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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For the Fiscal Year Ended June 30, 2016		Fund 100
REVENUES	Account Number	
Federal Direct:	Number	
Federal Impact, Current Operations	3121	487,112.97
Reserve Officers Training Corps (ROTC)	3191	317,546.90
Miscellaneous Federal Direct	3199	004 650 05
Total Federal Direct Federal Through State and Local:	3100	804,659.87
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 State:	3200	1,875,340.41
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 State License Tax	3342 3343	19,853.74
District Discretionary Lottery Funds	3344	17,033.74
Categorical Programs:		
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 Other State:	3372	
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
Local:	2411	52 000 466 25
District School Taxes	3411	52,990,466.35
Tax Redemptions Payment in Lieu of Taxes	3421 3422	1,054,511.52
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 Student Fees:	3440	83,363.09
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 Other Student Fees	3468	11 5/0 75
Other Fees:	3469	11,568.75
Preschool Program Fees	3471	485,394.74
Prekindergarten Early Intervention Fees	3472	<u> </u>
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	39,547.90
Miscellaneous Local:	2401	
Bus Fees Transportation Services Rendered for School Activities	3491 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

		100	200		400	500	000	700	
EXPENDITURES	Account Number	Colorine	Employee	Purchased Services	Energy Services	Materials and Sunnlies	Capital Outlay	Other	Totals
Current:									
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	172,319,700.24
Student Support Services	6100	10,400,693.98	2,530,682,39	591,909,67	3,950.00	115,842.90	3,387.42	26,307.61	13,672,773.97
Instructional Media Services	6200	2,764,949.32	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	2,971,493.72	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	2,005,300.63	449,527.79	598,768.16	The state of the s	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		20,257.25	657,352.09
General Administration	7200	525,961.23	155,021.11	193,496.18		520.40	314.71	15,999.52	891,313.15
School Administration	7300	11,727,196.66	. 2,735,694.77	47,114.84		31,814.19	13,939,30	6,205.71	14,561,965.47
Facilities Acquisition and Construction	7410	524,351.83	116,463.82	181,578.28	2,885.00	5,397.27	456,791.18	228.00	1,287,695.38
Fiscal Services	7500	568,443.77	124,184.72			10,240.79	509,90	2,291.90	705,671.08
Food Services	7600	88,222.57	5,295.60						93,518.17
Central Services	7700	2,140,192.02	494,231.76	228,006.72	11,368.00	41,343.36	115,075.63	53,145.53	3,083,363.02
Student Transportation Services	7800	6,333,422.36	1,987,505.99	114,460.07	803,078.59	627,128.05	5,716.28	157,461.05	10,028,772.39
Operation of Plant	7900	5,614,858.99	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	3,017,390.62	795,936.90	526,708.47	106,335.56	711,185,19	31,111.19	7,990.00	5,196,657,93
Administrative Technology Services	8200	570,094.35	116,144.82	436,602.64	7,640.00	16,722.42	5,558.00		1,152,762.23
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 Oultay:	3430						88 700 381		388 800 388
Other Capital Outlay	9300						1,210,135.48		1,210,135.48
Debt Service: (Function 9200)								6 006 20	60650
necest	720							151.11	151.11
Total Expenditures		173,755,579.61	43,472,335.15	19,805,829.09	8,257,799.53	8,248,061.22	4,067,111,49	1,132,522.09	258,739,238.18
Excess (Deficiency) of Revenues Over Expenditures									3,560,835.37

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

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

For the Fiscal Year Ended June 30, 2016		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

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DISTRICT SCHOOL BOARD OF CLAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES

Exhibit K-2 FDOE Page 4 Fund 410

For the Fiscal Year Ended June 30, 2016		Fund 410
REVENUES	Account	
Federal Through State and Local:	Number	
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
State:	7200	20,020,0.0.0.
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
Local:		
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 á 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

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DISTRICT SCHOOL BOARD OF CLAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued)

Exhibit K-2 FDOE Page 5 Fund 410

For the Fiscal Year Ended June 30, 2016 EXPENDITURES (Function 7600/9300)	Account	
EXI ENDITORES (Function 7000/2000)	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	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	,,
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(35,278.79)
Fund Balance, July 1, 2015	2800	3,137,811.79
Adjustments to Fund Balance	2891	4,259.27
Ending Fund Balance:		07.012.00
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

Exhibit K-3 FDOE Page 6 Fund 420

FUNDS - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2016		FDOE Page Fund 42
REVENUES	Account	
Federal Direct:	Number	
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
Federal Through State and Local:		
Career and Technical Education	3201	258,518.30
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	7,468,661.58
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	105,630.00
English Literacy and Civics Education	3222	17,842.00
Adult Migrant Education	3223	-
Other WIOA Programs	3224	
NCLB - Elementary and Secondary Education Act:	·	
Elementary and Secondary Education Act - Title I	3240	4,661,631.52
Teacher and Principal Training and Recruiting - Title II, Part A	3225	793,108.63
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	72,765.69
Twenty-First Century Schools - Title IV	3242	439,090.50
Federal Through Local	3280	81,847.3
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	638,056.80
Total Federal Through State and Local State:	3200	14,537,152.40
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State Local:	3300	0.00
Interest on Investments	3431	
	3432	
Gain on Sale of Investments		
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	5 107 7
Adult General Education Course Fees	3461	5,187.7
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	5,187.7
Total Revenues	3000	15,655,159.

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

or the Fiscal Year Ended June 30, 2016									Fund 420
The second of th	A consumi	100	200	300	400	500	600	700	
EXPENDITURES	Number	Calaries	Employee Benefits	Purchased Services	Energy	Materials and Supplies	Capital Outlay	Other	Totals
urrent:									
Instruction	5000	5,991,303.86	1,737,029.46	1,041,724.53		731,695.56	544,966,06	23,668.25	10,070,387.72
Student Support Services	6100	900,663.54	240,909.79	148,229.52		35,667.15	426.34	9,901.94	1,335,798.28
Instructional Media Services	6200					32.15	18,958.66		18,990.81
Instruction and Curriculum Development Services	6300	996,843.92	241,991.10	4,704.75		1,762.64	4,540.46	19,026.32	1,268,869.19
Instructional Staff Training Services	6400	1,183,853.70	252,921.07	540,849.97		44,416,16	25,822.78	5,226.00	2,053,089.68
Instruction-Related Technology	6500								0,00
Board	7100								0.00
General Administration	7200							476,509.08	476,509.08
School Administration	7300	24,156.04	7,363.68						31,519.72
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	39,115.28	5,949.33	35,844.52	33,651.58	8		9.77	114,570.48
Operation of Plant	7900								0,00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
apital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outley	9300						285,424.08		285,424.08
otal Expenditures		9,135,936,34	2,486,164,43	1,771,353.29	33,651,58	813,573.66	880,138.38	\$34,341.36	15,655,159.04
acess (Deficiency) of Revenues over Expenditures									0.00

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

NCANCING SOURCES (USES) NAMCING SOURCES (USES) NUMBER NUMBE	0.00	2/00	1 otal hund Balances, June 30, 2010
NANCING SOURCES (USES) Account NANCING SOURCES (USES) Account Number 3770 3770 3770 3610 3610 3620 3620 3650 3650	3	2700	T. 17. 20.16
NICANCING SOURCES (USES) Account NICANCING SOURCES (USES) Account NICANCING BALANCES 3770 3710 3610 3610 3620 44 3620 3620 45 3620 3620 46 3620 3620 46 3620 3620 47 36 36 48 36 36 59 59 59 59 59 59 59 59		2750	Unassigned Fund Balance
NCANCING SOURCES (USES) NAMCING SOURCES (USES) NUMBER NUMBE		2740	Assigned Fund Balance
NCANCING SOURCES (USES) NAME SOURCES (USES) NUMBER 3720 3720 3720 3720 3720 3610 3620		2730	Committed Fund Balance
NANCING SOURCES (USES) Account		2720	Restricted Fund Balance
NANCING SOURCES (USES) Account		2710	Nonspendable Fund Balance
NANCING SOURCES (USES) Account		2891	Adjustments to Fund Balance Ending Fund Balance:
Account Account ANCING SOURCES (USES) Account ANCING SOURCES (USES) ACCOUNT AND BALLANCES 7720 7720 7740 3610 3610 3620 3620 3620 3630 3630 3670 3690 3690 910 910 920 920 920 920 920 9		2800	Fund Balance, July 1, 2015
Account OES IN FUND BALLANCES AT720 3720 3720 3720 3740 3740 3610 3620 3620 3650 3650 3650 3690 3690 3690 910 920 920 920 920 920 920 9	0.00		Net Change in Yund Balance
Account ACKING SOURCES (USES) Account ACKING SOURCES (USES) ACKING MALANCES 3720 3720 3740 3610 3620 3650 3650 3650 3650 3650 3650 3650 3650 3650 3690 3690 910 910 920 990 990 970 9700	0,00		Total Other Financing Sources (Uses)
Account Account ANCING SOURCES (USES) Account ANCING SOURCES (USES) ACCOUNT ACCOU	0,00	9700	Total Transfers Out
Account Account ORS IN FUND BALLANCES Number 2720 3720 3720 3720 3610 3620 3620 3620 3620 3620 3620 3620 362		990	To Enterprise Funds
ACKUNG SOURCES (USES) Account ACKUNG SOURCES (USES) Number 3720 3720 3610 3620 3620 3630 3630 3640 365		970	To Internal Service Funds
AKCING SOURCES (USES) AKCOME AKCING SOURCES (USES) AKCOME 3720 3720 3720 3610 3610 3620 3620 3650 3650 3650 3650 3650 3650 3650 3690 3690 3690 390 910 920		960	To Permanent Funds
Account ANCING SOURCES (USES) Account ANCING SOURCES (USES) ACCOUNT ACCO		950	Interfund
Account Account ANCING SOURCES (USES) Account ANCING SOURCES (USES) 3720 3720 3740 3610 3620 3650 3650 3660 3670 3690 3690 3600 910		930	To Capital Projects Funds
Account Account ORS IN FUND BALLANCES AT20 3720 3740 3610 3620 3620 3650 3650 3660 3670 3690 3600 3600 3600 3600 3600 3600 3600 3600 3600 3600 3600 3600 3600 3600		920	To Debt Service Funds
ACKUNG SOURCES (USES) Account ACKUNG SOURCES (USES) ACKUND BALANCES 5720 5720 3610 3620 3630 3630 3650 3660 3660 3660		910	To the General Fund
ACKUNG SOURCES (USES) ACCOUNT ANALANCES T720 3720 3740 3610 3620 3620 3630 3630 3690 3600			Transfers Out: (Function 9700)
	0.00	3600	Total Transfers In
		3690	From Enterprise Funds
		3670	From Internal Service Funds
		3660	From Permanent Funds
	A STATE OF THE PROPERTY OF THE	3650	Interfund
		3630	From Capital Projects Funds
		3620	From Debt Service Funds
		3610	From General Fund
			Transfers In:
		3740	Loss Recoveries
		3730	Sale of Capital Assets
		3720	Loans
_		Number	and CHANGES IN FUND BALANCES
		Account	For the Fiscal Year Ended June 30, 2016 OTTEN KINANCING SOURCES (TISES)

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

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 FDOE Page 8 Funds 430
REVENUES	Account	Targeted ARRA Stimulus Funds	Other ARRA Stimulus Grants	ARRA Race to the Top	Totals
	Number	432	433	434	
Federal Direct:	2				9
Worklorge imposanor and Opportunity Act (WIOA)	07.10				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
Federal Through State and Local:					
Career and Technical Education	3201				0.00
Race to the Top	3214			364,904.54	364,904.54
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act - Title I	3240				0,00
Other Food 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
State:					
State Through Local	3380				0.00
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	0.00	0.00	. 0.00	0.00
Local:					
Interest on Investments	3431				0.00
Gain on Sale of Investments	3432		The state of the s		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

STRICT SCHOOL BOARD OF CLAY COUNTY MEDINICS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULIS FUNDS (Continued)	CHANGES IN FUND BA	LANCE - SPECIAL REVENUE	FUNDS - TARGETED ARRA	STIMULUS FUNDS (Continued					Exhibit K-4 FDOE Page 9 Fund 432
the riscal feet Ended Julie 30, 2010		100	200	300	400	500	600	700	
EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
rrent:					•				
Instruction	5000								0.00
Student Support Services	6100		The state of the s						0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400							The second secon	0,00
Instruction-Related Technology	6500								0.00
Board	7100						The second secon		0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410							The second secon	0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800				NAME OF TAXABLE PARTY O				0.00
Operation of Plant	7900						Section 1.		0,00
Maintenance of Plant	8100					TOTAL DESIGNATION OF THE PERSON OF THE PERSO			0.00
Administrative Technology Services	8200								0.00
Community Services	9006								0.00
pital Outley:									0,00
Pacific Acquisition and Construction	9300								0.00
tal Evacadiimes		0.00	0.00		0.01		0.00	0.00	0.00
Cheffeignes) of Revenues over Expenditures									0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATISHED OF EXPENDITURES, EXPENDITURES AND CHANGES IN FUND BALLANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)
For the Fisch Year Ended June 30, 2016

Jon Purchased Services	300 400 500 Purchased Energy Materials Services Services and Supplies	A00 Energy Services
		S00 600 Materials Capital and Supplies Oulby

DISTRICT SCHOOL BOARD OF CLAY COUNTY

December	For the Fiscal Year Ended June 30, 2016							A		ACT DIEST
Description	SEGLETANGON	Account	100	200	Purchased	Energy	Materials	Canital	Š	Totals
S000 S10,3	and the part of the Art of the second	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
2000 2000	Current:									
Services	Instruction	5000						310,316.17		
a Scritical Services 6500 10.594.57 2.519.56 17 minute Services 6500 10.594.57 2.5195.57 2.	Student Support Services	900								
Initialization Development Services 6500 10.594.57 2,519.56 4 Training Services 6500 10.094.57 2,519.56 4 Training Services 7200 2,519.56 2,519.56 4 Training Services 7200 2,519.56 2,519.56 ation 7200 2,519.56 2,519.56 ation 7200 2,519.56 2,519.56 ation Services 2,519.56 2,519.56 2,519.56	Instructional Media Scrvices	6200								
Training Services 6600 10,594.57 2,519.56 d.Tachnology 7,000 10,000	Instruction and Curriculum Development Services	6300								
AT scheology 6500	Instructional Staff Training Services	6400			10,594,5	7	3,519.56			
17100 171000 171	Instruction-Related Technology	6500					The same of the sa			
sion 7200 sion 7700 cos and Constitución 7410 7500 7500 7500 7500 7500 7500 7500 7500 7500 7500 8100 7500 9100 8200 9100 9100	Board	7100								-
dion 7300 (os and Construction) 7410 7500 7500 7500 7500 7500 7500 2500 7500 2500 8100 2501 8100 2502 8100 2503 9100 2504 9100 2505 9100 2506 9100 2507 9100 2508 9100 2509 9100 2500 9100<	General Administration	7200						Carried Carrie		-
tios and Construction 7410 7500 7500 7600 7600 1700 7600 amin Services 7800 8100 8100 amin Services 8100 1800 8100 1800 8100 250 9100 250 9100 1900 1050 1900 40,474,44 1900 1050 1900 1050	School Administration	7300								
7500 7500	Facilities Acquisition and Construction	7410								***************************************
### 1900 1900	Fiscal Services	7500								-
### 2500 #### 2500 ### 2500 ### 2500 ### 2500 ### 2500 ### 2500 ### 2500 ### 2500 ### 2500 ### 2500 ##	Food Services	7600								
ation Services 7800 and Services 8100 and Construction 7420 and Construction 74204 and Const	Central Services	7700							ANA	-
### 3100 ###	Student Transportation Services	7800							The state of the s	-
### ### ### #### #####################	Operation of Plant	7900								***************************************
Services	Maintenance of Plant	8100								
25. 1000 WIND CONSTRUCTION TO 1000 1000 1000 1000 1000 1000 1000 1	Administrative Technology Services	8200			A SHARLE OF SHARLE OF SHARLES OF					
ten and Construction 7420 (1900 (1904)) (1904) (190	Community Services	9100								
1. Prof. 155 (1981)	Capital Outlay:	7420								
0.00 0.	Other Capital Outlay	9300						40,474.24		
	Total Expenditures		0.00						0.00	

Exhibit K-4 FDOE Page 11 Fund 434

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

0.00	2700	Total Fund Balances, June 30, 2016
	2750	Unassigned Fund Balance
	2740	Assigned Fund Balance
	2730	Committed Fund Balance
	2720	Restricted Fund Balance
	2710	Nonspendable Fund Balance
		Ending Fund Balance:
	2891	Adjustments to Fund Balance
	0082	Fund Balance, July 1, 2015
0.00		Net Change in Fund Balance
0,00		Total Other Financing Sources (Uses)
0.00	9700	Total Transfers Out
	990	To Enterprise Funds
	970	To Internal Service Funds
	960	To Permanent Funds
	950	Interfund
	930	To Capital Projects Funds
	920	To Debt Service Funds
	910	To the General Fund
		Transfers Out: (Function 9700)
0,00	3600	Total Transfers In
	3690	From Enterprise Funds
	3670	From Internal Service Funds
	3660	From Permanent Funds
	3650	Interfund
	3630	From Capital Projects Funds
	3620	From Debt Service Funds
	3610	From General Fund
		Transfers In:
	3740	Loss Recoveries
	3730	Sale of Capital Assets
	3720	Loans
	Number	and CHANGES IN FUND BALANCES
	A	For the Fiscal Year Ended June 30, 2016

Federal Through State and Local:
Federal Through Local
Toul Federal Through State and Local
Local:

REVENUES

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

Account Number

3280 3200

Excess (Deficiency) of Revenues over Expenditures	Total Expenditures	Other Capital Outlay	Facilities Acquisition and Construction	Community Services	Administrative Technology Services	Maintenance of Plant		Operation of Plant	Student Transportation Services	Central Services	Fiscal Services	Facilities Acquisition and Construction	School Administration	General Administration	Board	Instruction-Related Technology	Instructional Staff Training Services	Instruction and Curriculum Development Services	Instructional Media Services	Student Support Services	Instruction	Ситепі:	EXPENDITURES		Total Revenues	Total Local	Other Miscellaneous Local Sources	Gifts, Grants and Bequests	Net Increase (Decrease) in Fair Value of Investments	Gain on Sale of Investments	Interest on Investments
		9300	7420	9100	8200	8100	8100	7900	7800	7700	7500	7410	7300	7200	7100	6500	6400	. 6300	6200	6100	5000		Number	Account	3000	3400	3495	3440	3433	3432	3431
	0.00																- Company	The state of the s					Salaries	100	0.00	0.00					
																							Employee Benefits	200							
	0.00										A CONTRACT OF THE PROPERTY OF												Purchased Services	300							
																		- Landanian - Transition - Tran					Energy Services	400							
	0.00																						and Supplies	500							
<i>XIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII</i>	0.00											The same and the s											Outlay	000							
	0.00																						Other	/00	700						
0.00	0.00	0.00	0,00		0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0,00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	3	I UGBA	Tand							

Exhibit K-5 FDOE Page 12 Fund 490

DISTRICT SCHOOL BOARD OF CLAY COUNTY

MBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS For the Fiscal Year Ended June 30, 2016	INGES IN FUND BAL	ANCES - DEBT SERVICE FUND	8						Funds 200
REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bands 240	District Bonds 250	Other Dept Service 290	AAAA Economic Summus Leon Service 299	Totals
Federal:									8
Missellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0,00
CO&DS Withheld for SBE/COBI Bonds	3322	901,753,97							901,753.97
SBE/COBI Bond Interest	3326	171.54					Luci (included in the control of the		177.54
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341		223,250,00	A STATE OF THE STA					223,250.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	901,925.51	723,250,00	0.00	0.00	0,00	0,00	0.00	1,125,175.51
Local:									99
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
SCHOOL DISTRICT LOCAL SAIGS TAX	3419								0.00
Tax Rodemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423				-				0,00
Interest on Investments	3431		1,522.90				1,434.71		197567
Gain on Sale of Investments	3432								0,00
Net Increase (Docrease) in Fair Value of Investments	3433						7470		0,00
Gifts, Grants and Bequests	3440		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						0,00
Other Miscellaneous Local Sources	3495								0.00
Impact Focs	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	1,434.71	0.00	19/267
Total Revenues	3000	901,925.51	224,772.90	0.00	0.00	0.00	1,434.71	0,00	1,128,133.12
Debt Service (Function 9200)									
Redemption of Principal	730	838,000,00	105,000.00		- Constitution of the Cons		3,309,000.00		4,232,000.00
Interest	720	90,140.22	111,257.52				1,963,436.91		2,164,834.65
Dues and Fees	730	279.91	1,058.69				6,831.50		8,170.10
Miscellaneous	790								0.00
Total Expenditures		928,420.13	217,316.21	0.00	0,00	0.00	5,279,268.41	0.00	6,425,004.75
Excess (Deficiency) of Revenues Over Expenditures		(26,494.62)	7,456.69	0,00	0.00	0,00	(5,277,833.70)	0.00	(3,296,871.63)]

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBENIES STATIMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
TO THE FOLLOWING STATIMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS

374,070.72	4.00	40,406,30	0,007	0.00	0.00	289,169,84	21,986.84	2700	Total Fund Balances, June 30, 2016
0.00								2750	Unassigned Fuod Balance
0.00								2740	Assigned Fund Balance
0.00								2730	Committed Fund Balance
394,090.72		82,934.04				289,169.84	21,986,84	2720	Restricted Fund Balance
0.00								2710	Nonspendable Fund Belance
0,00								2891	Adjustments to Fund Balances Ending Fund Balance:
402,358,35		72,163.94		Market and the second		281,713.15	48,481.46	2800	Fund Balance, July 1, 2015
(8,267.83)	0.00	10,770.10	0.00	0.00	0.00	7,456.69	(26,494.62)		Net Change in Fund Balances
5,288,603.80	0,00	5,288,603.80	0.00	0.00	0.00	0.00	0.00		Total Other Financing Sources (Uses)
0.00	0.00	0.00	0.00	0.00	0,00	0,00	0,00	9700	Total Trainsfeits Out
0.00				Total Control of the			-	990 .	To Enterprise Funds
0.00								970	To Internal Service Funds
0.00								960	To Permanent Funds
0.00								950	Interfund
0,00								940	To Special Revenue Funds
0,00								930	To Capital Projects Funds
0.00								910	To General Fund
									Transfers Out: (Function 9700)
5,288,603.80	0.00	5,288,603.80	0.00	0.00	0.00	0.00	0.00	3600	Total Transfers In
0,00								3690	From Enterprise Funds
0.00								3670	From Internal Service Funds
0.00								3660	From Permanent Funds
0.00								3650	Interfund
0.00	Treesterment of the comment of the c							3640	From Special Revenue Funds
5,288,603,80		5,288,603.80						3630	From Capital Projects Funds
0.00								3610	Transfers In: From General Fund
0.00								762	Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)
0,00				The state of the s				894	Discount on Refunding Lease-Purchase Agrants (Function 9299)
0.00								3794	Premium on Refunding Lease-Purchase Agreements
0.00								3755	Refunding Lease-Purchase Agreements
0,00								761	Payments to Refunded Bonds Escrow Agent (Function 9299)
0.00								892	Discount on Refunding Bonds (Function 9299)
0.00								3792	Premium on Refunding Bonds
0.00				- Part of the last				3715	Face Value of Refunding Bonds
0,00	c							3760	Proceeds of Forward Supply Contract
0,00								3720	Loans
0,00					All the second s			893	Discount on Lesse-Purchase Agreements (Function 9299)
0,00								3793	Premium on Lease-Purchase Agreements
0,00				The second secon				3750	Proceeds of Lease-Purchase Agreements
0.00								168	Discount on Sale of Boads (Function 9299)
0.00	AND THE PARTY OF T			The second secon				3791	Premium on Sale of Bonds
0,00								3710	Issuance of Bonds
Totals	Service 299	Service 290	Bonds 250	Revenue Bonds 240	F.S., Loans 230	Bonds 220	Bonds 210	Account Number	OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE
Funds 200	ARRA Fromomic Stimulus Debt		District	MororVahiola	Serious 1011 14 & 1011 15	1	Canal Court		For the Fiscal Year Ended June 30, 2016
Exhibit K-6 FDOE Page 13						ž	T ANCES . DERT SERVICE BUNI	FR CINIDS AL SEON F	DISTRICT SCHOOL BOARD OF CLAY COUNTY COMPRING STATEMENT OF REVENITY STRUCTS AND CHANGES IN STRUCTS SIDERT SERVICES SIDERT SER

Charconn First Program

SAAT Schools Small Count Assistance Program

Chas Size Reduction Copinal Onlary

Chart School Opinal Onlary Families

Other Miscellaneous State Ferenties

Other Miscellaneous State Ferenties

Total State Sources

Local: Excess (Deficiency) of Revenues Over Expenditures Computer Software
Debt Service: (Function 9200) DEFENCY SCHOOL MAKEN OF SCLAY CONDITY
COMMONICS ATTEMENT OF MAYENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
for us fised Year Ended June 39, 2016 Total Expenditures Miscellancous Federal Direct
Miscellancous Federal Through State
State: Library Books

Audiovisual Materials

Buildings and Fixed Equipment

Furniture, Fixtures and Equipment

Motor Vehicles (Including Buses)

Land Other Miscellaneous Local Sources
Impact Fees
Refunds of Prior Year's Expenditures
Total Local Sources Dues and Fees
Miscellaneous EXPENDITURES (Function 7400) Excess Fees Interest on Investments Gain on Sale of Investments
Net Increase (Decrease) in Fair Value of Investments
Gifts, Grants and Bequests School District Local Sales Tax
Tax Redemptions Sales Tax Distribution (s. 212.20/6)(d)6.s., F.S.)
State Through Local
Public Education Capital Outlay (PECO) Redemption of Principal Improvements Other Than Buildings Remodeling and Renovations Payment in Lieu of Taxes District Local Capital Improvement Tex Interest on Undistributed CO&DS County Local Sales Tax REVENUES Account Number 3321 3324 3341 3380 3391 3392 3392 3393 3395 3396 3399 3399 3199 3299 710 720 730 630 630 640 650 650 650 0.00 0.00 Special Act Bonds 0.00 1011.14 & 1011.15, F.S., Loans 0.00 Public Education Capital Onday (PECO) 340 2,513.79 874,238.79 505.00 828.992.42 829,497.42 44,741.37 871,725.00 2,146,05 367.74 District Bands 350 0.00 Capital Outlay and
Debt Service Program (CO&DS)
360 378.180.18 848.9<u>2</u> 570,035.68 378,180.18 191,855.50 569,186.76 3.242.14 848.92 Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370 14,424,612.19 4,045,449.74 10,379,162.45 14,102,971.74 12,824.00 2,879.300.17 243,193,57 83.668.90 5,762.10 820.701.00 280,530.42 36,805.96 4,304.07 Voted Capital Improvement Fund 38 Other Capital Projects 390 8,364,243.63 8,443,641.76 1,922,266.33 1,033,150.81 7,410,490.95 6,376,861.72 9,794.60 724.970.08 296,345.26 1,440.83 79,398.13 61,608.55 3,507.03 600.04 A Economic Stimulus Capital Projects 399 Totals 22,792,218.53 24,312,528.42 14,102,971.74 Exhibit K-7 FDOE Page 14 Funds 300 9,957.15 6,376,861.72 0.00 1,520,309.89 13,329.00 4,096,267.37 968,163.65 280,530.42 7,202.93 820,701.00 380,014.16 99,631.17 0.00 0.00 0.00 871,725.00 79.398.13 600.04

DISTRUCT SCHOOL BOARD OF CLAY COUNTY
COMEDING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Confined)

Sention (01.14 & 101115, Public blanderin District F. 1. Lasa Capital Ottal (PECCO) Boots F. 1. Lasa Capital Ottal (PECCO) 159		
Sention (01.14 & 101115, Public inclination Enterior E. 1Lasa Capital Onlary (PSCO) Boots		
Sention (01.14 & 101115, Public inflamation Enterior E. 1.1.4.a.	5,334.81	5,334,813.27
Section (0.1.1.4 & 10/11.5) Public inclination District		
Senting 101.14 d. 910115, Public inclination District F.S. L. James Capial Olass/PSECO) Boards S.J. James Capial Olass/PSECO) 1590		
Section (0.1.1.4 & 10/11.5) Public inclination District F. S. L. Jagas Capital Outs/PSECO) Boots S. Jagas Capital Outs/PSECO) Section S. Jagas S. Jagas Jagas	436,154.71 1,564,40	
Section (0.1.1.4 & 10/11.5) Public Education District	3,770,40	3,770,404.95
Section (0.1.1.4 & 10/11.5)	(6,608,75	(6,608,757.50)
Section (0.1.1.4 & 10/11.5; Public Education Direct	(6,608,75)	(6,608,757.50)
Section (0.1.1.4 & 10/11.5)		
Section (01.14 & 101115, Public inflaments Directs F. S. L. Janes Capial Onlary (PECO) Boots 339		
Section (0.1.1.4 & 10/11.5; Public Education Direct		
Section (01.14 & 101115, Public Education District F. S. L. Jane		
Section (01.14 d. 101115, Public Education Direct		
Sentent Direct Direct	(1,934,04)	(1,934,042.50)
Sentent Direct Direct	(4,674,71)	(4,674,715.00)
Section (01.14 & 101115, Public Education Direct F.S. L. Jaas	0.00	0.00
Section (01.14 & 101115, Public Education Direct F. L. L. Section Direct F. L. L. Section Boots J. J. Section J.		
Senton (01.14 & 101115, Public Education Direct F.S. Laus		
Section (01.14 & 101115, Public Education Direct F.S. L. Jaas		
Sedex Oli 1.5 Poblic Education Direct E.		
Section (01.14 & 101115, Public Education Direct F. L. L. Section P. F. L. L. Section P. F. L. Section Boots F.		
Section (01.14 & 101115, Public Education Direct F.S. Loans		
Section (01.14 4.10(115, Public Education Direct F.S., Loans		
Sendors (01.14 & 101115, Public Education Direct F. B., Jams		
Sedicat (01.14 & 101115, Public Education Direct F. B., Lana		
Sentent Dilitis Politic Education Direct F.S. Loans Capital Onlary (PECO) Boots 339 Sentent 340 Senten		
Serdora (01.14 & 101115, Public Education Direct		
Sendors (01.14 4. 9(0115, Public Education Direct F. F. F. F. F. F. F. F.		
Sedios Dilis Polic Education Direct		
Sendons 101.14 & 101115, Pobjic Education Direct St. Leans Capital Onlay (PECO) Boots F. 100 140 140 140 150 150 150 150 150 150 150 150 150 15		
Sendors (01.14 & 101115, Public Education Direct		
Sections 101.14 & 101.115, Philis planation District F.S., Lones Capital Outsy/PECO) Boods F.S., Lones 140 190 140 150		
Sentions 101.14 & 101.115, Philip Epitarian District F.S., Louas Capital Outur/PECO) Boxeds F.S., Louas 1449 159		
Seniona 101.14 & Public Education District Seniona 101.14 & Cupind Outer Seniona District Distr		
Sections 1011.14 & 1011.15, Public Education District F.S., Loans Capital Outlay (PECO) Bonds	370	1
	Nonvoted Cap. Improveme Section 1011.71(2), F.S.	Nonvoice Cap. Improvement Voted Capital Improvement Fund

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

Tot the Libert Libert Libert July 2010		The state of the s]							7 1111
REVENUES	Account									
Federal Direct	3100									
Federal Through State and Local	3200									
State Sources	3300									
Local Sources	3400		<u> </u>							
Total Revenues	3000	0.	0.00							
	Account	100	200	300		00	500	600	700	7
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Ser	Energy Services	Materals and Supplies	Capital Outlay	Other	I OURIS
Current:										
Instruction	5000									0.00
Student Support Services	6100									0.00
Instructional Media Services	6200									0,00
Instruction and Curriculum Development Services	6300							THE RESIDENCE OF THE PARTY OF T		0.00
Instructional Staff Training Services	6400									0.00
Instruction-Related Technology	6500									0,00
Board	7100								Service states and address to testinate the conference of any and any other states and	0.00
General Administration	7200									0.00
School Administration	7300							THE RESERVE THE PERSON NAMED IN THE PERSON NAM		0,00
Facilities Acquisition and Construction	7410									0.00
Fiscal Services	7500									0.00
Central Services	7700									0.00
Student Transportation Services	7800								***************************************	0,00
Operation of Plant	7900									0.00
Maintenance of Plant	8100									0.00
Administrative Technology Services	8200				AND THE RESIDENCE OF THE PROPERTY OF THE PROPE					0.00
Community Services	9100									0.00
Capital Oullay:										0.00
Other Carried Curley	9300							0000		0,00
Debt Service: (Function 9200)										
Redemption of Principal	710									0.00
Interest	720									0,00
Total Expenditures		0		0.00	0.00	0.00	0.00	0.00	0.00	0,00
Excess (Deficiency) of Revenues Over Expenditures										0.00

Exhibit K-8 FDOE Page 16 Fund 000

Netherland - Controlling Section	For the Fiscal Year Ended June 30, 2016			- 1		>	1991	3	,	004 SPURT
Mail	INCOME OR (LOSS)	Account	Self-Insurance - Consortium	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
Mail	OPERATING REVENUES		344	734	240	22.4	240	7.4.L	//	
Mate		3481		AND THE PARTY OF T						
Mark	Charges for Sales	3482								
1945 1945	remium Revenue	3484								
Mathematical Properties Mathematical Pro	Other Operating Revenues	3489								
100 100	Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100 100	OPERATING EXPENSES (Function 9900)									
100 100	SHIII (2)	UUC								
Mail	hirchased Services	300								
200 200	inerov Services	400								
200	Asterials and Supplies	500				-				
7/0 0/0 <td>Capital Outlay</td> <td>600</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Capital Outlay	600								
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Mail	epreciation and Amortization Expense	780								
Part	otal Operating Expenses		0.00	0.00	0,00	0,00	0,00	0.00	0.00	
Mail	perating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3437 3440 60.0 <th< td=""><td>NONOPERALING REVENCES (EXPENSES)</td><td>3431</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	NONOPERALING REVENCES (EXPENSES)	3431								
3435 346 00.0	ain on Sale of Investments	3432								
3450 3470	let Increase (Decrease) in Fair Value of Investments	3433								
3495 3496	iffs, Grants and Bequests	3440								
279.00 2	ther Miscellaneous Local Sources	3495		The second secon			***************************************			
2790 610 600 </td <td>oss Recoveries</td> <td>3740</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	oss Recoveries	3740								
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790 0.00	terest (Function 9900)	720								
200	Uscellaneous (Function 9900)	010				The second secon				
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1845 1846	From Special Revenue Funds	3640								
nds 3600 4000	Interfund	3650					AND AND ADDRESS OF THE PROPERTY OF THE PROPERT			
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RODI 3500 0.00 0.00 0.00 0.00 0.00 0.00 0.00 100 910 920 <td< td=""><td>From Internal Service Funds</td><td>3670</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	From Internal Service Funds	3670								
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5 930 940 940 55 940 950 960 970 970 970 970 0,000 <td>To Daht Service Finds</td> <td>920</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	To Daht Service Finds	920								
56 940 940 970 <td>To Canital Projects Funds</td> <td>930</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	To Canital Projects Funds	930								
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8 970 0.00 <th< td=""><td>To Permanent Funds</td><td>960</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	To Permanent Funds	960								
9700 0.00 <th< td=""><td>To Internal Service Funds</td><td>970</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	To Internal Service Funds	970								
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	hange in Net Position		0,00	0.00	0,00	0.00	0.00	0.00	0.00	
	tet Position, July 1, 2015	2880								
The state of the s	djustments to Net Position	2890								
	et Position, June 30, 2016	2780								

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINES STATEMENT OR REVENUES, EXPENSES AND CHANGES IN FUND NET FOSITION - INTERNAL SERVICE FUNDS
COMBINES STATEMENT TO ORIE

Decidency of Control (Control (Contro		_								
Selfmannoe Selfmannoe Selfmannoe Despuis Companie Companie Companie Companie Companie To 113 13 13 100 0.00	9.00								2896	djustments to Net Position
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Self-tearnine Self-tearnine Self-tearnine Convertiniii C	0,00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	9700	Total Transfers Out
biblishammars Self-harmars Self-harmars Constraint Constraint Obbrillational Traint	0.00								990	To Enterprise Funds
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Self-Insurance Self-Insurance Self-Insurance Convocation Programs Other Internal Service To 712 713 714 715 721<	0.00								USA E	From National Fronts
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Self-Insurance Self-Insurance Self-Insurance Self-Insurance Consortium Programs Other Internal Service To 712 713 714 715 731 791	0,00								780	largeristing and Amordization Expense
Self-Insurance Self-Insurance Self-Insurance Self-Insurance Consortium Programs Other Internal Service To 712 713 714 715 731 791 To 0.00 <td>414.82</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>414.82</td> <td>700</td> <td>Capitan Outray</td>	414.82							414.82	700	Capitan Outray
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Self-Insurance Self-Insurance Self-Insurance Self-Insurance Consortium Programs Other Internal Service To 712 713 714 715 731 791 To 0.00 <td>0.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>400</td> <td>nerou Services</td>	0.00								400	nerou Services
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Sell-Insurance Sell-I	0.00						7000-5100-5100-5100-5100-5100-5100-5100-		3482	Charges for Sales
Self-Insurance Self-Insurance Self-Insurance Self-Insurance Self-Insurance Self-Insurance Programs Service To 712 713 714 715 731 791	4,086,816.34							4,086,816.34	3481	OPERATING REVENUES Charges for Services
Self-Insurance Self-I		167	731	715	714	713	712	711		
Consolination of the Assessment of the Assessmen	Totals	Service Service	Programs	Self-Insurance	Self-Insurance	Self-Insurance		Self-Insurance	Account	INCOME OR (LOSS)
	Funds 700	Other Tanasari		The state of the s			COMOS		Old to a constant	or the Fiscal Year Ended June 30, 2016

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DISTRICT SCHOOL BOARD OF CLAY COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS June 30, 2016	LITIES				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

Governmental Activities Total Business Type Activities Total Activities - Dobt
Total Governmental Activities - Debt Governmental Activities - Interest Permental Activi
Governmental Activities - Debt Governmental Activities - Frincipal Payments Activities - Interest Payments 2015-16 2015-16 2015-16 2015-16 2015-16 2015-16 2015-16 2015-16 2015-16 2015-16 2015-16 2015-16 2015-16 2015-17 2015-16
Governmental Activities - Enimal Due Within One Year Interest Payments 2015-16 0 0 0.00 0 0.00
Governmental Activities - Principal Due Wiltim One Year Interest Payments 2015-16 0.000 0.000
Governmental Activities - E htterest Payments 2015-16

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

SCHEDULE OF CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS For the Fiscal Vent Ended line 30, 2016							Exhibit K-1: FDOE Page 21
O INCLISCAL I CARLES OF STATES OF ST	Grant	Unexpended	Returned To FDOE	Revenues [1] 2015-16	Expenditures 2015-16	Flexibility [2] 2015-16	Unexpended June 30, 2016
Ton Cin Deduction Operating Rands (3355)	94740			39,046,849.00	39,045,313.00		1,536.00
Class Size Reductivit Operating a mass (2000)	90570						0.00
Excellent Teaching riogram (3503)	05060	00 968 8	Management of the second of th	806.534.00	319,543.96		495,886.04
riorida Digital Classrooms (FEFF Calmark)	70220	0,000		2 110 481 00	7 7 17 3 2 1 6		21 140 53
Florida School Recognition Funds (3361)	92040	38,130.90		2,117,401.00	4,130,471.37		***
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
Description (2277)	97950						0.00
Dublic School Technology	90320						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800			1,699,337.00	1,698,537.00		800.00
Cafe Cahoole (FFFD Farmark) [5]	90803	19.36		603,170.00	603,189.36		0.00
Salary Bonne 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
Ceacher 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
17.1	. 96441						0.00

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

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

			-		-	7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7
0.00					391	Subawards Under Subagreements - First \$25,000
						Other Purchased Services:
2,569,460.29		208,953.85		2,360,506.44	312	Subawards Under Subagreements - In Excess of \$25,000
50,000.00		25,000.00		25,000.00	311	Subawards Under Subagreements - First \$25,000
						SUBAWARDS FOR INDIRECT COST RATE: Professional and Technical Services:
Total	Special Revenue Federal Economic Stimulus Programs 430	Special Revenue Other Federal Programs 420	Special Revenue Food Services 410	General Fund 100	Subobject	
040,701.00	020,701.00		- Labellin Appendix -		65	Buses
820 701 00	820 701 00				· · · · ·	EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:
Total	Capital Projects Funds 3XX	Special Revenue Federal Economic Stimulus Programs 430	Special Revenue Other Federal Programs 420	General Fund 100	Subobject	
869,748.37	0.00	33,651.58		836,096.79		Total
34,914.33	- Anna Paris			34,914.33	540	Oil and Grease
791,680.18	The state of the s	33,651.58		758,028.60	460	Diesel Fuel
43,153.86				43,153.86	450	Gasoline
0.00					422	Liquefied Petroleum Gas
0.00					412	Compressed Natural Gas
						ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:
7,454,075.22	0.00	0.00	170,969.31	7,283,105.91	The standard was a second seco	Total
90,664.18				90,664.18	440	Heating Oil
7,358,875.50			170,969.31	7,187,906.19	430	Electricity
4,535.54				4,535.54	421	Bottled Gas
0.00					411	Natural Gas
Total	Economic Stimulus Programs 430	Programs 420		General Fund 100	Subobject	
	Special Revenue Federal	Special Revenue Other Federal	Special Revenue			

Textbooks (Function 5000)

Subobject 520

3,510,337.47

5,889.02

3,516,226.49

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

Total	Economic Stimulus Programs 430	Programs 420	General Fund 100	Subobject	TEXTBOOKS (used for classroom instruction)
	Special Revenue Federal	Special Revenue Other Federal			
					Transferred by Maria Maria Andrews (1995)
111,657,536.02	0.00	1,755,379.63	109,902,156.39		Total
3,399,981.00	0.00	0.00	3,399,981.00		Total Career Program Salaries
0.00				750	Career Program 300 (Function 5300)
0.00				140	Career Program 300 (Function 5300)
3,399,981.00			3,399,981.00	120	Career Program 300 (Function 5300)
40,168,851.23	0.00	1,498,770.00	38,670,081.23		Total ESE Program Salaries
5,649.23			5,649.23	750	ESE Programs 111, 112, 113, 254 and 255 (Function 5200)
0.00				140	ESE Programs 111, 112, 113, 254 and 255 (Function 5200)
40,163,202.00		1,498,770.00	38,664,432.00	120	ESE Programs 111, 112, 113, 254 and 255 (Function 5200)
972,552.00	0.00	5,082.00	967,470.00		Total Other Program Salaries
0.00				750	Other Programs 130 (ESOL) (Function 5100)
0.00				140	Other Programs 130 (ESOL) (Function 5100)
972,552.00		5,082.00	967,470.00	120	Other Programs 130 (ESOL) (Function 5100)
67,116,151.79	0.00	251,527.63	66,864,624.16		Total Basic Program Salaries
5,413.16			5,413.16	750	Basic Programs 101, 102 and 103 (Function 5100)
162.63		162.63		140	Basic Programs 101, 102 and 103 (Function 5100)
67,110,576.00		251,365.00	66,859,211.00	120	Basic Programs 101, 102 and 103 (Function 5100)
					TEACHER SALARIES
Total	Economic Stimulus Programs 430	Programs 420	General Fund 100	Subobject	
	Special Revenue Federal	Special Revenue Other Federal			
Exhibit K-14 FDOE Page 23					SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2016

General Fund Balance Sheet Information (This information is used in state reporting). Bolonce Sheet Amount, June 30, 2016:

Fund Number

Amount

100 100

21,925,975.99 7,900,644.79

Total Assets and Deferred Outflows of Resources
Total Liabilities and Deferred Inflows of Resources

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SPECIFIC A CADEMIC CLASSROOM INSTRUCTION AND

				1,636,339.60				Total Expenditures
				92,394.81				Other
								Consultants
				10,757.64		THE RESIDENCE AND PROPERTY OF THE PROPERTY OF		Student Transportation
								Medicaid Administration and Billing Services
				105,910.74				Staff Training and Curriculum Development
								Gifted Student Education
								ESE Professional and Technical Services
				220,146.67				Occupational Therapy, Physical Therapy and Other Therapy Services
				97,723.86				School Nurses and Health Care Services
				1,109,405.88				Exceptional Student Education
								Expenditure Program or Activity:
			753,522.16	1,636,339.60	1,875,340.41	514,521.35		Earnings, Expenditures and Carryforward Amounts:
			Unexpended June 30, 2016	Expenditures 2015-16	Earnings 2015-16	Unexpended June 30, 2015		MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)
						266.59	5900	Total
							5900	Federal Economic Stimulus Special Revenue Funds
							5900	Other Federal Programs Special Revenue Fund
						266,59	5900	General Fund
						Amount	Account Number	(Lifelong Learning expenditures are used in federal reporting) Expenditures:
								Joura Val Uno Laal I
			5,060,090,91	0.00	220,076,00	4.840.014.91		Total Charter School Distributions
			0,00				3XX	Capital Projects Funds
			0,00				430	Federal Economic Stimulus Special Revenue Funds
			564,648.15			564,648.15	420	Other Federal Programs Special Revenue Fund
			0,00			WART TO THE PERSON OF THE PERS	410	Food Service Special Revenue Fund
			4,495,442.76		220,076.00	4,275,366.76	100	General Fund
			TOWN DIMORNI	of Charter Schools	Administration	(Object 393)	Number	(Charter school information is used in federal reporting) Expenditures:
			Total Amount	Payments and Services on Behalf		Direct Payment	Fund	DISTRIBUTIONS TO CHARTER SCHOOLS
0,00	0.00	0.00	0.00	0.00	0.00	0,00	5000	Total Flexible Spending Instructional Expenditures
0.00							5900	Other Instruction
0.00	The second secon						5500	Prekindergarten
0,00	***************************************						5400	Adult General
0,00							5300	Career Education
0.00							5200	Exceptional
0.00							5100	Basic
					distribution of the second			Instruction:
Totals	Instructional Materials / Library Media	Instructional Materials	Research-Based Reading Instruction	Supplemental Academic Instruction	Student Transportation	Safe Schools	Account Number	CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES
Exhibit K-14 FDOE Page 24							ATA COLLECTION	SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION For the Fiscal Year Ended June 30, 2016

	Interest	Redemption of Principal	Debt Service: (Function 9200)	Other Capital Outlay	Facilities Acquisition and Construction	Capital Oullay:	Community Services	Administrative Technology Services	Maintenance of Plant	Operation of Plant	Student Transportation Services	Central Services	Food Services	Fiscal Services	Facilities Acquisition and Construction	School Administration	General Administration	Board	Instruction-Related Technology	Instructional Staff Training Services	Instruction and Curriculum Development Services	Instructional Media Services	Student Support Services	Prekindergarten	Current:	GENERAL FUND EXPENDITURES	III MARDORG NALKASKUNINERA ARVINITUA	For the Fiscal Year Ended June 30, 2016
	720	710		9300	7420		9100	8200	8100	7900	7800	7700	7600	7500	7410	7300	7200	7100	6500	6400	6300	6200	6100	5500		Account Number		
300 070 70																								399,979.79		Salaries	100	
110 94 07																								110,934.02		Employee Benefits	200	
665 24																								665.24		Purchased Services	300	
0.00																							***************************************			Energy Services	400	
1215 66																								1,215.55		Materials and Supplies	500	
											***************************************															Capital Outlay	600	
000										The state of the s									·							Other	700	Sup
512 794 60	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	512,794.60		Totals		Supplemental Schedule - Fund 100

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

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
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

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	Pass - Through Grantor	Amount of Expenditures
	Assistance Number	Number	(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	113,420.34
United States Department of Defense: Direct:			
Diffect,		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	331,331.32
Total United States Department of Defense			1,458,164.67
Total Expenditures of Federal Awards		=	\$ 25,653,081.84

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.