectual property right, then the obligations of Siemens under Sections 14.1, 14.2, 14.5 and 14.6 shall reciprocally apply to Customer in favor of Siemens and its Affiliates.

14.9. **Exclusive remedies**

This Section 14 sets out Siemens' entire liability and Customer's sole and exclusive rights and remedy for infringement of third-party intellectual property rights.

15. Liability

15.1. **Exclusive liability**

This Section 15 will exclusively govern Siemens' liability for all claims, costs, damages, and indemnities, regardless of the form of action, whether based in contract, statute, tort (including negligence) or otherwise.

15.2. **Scope of limitations**

The limitations and exclusions below:

- a. apply to:
 - Siemens;
 - Siemens' Affiliates; and
 - Siemens' respective officers, directors, licensors, subcontractors, and representatives; and
- b. will not apply to the extent liability cannot be limited or excluded according to applicable law.

15.3. **Limitation of liability**

15.3.1. **For Recurring Fee Offerings, Siemens' aggregate liability for all claims under the Order arising in one Contract Year is limited to the total fees paid under the Order for the Recurring Fee Offering during such Contract Year.**

15.3.2. **For Other Offerings, Siemens' aggregate liability for all claims under the Order is limited to the total fees paid under the Order for the Other Offering.**

15.4. **Exclusions of liability**

15.4.1. **Time limitations. Any claims by Customer will be excluded after 2 years from the date of the event giving rise to the claim.**

15.4.2. **Disclaimer. Even if foreseeable, Siemens will never be liable for:**

- a. any indirect, incidental, consequential, special, exemplary, or punitive damages;
- b. loss of production;
- c. interruption of operations;
- d. loss of use;
- e. loss or corruption of data;
- f. contractual claims of third parties;
- g. loss of revenue, profits, capital and interest, or anticipated savings; or
- h. any Offerings provided free of charge.

16. Force majeure

16.1. No liability

Neither party will be liable for a performance failure or delay (except related to any payment obligations) due to a cause beyond the reasonable control of either party or its suppliers or subcontractors.

16.2. Time adaptation

Impacted schedules in the Order will be reasonably adjusted for a force majeure event.

16.3. Termination right

If a force majeure event continues for more than 180 days, either Customer or Siemens may terminate the Order. Customer will pay Siemens for the Offerings provided up to the date of termination.

17. Applicable law and dispute resolution

17.1. Applicable law, Arbitration

This Agreement and any Order will be governed by the substantive laws set forth in the paragraphs below, as set forth therein, excluding choice-of-law rules.

The United Nations Convention on Contracts for the International Sale of Goods does not apply to this Agreement. Any dispute arising out of or in connection with this Agreement will be resolved as follows:

- a. In the **United States and all other domiciles not otherwise mentioned**, the applicable law will be the laws of the state of Delaware, USA; any dispute arising out of or in connection with this Agreement will be subject to the jurisdiction of the courts of Delaware, USA unless Customer is a public entity in which case the applicable law will be the state law where it is domiciled and any dispute will be subject to the jurisdiction of the applicable courts where it is domiciled.
- b. In **Canada**, the applicable law will be the laws of Ontario; any dispute arising out of or in connection with this Agreement will be subject to the jurisdiction of the courts of Ontario, Canada, without regard to the principles of conflicts of law.
- c. In the **United Kingdom or a country in Europe**, the applicable law will be the laws of England; any dispute arising out of or in connection with this Agreement will be finally resolved by binding arbitration in accordance with the ICC Rules. The seat of arbitration will be London, England.
- d. In **Australia, New Zealand, a country in Asia/Oceania**, the applicable law will be the laws of Victoria, Australia; any dispute arising out of or in connection with this Agreement will be finally resolved by binding arbitration in accordance with the ICC Rules. The seat of arbitration will be Melbourne, Victoria, Australia.

All disputes arising out of or in connection with this Agreement or any Order will be finally settled under the Rules of Arbitration of the International Chamber of Commerce ("ICC").

17.2. Language

The language of the proceeding will be English.

17.3. Court proceedings

To the extent permissible under applicable law and to the extent it would not result in the invalidity or inapplicability of this Section 17, the parties agree that Siemens, at its sole discretion, may bring an action in the courts of the jurisdiction(s) where the Offering is being used or Customer has its place of business, (i) to enforce its intellectual property rights, or (ii) for the payment of fees related to any Offering.

General clauses

18. Notices

Notices will be in writing and sent to the address specified in the applicable Order.

19. No restrictions

Subject to confidentiality, nothing in the Agreement or the Order restricts Siemens from providing services to third parties similar or identical to the services provided to Customer.

20. Affiliates and subcontractors

Siemens may use Affiliates and subcontractors to fulfill its obligations under the Order. Siemens remains responsible for its obligations and those of its Affiliates and subcontractors.

21. Independent relationship

Nothing in the Agreement or the Order creates a partnership or an employment relationship between Siemens and Customer or any of their respective personnel.

22. Order of precedence

In the event of a conflict between the Order, these Base Terms and the Supplemental Terms, the following order of precedence applies:

- a. Order (excluding any Customer general terms and conditions, even if the document states differently);
- b. applicable Supplemental Terms; and
- c. these Base Terms.

23. Entire Agreement

The Order is the entire agreement with respect to its subject matter and supersedes and extinguishes any previous or contemporaneous agreements, assurances, warranties, or representations.

Each party agrees that it shall have no remedies in respect of any statement or representation (whether made innocently or negligently, but excluding any made fraudulently) that is not set out in the Agreement.

If a translation of the Agreement conflicts with the original, the English language version will control.

The terms of any purchase order or other document from Customer are excluded and such terms will not apply to any Order and will not supplement or modify the Agreement irrespective of any language to the contrary in such document.

24. No assignment

Neither party may assign or otherwise transfer (by operation of law or otherwise) its respective rights or obligations under the Agreement or any Order without the written consent of the other. However, Siemens may assign to an Affiliate or an acquirer of all or substantially all the business covered by the Agreement or any Order.

25. No waiver

Failure to enforce a provision of the Agreement or any Order will not be considered a waiver.

26. Amendments

This Agreement and any amendments to it can only be effective if made in writing and signed by both parties (either manually or by an electronic system specified by Siemens).

27. Validity

If any provision of the Agreement or any Order is invalid, illegal, or unenforceable, the remaining provisions will not be affected. Such provision will be deemed to be restated in accordance with applicable law to reflect the parties' original intent.

Definitions

| | |
|---------------------------------|---|
| Affiliate | Any legal entity that, directly or indirectly: |
| | <ul style="list-style-type: none">• is controlled by a party;• controls a party; or• is controlled by a legal entity that directly or indirectly controls a party. |
| Confidential Information | Information that: |
| | <ul style="list-style-type: none">• is disclosed by one party, its Affiliates, or their subcontractors to the other party or their Affiliates;• is marked or declared as confidential (or that any reasonable person can recognize as confidential in its nature); and• includes the terms of the Agreement and any Order, Offerings, Siemens-owned Intellectual Property, and any Information Customer derives from benchmarking any Offering. |
| Contract Year | The 12 month period starting with the effective date of an Order or its anniversary. |
| Contributions | Everything Customer (or someone through Customer) must provide or perform in connection with an Order so that Siemens can perform the Offerings, including all assistance, documents, information, data, and approvals. |
| Documentation | Instructions for use, learning materials, technical and functional documentation, and API (Application Programming Interface) information made available with the applicable Offering which may be updated by Siemens from time to time. |
| Export Regulations | All applicable sanctions, embargoes, and (re-)export control regulations and in any event those of the European Union, the United States of America and any locally applicable jurisdiction. |
| Hardware | Offerings that are tangible products, equipment, components, parts, and materials which may include firmware. |
| Intellectual Property | Rights in data, software, ideas, know-how, or any other proprietary material or information. |
| Infringement Claim | Where a third party makes a specific claim, allegation or complaint against Customer that the Offerings directly infringe any: |
| | <ul style="list-style-type: none">• patent or trademark issued or registered by the United States, China, Japan, or the European Patent Office or the European Union Intellectual Property Office;• copyright; or• trade secret. |
| Offerings | The services, products, or documents provided to Customer as exclusively set out in an Order. |
| Order | An order form, a statement of work, or any other document that sets forth the Offerings and fees, incorporates the terms of the Agreement, and is agreed upon by both parties by manual or electronic signatures or by an electronic system specified by Siemens. |
| Other Offerings | Offerings without a recurring fee. |
| Recurring Fee Offerings | Offerings with recurring fees, for example service contracts and subscriptions. |
| Supplemental Terms | Additional terms and conditions that apply to a particular Offering as attached here or referenced in an Order. It may be titled EULA or have a similar term. |

| | |
|-------------------------------|---|
| Third-Party Technology | Any third-party software, technology, and other materials, including open source software components, licensed by third parties under separate terms. |
| Third-Party Terms | License conditions that may apply for Third-Party Technology and are specified in the Documentation, Supplemental Terms, Third-Party Technology source code (if any), and/or in "read me," header-, notices-, or similar files. |
| Update(s) | Updates, security patches, or bug fixes. |

DRAFT

State, Local Government, and Higher Education Addendum

This State, Local Government, and Higher Education Addendum ("SLED Addendum") is incorporated into and forms part of the Base Terms and applicable Supplemental Terms between Siemens and Customer identified on the Order ("Agreement"). This SLED Addendum applies only to state, local, or public education entities created by the laws (including constitution or statute) of the applicable state ("SLED"). Siemens acknowledges that statutes and regulations governing SLED customers may sometimes require that certain terms in commercial supplier agreements be limited and may be ineffective and inoperative. Therefore, to the extent the deviations set forth in this SLED Addendum are required by applicable law, Siemens and Customer agree that the following provisions take precedence over any conflicting terms in the Agreement:

Capitalized terms used but not otherwise defined in this SLED Addendum shall have the meanings given to them in the Agreement.

SLED terms

1.1. Public Disclosure Laws

Siemens acknowledges that some or all of the terms of the Agreement, including the terms and conditions thereof, related Orders, Statements of Work, other attachments, or pricing information, may be subject to Right-to-Know or Freedom of Information Laws. If Customer requires any assistance from Siemens in any matter arising out of such laws related to this Agreement, it shall notify Siemens as required by applicable law using the notice contract information in the Agreement. If Siemens reasonably considers any part of the request to include a trade secret or Confidential Information, Siemens shall, to the extent permitted by applicable law, promptly notify Customer explaining why the requested material is exempt.

1.2. Fees and Taxes

Siemens understands that Customer may be subject to applicable laws governing payment, including availability of funds, timing of payments, late payment interest penalties, and taxes.

1.3. Indemnification, Defense

- 1.3.1. **Indemnification.** To the extent applicable law prohibits Customer from indemnifying Siemens, any terms or conditions in the Agreement requiring Customer to indemnify Siemens shall be deemed void and not binding against Customer.
- 1.3.2. **Government Control of Defense.** Any provision of the Agreement requiring Siemens to defend or indemnify Customer is hereby amended, to the extent required by applicable laws, to provide that the applicable State Attorney General's Office has the sole right to represent the SLED entity in litigation and other formal proceedings.

1.4. Statute of Limitations

Applicable state statute of limitations applies to any claim.

1.5. **Termination for Non-Appropriation**

Siemens understands that Customer may be dependent on the appropriation of funding by a granting agency, a municipality, region or state, or a governing body. In the event that funds are not appropriated or otherwise made available to Customer to support the continued performance of this Agreement or any Order thereunder, Customer shall have the right to terminate the Order upon reasonable prior written notice, and Siemens shall cease performance as of the termination effective date; provided, however, Customer will not be entitled to a refund or offset of previously paid but unused fees.

1.6. **Non-Renewal**

Siemens agrees that any Order shall not automatically renew where impermissible by law.

1.7. **Controlling Law, Venue, Sovereign Immunity and Disputes**

1.7.1. **Controlling Law.** The Agreement and any disputes arising out of or related thereto shall be governed by the laws of the state pursuant to which Customer is created. With respect to all disputes arising out of or related to the Agreement, the parties consent to exclusive jurisdiction and venue in the state and federal courts located in such state.

1.7.2. **Sovereign Immunity.** Nothing in the Agreement shall be interpreted to waive any sovereign immunity protections of Customer.

1.7.3. **Arbitration.** Any language requiring arbitration is hereby deleted.

General Software and Cloud Supplemental Terms

These General Software and Cloud Supplemental Terms ("General Software and Cloud Terms") amend the Base Terms between the Siemens entity named on the Order and the Customer that accepted the Order.

They apply only to:

- Software or Cloud Services (or a combination of both); and
- any associated maintenance and support services and Documentation.

Capitalized terms are defined at the end of the document or in the Base Terms.

Commercial terms

1. Delivery

1.1. Delivery of Software and Cloud Services

Unless otherwise set forth in the Order, delivery of:

- a. Cloud Services occurs when Siemens makes Cloud Services available to Customer for access and use,
- b. Software occurs:
 - when Siemens makes Software available to Customer via electronic download from a website specified by Siemens, or
 - ships the tangible media containing the Software, and
- c. an Offering that is comprised of a combination of Cloud Services and Software occurs when the Software and Cloud Services are made available by Siemens.

1.2. Delivery terms for tangible media

Software on media will be delivered subject to EXW (INCOTERMS®2020) if delivery takes place entirely within the United States, or China.

In all other cases, Software will be delivered subject to DAP (INCOTERMS®2020).

1.3. Remote installation

Customer consents to the installation of Software on systems used by Customer, which may be provided through Cloud Services.

2. Payment

2.1. Direct purchases from Siemens

Siemens will invoice Customer in advance for Offerings, unless agreed differently in the Order.

Without limiting any other remedies available to Siemens, Customer will pay applicable fees for any excess use of an Offering at its then-current price and within 30 days of the invoice date.

Except as expressly set forth in the Agreement, all payment obligations are non-cancelable, and all fees are non-refundable.

2.2. Purchases through a Siemens-authorized partner

If Customer has procured an Offering through a Siemens-authorized partner, different invoicing and payment terms may apply as agreed between Customer and the partner.

Siemens may share with the partner information about Customer's use and consumption of Offerings for account management and billing purposes.

Use of Offerings

3. Users

3.1. Authorized users

The number and categories of users authorized to access an Offering are defined in the Entitlements. Users who submit declarations, notifications, or orders to Siemens are acting on Customer's behalf.

3.2. Affiliates as users

If a Customer's Affiliate is entitled to access or use an Offering, Siemens may enforce its rights directly against that Affiliate.

4. Customer's responsibilities

Customer will:

- a. be responsible for the use of Offerings;
- b. be responsible for the security of Customer's systems and the software they include and will take commercially reasonable steps to exclude malware, viruses, spyware, and trojans;
- c. obtain, at its own expense, any required rights, consents, and permits from vendors of software and services that Customer intends to use with an Offering;
- d. make sure that any user who accesses or uses an Offering on Customer's behalf, at Customer's invitation, or by invitation of a Customer's user complies with Customer's obligations;
- e. be responsible for any person using or accessing the account of a user under the Agreement; and
- f. immediately notify Siemens and terminate the relevant user's or user account's access to Offerings if Customer becomes aware of any:
 - violation of the Agreement by a user; or
 - unauthorized access to any user account.

5. Use rights

5.1. Cloud Services use rights

For Cloud Services within an Offering, Siemens grants Customer a non-exclusive, non-transferable, limited right to access and use such Cloud Services:

- a. for Customer's internal business purposes;
- b. during the applicable Subscription Term; and
- c. only in line with the Entitlements and the Agreement.

5.2. Software and Documentation use rights

For Software and Documentation within an Offering, Siemens grants Customer a non-exclusive, non-transferable, non-sublicensable, limited license to use Documentation and install and use Software:

- a. for Customer's internal business purposes;
- b. during the applicable Subscription Term or other period specified in the Order; and

- c. only in line with the Entitlements and the Agreement.

5.3. **Source code use rights**

Software contained in an Offering is generally provided in object code form only. To the extent that any Software is provided in source code form, Customer may only use it to modify or enhance the applicable Offering that the Software is a part of. All modifications or enhancements will be owned by Siemens and subject to the license set out in Section 5.2.

6. **Use restrictions**

6.1. **General**

Except as authorized in the Agreement, Customer will not, and will not allow any person or entity to:

- a. resell, transfer, sublicense, publish, loan, lease, or use any Offering to benefit a third party without Siemens' prior written consent;
- b. modify, repair, or create derivative works of any Offering;
- c. reverse engineer, disassemble, decompile, or attempt to discover the source code of any Offering;
- d. use any Offering in a way that could subject it to any Third-Party Terms for open source software not already applicable to such Offering;
- e. use any Offering to develop or enhance a product that is competitive with such Offering; or
- f. remove any proprietary notices or legends in or affixed to any Offering.

6.2. **Copies of Software and Documentation**

Customer may copy Software or Documentation only:

- a. as required to use the Offering as authorized under the Agreement; and
- b. if Customer ensures that any copy includes all proprietary notices in or affixed to the Software or Documentation as received from Siemens.

6.3. **Application Programming Interfaces (APIs)**

Customer will only use APIs identified as "published" in the Documentation, and as described in it to support the authorized use of Offerings.

6.4. **Restrictions applicability**

The restrictions set out in this Section 6 do not apply to the extent they conflict with mandatory law.

7. **No-Charge Offerings and Previews**

Siemens provides No-Charge Offerings and Previews "as is" and without warranty, indemnity, support, or other commitments.

Siemens may change, limit, suspend, or terminate any Previews at any time. Previews are not ready for production use, and Customer uses any Previews at its risk and discretion.

Customer will use No-Charge Offerings identified in an Order as "demo," "test," "evaluation," "beta," or similar only for internal test and evaluation purposes.

8. **Reservation of rights**

All Software, Cloud Services, and non-public Documentation are trade secrets of Siemens and of Siemens' licensors.

Siemens or its licensors retain title to and ownership of Software, Cloud Services, Documentation, and Siemens IP. Siemens reserve all rights in Offerings and Siemens IP not expressly granted in the Agreement.

Siemens reserves the right to embed a reporting mechanism in Software to detect unauthorized use of Software licenses.

Additional terms for Cloud Services

9. Service level agreements

During the Subscription Term, Siemens will comply with the applicable service level agreements for Cloud Services as set out in any Supplemental Terms.

10. Out of scope

Cloud Services specifically exclude:

- a. access to the internet or any other network;
- b. suitable connectivity or any other resources necessary for accessing or using Cloud Services; and
- c. the transmission of Content to and from the exit of the wide area network of the data centers used by Siemens to provide Cloud Services.

11. Changes to Cloud Services

11.1. Permitted changes

Cloud Services may be modified, discontinued, or substituted by Siemens from time to time.

During a Subscription Term, Siemens will not discontinue Cloud Services or materially degrade their core features or functionalities without making available substitute Cloud Services, except to address:

- a. new legal requirements;
- b. changes imposed by Siemens' vendors or subcontractors (e.g., the termination of Siemens' relationship with a provider of software or services required to provide such Cloud Services); or
- c. security risks that cannot be resolved in a commercially reasonable manner.

11.2. Material degradation of Cloud Services

If any material degradation or discontinuation of Cloud Services happens in accordance with Section 11.1:

- a. Siemens will notify Customer as soon as practicable; and
- b. Customer may terminate the Order for the applicable Offering by written notice within 30 days of receiving notice of degradation or discontinuation.

If the Order is terminated or the Cloud Services discontinued without available substitute Cloud Services, Siemens will refund any prepaid fees for the applicable Offering on a pro-rata basis for the remainder of the Subscription Term.

12. Use of messaging services

Customer may use Cloud Services to send emails or other messages to users and third parties and is solely responsible for such messages and their content.

Messages may be blocked, delayed, or prevented from being delivered by destination servers and other reasons outside of Siemens' control. Siemens does not warrant that messages will reach their intended destination in a given timeframe.

13. Third-Party Content

Any contractual relationship regarding Third-Party Content:

- a. is only between Customer and the relevant third-party vendor; and
- b. may be governed by separate terms made available by Siemens with or as part of Third-Party Content.

Siemens will have no responsibility for Third-Party Content or Customer's use of it.

14. Acceptable Use Policy and indemnity

Customer will comply, and ensure that all users of any Offering comply, with the AUP.

Customer will indemnify Siemens, its Affiliates, and their subcontractors against any claims, damages, fines, and costs (including attorney's fees and expenses) relating to any:

- a. violation of the AUP by Customer or any user;
- b. violation of laws, regulations, or rights of others by Customer's or any user's use of an Offering; or
- c. Customer Content.

15. Ownership and use of Customer Content

15.1. Responsibility for Customer Content

Customer will:

- a. be responsible for:
 - the Customer Content, including the management, transfer, use, accuracy, and quality of Customer Content and the means by which Customer acquires such Customer Content;
 - taking appropriate steps to protect, delete, and retrieve Customer Content, including by keeping backup copies;
- b. confirm the geographic area in which Customer Content will be stored, which may be outside the country where Customer is located; and
- c. ensure that Customer Content can be processed and used in line with the Agreement without violating any rights of others or any laws or regulations.

15.2. Limited use for service provision

Siemens will not acquire any title to or ownership of Customer Content. Siemens and its subcontractors will use Customer Content only:

- a. to provide Offerings;
- b. as the Agreement otherwise allows; or
- c. as otherwise agreed by the parties.

15.3. Protection of Customer Content

Cloud Services will be provided using processes and safeguards designed to protect the integrity and confidentiality of Customer Content.

Some Cloud Services may provide features that allow Customer to share Customer Content with third parties or make Customer Content public. Customer will use such features at its sole discretion and risk.

Data

16. Security and data privacy

Each party will comply with applicable data privacy laws governing the protection of personal data.

Where Siemens acts as Customer's processor of personal data provided by Customer, the Data Privacy Terms available at <https://www.siemens.com/dpt> (including the technical and organizational measures described in them) apply to the use of the relevant Offering and are part of the Agreement.

17. Systems Information

17.1. Use of Systems Information

Siemens, its Affiliates, and their subcontractors may use Systems Information to support, maintain, monitor, operate, and improve their products and services or enforce their rights, provided that any Systems Information derived from Customer Content is aggregated with other information so that the original Customer Content is not identifiable.

17.2. Confidentiality

Systems Information is Siemens Confidential Information. Siemens may disclose Systems Information to a Siemens-authorized partner only to the extent reasonably required for such partner to fulfil its support obligations to Customer.

Renewals, suspension, and termination

18. Subscription renewals

18.1. Renewal

If indicated in the Order or agreed by the parties in an electronic system made available by Siemens, the Subscription Term for the applicable paid Offering will automatically renew for successive Subscription Terms.

To avoid renewal, a party must notify the other at least 45 days before the end of that Subscription Term.

18.2. Renewed term

Any renewed Subscription Term will be the same length as the preceding term or 12 months (whichever is longer).

18.3. Fees upon renewal

The fees during any renewed Subscription Term will be the same as those in effect at the end of the preceding Subscription Term, unless:

- a. Siemens notifies Customer of a fee change approximately 60 days before the end of the then-current Subscription Term; or
- b. fees for the renewed Subscription Term are specified in the Order.

18.4. Applicable agreement

For the renewed Subscription Term, the then-current Agreement will apply as made available:

- a. under links referenced in the Agreement or the Order; or
- b. to Customer by other means.

19. Suspension and limitation

19.1. Suspension and limitation rights

Siemens may immediately suspend or limit Customer's or any user's access to and use of Offerings, in whole or in part, if:

- a. Siemens reasonably determines that using the Offering:
 - poses a security risk to the Offering, Siemens, or any third party; or
 - subjects Siemens or any third party to liability; or
- b. Siemens has the right to immediate termination under Section 20.

19.2. Effect

Suspension or limitation will:

- a. not limit any other rights available to Siemens under the Agreement;
- b. not relieve Customer of its obligation to pay fees; and
- c. be promptly lifted when the reason for such suspension or limitation no longer exists.

20. Termination

20.1. Mutual termination rights

Neither party will terminate an Order for convenience during the applicable Subscription Term.

Either party may only terminate with immediate effect an Order for an Offering during its applicable Subscription Term if:

- a. the other party breaches the Agreement; and
- b. the breach remains uncured for a period of 30 days from receiving notice.

Such termination will only be effective with respect to the affected Offering.

20.2. Siemens' termination rights

Siemens may terminate with immediate effect any or all Orders or the Agreement upon notice to Customer:

- a. if Customer does not comply with applicable law or the request of government authorities; or
- b. if Customer:
 - installs or uses Software without authorization; or
 - breaches in any way Sections 2.1, 3, 4, 5, 6, 7, 8, 14, 25, and 26 of the General Software and Cloud Terms or Sections 9, 11, or 24 of the Base Terms.

20.3. Effects of termination or expiration

20.3.1. Customer's rights to access, use, or receive applicable Offerings automatically terminate when:

- a. the relevant Subscription Term expires;
- b. any Order for one or more of the affected Offerings is terminated; or
- c. the Agreement is terminated for any reason.

20.3.2. Upon termination or expiration, Customer will immediately:

- a. stop using the affected Offerings;
- b. remove and destroy all Software and other Siemens Confidential Information relating to such Offerings in its possession or control; and
- c. certify such removal and destruction in writing to Siemens.

20.3.3. Customer Content will remain available for download for a period of 30 days, provided Customer complies with the Agreement and pays all applicable fees. Customer Content may then be deleted.

20.4. Fees and refunds

If the Agreement or any Order is terminated by Siemens under Section 20.1 or 20.2, Customer will still have to pay the total fees agreed, which will be due and payable immediately upon termination.

If any Order is terminated by Customer under Section 20.1, Siemens will refund a reasonable portion of any prepaid fees on a pro-rata basis for the remainder of the Subscription Term for the affected Offerings.

20.5. Survival

Sections 2, 4.b, 6, 8, 14, 17, 20.3, 23, 25, and 26 of the General Software and Cloud Terms survive termination of the Agreement.

Warranties

21. Software warranties

21.1. Software warranty

Siemens warrants that Software will perform:

- a. substantially in accordance with the features and functionalities described in the Documentation; and
- b. for 90 days from the date the Offering is made available to Customer.

21.2. Remedy

To the extent permissible by law, Siemens' entire liability and Customer's sole and exclusive remedy for a breach of this Software warranty will be for Siemens to, at Siemens' option:

- a. correct errors or provide workarounds;
- b. replace defective Software; or
- c. require Customer to return the defective Software, terminate the Order for the non-conforming Offering, and refund fees paid for the Offering.

21.3. Exclusions

The warranty for Software excludes:

- a. **No-Charge Offerings;**
- b. **Software provided upon re-mix;**
- c. **Software designated as retired or not generally supported on the Order date;**
- d. **Software made available under the maintenance services terms set out in any applicable Supplemental Terms;**
- e. **Non-reproducible errors; and**
- f. **Issues, problems, or defects due to not using Software in line with the terms of the Agreement.**

22. Cloud Services warranties

22.1. Cloud Services warranty

Siemens warrants that Cloud Services will perform substantially in accordance with the features and functionalities described in the Documentation.

22.2. Remedy

To the extent permissible by law, Siemens' entire liability and Customer's sole and exclusive remedy for a breach of this Cloud Services warranty will be for Siemens to, at Siemens option:

- a. use commercially reasonable efforts to restore the non-conforming Cloud Services so that they comply with this warranty; or
- b. if restoration isn't commercially reasonable, terminate the Order for the non-conforming Offering and refund any prepaid fees for the Offering on a pro-rata basis for the remainder of the relevant Subscription Term.

22.3. Exclusions

The warranty for Cloud Services excludes:

- a. **No-Charge Offerings and Previews;**
- b. **Non-reproducible errors; and**
- c. **Issues, problems, or defects arising from Customer Content, Third-Party Content, or due to not using Cloud Services in line with the terms of the Agreement.**

23. Disclaimers

- a. **Siemens makes only the limited warranties stated in the Agreement and disclaims all others, including the implied warranties of merchantability and fitness for a particular purpose.**
- b. **Representations about Offerings, features, or functionality in any communication with Customer are technical information, not a warranty or guarantee.**
- c. **Siemens does not warrant or guarantee that:**
 - **Customer will achieve its intended results;**

- **Offerings are suitable for Customer's intended use;**
- **Offerings comply with all laws and regulations applicable to customers' specific use;**
- **Siemens will correct reported errors or resolve support requests to meet Customer's needs;**
- **Offerings or any Third-Party Content will be uninterrupted, error free, fail-safe, fault-tolerant, or free of harmful components; or**
- **any Content, including Customer Content and Third-Party Content, will be secure or not lost or damaged.**

- d. **Siemens does not control Customer's processes or the creation, validation, sale, or use of Customer's (or any client of Customer's) products or services.**
- e. **Siemens will not be liable for any claim or demand made against Customer by any third party, except for Siemens' obligations to indemnify Customer against Infringement Claims.**

Other

24. Notices

24.1. Methods of notice

Siemens may notify Customer by:

- a. posting a notification on Cloud Services or on the Subscription Console;
- b. sending an email or other text message to the address or contact number provided by Customer or then-associated with the Subscription Console; or
- c. sending an email to relevant users.

Notices about claims or disputes will always be sent to the party's address as specified in the applicable Order.

24.2. Notice delivery date

A notice will be deemed provided to Customer three days after its date, if Customer does not:

- a. regularly visit the Subscription Console; or
- b. receive a notice because of technical issues related to equipment or services under Customer's or Customer subcontractors' control.

24.3. Addresses

A party may change its address by giving written notice to the other party.

Customer will visit Cloud Services and the Subscription Console regularly and provide Siemens with current email addresses of Customer representatives.

25. Information obligation and audit

25.1. Information obligation

Customer will provide information or other materials that Siemens reasonably requests to verify Customer's compliance with the Agreement.

25.2. Siemens' audit rights

Upon reasonable advance notice, Siemens may conduct an audit of Customer's compliance with the Agreement. To minimize Customer disruption:

- a. Siemens may conduct remote audits using scanning tools operated by Customer to collect audit information; and
- b. while on Customer's premises, Siemens and its agents will comply with reasonable security procedures communicated to Siemens.

At Siemens' discretion, Customer will permit Siemens or its authorized agents to access facilities, workstations, and servers and take all commercially reasonable actions to assist Siemens in the audit.

26. Export control compliance

In addition to Section 11 of the Base Terms, Customer will not:

- a. download, install, access, or use the Software or Cloud Services from or in any location prohibited by or subject to comprehensive sanctions according to the Export Regulations;
- b. grant access to, transfer, (re-)export (including any "deemed (re-)exports"), or make available the Software or Cloud Services to any entity or person identified on a restricted party list of the Export Regulations or owned or controlled by a listed party;
- c. use the Software or Cloud Services for any purpose prohibited by the Export Regulations (e.g., use in connection with armaments, nuclear technology, or weapons);
- d. upload to the Cloud Services platform any Customer Content unless it is non-controlled (e.g., in the EU: AL = N; in the U.S.: ECCN = N or EAR99); or
- e. facilitate any of these activities by any user.

Customer will provide all users with all information necessary to ensure compliance with the Export Regulations.

27. License rights applicable to the U.S. Government

- a. Offerings are commercial products that were developed exclusively at private expense.
- b. Offerings acquired directly or indirectly for use by the U.S. Government are "Commercial Items" and "Commercial Computer Software" or "Computer Software Documentation" as defined in 48 C.F.R. §2.101 and 48 C.F.R. §252.227-7014(a)(1) and (a)(5), as applicable.
- c. Offerings may only be used under the terms of the Agreement as required by 48 C.F.R. §12.212 and 48 C.F.R. §227.7202.
- d. The U.S. Government will only have the rights set out in the Agreement, which takes precedence over any conflicting terms or conditions in any government order document, except for provisions that clash with applicable mandatory federal laws.
- e. Siemens will not be required to obtain a security clearance or otherwise be involved in accessing U.S. Government classified information.

Definitions

| | |
|-------------------------|--|
| AUP | Siemens' Acceptable Use Policy available at https://www.siemens.com/sw-terms/aup . |
| Cloud Services | Online services and associated cloud-based APIs made available by Siemens under these General Software and Cloud Terms, whether offered alone or in combination with Software. They include: <ul style="list-style-type: none">• software-as-a-service;• platform-as-a-service;• cloud hosting services; and• online training services. Cloud Services exclude Software, Customer Content, and Third-Party Content. |
| Content | Data, text, audio, video, images, models, or software. |
| Customer Content | Content entered by Customer or any user into Cloud Services and any output generated by Customer or any user through use of such Cloud Services based on such Content. It excludes <ul style="list-style-type: none">• Third-Party Content; and• Content owned or controlled by Siemens or its Affiliates or their respective licensors and made available by Siemens or its Affiliates through or within Cloud Services. |
| Entitlements | The license and use types, limits, volume or other measurement, or conditions of permitted use for an Offering as set out in the applicable Order, Supplemental Terms, or Documentation, including: |

| | |
|-----------------------------|--|
| | <ul style="list-style-type: none"> any limits or restrictions on the number and categories of users authorized to use the Offering; permitted geographic areas; available storage space; computing power; or other attributes and metrics. |
| No-Charge Offerings | Offerings provided at no charge. |
| Previews | Features or services offered at no extra charge as part of Cloud Services before their general release that are labeled or communicated to Customer as "preview," "pre-release," "early access," or "non-general release." |
| Siemens IP | All patents, copyrights, trade secrets, and other intellectual property rights in, related to, or used to provide or deliver any Offering or technical solution underlying any Offering and any improvement, modification, or derivative work of any of the foregoing. |
| Software | Software licensed by Siemens under these General Software and Cloud Terms and made available for download or delivered to Customer for installation. It includes Updates, modifications, design data, and all their copies, associated software-based APIs, scripts, toolkits, libraries, reference or sample code, and similar materials. |
| Subscription Console | Administrative user account that Customer maintains with Siemens to manage subscriptions to Offerings. |
| Subscription Term | The period specified in the Order for which a term-based Offering is made available to Customer. Any renewal constitutes a new Subscription Term. |
| Systems Information | Information, statistics, and metrics <ul style="list-style-type: none"> about use, operation, support, and maintenance of Offerings; or collected and derived from Customer Content. |
| Third-Party Content | Content, applications, and services owned or controlled by a third party and made available to Customer by the third party through or in connection with Cloud Services. |

8

Signature

Presented to:

Clay County School District - Q-455603
October 21, 2025, 9:22:07 PM

Accepted by:

Printed Name

Signed Name

Title

Date

Exhibit # 1

WORKERS COMPENSATION ACKNOWLEDGEMENT FORM (WCAF)

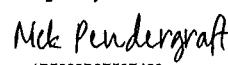
The undersigned Contractor/Vendor ("Contractor") represents and acknowledges that it is an independent contractor and is not provided coverage under any self-insured workers compensation program of the School Board of Clay County, Florida (the "Board" or "District"), any primary workers compensation insurance policy purchased by or on behalf of the District, any excess workers compensation insurance purchased by or on behalf of the District, any risk sharing arrangement, risk sharing pool, or any state reimbursement fund for workers compensation payments made by the District, based on the following understandings and representations by the Contractor:

1. Contractor is not an "Employee" as defined under Chapter 440 of the Florida Statutes. The Parties agree that Chapter 440 describes remedies for employers and employees in place of Florida common law and limits the rights of independent contractors like the undersigned.
2. Contractor maintains a separate business with its own work equipment, material, and accommodations.
3. Contractor has a different federal employer identification number than the District or is a sole proprietor who is not required to obtain a federal employer identification number under state or federal regulations.
4. Contractor receives compensation for services rendered or work performed, and such compensation is paid to a business rather than to an individual.
5. Contractor maintains at least one bank account in the name of the Contractor or associated persons or entities for the purposes of paying business expenses related to the services rendered or work performed for the District.
6. Contractor performs work or is able to perform work for entities other than the District at the Contractor's election without the necessity of completing an employment application or process.
7. Contractor either provides its own workers compensation coverage or has elected to be exempt from workers compensation coverage.
8. Contractor has provided proof of other insurance, including liability insurance, to the District in the amounts required by the District.
9. Contractor had an opportunity to review and consult with legal counsel regarding this document.
10. Contractor understands that the District is relying upon the truthfulness and accuracy of representations in this acknowledgement as a material basis for the District entering into the underlying agreement(s) with Contractor.

Brightly Software, Inc.

Name of Contractor/Vendor: _____

Signed by:


Nick Pendergraft

1D7602D0E58E420...

Signature of Authorized Representative: _____

Printed Name of Authorized Representative: Nick Pendergraft

Title of Authorized Representative: Director: Employee Experience

Date: 17 November 2025

Exhibit # 2 (a)

EDGAR CERTIFICATIONS

All purchases involving the expenditure of federal funds must be compliant with the Education Department General Administrative Regulations ("EDGAR"). The following certifications and provisions are required and apply when the School Board of Clay County, Florida ("SBCC" "School Board") expends federal funds for any purchase resulting from this procurement process. Pursuant to 2 C.F.R. § 200.326, all contracts, including small purchases, awarded by the District shall contain the procurement provisions of Appendix II to Part 200, as applicable.

REQUIRED CONTRACT PROVISIONS FOR NON-FEDERAL ENTITY CONTRACTS UNDER FEDERAL AWARDS

APPENDIX II to C.F.R. PART 200

(A) Contracts for more than the simplified acquisition threshold currently set at \$150,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

Pursuant to Federal Rule (A) above, when School Board expends federal funds, School Board reserves all rights and privileges under the applicable laws and regulations with respect to this procurement in the event of breach of contract by either party.

(B) All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.

Pursuant to Federal Rule (B) above, for all contracts involving Federal funds in excess of \$10,000, School Board reserves the right to terminate the contract (i) for convenience, and/or (ii) for cause by issuing a certified notice to the vendor.

(C) Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

Pursuant to Federal Rule (C) above, when School Board expends federal funds on any federally assisted construction contract, the equal opportunity clause is incorporated by reference herein.

(D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

Pursuant to Federal Rule (D) above, when School Board expends federal funds during the term of an award for all contracts and subgrants for construction or repair, Vendor will be in compliance with all applicable Davis-Bacon Act provisions.

(E) Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29

EDGAR CERTIFICATIONS (continued)

CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

Pursuant to Federal Rule (E) above, when federal funds are expended by School Board, Vendor certifies that Vendor will be in compliance with all applicable provisions of the Contract Work Hours and Safety Standards Act during the term of an award resulting from this procurement process.

(F) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of "funding agreement" under 37 CFR §401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

Pursuant to Federal Rule (F) above, when federal funds are expended by School Board, Vendor certifies that Vendor will be in compliance with all applicable provisions of Federal Rule (F) during the term of an award resulting from this procurement process.

(G) Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

Pursuant to Federal Rule (G) above, when federal funds are expended by School Board, Vendor certifies that Vendor will be in compliance with all applicable provisions of Federal Rule (G) during the term of an award resulting from this procurement process.

(H) Energy Policy and Conservation Act (2 CFR §910.120, 10 CFR §600.236). Vendor agrees to comply with the mandatory standards and policies relating to energy efficiency contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act.

Pursuant to Federal Rule (H) above, when federal funds are expended by School Board, Vendor certifies that Vendor will be in compliance with all applicable provisions of Federal Rule (H) during the term of an award resulting from this procurement process.

(I) Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

Pursuant to Federal Rule (I) above, when federal funds are expended by School Board, Vendor certifies that during the term of an award resulting from this procurement process, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation by any federal department or agency.

(J) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

Pursuant to Federal Rule (J) above, Vendor certifies that it is in compliance with all applicable provisions of the Byrd Anti-Lobbying Amendment (31 U.S.C. 1352). The Vendor further certifies that: (1) No Federal appropriated funds have been

EDGAR CERTIFICATIONS (continued)

paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement. (2) If any funds other than Federal appropriated funds have been paid to any person for influencing or attempting to influence an officer or employee of any agency, Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions. (3) The undersigned shall require that the language of this certification be included in the award documents for all covered subawards in Federal funds at all appropriate tiers and that all subrecipients shall certify and disclose accordingly.

RECORDS ACCESS AND RETENTION

Records Access (34 CFR 80.36 (i)(10): All vendors, contracts and subcontractors shall give access to the SBCC, the appropriate Federal agency, the Comptroller General of the United States, or any of their duly authorized representative to any books, documents, papers, and records of the vendor which are directly pertinent to this specific bid/contract for the purpose of making audit, examination, excerpts and transcriptions.

Records Retention (2 C.F.R. § 200.333): Financial records, supporting documents, statistical records and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three (3) years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or passthrough entity in the case of a subrecipient.

RECOVERED MATERIALS

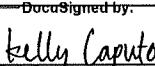
Recovered Materials (2 CFR §200.322): Contractor must comply with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Vendor agrees to comply with all federal, state, and local laws, rules, regulations and ordinances, as applicable. It is further acknowledged that vendor certifies compliance with all provisions, laws, acts, regulations, etc. as specifically noted above.

Vendor's Name:

Brightly Software, Inc.

Signature of Authorized Representative:


DocuSigned by:

Print Name of Authorized Representative:

Kelly Caputo

Exhibit # 2 (b)

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION - LOWER TIER COVERED TRANSACTIONS

This certification is required by the Department of Education regulations implementing Executive Order 12549, Debarment and Suspension, 34 CFR Part 85, for all lower tier transactions meeting the threshold and tier requirements stated at Section 85.110.

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the person to whom this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to whom this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-Procurement List.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

Instructions for Certification:

1. The prospective lower tier participant certifies, by submission of this proposal that neither it nor its principals are:
 - a) presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency;
 - b) have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in performing a public (federal, state or local) transaction or contract under a public transaction; or for violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property;
 - c) are not presently indicted for or otherwise criminally or civilly charged by a government entity (federal, state or local) with commission of the offenses enumerated in this certification; or
 - d) have not within a three-year period preceding this application had one or more public transaction (federal, state or local) terminated for cause or default.
2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

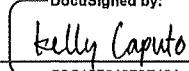
Name of Vendor: Brightly Software, Inc.

Kelly Caputo

Printed Name

DocuSigned by:

Signature:



C3C10791979F48A...

General Counsel

Title of Authorized Representative

Date: 18 November 2025

Exhibit # 2 (c)

DRUG-FREE WORKPLACE CERTIFICATION

Preference shall be given to vendors/contractors certifying their compliance with a drug-free workplace in accordance with Section 287.087, Florida Stat. as follows:

Preference to businesses with drug-free workplace programs - Whenever two or more bids, proposals, or replies that are equal with respect to price, quality, and service, are received by the State or by any political subdivision for the procurement of commodities or contractual services, a bid, proposal, or reply received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedures for processing tied bids, proposal, or replies shall be followed if none of the tied vendor has a drug-free workplace program. In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions what shall be taken against employee for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee shall abide by the terms of the statement and shall notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.

CONTRACTOR NAME: Brightly Software, Inc

AUTHORIZED CONTRACTOR REPRESENTATIVE SIGNATURE:

Nick Pendergraft

(Printed Name)

Director: Employee Experience

(Title)

Signed by:

Nick Pendergraft

1D7682D0E58E420...

(Signature)

17 November 2025

(Date)

Exhibit # 2 (d)

NON-COLLUSION AFFIDAVIT

State of FLORIDA)
County of CLAY)

Khaki Hollingsworth and Michelle Will

My name is (INSERT NAME _____). I hereby attest that I am authorized to execute this affidavit on behalf of my firm, its owners, directors, and officers. I have personal knowledge of the price(s), guarantees and the total financial commitment represented in the firm's offer and/or contract.

(1) The firm's prices and amounts offered have been arrived at independently and without consultation, communication or agreement with any other contractor or respondent.

(2) Neither the final nor approximate prices or amounts offered have been disclosed to any other firm or person who is a respondent or potential respondent, nor were they disclosed prior to opening of offers.

(3) The offer from my firm is made in good faith and no attempt has been made to induce any firm or person to refrain from submitting an offer, or to submit an offer higher than our offer, or to submit any intentionally high or noncompetitive offer or other form of complementary offer.

(4) (INSERT NAME OF COMPANY Brightly Software, Inc. _____) its affiliates, subsidiaries, officers, directors, employees are not currently under investigation by any governmental agency and have not in the last three years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to bidding, proposing or offering on any public contract, except as follows:

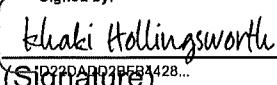
I attest that (INSERT NAME OF COMPANY Brightly Software, Inc. _____) understands and acknowledges that the above representations are material and important, and will be relied on by The School Board of Clay County, Florida, in awarding the contract for which this offer is submitted. I understand and my firm understands that any misstatement of material representations herein shall be treated as fraudulent or otherwise intentional concealment of the true facts relating to submission of offers for this contract.

CONTRACTOR NAME: Brightly Software, Inc. _____

AUTHORIZED CONTACTOR REPRESENTATIVE SIGNATURE:

Khaki Hollingsworth
(Printed Name)

Michelle Will

Signed by:

10/22/2022 10:07:53 AM 428...

VP of Client Success
(Title)

Manager, Success

17 November 2025
(Date)

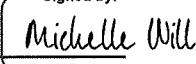
Signed by:

9F26BBCF5840487...

Exhibit # 2 (e)

**DISCLOSURE OF POTENTIAL CONFLICT OF INTEREST AND
CONFLICTING EMPLOYMENT OR CONTRACTUAL RELATIONSHIP**

Section 112.313 (3) and (7), Florida Statutes, sets forth restrictions on the ability of SBCC employees acting in a private capacity to rent, lease, or sell any realty, goods or services to SBCC. It also places restrictions on SBCC employees concerning outside employment or contractual relationships with any business entity which is doing business with SBCC.

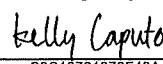
Contractor must disclose the names of any employees who are employed by Contractor who are also an employees of SBCC. Persons identified below may have obligations and restrictions applicable to them under Chapter 112, Florida Statutes.

| Name of Contractor's Employee | SBCC Title or Position of Contractor's Employee | SBCC Department/School of Contractor's Employee |
|-------------------------------|---|---|
| none | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

Check one of the following and sign:

I hereby affirm that there are no known persons employed by Contractor who are also an employee of SBCC.

I hereby affirm that all known persons who are employed by Contractor who are also an employee of SBCC have been identified above.

DocuSigned by:

C3C10791979F48A...

Signature

Brightly Software, Inc.

Company Name



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
09/30/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERs NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

| | | |
|---|---|--------|
| PRODUCER MARSH USA, LLC, 445 SOUTH STREET MORRISTOWN, NJ 07962-1966 CN101547597-BRIGH-GAWUC- | CONTACT NAME: PHONE (A/C, No., Ext): E-MAIL ADDRESS: | |
| | INSURER(S) AFFORDING COVERAGE INSURER A: Zurich American Insurance Company of Illinois | NAIC # |
| INSURED BRIGHTLY SOFTWARE, INC. 4242 SIX FORKS ROAD SUITE 1400 RALEIGH, NC 27609 | INSURER B: Travelers Property Casualty Co. of America | 25674 |
| | INSURER C: Travelers Casualty & Surety Company | 19038 |
| | INSURER D: American Guarantee & Liability Insurance Company | 26247 |
| | INSURER E: Steadfast Insurance Company | 26387 |
| | INSURER F: | |
| | | |

| COVERAGES | | CERTIFICATE NUMBER: | | REVISION NUMBER: | | | | | |
|---|---|---|-------------|----------------------------------|----------------------------|----------------------------|--|----------------|--|
| THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. | | | | | | | | | |
| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | | |
| A | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO- JECT <input type="checkbox"/> LOC OTHER: | | | GLO0444023-00 | 10/01/2025 | 10/01/2026 | EACH OCCURRENCE | \$ 1,000,000 | |
| | | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | \$ 1,000,000 | |
| | | | | | | | MED EXP (Any one person) | \$ 100,000 | |
| | | | | | | | PERSONAL & ADV INJURY | \$ 1,000,000 | |
| | | | | | | | GENERAL AGGREGATE | \$ 10,000,000 | |
| | | | | | | | PRODUCTS - COMP/OP AGG | \$ INCL | |
| | | | | | | | | \$ | |
| B | AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY | | | TC2J-CAP-7440L34A-TIL-25 | 10/01/2025 | 10/01/2026 | COMBINED SINGLE LIMIT (Ea accident) | \$ 2,000,000 | |
| | | | | | | | BODILY INJURY (Per person) | \$ N/A | |
| | | | | | | | BODILY INJURY (Per accident) | \$ N/A | |
| | | | | | | | PROPERTY DAMAGE (Per accident) | \$ N/A | |
| | | | | | | | | \$ | |
| D | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB | <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE | | AUC0444024-00 | 10/01/2025 | 10/01/2026 | EACH OCCURRENCE | \$ 10,000,000 | |
| | | | | | | | AGGREGATE | \$ 10,000,000 | |
| | | | | | | | | \$ | |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY | | | UB-8P83929A-25-51-K (AOS) | 10/01/2025 | 10/01/2026 | X PER STATUTE | | |
| C | ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | <input type="checkbox"/> Y / <input checked="" type="checkbox"/> N | N / A | UB-8P79233A-25-51-R (AZ, MA, WI) | 10/01/2025 | 10/01/2026 | OTH- ER | | |
| | | | | | | | E.L. EACH ACCIDENT | \$ 1,000,000 | |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | \$ 1,000,000 | |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | \$ 1,000,000 | |
| E | Cyber | | | SPR2507667-00 | 10/01/2025 | 10/01/2026 | PER CLAIM | \$ 6,000,000 | |
| | | | | | | | AGGREGATE | \$ 6,000,000 | |
| DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) CLAY COUNTY SCHOOL DISTRICT IS HEREBY ADDITIONAL INSURED AS OBLIGATED UNDER CONTRACT UNDER THE REFERENCED GENERAL LIABILITY AND AUTOMOBILE LIABILITY INSURANCE POLICIES. | | | | | | | | | |

UMBRELLA IS FOLLOW FORM OF PRIMARY SUBJECT TO POLICY TERMS, CONDITIONS AND EXCLUSIONS.

CERTIFICATE HOLDER

CANCELLATION

| | |
|--|--|
| CLAY COUNTY SCHOOL DISTRICT 900 WALNUT STREET GREEN COVE SPRINGS, FL 32043 | SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. |
| | AUTHORIZED REPRESENTATIVE of Marsh USA LLC |

Anthony Favola

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School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C13 - Substantial and Final Completion of Lake Asbury Junior High School Classroom Addition

Description

Establish a substantial complete and final complete date for audit purposes and as required by the State Requirements for Education Facilities (SREF) and Florida Statutes. The project, as determined by the project manager and project architect/project contractor, has reached substantial completion on July 18, 2025 and final completion on October 9, 2025, in accordance with the project documents.

Gap Analysis

N/A

Previous Outcomes

N/A

Expected Outcomes

N/A

Strategic Plan Goal

Ensure fiscal responsibility through the effective management of district operations in an effort to maximize available resources necessary to provide an environment that is safe, efficient, and conducive to learning.

Recommendation

Approve Substantial and Final Completion.

Contact

Bryce Ellis, Assistant Superintendent for Operations, (904) 336-6853, bryce.ellis@myoneclay.net

Lance Addison, Director of Facility Planning and Construction, (904) 336-6852, lance.addison@myoneclay.net

Financial Impact

None

Review Comments

Attachments

[C-3 23-24 Asbury Jr. HS Final Completion.pdf](#)

[C-3 23-24 Lake Asbury Jr. HS Substantial Completion.pdf](#)



School District of Clay County

Certificate of Final Completion

Having completed all requirements as outlined within the project specifications and drawings, I certify that the project listed below has reached final completion and has been constructed in accordance with said documents.

Project Title: Classroom Addition

School: Lake Asbury Junior High School

CCDS Project Number: C-3-23/24

OEFIS Project Number: N/A

Project Architect: Paul Stressing

Project Contractor: Parrish McCall

Date of Final Completion: 10/9/2025

Signature: Contractor

A blue ink signature of a person's name, appearing to start with "G. R. McCall".

Date: 10/9/2025

Signature: Architect/Engineer

A blue ink signature of a person's name, appearing to start with "P. Stressing".

Date: 10/9/2025

Signature: CCDS Project Manager

10/9/2025

Date: _____



School District of Clay County

Certificate of Substantial Completion

Having completed all requirements as outlined within the project specifications and drawings, I certify that the project listed below is substantially completed and has been constructed in accordance with said documents.

Project Title: Classroom Addition

School: Lake Asbury Junior High School

CCDS Project Number: C-3-23/24

OEFIS Project Number: N/A

Project Architect: Paul Stressing

Project Contractor: Parrish McCall

Date of Substantial Completion: 7/18/2025

Signature: Contractor

Date: 7/18/2025

Signature: Architect/Engineer

Date: 7/18/2025

Signature: CCDS Project Manager

Date: 7/18/2025



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C14 - Prequalification of Contractors

Description

Section 1013.46 of Florida Statutes requires school boards to prequalify contractors prior to their being able to bid on construction projects for the district. The rules for prequalification are stipulated in the State Requirements for Educational Facilities (SREF). The attached list identifies the contractors to be approved this month. As this is an annual requirement, the attached list may contain both new contractors and contractors seeking to renew their prequalification status. Per Florida Statutes, only those contractors currently prequalified at the time of bidding may bid on a school board construction project.

Gap Analysis

Prequalification of Contractors is an annual requirement.

Previous Outcomes

CCDS complies with contractor prequalification as required by Florida Statutes and SREF (State Requirements for Educational Facilities).

Expected Outcomes

CCDS will remain in compliance by certifying the contractors recommended for prequalification meet the requirements of Section 1013.46 FS, the State Requirements for Educational Facilities (SREF) and School Board Policy.

Strategic Plan Goal

Ensure fiscal responsibility through the effective management of district operations in an effort to maximize available resources necessary to provide an environment that is safe, efficient, and conducive to learning.

Recommendation

Approve the attached contractor prequalification list.

Contact

Bryce Ellis, Assistant Superintendent for Operations, (904) 336-6853, bryce.ellis@myoneclay.net

Lance Addison, Director for Facility Planning and Construction, (904) 336-6852, lance.addison@myoneclay.net

Financial Impact

None.

Review Comments

Attachments

 [Table for Board Backup Contractor Prequal, 1.8.26](#)

SBCC PRE-QUALIFIED CONTRACTORS

The following contractors are being submitted to the School Board for Contractor Pre-Qualification approval having met all requirements of Chapter 1013.46 F. S., as determined by the Pre-Qualification Committee consisting of Lance Addison, Clayton Anderson, Bertie Staefe, Chris Deely-Isais and Beth Clark. The pre-qualification certification is valid for one year from the end of the month in which Board approval is obtained.

| COMPANY | TRADE CATEGORY | BOND LIMIT | EXPIRATION DATE |
|-----------------------------|---|------------------|------------------|
| Baker Design Build | Professional Engineer, General, Underground Utility & Excavation Contractor | \$30,000,000.00 | January 31, 2027 |
| Trane U.S., Inc. | General and Mechanical Contractor | \$100,000,000.00 | January 31, 2027 |
| Ulloa Management Group, LLC | General and Roofing Contractor | \$20,000,000.00 | January 31, 2027 |



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C15 - Fleming Island High School Fire Alarm Repair/Replacement Contract Award

Description

This project is listed in the 2025/2026 Educational Facilities Plan (EFP). The project was competitively bid and was advertised for three (3) consecutive weeks on the school district website. The bid opening was held December 11, 2025 at 2:00 p.m. The project had ____ (____) bidders and all bidders met the bid requirements.

Gap Analysis

N/A

Previous Outcomes

N/A

Expected Outcomes

Construction of Fleming Island High School Fire Alarm Repair/Replacement.

Strategic Plan Goal

Ensure fiscal responsibility through the effective management of district operations in an effort to maximize available resources necessary to provide an environment that is safe, efficient, and conducive to learning.

Recommendation

Award the construction contract to _____, the low bidder meeting specifications, in the base bid amount of \$_____.

Contact

Bryce Ellis, Assistant Superintendent for Operations, (904) 336-6853, bryce.ellis@myoneclay.net,

Lance Addison, Director of Facility Planning & Construction, (904) 336-6852, lance.addison@myoneclay.net

Financial Impact

These funds are available and budgeted in the Educational Facilities Work Plan.

Review Comments

Attachments



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C16 - Ridgeview High School Fire Alarm Repair/Replacement Contract Award

Description

This project is listed in the 2025/2026 Educational Facilities Plan (EFP). The project was competitively bid and was advertised for three (3) consecutive weeks on the school district website. The bid opening was held December 11, 2025 at 2:00 p.m. The project had ____ (____) bidders and all bidders met the bid requirements.

Gap Analysis

N/A

Previous Outcomes

N/A

Expected Outcomes

Construction of Ridgeview High School Fire Alarm Repair/Replacement.

Strategic Plan Goal

Ensure fiscal responsibility through the effective management of district operations in an effort to maximize available resources necessary to provide an environment that is safe, efficient, and conducive to learning.

Recommendation

Award the construction contract to _____, the low bidder meeting specifications, in the base bid amount of \$_____.

Contact

Bryce Ellis, Assistant Superintendent for Operations, (904) 336-6853, bryce.ellis@myoneclay.net,

Lance Addison, Director of Facility Planning & Construction, (904) 336-6852, lance.addison@myoneclay.net

Financial Impact

These funds are available and budgeted in the Educational Facilities Work Plan.

Review Comments

Attachments



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C17 - Oakleaf High School Fire Alarm Repair/Replacement Contract Award

Description

This project is listed in the 2025/2026 Educational Facilities Plan (EFP). The project was competitively bid and was advertised for three (3) consecutive weeks on the school district website. The bid opening was held December 11, 2025 at 2:00 p.m. The project had ____ (____) bidders and all bidders met the bid requirements.

Gap Analysis

N/A

Previous Outcomes

N/A

Expected Outcomes

Construction of Oakleaf High School Fire Alarm Repair/Replacement.

Strategic Plan Goal

Ensure fiscal responsibility through the effective management of district operations in an effort to maximize available resources necessary to provide an environment that is safe, efficient, and conducive to learning.

Recommendation

Award the construction contract to _____, the low bidder meeting specifications, in the base bid amount of \$_____.

Contact

Bryce Ellis, Assistant Superintendent for Operations, (904) 336-6853, bryce.ellis@myoneclay.net,

Lance Addison, Director of Facility Planning & Construction, (904) 336-6852, lance.addison@myoneclay.net

Financial Impact

These funds are available and budgeted in the Educational Facilities Work Plan.

Review Comments

Attachments



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C18 - Shadowlawn Elementary School Fire Alarm Repair/Replacement Contract Award

Description

This project is listed in the 2025/2026 Educational Facilities Plan (EFP). The project was competitively bid and was advertised for three (3) consecutive weeks on the school district website. The bid opening was held December 11, 2025 at 2:00 p.m. The project had ____ (____) bidders and all bidders met the bid requirements.

Gap Analysis

N/A

Previous Outcomes

N/A

Expected Outcomes

Construction of Shadowlawn Elementary School Fire Alarm Repair/Replacement.

Strategic Plan Goal

Ensure fiscal responsibility through the effective management of district operations in an effort to maximize available resources necessary to provide an environment that is safe, efficient, and conducive to learning.

Recommendation

Award the construction contract to _____, the low bidder meeting specifications, in the base bid amount of \$_____.

Contact

Bryce Ellis, Assistant Superintendent for Operations, (904) 336-6853, bryce.ellis@myoneclay.net,

Lance Addison, Director of Facility Planning & Construction, (904) 336-6852, lance.addison@myoneclay.net

Financial Impact

These funds are available and budgeted in the Educational Facilities Work Plan.

Review Comments

Attachments



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C19 - Doctors Inlet Elementary School Fire Alarm Repair/Replacement Contract Award

Description

This project is listed in the 2025/2026 Educational Facilities Plan (EFP). The project was competitively bid and was advertised for three (3) consecutive weeks on the school district website. The bid opening was held December 11, 2025 at 2:00 p.m. The project had ____ (____) bidders and all bidders met the bid requirements.

Gap Analysis

N/A

Previous Outcomes

N/A

Expected Outcomes

Construction of Doctors Inlet Elementary School Fire Alarm Repair/Replacement.

Strategic Plan Goal

Ensure fiscal responsibility through the effective management of district operations in an effort to maximize available resources necessary to provide an environment that is safe, efficient, and conducive to learning.

Recommendation

Award the construction contract to _____, the low bidder meeting specifications, in the base bid amount of \$_____.

Contact

Bryce Ellis, Assistant Superintendent for Operations, (904) 336-6853, bryce.ellis@myoneclay.net,

Lance Addison, Director of Facility Planning & Construction, (904) 336-6852, lance.addison@myoneclay.net

Financial Impact

These funds are available and budgeted in the Educational Facilities Work Plan.

Review Comments

Attachments



School Board of Clay County

January 8, 2026 - Regular School Board Meeting

Title

C20 - Parking Lot Renovation/Redesign at Middleburg High School Contract Award

Description

The process for appointing a Construction Manager at Risk is conducted in accordance with the State Requirements for Educational Facilities (SREF), Florida Statutes, and Board policy.

Gap Analysis

N/A

Previous Outcomes

N/A

Expected Outcomes

The district will benefit by contracting a Construction Manager At-Risk which requires the said contractor to be available during the design process to validate cost estimates and value engineer design details. This collaboration in turn streamlines the construction schedule and affords budget conscious decision making throughout the project.

Strategic Plan Goal

Ensure fiscal responsibility through the effective management of district operations in an effort to maximize available resources necessary to provide an environment that is safe, efficient, and conducive to learning.

Recommendation

Appoint the top ranked company, Parrish McCall Constructors, Inc., as Construction Manager At-Risk for the construction services for the Parking Lot Renovation/Redesign at Middleburg High School at a fee not to exceed 0.45% for preconstruction services and 5.0% for construction services.

Contact

Bryce Ellis, Assistant Superintendent for Operations, (904) 336-6853, bryce.ellis@myoneclay.net,

Lance Addison, Director of Facility Planning & Construction, (904) 336-6824, lance.addison@myoneclay.net

Financial Impact

The District's estimated construction cost is \$3,679,600.00. The fee for Construction Manager At-Risk (0.45% preconstruction; 5.0% construction services) will be based upon the GMP (Guaranteed Maximum Price) or final cost for the Parking Lot Renovation/Redesign at Middleburg High School.

Review Comments

Attachments

 [12082025-MHS parking lot renovation-redesign.pdf](#)

**STANDARD FORM OF AGREEMENT
BETWEEN THE SCHOOL BOARD OF CLAY COUNTY, FLORIDA
AND
CONSTRUCTION MANAGER WHERE THE CONSTRUCTION MANAGER
IS ALSO THE CONSTRUCTOR ON AN AT RISK BASIS**

THIS AGREEMENT made this 8th day of January in the year 2026 between the **SCHOOL BOARD OF CLAY COUNTY, FLORIDA**, hereinafter called the OWNER, and Parrish McCall Constructors, Inc., hereinafter called the CONSTRUCTION MANAGER,

That WHEREAS OWNER intends to construct The Parking Lot Renovations/Redesign at Middleburg High School hereinafter called the project, and

WHEREAS the CONSTRUCTION MANAGER affirms it is properly qualified and licensed to render the professional services required by this agreement in the State of Florida and the County of Clay.

NOW, THEREFORE, the OWNER and the CONSTRUCTION MANAGER for the consideration of provisions, mutual promises, covenants and conditions hereinafter set for or recited, agree as follows:

- I. The CONSTRUCTION MANAGER agrees to perform, for the above-named project, professional services as herein set forth and in accordance with the terms and conditions of this agreement.
- II. The OWNER agrees to compensate the CONSTRUCTION MANAGER for professional services rendered in accordance with the terms and conditions of this agreement as follows:
 - A. Preconstruction Services: This agreement specifies a fixed fee of \$16,558.20 for preconstruction services which is based on .45% of the budgeted funds for the cost of the work.
 - B. Construction Services: This agreement is to be on an at-risk basis with a fee of 5.0% of the cost of the work.
 - C. Period of Service: The CONSTRUCTION MANAGER shall commence work on the date of this agreement and shall Substantially Complete July 31, 2026. The project shall attain Final Completion Sixty (60) days after the Substantial Completion date.
- III. The CONSTRUCTION MANAGER warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the CONSTRUCTION MANAGER, to solicit or secure this AGREEMENT, and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for the CONSTRUCTION MANAGER, any fee, commission, percentage, gift, or any other consideration, contingent upon or resulting from the award or making of this AGREEMENT.

IV. The CONSTRUCTION MANAGER and OWNER agree that the TERMS AND CONDITIONS of this AGREEMENT, pages 1 through 13, are hereby made a part of this AGREEMENT as is included herein.

IN WITNESS WHEREOF the parties hereto have executed this AGREEMENT the day and year first above written.

THE SCHOOL BOARD OF CLAY
COUNTY, FLORIDA

By: _____
Erin Skipper, Chairperson

WITNESSES (As to School Board)

Attest:

By: _____
David S. Broskie, Superintendent of Schools

CONSTRUCTION MANAGER

By: _____
Parrish McCall Constructors, Inc.
Bill Pearson, President

WITNESSES (As to Construction Manager)

Carlie Britton 12/8/25
Carlie Britton

Craig Blawie 12/8/25
G Blawie

**TERMS AND CONDITIONS OF AGREEMENT BETWEEN
THE SCHOOL BOARD OF CLAY COUNTY, FLORIDA AND
CONSTRUCTION MANAGER**

ARTICLE I

GENERAL

PROVISIONS

1.1 RELATIONSHIP OF PARTIES

- A. The Construction Manager accepts the relationship of trust and confidence established with the Owner by this agreement, and covenants with the Owner to furnish the Construction Manager's reasonable skill and judgment and to cooperate with the Architect in furthering the interests of the Owner. The Construction Manager shall furnish plan and specification review, value engineering, construction administration and management services and use the Construction Manager's best efforts to perform the project in an expedited and economical manner consistent with the interests of the Owner. The Owner shall endeavor to promote harmony and cooperation among the Owner, Architect, Construction Manager, and other persons or entities employed by the Owner for the project.

ARTICLE II

CONSTRUCTION MANAGER'S RESPONSIBILITY

2.1 PRE-CONSTRUCTION PHASE

- A. The first responsibility of the Construction Manager is to assist the Owner and Architect in maintaining the cost of the project within the established budget of **\$3,679,600.00** which is the total amount available for the cost of the work.
- B. The Construction Manager shall comply with all directives and instructions issued by the Owner and shall incorporate them into the project if within the terms and conditions of this agreement. It shall further comply with the Florida Building Code and State Requirements for Educational Facilities in effect at the time of entering into this agreement.
- C. If the Owner, Architect, and Construction Manager agree, the construction phase may commence before the pre-construction phase is completed, in which case both phases shall proceed concurrently.
- D. If needed, the Construction Manager, with the Architect, shall jointly schedule and attend regular meetings with the Owner in order to discuss and decide on alternatives to the current plans and specifications to reduce the project to within budget.
- E. The Construction Manager shall make recommendations to the owner and Architect regarding the phased issuance of plans and specifications to facilitate phased construction of the work, taking into consideration such factors as economies, time of performance,

availability of labor and materials and provisions for temporary facilities.

- F. The Construction Manager shall seek to develop subcontractor interest in the project and shall furnish to the Owner for their information a list of possible subcontractors, including suppliers who are to furnish materials or equipment fabricated to a special design, from whom proposals will be requested for each principal portion of the work. The Owner will promptly reply in writing to the Construction Manager if either knows of any objection to such subcontractor or supplier. The receipt of such a list shall not require the Owner to investigate the qualifications of proposed subcontractors or suppliers, nor shall it waive the right of the Owner or Architect later to object to or reject any proposed subcontractor or supplier.
- G. The Construction Manager shall comply with applicable laws, regulations and special requirements of the agreement documents regarding competitive bidding of subcontractors, suppliers and equal employment opportunity.
- H. Within 30 days after the Construction Manager receives final construction documents, the Construction Manager will submit its proposed guaranteed maximum price (GMP) to the Owner. The parties will agree, subject to Board approval, on the Contract Price as soon as practical after the Construction Manager submits the proposed guaranteed maximum price. The GMP proposal, to become an amendment to this agreement, will be presented to the School Board at the next available meeting for approval.

2.2 CONSTRUCTION PHASE

- A. This phase shall commence on the Owner's first authorization to the Construction Manager to award a subcontract or undertake construction work with the Construction Manager's own forces, or issue a purchase order for materials or equipment required for the work.
- B. The Owner is tax exempt from sales tax on the purchase of construction materials. The Owner has elected to exercise this right to purchase directly various construction materials, supplies, and equipment that may be a part of this Contract. Such direct purchase shall be without any additional cost to the Owner. The Owner shall, via Purchase Orders (PO), purchase the materials and the Construction Manager shall assist the Owner in the preparation of the purchase orders. The materials shall be purchased from the Vendors selected by the Construction Manager for the price originally negotiated by the Construction Manager. See project specifications for complete details and information.
- C. Those portions of the work that the Construction Manager does not customarily perform with the Construction Manager's own personnel shall be performed under subcontracts or by other appropriate agreements with the Construction Manager. The Construction Manager shall obtain bids from subcontractors and from suppliers of materials or equipment fabricated to a special design for the work. The bids shall be opened in the presence of and in a location agreed to by the Owner's representative. The Owner shall then determine, with the advice of the Construction Manager and subject to the reasonable objection of the Architect, which bids will be accepted. The Owner may designate specific persons or entities from whom the Construction Manager shall obtain

bids; however, because the guaranteed maximum price has been established, the Owner may not prohibit the Construction Manager from obtaining bids from other qualified bidders. The Construction Manager shall not be required to contract with anyone to whom the Construction Manager has reasonable objection.

D. The Construction Manager shall schedule and conduct meetings at which the Owner, Architect, Construction Manager and appropriate subcontractors can discuss the status of the work. The Construction Manager shall prepare and promptly distribute meeting minutes.

E. The Construction Manager shall provide monthly written reports to the Owner and Architect on the progress of the entire work. The Construction Manager shall maintain a daily log containing a record of weather, subcontractors working on the site, number of workers, work accomplished, problems encountered, and other similar relevant data as the Owner may reasonably require. The log shall be available to the Owner and Architect.

F. The Construction Manager shall develop a system of cost control for the work, including regular monitoring of actual costs for activities in progress and estimates for uncompleted tasks and proposed changes. The Construction Manager shall identify variances between actual and estimated costs and submit the variances to the Owner at quarterly intervals.

ARTICLE III

OWNER'S RESPONSIBILITIES

3.1 INFORMATION AND SERVICES

A. The Owner shall provide full information in a timely manner regarding the requirements of the project, the Owner's objectives for the project and any other aspect about the project the Construction Manager may request.

3.2 TESTS, SURVEYS, AND REPORTS

A. The Owner shall provide, as requested by the Construction Manager, the following:

1. Boundary Survey
2. Topological Survey
3. Environmental Survey
4. Geotechnical Survey
5. Soil Boring Report

3.3 OWNER'S DESIGNATED REPRESENTATIVE

A. The Owner's designated representative is **Jeff Marks**.

ARTICLE IV

COMPENSATION AND PAYMENT FOR PRE CONSTRUCTION PHASE SERVICES

The Owner shall compensate and make payment to the Construction Manager for pre construction phase services as follows:

4.1 COMPENSATION

- A. For the services rendered during the preconstruction phase, \$16,558.20, which is .45% of the funds budgeted for the cost of the work.

4.2 PAYMENTS

- A. Payments for Preconstruction Services shall be submitted on the School District's Standard Payment Schedule and shall be made in proportion to services performed so that the compensation at the completion of each Phase shall equal the following percentages of the total basic fee:

| | |
|--|------|
| Schematic Design Phase | 10% |
| Preliminary Development Phase | 30% |
| Final Documents Phase | 70% |
| Submission of Guaranteed Maximum Price | 100% |

The School Board of Clay County will make payments based on Florida Statute 218, Timely Payment for Purchases of Construction Services.

ARTICLE V

COMPENSATION AND PAYMENT FOR CONSTRUCTION PHASE SERVICES

The Owner shall compensate the Construction Manager for construction phase services as follows:

5.1 COMPENSATION

- A. For the services rendered during the construction phase, the total fee is based on the sum of the cost of the work.
- B. "Cost of the Work" means costs necessarily incurred by the Construction Manager in the performance of the Work including General Conditions. Such costs shall not be at rates higher than those customarily paid at the place of the Project except with the prior consent of the Owner. The Cost of the Work shall include only the following items:

1. Wages paid, and associated costs incurred by the Construction Manager for taxes, insurance, contributions, assessments and benefits required by law or collective bargaining agreement (and for personnel not covered by such agreements, customary benefits such as sick leave, medical and health benefits, holidays, vacations and pensions), for construction workers directly employed by the Construction Manager to perform construction of the Work at the Project site or, with the Owner's agreement, at off-site workshops.
2. Any travel and meals must be approved by the Owner.
3. Payments properly made by the Construction Manager to subcontractors for performance of portions of the Work, including any insurance and bond premiums incurred by subcontractors.
4. Costs, including transportation, inspection, testing, storage and handling, of materials, equipment and supplies incorporated or reasonably used in completing the Work.
5. Costs, less salvage value, of materials, supplies, temporary facilities, machinery, equipment and hand tools not customarily owned by the workers that are not fully consumed in the performance of the Work and which remain the property of the Construction Manager, including the costs of transporting, inspecting, testing, handling, installing, maintaining, dismantling and removing such items.
6. Rental charges and the costs of transportation, installation, minor repairs and replacements, dismantling and removal of temporary facilities, machinery, equipment and hand tools not customarily owned by the workers, which are provided by the Construction Manager at the Project site, whether rented from the Construction Manager or others, and incurred in the performance of the Work.
7. Cost of removal of debris and waste from the Project site.
8. The reasonable costs and expenses incurred in establishing, operating and demobilizing the site office, including the cost of facsimile transmissions, long distance telephone calls, postage and express delivery charges, telephone service, photocopying and reasonable petty cash expenses.
9. Premiums for insurance and bonds required by this Agreement or the performance of the Work.
10. Fuel and utility costs incurred in the performance of the Work.
11. Sales, use or similar taxes, tariffs or duties incurred in the performance of the Work.
12. Costs for permits, royalties, licenses, tests and inspections incurred by the Construction Manager as a requirement of the Contract Documents.
13. Costs incurred in preventing damage, injury or loss in case of an emergency affecting the safety of persons and property.

15. Costs incurred by the Construction Manager to repair or correct defective, damaged or nonconforming Work, provided (a) such defect, damage or nonconformance was caused by the ordinary mistakes or inadvertence, and not the negligence, of the Construction Manager or its subcontractors; and (b) the costs associated with such defective, damaged or nonconforming Work are not recoverable from insurance or subcontractors.
16. Reasonable and necessary legal expenses arising from the Construction Manager's performance of the Work, provided such costs do not arise from (a) disputes between the Owner and the Construction Manager, or (b) the Construction Manager's breach of any agreement, including any provision of this Agreement.
17. The cost of defending suits or claims for infringement of patent rights arising from the use of a particular design, process, or product required by Owner, paying legal judgments against the Construction Manager resulting from such suits or claims, and paying settlements made with Owner's consent.
18. Construction Manager's on-site project management staff and off-site staff, to the extent such personnel provide services directly in furtherance of the Project.

5.2 PAYMENT

- A. Payment shall be made monthly following presentation of the Construction Manager's invoice and is to be in proportion to the work and services performed. The Owner will make payments based on Florida Statute 218, Timely Payment for Purchases of Construction Services.

5.3 GUARANTEED MAXIMUM PRICE

- A. The sum of the cost of the work and the Construction Manager's fee are guaranteed by the Construction Manager, subject to additions and deductions by changes in the work as approved by the Owner by change order. Costs which would cause the guaranteed maximum price to be exceeded shall be paid by the Construction Manager without reimbursement by the Owner.

5.4 CHANGES IN THE WORK

- A. No change to the scope of the work shall be made without approval of the Owner and the execution and approval of a change order through the School Board of Clay County.
- B. Changes in work that result in a cumulative increase in the Cost of Work of \$300,000.00 or more shall include additional Construction Manager's fee of 5.0% of said increase. Changes in work that result in a cumulative decrease in the cost of work of \$300,000.00 or more shall include a decrease in Construction Manager's fee of 5.0%. If the increase in cost of work is due to the fault of the Construction Manager, then no additional Construction Manager fees shall be included.

C. Changes in work that increase the Cost of Work and result in time extension of the project shall include additional costs for Construction Manager's General Conditions. General Conditions shall be itemized. Changes in work that decrease the Cost of Work, will not include a reduction in General Conditions unless there has been a reduction in the days approved for the project or Owner can demonstrate that such decrease will result in reduction in General Conditions or Owner can demonstrate that the decrease in cost of work without a reduction in General Conditions results in inequity to the Owner.

5.5 RETAINAGE

A. Five percent (5%) shall be retained on all invoices for payment. Retainage shall be reduced to two- and one-half percent (2.5%) at Substantial Completion and paid in full at Final Completion.

5.6 FINAL PAYMENT

A. Final payment shall be made by the Owner to the Construction Manager when (1) the contract has been fully performed by the Construction Manager; (2) a final application for payment and a final accounting for the cost of the work have been submitted by the Construction Manager and reviewed by the Owner; (3) a final certificate for payment has been issued by the Architect; and all (4) warranties, guarantees, As-Built Drawings, and operating manuals have been received.

ARTICLE VII

LIQUIDATED DAMAGES

6.1 TIME OF COMPLETION

A. In as much as failure to complete the project within the time fixed in the Agreement will result in substantial injury to the Owner, and as damages arising from such failure cannot be calculated with any degree of certainty, it is hereby agreed that if the project is not substantially completed, or within such further time, if any, as in accordance with the provisions of the contract documents shall be allowed for substantial completion, the Construction Manager shall pay to the Owner as liquidated damages for such delay, and not as a penalty, one thousand dollars (\$1,000.00) for each and every calendar day elapsing between the date fixed for substantial completion and the date such substantial completion is fully accomplished, and five hundred dollars (\$500.00) for each and every calendar day elapsing between date fixed for Final Completion and the date such Final Completion is fully accomplished. Said liquidated damages shall be payable in addition to any excess expenses or costs payable by the Construction Manager to the Owner under the provisions of the contract documents, except for Construction Manager's delays.

B. This provision for liquidated damages for delay shall in no manner affect the Owner's right to terminate the contract. The Owner's exercise of the right to terminate shall not release the Construction Manager from his obligation to pay said liquidated damages in the amounts set out in the Agreement.

C. It is further agreed that the Owner may deduct from the balance retained by the Owner under the provisions of Article 4 of the Agreement as the case may be, or such portion thereof as the said retained balance will cover.

ARTICLE VII

INSURANCE BONDS

7.1 INSURANCE

A. Liability Insurance shall include all major divisions of coverage and be on a comprehensive basis including:

1. Premises Operations (including X, C, and U coverages as applicable).
2. Independent Construction Manager's Protective.
3. Products and Completed Operations.
4. Personal Injury Liability with Employment Exclusion deleted. Hazards A, B, and C.
5. Contractual, including specified provision for Construction Manager's obligation under Paragraph 2.18 (Specific reference to the Contract to be included).
6. Owned, non-owned and hired motor vehicles.
7. Broad Form Property Damage including Completed Operations.
8. Employees as additional insured.

B. The insurance shall be written for not less than the following limits, or greater if required by law:

1. Worker's Compensation:
 - a. State: Statutory
 - b. Employer's Liability: \$100,000.00 by accident
\$500,000.00 by Disease, Policy Limit
\$100,000.00 by Disease, Each Employee
2. Comprehensive General Liability (Including Premises-Operations; Independent Construction Manager's Protective; Products and Completed Operation Broad Form) (Liability, Contractual Liability)
 - a. Bodily Injury
 1. Each Occurrence \$1,000,000.00
 2. Annual Aggregate \$2,000,000.00
 - b. Property Damage
 1. Each Occurrence \$1,000,000.00
 2. Annual Aggregate \$2,000,000.00
 3. Personal Injury
 - a. Each Occurrence \$1,000,000.00
 4. Completed Operations and Products Liability shall be maintained for one (1) year after final payment.
 5. Property Damage Liability Insurance shall include coverage for the following hazards:

X, C, U.

6. Comprehensive Automobile Liability (including owned, non-owned, and hired vehicles): Combined Single Limit of Liability for Bodily Injury and Property Damage
 - a. Each Occurrence **\$1,000,000.00**
7. If an exposure exists, Aircraft Liability (owned and non-owned), with limits approved by the Owner shall be provided.

Insurance is to be written on a Commercial General Liability policy form, ACORD form 25S will be acceptable.

The Construction Manager shall not commence any work in connection with this Agreement until it has obtained all of the required types of insurance and such insurance has been approved by the Owner, nor shall the Construction Manager allow any Subcontractor to commence work until his insurance has been so obtained and approved. The Owner shall be named as Additional Insured on the Comprehensive General Liability policy. All insurance policies shall be with insurers qualified and doing business in Florida and having an A.M. Best Rating of A-VII or better.

The Construction Manager shall require the Subcontractor to provide Workman's Compensation Insurance for all of the latter's employees unless such employees are covered by the protection afforded by the Construction Manager. Such insurance shall comply fully with the Florida Workmen's Compensation Law. In case any class of employees engaged in hazardous work under this Contract at the site of the project is not protected under the Workmen's Compensation Statute, the Construction Manager shall provide, and cause each Subcontractor to provide, adequate insurance satisfactory to the Owner for the protection of his employees not otherwise protected.

The Construction Manager shall be responsible for purchasing and maintaining an Owner's Protective Liability Insurance Policy.

Until work is completed and accepted by the Owner, the Construction Manager shall purchase and maintain property insurance upon the entire work at the site of the full insurable value thereof.

C. Builders Risk Insurance

Unless otherwise provided, the Construction Manager shall purchase and maintain, in a company or companies lawfully authorized to do business in the jurisdiction in which the Project is located, property insurance written on a builder's risk "all-risk" or equivalent policy form in the amount of the initial Contract Sum, plus value of subsequent Contract modifications and cost of materials supplied or installed by others, comprising total value for the entire Project at the site on a replacement cost basis without optional deductibles. Such property insurance shall be maintained, unless otherwise provided in the Contract Documents or otherwise agreed in writing by all persons and entities who are beneficiaries of such insurance, until final payment has been made. This insurance shall include interests of the Owner, the Construction Manager, Subcontractors and Sub-subcontractors in the Project.

The Construction Manager's attention is called to the fact that Builder's Risk Insurance usually excludes coverage of theft of materials and equipment stored on the site but not yet installed in the facility. Therefore, it shall be the responsibility of the Construction Manager to protect and to replace any loss of materials or equipment due to such theft, until final acceptance of the project.

The Builder's Risk policy is usually subject to a deductible on each and every loss. In event that a minimal deductible is required by the Insurer, the deductible portion of such loss, for materials or equipment installed in the facility, shall be the responsibility of the Owner; provided, however, such deductibles will be responsibility of the Construction Manager to the extent the loss is caused by the negligence or intentional misconduct of the Construction Manager, any of its Subcontractors or material suppliers, or any other person for whom the Construction Manager is responsible.

The Owner, at the Owner's option, may purchase and maintain such insurance as will insure the Owner against loss of use of the Owner's property due to fire or other hazards, however caused.

If the Owner requests in writing that insurance for risks other than those described herein or other special causes of loss be included in the property insurance policy, the Construction Manager shall, if possible, include such insurance, and the cost thereof shall be charged to the Owner by appropriate Change Order.

Before an exposure to loss may occur, the Construction Manager shall file with the Owner a copy of each policy that includes insurance coverages required by this Paragraph. Each policy shall contain all generally applicable conditions, definitions, exclusions and endorsements related to this Project. Each policy shall contain a provision that the policy will not be canceled or allowed to expire, and that its limits will not be reduced, until at least 30 days prior written notice has been given to the Owner.

The Owner as fiduciary shall have power to adjust and settle a loss with insurers unless one of the parties in interest objects in writing within five days after occurrence of loss to the Owner's exercise of this power; if such objection is made, the dispute shall be resolved through legal action

D. Certificates of Insurance

The certificates shall be dated, addressed to the Owner and shall set forth the following:

1. Name of Insured
2. Specific Job and Job Number
3. Name of Insurers
4. Number of Policy
5. Effective and Termination Dates
6. The Coverages and Limits
7. Statement that the insurer will mail notice to the Owner at least thirty (30) days prior to any material changes in provisions or cancellation of the policy.
8. The Clay County District School Board names as Additional Insured Party on Comprehensive General Liability Certificate Only.

ARTICLE VIII

PERFORMANCE BOND AND PAYMENT BOND

8.1 PERFORMANCE AND PAYMENT BOND

The Construction Manager shall furnish bonds covering faithful performance of the Contract and payment of obligations arising thereunder. These bonds must be written by an insurance company having an A.M Best Rating of "A-VIII" or better. Bonds may be obtained through the Construction Manager's usual source and the cost thereof shall be included in the Contract sum. The amount of each bond shall be equal to 100% of the Contract Sum.

The Construction Manager shall deliver the required bonds to the Owner not later than three (3) days following the date of School Board approval of the Guaranteed Maximum Price, or if the Work is to be commenced prior thereto in response to a letter of intent, submit evidence satisfactory to the Owner that such bonds will be furnished.

The Construction Manager shall require the attorney-in-fact who executes the required bonds on behalf of the surety to affix thereto a certified and current copy of the power of attorney.

ARTICLE IX

ACKNOWLEDGEMENT

This Agreement has been fully read and is agreed to by:



12/8/2025

Construction Manager
Parrish McCall, Constructors, Inc..
Bill Pearson, President

Date

**ADDENDUM TO THE STANDARD FORM AGREEMENT BETWEEN
THE SCHOOL BOARD OF CLAY COUNTY, FLORIDA,
AND
CONSTRUCTION MANAGER WHERE THE CONSTRUCTION MANAGER
IS ALSO THE CONSTRUCTOR ON AN AT RISK BASIS**

The Terms of this Addendum are incorporated into The Standard Form Agreement Between the School Board of Clay County, Florida ("SBCC"), and Construction Manager Where the Construction Manager ("CM") is Also The Constructor on an At Risk Basis (hereinafter "the Agreement"). The incorporated terms are as follows:

1. **Contract Documents:** The Contract Documents shall include (a) The Agreement; (b) The Terms and Conditions of Agreement Between The School Board of Clay County, Florida, and Construction Manager, which Terms are attached to The Agreement and signed by the construction manager; (c) this Addendum; (d) all sections, subsections, and terms of the Project Manual, both volumes 1 and 2, which pertain to the construction of the **Parking Lot Renovations/Redesign at Middleburg High School** (e) all terms of the Front End Specifications included in the Project Manual; (f) any and all terms of any AIA Document, including but not limited to A701 and A101, which are incorporated into or referred to in the Project Manual; and (g) any supplemental terms referenced in the Project Manual, which Contract Documents shall include any amendments to said Contract Documents entered or made from time to time by mutual consent of the parties to this Agreement.
2. **Reservation of Sovereign Immunity:** No provision or language in the underlying contract shall be construed or interpreted to increase the scope or dollar limit of the SBCC's liability beyond that which is set forth in Section 768.28 of the *Florida Statutes*. Nor shall any such language be construed or interpreted to waive the SBCC's sovereign immunity from suit, or to require the SBCC to indemnify CM or any other person, corporation, or legal entity of any kind or nature whatsoever for injury or loss resulting from any acts or omissions other than those which arise from the actionable negligence of the SBCC. The SBCC expressly reserves all other protections and privileges related to its sovereign immunity.
3. **Force Majeure:** Neither party to this Agreement shall be liable for delays or failures in performance under this Agreement (other than obligations relating to payment, confidentiality, and protection of ownership and intellectual property rights) resulting from acts or events beyond the reasonable control of such party (a "Force Majeure Event"), including acts of war, terrorism, acts of God, earthquake, flood, embargo, riot, sabotage, labor dispute, widespread outbreak of disease or pandemic, governmental act, failure of the internet, power failure, or energy, utility, or telecommunications interruptions, provided that the delayed party: (i) gives the other party prompt notice of such cause; and (ii) uses its reasonable commercial efforts to promptly correct such failure or delay in performance. In the event that a Force Majeure Event lasts for more than 90 days, and the party experiencing the initial delay cannot correct its failure or delay in performance during that period of time, despite using its reasonable commercial efforts to do so, the other party may terminate the affected portions of this Agreement.

4. Laws and Venue: This Agreement shall be governed by and construed in accordance with the laws of the State of Florida and venue shall be in Clay County, Florida.

5. Jessica Lunsford Act: SBCC is required to conduct background screening of CONTRACTOR (including its employees, agents, and subcontractors) (go to Clay County District Schools website for fingerprinting procedures). CM represents and warrants to the SBCC that CM is familiar with Sections 1012.32, 1012.321, 1012.465, 1012.467, and 1012.468 of the *Florida Statutes* regarding background investigations. CM covenants to comply with all requirements of the above-cited statutes at CM's sole expense and shall provide the SBCC proof of such compliance upon request.

6. Certification: By executing this Agreement, CM swears and affirms under penalty of perjury that all its employees, agents, and subcontractors will comply with these procedures, the requirements of the Jessica Lunsford Act, SBCC's fingerprinting procedures, and the laws of the State of Florida. Failure to comply with these procedures, the Act, SBCC's fingerprinting procedures, and the law of the State of Florida shall constitute a material breach of the Agreement, and SBCC may avail itself of all remedies pursuant to law. CM agrees to indemnify and hold harmless SBCC, its officers, employees, and agents from and against any and all claims or causes of action, including without limitation those for personal injury, death, property damages, and attorney fees, arising out of or relating to CM's failure to comply with any of the above.

7. E-Verify: CM named herein, and its subcontractors, are required to register with and use the U.S. Department of Homeland Security's (DHS) E-Verify system to verify the work authorization status of all newly hired employees. By executing this Agreement, the CM certifies that it, and any subcontractors with which it contracts, are registered with, and use, the E-Verify system for all newly hired employees and acknowledges that it must obtain an affidavit from its subcontractors in accordance with Section 448.095(2)(b), *Fla. Stat.*, that the subcontractor does not employ, contract with or subcontract with any unauthorized alien. The CM must maintain a copy of such affidavit for the duration of the Agreement. This section serves as notice to the CM that, pursuant to the terms of Section 448.095(2)(c) 1 and 2, *Fla. Stat.*, the SBCC shall terminate this Agreement if it has a good faith belief that the CM has knowingly violated Section 448.09(1), *Fla. Stat.* If the SBCC has a good faith belief that the subcontractor, without the knowledge of the CM, has knowingly violated Section 448.09(1) or 448.095(2), *Fla. Stat.*, the SBCC shall notify the CM and order the CM to immediately terminate the contract with the subcontractor. If the SBCC terminates an Agreement with a CM pursuant to Section 448.095(2)(c), *Fla. Stat.*, the CM will not be awarded a public contract for at least one year after the date of such termination.

8. Public Records Requirements: CM is required to comply with the Florida Public Records Law, Chapter 119, *Florida Statutes*, in the performance of CM's duties under this Agreement, and will specifically:

a. Keep, maintain, and produce upon request and within a reasonable period of time all data created or collected in the performance of its duties under this Agreement ("Agreement Data") which come within the definition of a "public record" under Chapter 119.

b. Provide to the SBCC, upon its request and free of charge, a copy of each record which CM seeks to produce in response to a public records request.

c. Ensure all Agreement Data considered exempt under Chapter 119 are not disclosed except as authorized by law.

d. Upon completion of its obligations under the Agreement, transfer to the SBCC, at no cost, all Agreement Data in CM's possession or otherwise keep and maintain such data/records as required by law. All records transmitted to the SBCC must be provided in a format that is compatible with the SBCC's information technology systems.

e. The SBCC is authorized to collect, use, or release social security numbers (SSN) of CM and their employees for the following purposes, which are noted as either required or authorized by law to be collected. The collection of social security numbers is either specifically authorized by law or imperative for the performance of the District's duties and responsibilities as prescribed by law (Sections 119.07(5)(a)2 and 3, *Florida Statutes*).

(i). Criminal history and criminal background checks/Identifiers for processing fingerprints by Department of Law Enforcement, if SSN is available [Required by Fla.

Admin. Code 11 C-6.003 and *Fla. Stat. § 119.07(5)(a)6*]; and

(ii) CM or Contractor that District reasonably believes would receive a 1099 form if a tax identification number is not provided including for IRS form W-9 [Required by 26 C.F.R. § 31.3406-0, 26 C.F.R. § 301.61091, and *Fla. Stat. § 119.07(5)(a)2 and 6*]

CM's failure to comply with the provisions set forth in this section shall constitute a default and material breach of this Agreement, which may result in termination by the SBCC without penalty.

The undersigned hereby affirms that this Addendum has been read and the terms are agreed to in full by:



12/8/2025

Construction Manager
Parrish McCall, Constructors, Inc..
Bill Pearson, President

Date