

**FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF CLAY COUNTY
For the Fiscal Year Ended June 30, 2016**

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Florida Department of Education
Office of Funding and Financial Reporting
325 W. Gaines St., Room 814
Tallahassee, Florida 32399-0400

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2016, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 15, 2016.

_____ District Superintendent's Signature	September 15, 2016 Date
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DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2016

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	487,112.97
Reserve Officers Training Corps (ROTC)	3191	317,546.90
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	804,659.87
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,875,340.41
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,875,340.41
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	157,908,358.00
Workforce Development	3315	844,507.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	21,715.89
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	19,853.74
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	39,046,849.00
Florida School Recognition Funds	3361	2,119,481.00
Voluntary Prekindergarten Program	3371	510,420.89
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	2,234,592.95
Total State	3300	202,705,778.47
<i>Local:</i>		
District School Taxes	3411	52,990,466.35
Tax Redemptions	3421	1,054,511.52
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	228,793.77
Interest on Investments	3431	45,295.05
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	83,363.09
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	36,132.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	1,530.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	23,105.00
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	11,568.75
<i>Other Fees:</i>		
Preschool Program Fees	3471	485,394.74
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	39,547.90
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	376,868.59
Other Miscellaneous Local Sources	3495	1,243,265.68
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	6,589.72
Collections for Lost, Damaged and Sold Textbooks	3498	6,421.54
Receipt of Food Service Indirect Costs	3499	281,441.10
Total Local	3400	56,914,294.80
Total Revenues	3000	262,300,073.55

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2016

Exhibit K-1
FD0E Page 2
Fund 100

Current:	EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Instruction		5000	122,316,921.76	30,234,799.41	12,331,312.86	8,303.45	5,965,987.86	802,664.20	659,710.70	172,219,700.24
Student Support Services		6100	10,400,693.98	2,530,682.39	591,909.67	3,950.00	115,842.90	3,387.42	26,507.61	13,672,773.97
Instructional Media Services		6200	2,764,949.22	694,634.60	230,551.00		68,277.41	273,539.90	3,024.64	4,034,976.87
Instruction and Curriculum Development Services		6300	2,971,499.72	676,265.26	58,273.74		80,053.81	6,627.62	53,421.24	3,846,135.39
Instructional Staff Training Services		6400	1,838,015.70	427,578.58	257,233.36		21,005.02	83,022.14	275.00	2,627,129.80
Instruction-Related Technology		6500	2,003,500.63	449,527.79	598,768.16		4,943.87	641,229.00	6,213.66	3,705,983.11
Board		7100	174,687.00	141,373.12	320,849.61		185.11	314.71	20,257.25	657,352.09
General Administration		7200	525,961.23	155,021.11	193,486.18		31,814.19	13,929.20	15,999.52	891,313.15
School Administration		7300	11,727,196.66	2,735,694.77	47,114.84	2,885.00	5,397.27	456,791.18	6,205.71	14,561,965.47
Facilities Acquisition and Construction		7410	524,351.83	116,463.83	181,578.28		10,240.79	509.90	228.00	1,287,695.38
Fiscal Services		7500	568,443.77	124,184.72					2,291.90	705,671.08
Food Services		7600	88,222.57	5,295.60						93,518.17
Career Services		7700	2,140,192.02	494,231.76	228,006.72	11,348.00	41,343.36	115,075.63	53,145.53	3,083,363.02
Student Transportation Services		7800	6,333,422.36	1,987,503.99	114,460.07	803,078.59	627,128.05	5,716.28	157,461.05	10,028,772.39
Operation of Plant		7900	5,614,838.99	1,729,283.67	3,685,871.99	7,314,238.93	501,609.22	24,020.99	85,886.65	18,955,770.44
Maintenance of Plant		8100	3,017,990.62	795,994.90	526,708.47	106,333.56	711,185.19	31,111.19	7,990.00	5,196,657.93
Administrative Technology Services		8200	370,094.35	116,144.82	484,602.64	7,640.00	16,722.42	5,538.00		1,159,762.23
Community Services		9100	173,383.10	57,710.84	3,091.50		45,804.35	6,563.67	28,047.23	314,600.69
Capital Outlay										
Facilities Acquisition and Construction		7400						386,904.88		386,904.88
Other Capital Outlay		9300						1,210,135.48		1,210,135.48
Debt Service: (Function 9200)										
Redemption of Principal		710							5,905.29	5,905.29
Interest		720							151.11	151.11
Total Expenditures			173,755,579.61	43,472,333.15	19,803,829.09	8,237,799.53	8,248,061.22	4,067,111.49	1,132,522.09	228,739,238.18
Excess (Deficiency) of Revenues Over Expenditures										3,560,815.37

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2016

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	129,435.52
Loss Recoveries	3740	18,530.38
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	4,674,715.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	4,674,715.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	(1,000,000.00)
To Enterprise Funds	990	
Total Transfers Out	9700	(1,000,000.00)
Total Other Financing Sources (Uses)		3,822,680.90
Net Change In Fund Balance		7,383,516.27
Fund Balance, July 1, 2015	2800	6,584,542.68
Adjustments to Fund Balance	2891	57,272.25
Ending Fund Balance:		
Nonspendable Fund Balance	2710	992,152.30
Restricted Fund Balance	2720	3,855,467.49
Committed Fund Balance	2730	
Assigned Fund Balance	2740	1,544,948.29
Unassigned Fund Balance	2750	7,632,763.12
Total Fund Balances, June 30, 2016	2700	14,025,331.20

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES
For the Fiscal Year Ended June 30, 2016

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	7,593,879.56
School Breakfast Reimbursement	3262	1,787,587.14
Afterschool Snack Reimbursement	3263	42,685.44
Child Care Food Program	3264	
USDA-Donated Commodities	3265	1,224,835.84
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	164,558.06
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	10,813,546.04
<i>State:</i>		
School Breakfast Supplement	3337	55,830.00
School Lunch Supplement	3338	77,723.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	133,553.00
<i>Local:</i>		
Interest on Investments	3431	6,397.07
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	2,585,135.55
Student Breakfasts	3452	202,046.35
Adult Breakfasts/Lunches	3453	158,988.75
Student and Adult à la Carte Fees	3454	1,884,886.15
Student Snacks	3455	36,023.25
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	29,658.68
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	4,903,135.80
Total Revenues	3000	15,850,234.84

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2016

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	5,933,733.00
Employee Benefits	200	2,096,927.65
Purchased Services	300	122,486.90
Energy Services	400	176,520.67
Materials and Supplies	500	6,975,360.85
Capital Outlay	600	16,655.32
Other	700	397,868.43
Other Capital Outlay (Function 9300)	600	165,960.81
Total Expenditures		15,885,513.63
Excess (Deficiency) of Revenues Over Expenditures		(35,278.79)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(35,278.79)
Fund Balance, July 1, 2015	2800	3,137,811.79
Adjustments to Fund Balance	2891	4,259.27
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	97,242.20
Restricted Fund Balance	2720	3,009,550.07
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	2700	3,106,792.27

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE
 FUNDS - OTHER FEDERAL PROGRAMS
 For the Fiscal Year Ended June 30, 2016

Exhibit K-3
 FDOE Page 6
 Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	1,112,818.87
Total Federal Direct	3100	1,112,818.87
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	258,518.30
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	7,468,661.58
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	105,630.00
English Literacy and Civics Education	3222	17,842.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>NCLB - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	4,661,631.52
Teacher and Principal Training and Recruiting - Title II, Part A	3225	793,108.65
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	72,765.69
Twenty-First Century Schools - Title IV	3242	439,090.56
Federal Through Local	3280	81,847.36
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	638,056.80
Total Federal Through State and Local	3200	14,537,152.46
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	5,187.71
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	5,187.71
Total Revenues	3000	15,655,159.04

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
 For the Fiscal Year Ended June 30, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number	
Loans		3720	
Sale of Capital Assets		3730	
Loss Recoveries		3740	
Transfers In:			
From General Fund		3610	
From Debt Service Funds		3620	
From Capital Projects Funds		3630	
Interfund		3650	
From Permanent Funds		3660	
From Internal Service Funds		3670	
From Enterprise Funds		3690	
Total Transfers In:		3600	0.00
Transfers Out: (Function 2700)			
To the General Fund		910	
To Debt Service Funds		920	
To Capital Projects Funds		930	
Interfund		950	
To Permanent Funds		960	
To Internal Service Funds		970	
To Enterprise Funds		990	
Total Transfers Out:		9700	0.00
Total Other Financing Sources (Uses)			0.00
Net Change in Fund Balance			0.00
Fund Balance, July 1, 2015		2880	
Adjustments to Fund Balance		2991	
Ending Fund Balance:			
Nonspendable Fund Balance		2710	
Restricted Fund Balance		2720	
Committed Fund Balance		2730	
Assigned Fund Balance		2740	
Unassigned Fund Balance		2750	
Total Fund Balance, June 30, 2016		2700	0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
FEDERAL ECONOMIC STIMULUS PROGRAMS
For the Fiscal Year Ended June 30, 2016

Exhibit K-4
FD0E Page 8
Funds 430

REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Totals
<i>Federal Direct:</i>					
Workforce Innovation and Opportunity Act (WIOA)	3170				0.00
Community Action Programs	3180				0.00
Reserve Officers Training Corps (ROTC)	3191				0.00
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>					
Career and Technical Education	3201				0.00
Race to the Top	3214				364,904.54
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act - Title I	3240				0.00
Other Toold Services	3269				0.00
Federal Through Local	3280				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State and Local	3200	0.00	0.00	364,904.54	364,904.54
<i>State:</i>					
State Through Local	3380				0.00
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	0.00	0.00	0.00	0.00
<i>Local:</i>					
Interest on Investments	3431				0.00
Gain on Sale of Investments	3432				0.00
Net Increase (Decrease) in Fair Value of Investments	3433				0.00
Gifts, Grants and Bequests	3440				0.00
Other Miscellaneous Local Sources	3495				0.00
Refunds of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	364,904.54	364,904.54

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2016

Current EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Material and Supplies	Capital Outlay	Other	
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay	7420								0.00
Facilities Acquisition and Construction	9300								0.00
Other Capital Outlay									0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

Exhibit K-4
FD0E Page 10
Fund 433

EXPENDITURES		Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals	
Current	Instruction	5000								0.00	
	Student Support Services	6100								0.00	
	Instructional Media Services	6200								0.00	
	Instruction and Curriculum Development Services	6300								0.00	
	Instructional Staff Training Services	6400								0.00	
	Instruction-Related Technology	6500								0.00	
	Board	7100								0.00	
	General Administration	7200								0.00	
	School Administration	7300								0.00	
	Facilities Acquisition and Construction	7410								0.00	
	Food Services	7500								0.00	
	Campus Services	7600								0.00	
	Student Transportation Services	7800								0.00	
	Operation of Plant	7900								0.00	
	Maintenance of Plant	8100								0.00	
	Administrative Technology Services	8200								0.00	
	Community Services	9100								0.00	
	Capital Outlay:										
	Facilities Acquisition and Construction	7420									0.00
	Other Capital Outlay	9200									0.00
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Increases (Decreases) of Revenues over Expenditures											

Exhibit K-4
FD0E Page 11
Fund 434

300

EXPENDITURES										Totals
Current:	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other		
Instruction	5000						310,316.17		310,316.17	
Student Support Services	6100								0.00	
Instructional Media Services	6200								0.00	
Instruction and Curriculum Development Services	6300								0.00	
Instructional Staff Training Services	6400			10,594.57		3,519.56			14,114.13	
Instruction-Related Technology	6500								0.00	
Board	7100								0.00	
General Administration	7200								0.00	
School Administration	7300								0.00	
Facilities Acquisition and Construction	7410								0.00	
Ticket Services	7500								0.00	
Food Services	7600								0.00	
Cemal Services	7700								0.00	
Student Transportation Services	7800								0.00	
Operation of Plant	7900								0.00	
Maintenance of Plant	8100								0.00	
Administrative Technology Services	8200								0.00	
Community Services	9100								0.00	
Capital Outlay:										
Facilities Acquisition and Construction	7420						40,474.24		40,474.24	
Other Capital Outlay	9900			10,594.57	0.00	3,519.56	350,290.41		364,904.54	
Total Expenditures		0.00	0.00		0.00			0.00	0.00	
Access (Deficiency) of Revenue over Expenditures										

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ABRA RACE TO THE TOP (Continued)
 For the Fiscal Year Ended June 30, 2016

OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES		
	Account Number	
Loans	3720	
Sale of Capital Asset	3730	
Loss Recoveries	3740	
Transfer In:		
From General Fund	3510	
From Debt Service Funds	3520	
From Capital Projects Funds	3530	
Interfund	3550	
From Permanent Funds	3560	
From Internal Service Funds	3570	
From Enterprise Funds	3580	
Total Transfers In	3500	0.00
Transfer Out: (Function 2730)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2015	2800	
Adjustments to Fund Balance	2891	
Beginning Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2016	2700	0.00

Exhibit K-5
FDOE Page 12
Fund 490

REVENUES										Account Number
Federal Through State and Local:										3280
Federal Through Local										3280
Total Federal Through State and Local										0.00
Local:										
Interest on Investments										3431
Gain on Sale of Investments										3432
Net Increase (Decrease) in Fair Value of Investments										3433
Gifts, Grants and Bequests										3440
Other Miscellaneous Local Sources										3495
Total Local										0.00
Total Revenue										3400
EXPENDITURES										
Current:										
Instruction										5000
Student Support Services										6100
Instructional Media Services										6200
Instruction and Curriculum Development Services										6300
Instructional Staff Training Services										6400
Instruction-Related Technology										6500
Board										7100
General Administration										7200
School Administration										7300
Facilities Acquisition and Construction										7410
Fiscal Services										7500
Central Services										7700
Student Transportation Services										7800
Operation of Plant										7900
Maintenance of Plant										8100
Administrative Technology Services										8200
Community Services										9100
Capital Outlay:										
Facilities Acquisition and Construction										7420
Other Capital Outlay										9300
Total Expenditures										0.00
Excess (Deficiency) of Revenues over Expenditures										0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMPARING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEPT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2016

REVENUES	Account Number	SB/COB Bonds 210	Special Act Bonds 220	Sections 101.14 & 101.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	AB&A Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State									
COLEDS Withheld for SB/COB Bonds	3322	901,753.97							901,753.97
SB/COB Bond Interest	3326	171.54							171.54
Sales Tax Distribution (6.212-206)(9/6 a, F.S.)	3341		223,250.00						223,250.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	901,925.51	223,250.00	0.00	0.00	0.00	0.00	0.00	1,125,175.51
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431		1,522.90						1,522.90
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gift, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	1,522.90	0.00	0.00	0.00	0.00	0.00	1,522.90
Total Revenue	3000	901,925.51	224,772.90	0.00	0.00	0.00	0.00	0.00	1,126,698.41
<i>Debt Service (Function 9300)</i>									
Redemption of Principal	710	818,000.00							818,000.00
Interest	720	90,140.22	111,257.52						201,397.74
Dues and Fees	730	279.91	1,058.69						1,338.60
Miscellaneous	790								0.00
Total Expenditures		908,420.13	212,316.21	0.00	0.00	0.00	0.00	0.00	1,120,736.34
Excess (Deficiency) of Revenues Over Expenditures		(26,494.62)	7,456.69	0.00	0.00	0.00	0.00	0.00	7,232.17

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12/01/2016
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DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2016

Exhibit K-6
PDF Page 13
Funds 200

OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCE		SBFCOBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ASBA Economic Stimulus Debt Service 299	Totals
Insurance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3790								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Losses	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agreements (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfer In:									
From General Fund	3610								0.00
From Capital Projects Funds	3630						5,288,603.80		5,288,603.80
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	5,288,603.80	0.00	5,288,603.80
Transfer Out: (Function 9700)									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	5,288,603.80	0.00	5,288,603.80
Beginning Fund Balances, July 1, 2015	2800	(26,494.62)	7,456.69	0.00	0.00	0.00	10,770.10	0.00	(8,267.83)
End Balance, June 30, 2016	2891	48,481.46	281,713.13				72,163.94		402,358.55
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	21,586.84	289,169.84				82,294.04		394,050.72
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balance, June 30, 2016	2700	21,586.84	289,169.84	0.00	0.00	0.00	82,294.04	0.00	394,050.72

DISTRICT SCHOOL BOARD OF CLAY COUNTY												Eashley 17	
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS												FODE Page 14	
For the Period Ending June 30, 2018												Fiscal 2018	
REVENUES	Account Number	Capital Outlay Bond Issues (COBI)	Special Ad Bonds	Sections 101.1, 1.4 & 101.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (COEDS)	Showered Cap. Improvement Section 101.17(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARKA Economic Stimulus Capital Projects	Totals	
		310	320	330	340	350	360	370	380	390	399		
Federal:													
Mechanisms Federal Direct	3199											0.00	
Mechanisms Federal Through State	3299											0.00	
State:													
COEDS Distributed	3321						565,944.43					565,944.43	
Bond on Unimproved COEDS	3335						3,342.14					3,342.14	
State Tax Distribution 6.212206(964, F.S.)	3341											0.00	
State Through Local	3380											0.00	
Public Education Capital Outlay (PECO)	3391				871,725.00							871,725.00	
Charter Fee Program	3392											0.00	
SMART School Small County Assistance Program	3395											0.00	
Class Size Reduction Capital Outlay	3396											0.00	
Charter School Capital Outlay Funding	3397											0.00	
Other Miscellaneous State Revenue	3399									79,988.13		79,988.13	
Total State Sources	3399	0.00	0.00	0.00	871,725.00	0.00	569,186.56	0.00	0.00	79,988.13	0.00	1,500,999.89	
Local:													
District Local Capital Improvement Tax	3413							14,102,571.74		1,922,865.33		14,102,571.74	
County Local Sales Tax	3418											0.00	
School District Local Sales Tax	3419											0.00	
Tax Redemptions	3421							280,570.42				280,570.42	
Payment in Lieu of Taxes	3422											0.00	
Success Fees	3423											0.00	
Bond on Investments	3431				367.74		848.92	16,805.96		61,608.55		79,631.17	
Out on Sale of Investments	3432											0.00	
Net Income (Overhead) in Sale of Investments	3433											0.00	
Other Grants and Requests	3440											0.00	
Other Miscellaneous Local Sources	3495				21,463.5							21,463.5	
Impact Fees	3496							4,004.07		3,507.03		7,511.10	
Refunds of Prior Year's Expenditures	3497									6,376,861.72		6,376,861.72	
Total Local Sources	3499	0.00	0.00	0.00	2,813.79	0.00	848.92	14,424,612.19	0.00	8,544,248.63	0.00	22,792,818.43	
Total Revenues	3500	0.00	0.00	0.00	874,538.79	0.00	570,035.48	14,424,612.19	0.00	8,645,641.76	0.00	24,312,238.42	
EXPENDITURES													
Capital Outlay (Pension 7400)												0.00	
Library Books	610											0.00	
Audiovisual Materials	620											0.00	
Building and Road Equipment	630											0.00	
Furniture, Fixtures and Equipment	640											0.00	
Motor Vehicles (Including Buses)	650											0.00	
Land	660											0.00	
Improvements Other Than Buildings	670											0.00	
Remodeling and Renovation	680				828,992.42							828,992.42	
Computer Software	690											0.00	
Other Services (Pension 9200)	710											0.00	
Redemption of Principal	720											0.00	
Bond	730											0.00	
Debt and Fee	740											0.00	
Miscellaneous	750											0.00	
Total Expenditures		0.00	0.00	0.00	828,992.42	0.00	191,855.50	10,270,024.51	0.00	7,410,090.95	0.00	18,005,504.77	

DISTRICT SCHOOL BOARD OF CLAY COUNTY

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

Exhibit K-2
Fiscal Year 2015
Fiscal Year 2016

OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCE	Account Number	Capital Outlay Fund Items (COB)	Special Act Bonds 320	Section 1011.14 & 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	Direct Bonds 350	Capital Outlay and Debt Service Program (COADS) 360	Narrowed Cap. Improvement Section 1011.17(1), F.S. 370	Visual Capital Improvement Fund 380	Other Capital Projects 390	At-Risk Stimulus Capital Projects 395	Total
Balance of Bonds	3710											0.00
Premium on Sale of Bonds	3711											0.00
Discount on Sale of Bonds (Funds 3720)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3751											0.00
Discount on Lease-Purchase Agreements (Funds 3750)	893											0.00
Leases	3720											0.00
Sale of Capital Assets	3730											0.00
Loan Repayments	3740											0.00
Proceeds of Borrowed Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account Transfer In	3770											0.00
From General Fund	3610											0.00
From Debt Service Fund	3620											0.00
From Social Revenue Fund	3640											0.00
From Social Revenue Fund	3650											0.00
Transfer	3660											0.00
From Permanent Funds	3670											0.00
From Internal Service Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer Out: Premium 3700								(4,674,715.00)				(4,674,715.00)
To General Fund	910									(1,354,521.10)		(1,354,521.10)
To Debt Service Fund	919											0.00
To Social Revenue Fund	940											0.00
Transfer	949											0.00
From General Fund	960											0.00
To Permanent Funds	970											0.00
Total Transfers Out	950											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(6,608,737.20)	0.00	(3,354,521.10)	0.00	(9,963,318.80)
Total Other Financing Sources (Used)		0.00	0.00	0.00	0.00	0.00	0.00	(6,608,737.20)	0.00	(3,354,521.10)	0.00	(9,963,318.80)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00	3,770,644.35	0.00	4,059,299.65	0.00	8,889,944.00
Fund Balance, July 1, 2015	2860				148,813.44		436,134.71	1,584,608.32		11,388,291.45		13,538,846.92
Adjustments to Fund Balances Zoning Fund Balance	2881											0.00
Nonspending Fund Balance	2710											0.00
Restricted Fund Balance	2720				193,155.50		628,010.31			15,445,211.10		17,460,376.91
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balance, June 30, 2016	2760	0.00	0.00	0.00	193,155.50	0.00	628,010.31	5,354,813.27	0.00	15,445,211.10	0.00	21,601,390.08

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2016

REVENUES								
Federal Direct	Account Number							
Federal Through State and Local	3100							
State Sources	3200							
Local Sources	3300							
	3400							
Total Revenues	3000	0.00						
EXPENDITURES								
Current	Account Number	100	200	300	400	500	600	700
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Instruction	5000							
Student Support Services	6100							
Instructional Media Services	6200							
Instruction and Curriculum Development Services	6300							
Instructional Staff Training Services	6400							
Instruction-Related Technology	6500							
Board	7100							
General Administration	7200							
School Administration	7300							
Facilities Acquisition and Construction	7410							
Fiscal Services	7500							
Central Services	7700							
Student Transportation Services	7800							
Operation of Plant	7900							
Maintenance of Plant	8100							
Administrative Technology Services	8200							
Community Services	9100							
Capital Outlay:								
Facilities Acquisition and Construction	7430							
Other Capital Outlay	9300							
Debt Service: (Function 9200)								
Redemption of Principal	710							
Interest	720							
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures								

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2016

Exhibit K-9
FD06 Page 17
Funds 900

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Retiree Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2015	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	2780								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2015

Exhibit K-10
FOOE Page 18
Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Conductum Program 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481	4,086,816.34							4,086,816.34
Charges for Sales	3482								0.00
Premium Reimburse	3484	8,780.00							8,780.00
Other Operating Revenues	3489		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		4,095,596.34							4,095,596.34
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200	718,583.65							718,583.65
Purchased Services	300	1,978,188.70							1,978,188.70
Library Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700	414.82							414.82
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		2,697,187.17	0.00	0.00	0.00	0.00	0.00	0.00	2,697,187.17
Operating Income (Loss)		1,398,409.17	0.00	0.00	0.00	0.00	0.00	0.00	1,398,409.17
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Source	3455								0.00
Loss Accretions	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		1,398,409.17	0.00	0.00	0.00	0.00	0.00	0.00	1,398,409.17
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610	1,000,000.00							1,000,000.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In (Function 9700)	3600	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		2,398,409.17	0.00	0.00	0.00	0.00	0.00	0.00	2,398,409.17
Net Position, July 1, 2015	2880	(1,438,604.48)							(1,438,604.48)
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	2780	939,804.69							939,804.69

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
June 30, 2016

Exhibit K-11
FDOE Page 19
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2015	Additions	Deductions	Ending Balance June 30, 2016
Cash	1110	1,624,089.62	10,161,580.78	9,699,476.05	2,086,194.35
Investments	1160	1,559,852.07	26,977.35	86,068.23	1,500,761.19
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		3,183,941.69	10,188,558.13	9,785,544.28	3,586,955.54
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	73,418.29	9,699,476.05	9,645,253.16	127,641.18
Internal Accounts Payable	2290	3,051,805.07	469,877.62	107,351.06	3,414,331.63
Due to Budgetary Funds	2161	58,718.33	19,204.46	32,940.06	44,982.73
Total Liabilities		3,183,941.69	10,188,558.13	9,785,544.28	3,586,955.54

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF LONG-TERM LIABILITIES

Exhibit K-12
FD0E Page 20
Fund 001

June 30, 2016	Account Number	Governmental Activities Total Balance 111 June 30, 2016	Business-Type Activities Total Balance 111 June 30, 2016	Total	Governmental Activities - Debt Principal Payments 2015-16	Governmental Activities - Principal Due Within One Year 2016-17	Governmental Activities - Debt Interest Payments 2015-16	Governmental Activities - Interest Due Within One Year 2016-17
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	3,506.55		3,506.55				
Bonds Payable								
SBP/COB Bonds Payable	2321	918,000.00		918,000.00				
Derivative Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324	2,415,000.00		2,415,000.00				
Sales Surplus Bonds Payable	2326			0.00				
Total Bonds Payable	2320	3,333,000.00	0.00	3,333,000.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	20,291,871.15		20,291,871.15				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	48,003,000.00		48,003,000.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	48,003,000.00	0.00	48,003,000.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	1,776,296.00		1,776,296.00				
Net Other Postemployment Benefits Obligation	2360	4,299,169.00		4,299,169.00				
Net Pension Liability	2365	121,915,237.00		121,915,237.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-Term Liabilities		199,622,079.70	0.00	199,622,079.70	0.00	0.00	0.00	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2016, including discounts and premiums.

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2016

Exhibit K-13
FDOE Page 21

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2015	Returned To FDOE	Revenues [1] 2015-16	Expenditures 2015-16	Flexibility [2] 2015-16	Unexpended June 30, 2016
Class Size Reduction Operating Funds (3355)	94740			39,046,849.00	39,045,313.00		1,536.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98230	8,896.00		806,534.00	319,543.96		495,886.04
Florida School Recognition Funds (3361)	92040	38,130.90		2,119,481.00	2,136,471.37		21,140.53
Instructional Materials (FEFP Earmark) [3]	90880			2,981,082.00	2,294,072.71		687,009.29
Library Media (FEFP Earmark) [3]	90881			168,339.00	152,203.50		16,135.50
Preschool Projects (3372)	97950						0.00
Public School Technology	90320						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800			1,699,337.00	1,698,537.00		800.00
Safe Schools (FEFP Earmark) [5]	90803	19.36		603,170.00	603,189.36		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			6,973,902.00	6,973,902.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	6,608.01		9,437,324.00	8,279,647.38		1,164,284.63
Teacher Training	91290						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	8,381.39		587,943.00	587,213.20		9,111.19
Voluntary Prekindergarten - School Year Program (3371)	96440	3,360.38		510,420.89	512,794.60		986.67
Voluntary Prekindergarten - Summer Program (3371)	96441						0.00

- (1) Include both state and local revenue sources.
(2) Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
(3) Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
(4) Expenditures for designated low-performing elementary schools should be included in expenditures.
(5) Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2016

Exhibit K-14
FD0E Page 22

ENERGY EXPENDITURES:	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Natural Gas	411					0.00
Bottled Gas	421	4,535.54				4,535.54
Electricity	430	7,187,906.19	170,969.31			7,358,875.50
Heating Oil	440	90,664.18				90,664.18
Total		7,283,105.91	170,969.31	0.00	0.00	7,454,075.22
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	43,153.86				43,153.86
Diesel Fuel	460	758,028.60		33,651.58		791,680.18
Oil and Grease	540	34,914.33				34,914.33
Total		836,096.79		33,651.58	0.00	869,748.37

EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
Buses	651					820,701.00
						820,701.00

SUBAWARDS FOR INDIRECT COST RATE:	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Professional and Technical Services:						
Subawards Under Subagreements - First \$25,000	311	25,000.00		25,000.00		50,000.00
Subawards Under Subagreements - In Excess of \$25,000	312	2,360,506.44		208,953.85		2,569,460.29
Other Purchased Services:						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

FOOD SERVICE SUPPLIES SUBOBJECT	Subobject	Special Revenue Food Services 410
Supplies	510	541,404.35
Food	570	5,187,143.96
Donated Foods	580	1,236,902.32

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2016

Exhibit K-14
FDOE Page 23

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	66,859,211.00	251,365.00		67,110,576.00
Basic Programs 101, 102 and 103 (Function 5100)	140		162.63		162.63
Basic Programs 101, 102 and 103 (Function 5100)	750	5,413.16			5,413.16
Total Basic Program Salaries		66,864,624.16	251,527.63	0.00	67,116,151.79
Other Programs 130 (ESOL) (Function 5100)	120	967,470.00	5,082.00		972,552.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		967,470.00	5,082.00	0.00	972,552.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	38,664,432.00	1,498,770.00		40,163,202.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	5,649.23			5,649.23
Total ESE Program Salaries		38,670,081.23	1,498,770.00	0.00	40,168,851.23
Career Program 300 (Function 5300)	120	3,399,981.00			3,399,981.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		3,399,981.00	0.00	0.00	3,399,981.00
Total		109,902,156.39	1,755,379.63	0.00	111,657,536.02
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	Subobject 520	General Fund 100 3,510,337.47	Special Revenue Other Federal Programs 420 5,889.02	Special Revenue Federal Economic Stimulus Programs 430	Total 3,516,226.49

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2016

Exhibit K-14
FD0E Page 24

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
Instruction:								
Basic	5100							0.00
Exceptional	5200							0.00
Career Education	5300							0.00
Adult General	5400							0.00
Prohibition	5500							0.00
Other Instruction	5800							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:					
General Fund	100	4,275,366.76	220,076.00		4,495,442.76
Food Service Special Revenue Fund	410				0.00
Other Federal Programs Special Revenue Fund	420	564,648.15			564,648.15
Federal Economic Stimulus Special Revenue Funds	430				0.00
Capital Projects Funds	3XX				0.00
Total Charter School Distributions		4,840,014.91	220,076.00	0.00	5,060,090.91

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	266.59
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
Total	5900	266.59

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2015	Earnings 2015-16	Expenditures 2015-16	Unexpended June 30, 2016
Earnings, Expenditures and Carryforward Amounts:	514,521.35	1,875,340.41	1,656,339.60	753,522.16
Expenditure Program or Activity:				
Exceptional Student Education			1,109,405.88	
School Nurses and Health Care Services			97,723.86	
Occupational Therapy, Physical Therapy and Other Therapy Services			220,146.67	
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development			105,910.74	
Medicaid Administration and Billing Services				
Student Transportation			10,757.64	
Consultants				
Other			92,394.81	
Total Expenditures			1,656,339.60	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2016:		
Total Assets and Deferred Outflows of Resources	100	21,925,975.99
Total Liabilities and Deferred Inflows of Resources	100	7,900,644.79

DISTRICT SCHOOL BOARD OF CLAY COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2016

Exhibit K-15
FD0E Page 25
Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM (1)		GENERAL FUND EXPENDITURES									
Current:	Account Number										
		100		200		300		400		500	
		Salaries		Employee Benefits		Purchased Services		Energy Services		Materials and Supplies	

SCHEDULE 5
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS
For the Fiscal Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)
United States Department of Agriculture:			
Indirect:			
Child Nutrition Cluster:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	321	\$ 1,586,899.61
National School Lunch Program	10.555 (2)	300	7,998,512.86
Summer Food Service Program for Children	10.559	323	105,845.55
Total United States Department of Agriculture			9,691,258.02
United States Department of Labor:			
Indirect:			
First Coast Workforce Development, Inc.:		FCWD 2014-05	
WIA/WIOA Youth Activities	17.259	FCWD 2015-05	113,420.34
United States Department of Education:			
Direct:			
Impact Aid	84.041	None	505,694.29
Safe and Drug-Free Schools and Communities - National Programs	84.184	None	48,327.48
Total direct			554,021.77
Indirect:			
Special Education Cluster:			
Florida Department of Education:			
Special Education - Grants to States	84.027	262, 263	7,398,089.47
Special Education - Preschool Grants	84.173	267	168,990.46
Duval County District School Board:			
Special Education - Grants to States	84.027	48657	1,540.75
University of South Florida:			
Special Education - Grants to States	84.027	1725104600	2,389.86
Total Special Education Cluster			7,571,010.54
Florida Department of Education:			
Adult Education - Basic Grants to States	84.002	191, 193	123,472.00
Title I Grants to Local Educational Agencies	84.010	212, 226	4,663,701.20
Career and Technical Education - Basic Grants to States	84.048	161	285,616.29
Education for Homeless Children and Youth	84.196	127	68,556.14
Charter Schools	84.282	298	175,000.00
English Language Acquisition State Grants	84.365	102	144,714.25
Improving Teacher Quality State Grants	84.367	224	594,217.88
ARRA - State Fiscal Stabilization Fund (SFSF) -			
Race-to-the-Top Incentive Grants, Recovery Act	84.395	RA111, RG311	95,281.99
Washington County District School Board:			
ARRA - State Fiscal Stabilization Fund (SFSF) -			
Race-to-the-Top Incentive Grants, Recovery Act	84.395	7521405	1,226.41
Total Indirect			13,722,796.70
Total United States Department of Education			14,276,818.47

SCHEDULE 5
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS

For the Fiscal Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)
United States Department of Health and Human Services:			
Indirect:			
First Coast Workforce Development, Inc.:		FCWD 2014-05	
Temporary Assistance for Needy Families	93.558	FCWD 2015-05	<u>113,420.34</u>
United States Department of Defense:			
Direct:			
		HE 1254-11-1-0034	
		HE 1254-14-1-0035	
Competitive Grants: Promoting K-12 Student		HE 1254-12-1-0035	
Achievement at Military-Connected Schools	12.556	HE 1254-13-1-0022	1,126,833.35
Navy Junior Reserve Officers Training Corps	None	N/A	<u>331,331.32</u>
Total United States Department of Defense			<u><u>1,458,164.67</u></u>
Total Expenditures of Federal Awards			<u><u>\$ 25,653,081.84</u></u>

Notes:

- (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal Programs during the fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconciled to and are in material agreement with amounts recorded in the District's accounting records from which the basic financial statements have been reported.
- (2) Noncash Assistance
National School Lunch Program - Includes \$1,065,244.50 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.