

**DUVAL COUNTY PUBLIC SCHOOLS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND COMPLIANCE REPORTS**

**Year Ended June 30, 2020**

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**Federal Grantor/Pass-Through Grantor/  
Program or Cluster**

**Federal  
CFDA  
Number**

**Pass - Through  
Entity Identifying  
Number**

# DUVAL COUNTY PUBLIC SCHOOLS

**For the Year Ended June 30, 2020**

| <b>Federal Grantor/Pass-Through Grantor/<br/>Program or Cluster</b>                                                             | <b>Federal<br/>CFDA<br/>Number</b> | <b>Pass - Through<br/>Entity Identifying<br/>Number</b> | <b>Passed<br/>Through to<br/>Subrecipients</b> | <b>Total<br/>Expenditures</b> |
|---------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------------------------------------|------------------------------------------------|-------------------------------|
| <b>United States Department of Health and Human Services</b>                                                                    |                                    |                                                         |                                                |                               |
| Cooperative Agreements to Promote Adolescent Health through<br>School-Based HIV/STD Prevention and School-Based Surveillance    | 93.079                             | N/A                                                     | \$ 146,892                                     | \$ 387,019                    |
| Substance Abuse and Mental Health Services - Projects of Regional<br>and National Significance                                  | 93.243                             | N/A                                                     | -                                              | 211,027                       |
| Florida Department of Health:<br>Substance Abuse and Mental Health Services - Projects of<br>Regional and National Significance | 93.243                             | N/A                                                     | -                                              | 110,187                       |
| Minority Health and Health Disparities Research                                                                                 | 93.307                             | N/A                                                     | -                                              | 142,809                       |
| Temporary Assistance for Needy Families                                                                                         | 93.558                             | 1502FLTANF                                              | -                                              | 45,023                        |
| Early Learning Coalition of Duval County:<br>Child Care and Development Block Grant                                             | 93.575                             | N/A                                                     | -                                              | 120,159                       |
| <b>Total United States Department of Health and Human Services</b>                                                              |                                    |                                                         | 146,892                                        | 1,016,224                     |
| <b>United States Department of Homeland Security</b>                                                                            |                                    |                                                         |                                                |                               |
| Executive Office of Governor:<br>Disaster Grants - Public Assistance (Presidentially Declared Disaster)                         | 97.036                             | N/A                                                     | -                                              | 701,271                       |
| City of Jacksonville:<br>Disaster Grants - Public Assistance (Presidentially Declared Disaster)                                 | 97.036                             | N/A                                                     | -                                              | 335,352                       |
| <b>Total United States Department of Homeland Security</b>                                                                      |                                    |                                                         | -                                              | 1,036,623                     |
| <b>United States Department of Justice</b>                                                                                      |                                    |                                                         |                                                |                               |
| Public Safety Partnership and Community Policing Grants                                                                         | 16.71                              | N/A                                                     | -                                              | 30,304                        |
| <b>Total Expenditures of Federal Awards</b>                                                                                     |                                    |                                                         | \$ 1,291,587                                   | \$ 161,050,696                |

- Notes:
- (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Duval County District School Board (the District) under programs of the Federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.
  - (2) Summary of Significant Account Policies. Expenditures are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
  - (3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
  - (4) Noncash Assistance: National School Lunch Program. Includes \$4,662,184 of donated food received (used) (Modified as appropriated.) during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
  - (5) Impact Aid. Expenditures are related to grant number/program 19-FL-2019-0008 & 19-FL-2018-0008.
  - (6) Hurricane Education Recovery Grant. Total CFDA No. 84.938 expenditures: \$672,408
  - (7) Special Education - Grants to States. Total CFDA No. 84.027 expenditures: \$33,306,931
  - (8) Substance Abuse and Mental Health Services - Projects of Regional and National Significance. Total CFDA No. 93.243 expenditures: \$110,187



**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**

The Honorable Members of the School Board

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's 2014-15 financial statements. The District's 2014-15 financial statements are included in the appendix.

The Honorable Members of the School Board





The Honorable Members of the School Board  
Duval County Public Schools  
Jacksonville, Florida

**Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance (Cont.)**

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 financial statements or to the 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 Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Certified Public Accountants

Orlando, Florida  
January 26, 2021



**DUVAL COUNTY PUBLIC SCHOOLS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Cont.)***

**For the Year Ended June 30, 2020**

**Section II - Findings Related to the Financial Statement Audit, as required to be reported in accordance with *Government Auditing Standards***

No matters are reported.

**Section III - Federal Award Findings and Questioned Costs reported in accordance with the Uniform Guidance**

No matters are reported.

**DUVAL COUNTY PUBLIC SCHOOLS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**For the Year Ended June 30, 2020**

**FINANCIAL AUDIT FINDINGS**

**2019-001 – Financial Reporting**

**Significant Deficiency:** District financial reporting procedures need improvement to ensure that account balances and transaction are properly reported

**Status:** Corrective actions have been implemented; we consider this finding fully resolved.



## **INDEPENDENT AUDITOR'S MANAGEMENT LETTER**

The Honorable Members of the School Board  
Duval County Public Schools  
Jacksonville, Florida

### **Report on Financial Statements**

We have audited the financial statements of the School District of Duval County, Florida (the "District") as of and for the year ended June 30, 2020, and have issued our report thereon dated December 18, 2020.

The Honorable Members of the School Board  
Duval County Public Schools  
Jacksonville, Florida

**Financial Condition and Management (*Cont.*)**

Pursuant to Sections 10.804(1)(f)5a. and 10.805(7),





## **INDEPENDENT ACCOUNTANT'S REPORT**

The Honorable Members of the School Board  
Duval County Public Schools  
Jacksonville, Florida

We have examined the School District of Duval County, Florida's (the "District") compliance with the requirements of Section 218.415, Florida Statutes, during the year ended June 30, 2020. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the

