

**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, 2017**

| |
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| Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400 |
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| INDEX: | <u>PAGE NUMBER</u> |
|--|------------------------|
| | <u>FDOE</u> |
| Exhibit K-1 Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund ----- | 1-3 |
| Exhibit K-2 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Food Services ----- | 4-5 |
| Exhibit K-3 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Other Federal Programs ----- | 6-7 |
| Exhibit K-4 Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – ARRA Race to the Top ----- | 8-9 |
| Exhibit K-5 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous ----- | 10 |
| Exhibit K-6 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Debt Service Funds ---- | 11 |
| Exhibit K-7 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Capital Projects Funds ----- | 12-13 |
| Exhibit K-8 Statement of Revenues, Expenditures and Changes in Fund Balance – Permanent Funds ----- | 14 |
| Exhibit K-9 Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Funds ----- | 15 |
| Exhibit K-10 Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds ----- | 16 |
| Exhibit K-11 Combining Statement of Changes in Assets and Liabilities – School Internal Funds ----- | 17 |
| Exhibit K-12 Schedule of Long-Term Liabilities ----- | 18 |
| Exhibit K-13 Schedule of Categorical Programs – Report of Expenditures and Available Funds ----- | 19 |
| Exhibit K-14 Schedule of Selected Subobject Expenditures, Specific Academic Classroom Instruction and Other Data Collection ----- | 20-22 |
| Exhibit K-15 Supplemental Schedule – Voluntary Prekindergarten (VPK) Program, General Fund Expenditures ----- | 23 |
| Exhibit K-16 Schedule 5, Supplementary Schedule of Federal Financial Assistance Program Expenditures ----- | 24 |

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2017, 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 26, 2017.

 Signature of District School Superintendent

September 26, 2017
 Signature Date

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GENERAL FUND
 For the Fiscal Year Ended June 30, 2017

Exhibit K-1
 FDOE Page 1
 Fund 100

| REVENUES | Account Number | |
|--|----------------|-----------------------|
| <i>Federal Direct:</i> | | |
| Federal Impact, Current Operations | 3121 | 316,897.98 |
| Reserve Officers Training Corps (ROTC) | 3191 | 335,307.93 |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | 652,205.91 |
| <i>Federal Through State and Local:</i> | | |
| Medicaid | 3202 | 1,048,176.65 |
| National Forest Funds | 3255 | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 1,048,176.65 |
| <i>State:</i> | | |
| Florida Education Finance Program (FEFP) | 3310 | 163,160,750.00 |
| Workforce Development | 3315 | 751,338.00 |
| Workforce Development Capitalization Incentive Grant | 3316 | |
| Workforce Education Performance Incentive | 3317 | |
| Adults with Disabilities | 3318 | |
| CO&DS Withheld for Administrative Expenditure | 3323 | 22,334.73 |
| 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 | 23,037.47 |
| District Discretionary Lottery Funds | 3344 | 622,631.00 |
| <i>Categorical Programs:</i> | | |
| Class Size Reduction Operating Funds | 3355 | 39,733,505.00 |
| Florida School Recognition Funds | 3361 | 857,233.00 |
| Voluntary Prekindergarten Program | 3371 | 544,345.12 |
| Preschool Projects | 3372 | |
| <i>Other State:</i> | | |
| Reading Programs | 3373 | |
| Full-Service Schools Program | 3378 | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | 2,067,681.85 |
| Total State | 3300 | 207,782,856.17 |
| <i>Local:</i> | | |
| District School Taxes | 3411 | 52,125,129.99 |
| Tax Redemptions | 3421 | 1,074,218.41 |
| Payment in Lieu of Taxes | 3422 | |
| Excess Fees | 3423 | |
| Tuition | 3424 | |
| Rent | 3425 | 306,817.58 |
| Interest on Investments | 3431 | 207,731.15 |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | |
| Gifts, Grants and Bequests | 3440 | 118,893.90 |
| <i>Student Fees:</i> | | |
| Adult General Education Course Fees | 3461 | 25,346.54 |
| Postsec Career Cert-Appl Tech Diploma Course Fees | 3462 | 8,851.00 |
| Continuing Workforce Education Course Fees | 3463 | |
| Capital Improvement Fees | 3464 | |
| Postsecondary Lab Fees | 3465 | |
| Lifelong Learning Fees | 3466 | 25,547.00 |
| GED® Testing Fees | 3467 | |
| Financial Aid Fees | 3468 | |
| Other Student Fees | 3469 | 11,490.35 |
| <i>Other Fees:</i> | | |
| Preschool Program Fees | 3471 | 528,491.83 |
| Prekindergarten Early Intervention Fees | 3472 | |
| School-Age Child Care Fees | 3473 | |
| Other Schools, Courses and Classes Fees | 3479 | 67,310.90 |
| <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 | 581,649.60 |
| Other Miscellaneous Local Sources | 3495 | 1,860,660.09 |
| Impact Fees | 3496 | |
| Refunds of Prior Year's Expenditures | 3497 | 13,658.41 |
| Collections for Lost, Damaged and Sold Textbooks | 3498 | 11,857.74 |
| Receipt of Food Service Indirect Costs | 3499 | 327,752.47 |
| Total Local | 3400 | 57,295,406.96 |
| Total Revenues | 3000 | 266,778,645.69 |

**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, 2017**

Exhibit K-1
FDDE Page 2
Fund 100

| Current: | EXPENDITURES | Account Number | 100 | | | | | | | Totals |
|---|--------------|----------------|----------------|-------------------|--------------------|-----------------|-----------------------|----------------|--------------|----------------|
| | | | Salaries | Employee Benefits | Purchased Services | Energy Services | Material and Supplies | Capital Outlay | Other | |
| Instruction | | 5000 | 122,651,243.67 | 29,294,764.42 | 13,990,829.06 | 7,140.27 | 6,120,565.62 | 1,356,010.06 | 758,886.45 | 174,479,769.55 |
| Student Support Services | | 6100 | 10,930,175.94 | 2,420,946.50 | 137,150.07 | 2,517.53 | 62,173.23 | 4,149.41 | 21,893.90 | 13,029,010.56 |
| Instructional Media Services | | 6200 | 2,662,509.71 | 662,334.92 | 197,140.29 | | 63,264.06 | 262,675.28 | 1,500.00 | 3,851,424.26 |
| Instruction and Curriculum Development Services | | 6300 | 2,995,739.88 | 659,508.99 | 97,233.52 | 824.00 | 142,068.53 | 15,047.70 | 47,592.97 | 3,978,015.59 |
| Instructional Staff Training Services | | 6400 | 1,596,678.51 | 350,682.68 | 326,867.98 | | 9,588.62 | 691.27 | 4,370.64 | 2,288,879.70 |
| Instruction-Related Technology | | 6500 | 2,107,967.92 | 465,023.68 | 660,885.89 | | 10,336.82 | 1,180,453.70 | 3,926.49 | 4,428,594.50 |
| Board | | 7100 | 201,833.50 | 101,452.03 | 408,933.72 | | 754.97 | 24,498.00 | 20,472.25 | 757,948.47 |
| General Administration | | 7200 | 462,654.93 | 133,753.01 | 84,258.75 | | | 0.00 | 18,413.20 | 700,079.89 |
| School Administration | | 7300 | 11,891,160.96 | 2,657,926.14 | 46,534.69 | 1,947.00 | 34,413.63 | 8,733.48 | 14,388.96 | 14,653,157.86 |
| Facilities Acquisition and Construction | | 7410 | 610,431.99 | 112,894.53 | 52,861.51 | | 3,034.87 | 11,6294.80 | 345.00 | 897,609.70 |
| Food Services | | 7500 | 681,044.07 | 133,035.61 | 3,050.56 | | 10,264.57 | 1,731.33 | 273.00 | 833,339.34 |
| Central Services | | 7600 | 49,796.56 | 5,068.06 | | | | | | 54,864.62 |
| Central Transportation Services | | 7700 | 2,226,834.70 | 506,010.43 | 206,505.18 | 10,103.00 | 72,965.33 | 50,816.19 | 28,677.05 | 3,101,911.88 |
| Maintenance of Plant | | 7800 | 6,640,469.06 | 1,929,940.04 | 135,229.82 | 621,793.71 | 667,591.03 | 14,546.11 | 114,622.07 | 10,124,191.84 |
| Operation of Plant | | 7900 | 5,693,376.79 | 1,649,360.31 | 4,460,325.99 | 7,134,865.60 | 499,623.99 | 29,933.94 | 80,089.25 | 19,482,575.27 |
| Administrative Technology Services | | 8100 | 3,038,283.55 | 776,852.65 | 620,730.56 | 99,030.60 | 734,526.23 | 23,059.96 | 2,810.00 | 5,315,295.55 |
| Community Services | | 8200 | 469,210.38 | 103,353.67 | 293,815.70 | 6,214.00 | 13,844.48 | 1,583.78 | 223.00 | 884,225.01 |
| Capital Outlay: | | 9100 | 160,486.58 | 54,425.04 | 9,238.64 | | 47,279.26 | | 46,531.30 | 317,980.82 |
| Facilities Acquisition and Construction | | 7420 | | | | | | 336,662.12 | | 336,662.12 |
| Other Capital Outlay | | 9300 | | | | | | 1,022,393.69 | | 1,022,393.69 |
| Debt Service: (Function 220) | | 710 | | | | | | | 3,506.55 | 3,506.55 |
| Redemption of Principal | | 720 | | | | | | | 26.35 | 26.35 |
| Interest | | 720 | | | | | | | | |
| Total Expenditures | | | 174,456,202.70 | 42,314,332.71 | 21,755,623.33 | 7,884,433.69 | 8,494,297.24 | 4,449,281.02 | 1,168,550.43 | 260,522,723.12 |
| Excess (Deficiency) of Revenues Over Expenditures | | | | | | | | | | 6,255,922.57 |

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, 2017

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 | 185,261.19 |
| Loss Recoveries | 3740 | 159.16 |
| <i>Transfers In:</i> | | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | 3,722,773.00 |
| From Special Revenue Funds | 3640 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 3,722,773.00 |
| <i>Transfers Out: (Function 9700)</i> | | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| To Special Revenue Funds | 940 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | (1,000,000.00) |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | (1,000,000.00) |
| Total Other Financing Sources (Uses) | | 2,908,193.35 |
| Net Change In Fund Balance | | 9,164,115.92 |
| Fund Balance, July 1, 2016 | 2800 | 13,974,462.52 |
| Adjustments to Fund Balance | 2891 | (124,108.04) |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | 868,044.26 |
| Restricted Fund Balance | 2720 | 6,648,139.35 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | 4,106,838.62 |
| Unassigned Fund Balance | 2750 | 11,391,448.17 |
| Total Fund Balances, June 30, 2017 | 2700 | 23,014,470.40 |

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, 2017

| REVENUES | Account Number | |
|--|----------------|----------------------|
| <i>Federal Through State and Local:</i> | | |
| School Lunch Reimbursement | 3261 | 7,706,861.34 |
| School Breakfast Reimbursement | 3262 | 1,844,235.17 |
| Afterschool Snack Reimbursement | 3263 | 43,756.80 |
| Child Care Food Program | 3264 | |
| USDA-Donated Commodities | 3265 | 1,233,575.09 |
| Cash in Lieu of Donated Foods | 3266 | |
| Summer Food Service Program | 3267 | 169,304.29 |
| 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 | 10,997,732.69 |
| <i>State:</i> | | |
| School Breakfast Supplement | 3337 | 57,138.00 |
| School Lunch Supplement | 3338 | 82,689.00 |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 139,827.00 |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | 5,424.57 |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | |
| Gifts, Grants and Bequests | 3440 | |
| Student Lunches | 3451 | 2,583,809.05 |
| Student Breakfasts | 3452 | 205,780.05 |
| Adult Breakfasts/Lunches | 3453 | 52,302.50 |
| Student and Adult à la Carte Fees | 3454 | 1,861,732.86 |
| Student Snacks | 3455 | |
| Other Food Sales | 3456 | |
| Other Miscellaneous Local Sources | 3495 | 28,020.80 |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 4,737,069.83 |
| Total Revenues | 3000 | 15,874,629.52 |

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, 2017

Exhibit K-2
 FDOE Page 5
 Fund 410

| EXPENDITURES (Function 7600/9300) | Account Number | |
|--|----------------|----------------------|
| Salaries | 100 | 5,322,493.49 |
| Employee Benefits | 200 | 1,744,643.21 |
| Purchased Services | 300 | 112,278.98 |
| Energy Services | 400 | 146,138.15 |
| Materials and Supplies | 500 | 6,924,566.09 |
| Capital Outlay | 600 | 29,796.44 |
| Other | 700 | 413,945.80 |
| Other Capital Outlay (Function 9300) | 600 | 204,122.42 |
| Total Expenditures | | 14,897,984.58 |
| Excess (Deficiency) of Revenues Over Expenditures | | 976,644.94 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | | |
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | 973.75 |
| 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) | | 973.75 |
| Net Change in Fund Balance | | 977,618.69 |
| Fund Balance, July 1, 2016 | 2800 | 2,946,793.02 |
| Adjustments to Fund Balance | 2891 | (9,231.02) |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | 88,011.18 |
| Restricted Fund Balance | 2720 | 3,827,169.51 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2017 | 2700 | 3,915,180.69 |

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, 2017

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 | 1,200,444.32 |
| Total Federal Direct | 3100 | 1,200,444.32 |
| <i>Federal Through State and Local:</i> | | |
| Career and Technical Education | 3201 | 286,223.81 |
| Medicaid | 3202 | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 8,365,219.57 |
| <i>Workforce Innovation and Opportunity Act:</i> | | |
| Adult General Education | 3221 | 193,535.14 |
| English Literacy and Civics Education | 3222 | 35,625.25 |
| Adult Migrant Education | 3223 | |
| Other WIOA Programs | 3224 | |
| <i>ESSA - Elementary and Secondary Education Act:</i> | | |
| Elementary and Secondary Education Act - Title I | 3240 | 4,893,611.02 |
| Teacher and Principal Training and Recruiting - Title II, Part A | 3225 | 729,893.23 |
| Math and Science Partnerships - Title II, Part B | 3226 | |
| Language Instruction - Title III | 3241 | 97,793.98 |
| Twenty-First Century Schools - Title IV | 3242 | 508,919.86 |
| Federal Through Local | 3280 | 208,331.38 |
| Emergency Immigrant Education Program | 3293 | |
| Miscellaneous Federal Through State | 3299 | 296,536.41 |
| Total Federal Through State and Local | 3200 | 15,615,689.65 |
| <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 | 8,409.46 |
| Sale of Junk | 3493 | |
| Other Miscellaneous Local Sources | 3495 | |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 8,409.46 |
| Total Revenues | 3000 | 16,824,543.43 |

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
 For the Year Ended June 30, 2017

Exhibit K-3
 EDOE Page 7
 Fund 500

| Current | Account Number | EXPENDITURES | | | | | | | Total |
|--|----------------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|---------------|
| | | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | |
| Instruction | 5000 | 6,781,143.46 | 1,849,261.40 | 1,273,167.97 | | 610,173.76 | 74,024.52 | 34,450.95 | 11,200,432.06 |
| Student Support Services | 6100 | 842,820.05 | 222,214.57 | 380,092.20 | 1,300.00 | 42,708.73 | 1,319.98 | 18,618.75 | 1,309,872.28 |
| Instructional Media Services | 6200 | | | | | | | 19,842.92 | 19,842.92 |
| Instruction and Curriculum Development Services | 6300 | 1,121,569.14 | 265,528.73 | 4,227.56 | | 820.47 | | 23,818.00 | 1,420,004.23 |
| Instructional Staff Training Services | 6400 | 1,069,971.80 | 220,071.18 | 501,619.73 | | 44,130.60 | 101.57 | 16,423.16 | 1,863,258.06 |
| Instruction-Related Technology | 6500 | | | | | | 10,374.49 | | 10,374.49 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | \$69,214.15 | \$69,214.15 |
| School Administration | 7300 | | 1,620.77 | | | | | | 8,409.46 |
| 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 | | 7,081.78 | 23,053.12 | 46,287.25 | | | | 321,570.82 |
| 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 | 7120 | | | | | | 196,449.96 | | 196,449.96 |
| Facilities Acquisition and Construction | 9100 | | | | | | 982,143.44 | | 1,178,593.40 |
| Total Expenditures | | 9,821,423.12 | 2,565,038.45 | 1,292,093.66 | 47,587.25 | 698,153.56 | 982,143.44 | 674,243.01 | 16,524,543.43 |
| Excess (Deficiency) of Resources over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | |
| AND CHANGES IN FUND BALANCES | | | | | | | | | |
| Lease | 3720 | | | | | | | | |
| Sub. of Capital Assets | 3720 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| Transfer In | 3410 | | | | | | | | |
| From General Fund | 3420 | | | | | | | | |
| From Debt Service Fund | 3430 | | | | | | | | |
| From Capital Projects Fund | 3450 | | | | | | | | |
| Interfund | 3460 | | | | | | | | |
| From Personnel Fund | 3470 | | | | | | | | |
| From Internal Service Fund | 3490 | | | | | | | | |
| From Enterprise Fund | 3499 | | | | | | | | |
| Total Transfer In | 3400 | | | | | | | | 0.00 |
| Transfer Out - Purchases 7/09 | 310 | | | | | | | | |
| To the General Fund | 320 | | | | | | | | |
| To Debt Service Fund | 320 | | | | | | | | |
| To Capital Projects Fund | 320 | | | | | | | | |
| Interfund | 320 | | | | | | | | |
| To Personnel Fund | 320 | | | | | | | | |
| To Internal Service Fund | 320 | | | | | | | | |
| To Enterprise Fund | 320 | | | | | | | | |
| Total Transfer Out | 3200 | | | | | | | | 0.00 |
| Total Other Resource Sources (Uses) | | | | | | | | | 0.00 |
| Net Change in Fund Balance | | | | | | | | | 0.00 |
| Fund Balance, July 1, 2016 | 7800 | | | | | | | | |
| Adjustment to Fund Balance | 2981 | | | | | | | | |
| Ending Fund Balance | 2710 | | | | | | | | |
| Nonspendable Fund Balance | 2720 | | | | | | | | |
| Restricted Fund Balance | 2730 | | | | | | | | |
| Committed Fund Balance | 2740 | | | | | | | | |
| Assigned Fund Balance | 2750 | | | | | | | | |
| Unassigned Fund Balance | 2760 | | | | | | | | |
| Total Fund Balance, June 30, 2017 | 2700 | | | | | | | | 0.00 |

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 ARRA RACE TO THE TOP
 For the Fiscal Year Ended June 30, 2017

Exhibit K-4
 FDOE Page 8
 Fund 434

| REVENUES | Account Number | ARRA Race to the Top 434 |
|--|-------------------|--------------------------------|
| <i>Federal Through State and Local:</i> | | |
| Race to the Top | 3214 | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | |
| Elementary and Secondary Education Act - Title I | 3240 | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 0.00 |
| <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 | |
| Other Miscellaneous Local Sources | 3495 | |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 0.00 |
| Total Revenues | 3000 | 0.00 |

| Current | EXPENDITURES | Account Number | FUND BALANCE - SPECIAL REVENUE FUNDS - APCA PAGE TO THE TOP (Continued) | | | | | | | Totals |
|-------------|---|----------------|---|-----------------------|------------------------|---------------------|----------------------------|--------------------|-----------|--------|
| | | | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | |
| Instruction | Student Support Services | 6100 | | | | | | | | 0.00 |
| | Instructional Media Services | 6300 | | | | | | | | 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 | 7600 | | | | | | | | 0.00 |
| | Counsel Services | 7700 | | | | | | | | 0.00 |
| | Student Transportation Services | 7800 | | | | | | | | 0.00 |
| | Operation of Plant | 7900 | | | | | | | | 0.00 |
| | Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| | Maintenance Technology Services | 8200 | | | | | | | | 0.00 |
| | Community Services | 9100 | | | | | | | | 0.00 |
| | Capital Outlay | | | | | | | | | 0.00 |
| | Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| | Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| | Total Expenditures | | 100 | 200 | 300 | 400 | 500 | 600 | 700 | 0.00 |
| | Excess (Deficiency) of Receipts and Reserves over Expenditures and Changes in Fund Balances | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Lease | Account Number | | | | | | | | |
| | State of Capital Assets | 3720 | | | | | | | | |
| | Loss Recoveries | 3740 | | | | | | | | |
| | Transfer In | | | | | | | | | |
| | From General Fund | 3610 | | | | | | | | |
| | From Debt Service Fund | 3620 | | | | | | | | |
| | From Capital Projects Fund | 3630 | | | | | | | | |
| | Landfund | 3650 | | | | | | | | |
| | From Permanent Funds | 3660 | | | | | | | | |
| | From Internal Service Funds | 3670 | | | | | | | | |
| | From Enterprise Funds | 3690 | | | | | | | | |
| | Total Transfers In | 3600 | | | | | | | | 0.00 |
| | Transfer Out - Provision 9700 | | | | | | | | | 0.00 |
| | To the General Fund | 918 | | | | | | | | |
| | To Debt Service Funds | 920 | | | | | | | | |
| | To Capital Projects Funds | 930 | | | | | | | | |
| | Interfund | 940 | | | | | | | | |
| | To Permanent Funds | 940 | | | | | | | | |
| | To Internal Service Funds | 970 | | | | | | | | |
| | To Enterprise Funds | 990 | | | | | | | | |
| | Total Transfers Out | 9700 | | | | | | | | 0.00 |
| | Total Other Resources Sources (Used) | | | | | | | | | 0.00 |
| | Net Change in Fund Balance | 2800 | | | | | | | | 0.00 |
| | Fund Balance, July 1, 2016 | 2891 | | | | | | | | |
| | Adjustment to Fund Balance | 2891 | | | | | | | | |
| | Ending Fund Balance | 2710 | | | | | | | | |
| | Nonspendable Fund Balance | 2720 | | | | | | | | |
| | Restricted Fund Balance | 2730 | | | | | | | | |
| | Assigned Fund Balance | 2740 | | | | | | | | |
| | Unassigned Fund Balance | 2750 | | | | | | | | |
| | Total Fund Balance, June 30, 2017 | 2700 | | | | | | | | 0.00 |

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | | | Account Number | |
|--|--|------|-------------------|------|
| 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 | | | | 0.00 |
| Fund Balance, July 1, 2016 | | 2800 | | |
| Adjustments to Fund Balance | | 2891 | | |
| Ending Fund Balance: | | | | |
| Nonspendable Fund Balance | | 2110 | | |
| Restricted Fund Balance | | 2720 | | |
| Committed Fund Balance | | 2730 | | |
| Assigned Fund Balance | | 2740 | | |
| Unassigned Fund Balance | | 2750 | | |
| Total Fund Balance, June 30, 2017 | | 2100 | | 0.00 |

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE | Account Number | SEPCORI Bonds 210 | Special Act Bonds 220 | Sections 1011.14 and 1011.15, P.S., Loans 230 | Motor Vehicle Revenue Bonds 240 | District Bonds 250 | Other Debt Service 270 | ARRA Economic Stimulus Debt Service 279 | Totals |
|--|-------------------|-------------------------|-----------------------------|---|---------------------------------------|--------------------------|------------------------------|---|--------------|
| Payments to Refunded Bonds Escrow Agent (Function 9299) | 761 | | | | | | | | 0.00 |
| Refunding Lease-Purchase Agreements | 2755 | | | | | | | | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | | | | | | | | 0.00 |
| Discount on Refunding Lease-Purchase Agments (Function 9299) | 894 | | | | | | | | 0.00 |
| Payments to Refunded Lease-Purchase Escrow Agent (Function 9299) | 762 | | | | | | | | 0.00 |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | 0.00 |
| From Capital Projects Funds | 3630 | | | | | | 5,269,141.87 | | 5,269,141.87 |
| From Special Revenue Funds | 3640 | | | | | | | | 0.00 |
| Interfund | 3650 | | | | | | | | 0.00 |
| From Permanent Funds | 3660 | | | | | | | | 0.00 |
| From Interlocal 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 | 5,269,141.87 | 0.00 | 5,269,141.87 |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To General Fund | 910 | | | | | | | | 0.00 |
| To Capital Projects Funds | 930 | | | | | | | | 0.00 |
| To Special Revenue Funds | 940 | | | | | | | | 0.00 |
| Interfund | 950 | | | | | | | | 0.00 |
| To Permanent Funds | 960 | | | | | | | | 0.00 |
| To Interlocal Service Funds | 970 | | | | | | | | 0.00 |
| To Enterprise Funds | 990 | | | | | | | | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Other Financing Sources (Uses) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,269,141.87 | 0.00 | 5,269,141.87 |
| Net Change in Fund Balances | | (10,671,326) | 7,505.68 | 0.00 | 0.00 | 0.00 | 4,269.98 | 0.00 | 1,998.40 |
| Fund Balance, July 1, 2016 | 2800 | 21,986.84 | 289,169.84 | | | | 82,934.04 | | 394,090.72 |
| Adjustments to Fund Balances | 2891 | | | | | | | | 0.00 |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | 0.00 |
| Restricted Fund Balance | 2720 | 11,315.58 | 296,675.32 | | | | 87,198.02 | | 395,189.12 |
| Committed Fund Balance | 2730 | | | | | | | | 0.00 |
| Assigned Fund Balance | 2740 | | | | | | | | 0.00 |
| Unassigned Fund Balance | 2750 | | | | | | | | 0.00 |
| Total Fund Balance, June 30, 2017 | 2700 | 11,315.58 | 296,675.32 | 0.00 | 0.00 | 0.00 | 87,198.02 | 0.00 | 395,189.12 |

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 CONSOLIDATING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ended June 30, 2017

| | Account Number | Capital Outlay Bond Issues (COBIS) | Special Ass. Bonds | Series 1011.1, F.S. Loans | Public Education Capital Outlay (PECO) | Revenue Bonds | Capital Outlay and Debt Service Payment (COADS) | Revenue Capital Improvement Series 1011.7(2), F.S. | Voted Capital Improvement Fund | Other Capital Projects | ADA/Excess/Student Capital Projects | Total |
|--|----------------|------------------------------------|--------------------|---------------------------|--|---------------|---|--|--------------------------------|------------------------|-------------------------------------|---------------|
| | 318 | 319 | 310 | 311 | 312 | 313 | 314 | 315 | 316 | 317 | 318 | |
| Federal | | | | | | | | | | | | |
| Mechanisms Federal Direct | 3199 | | | | | | | | | | | 0.00 |
| State | 3199 | | | | | | | | | | | 0.00 |
| COADS Disband | 3121 | | | | | | 1,014,089.39 | | | | | 1,014,089.39 |
| Interest on Unbonded COADS | 3124 | | | | | | 33,833.61 | | | | | 33,833.61 |
| State Tax (Deduction) (6.31) 3096464. F.S.1 | 3191 | | | | | | | | | | | 0.00 |
| State Tax (Local) | 3192 | | | | 1,296,083.00 | | | | | | | 1,296,083.00 |
| Public Education Capital Outlay (PECO) | 3192 | | | | | | | | | | | 0.00 |
| Classroom First Program | 3192 | | | | | | | | | | | 0.00 |
| SMART School Small Group Assistance Program | 3195 | | | | | | | | | | | 0.00 |
| Class Site Renovation Capital Outlay | 3196 | | | | | | | | | | | 0.00 |
| Class Site Renovation Capital Outlay | 3197 | | | | | | | | | | | 0.00 |
| Other Mechanisms State Revenue | 3199 | | | | 1,296,083.00 | | | | | | | 1,296,083.00 |
| Total State Sources | 3199 | | | | 0.00 | | 1,048,922.91 | | | | | 1,048,922.91 |
| Local | | | | | | | | | | | | |
| County Local Capital Improvement Tax | 3413 | | | | | | | | | | | 14,858,429.38 |
| County Local Sales Tax | 3418 | | | | | | | | | | | 1,987,290.26 |
| School District Local Sales Tax | 3419 | | | | | | | | | | | 368,992.80 |
| Tax Exemptions | 3421 | | | | | | | | | | | 0.00 |
| Payment in Lieu of Taxes | 3422 | | | | | | | | | | | 0.00 |
| Excise Fees | 3423 | | | | | | | | | | | 0.00 |
| Business on Investment | 3431 | | | | 3,110.92 | | 4,031.90 | | | | | 7,142.82 |
| Gain on Sale of Investment | 3432 | | | | | | | | | | | 0.00 |
| Net Income (Decrease) in Fair Value of Investments | 3433 | | | | | | | | | | | 0.00 |
| Gifts, Grants and Bequests | 3440 | | | | | | | | | | | 0.00 |
| Other Mechanisms Local Sources | 3495 | | | | | | | | | | | 6,131,299.69 |
| Impact Fees | 3496 | | | | | | | | | | | 0.00 |
| Refund of Prior Year Expenditures | 3497 | | | | | | 4,033.92 | | | | | 4,033.92 |
| Total Local Sources | 3400 | | | | 0.00 | | 3,110.92 | | 4,033.92 | | | 7,142.82 |
| Capital Outlay / Projects 7400 | 3000 | | | | 0.00 | | 1,299,039.29 | | 1,059,296.90 | | | 2,358,336.19 |
| EXPENDITURES | | | | | | | | | | | | |
| Library Books | 610 | | | | | | | | | | | 0.00 |
| Audiovisual Materials | 620 | | | | | | | | | | | 316.72 |
| Buildings and Fixed Equipment | 630 | | | | | | | | | | | 1,880,614.60 |
| Furniture, Fixtures and Equipment | 640 | | | | | | | | | | | 859,039.34 |
| Motor Vehicles (Including Buses) | 650 | | | | | | | | | | | 4,901,000.00 |
| Land | 660 | | | | | | | | | | | 0.00 |
| Improvement Other Than Buildings | 670 | | | | | | | | | | | 132,727.07 |
| Renovation and Repairs | 680 | | | | | | | | | | | 2,779,809.64 |
| Contract Services (Function 220) | 690 | | | | | | | | | | | 259,888.88 |
| Contract Services (Function 220) | 710 | | | | | | | | | | | 396,431.77 |
| Reduction of Principal | 720 | | | | | | | | | | | 0.00 |
| Interest | 730 | | | | | | | | | | | 0.00 |
| Debt and Fees | 740 | | | | | | | | | | | 0.00 |
| Miscellaneous | 790 | | | | | | | | | | | 0.00 |
| Total Expenditures | | | | | | | 1,645,999.41 | | 313,363.19 | | | 1,959,362.60 |
| Excess (Deficiency) of Revenues Over Expenditures | | | | | | | 254,084.30 | | 339,029.31 | | | 593,113.61 |

DISTRICT SCHOOL BOARD OF CLAY COUNTY

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

For the Year Ending June 30, 2017

Page 20

Exhibit K-7
FDCE Page 13

| | Account Number | Capital Outlay Bond Issues (COBI) | Special Aid Bonds | Section 101114 and 10115, F.S. Loans | Public Education Capital Outlay (PECO) | District Bonds | Capital Outlay and Debt Service Program (CO&DS) | Narrowed Capital Improvement Section 101.71(2), F.S. | Voted Capital Improvement Fund | Other Capital Projects | ASBA Economic Stimulus Capital Projects | Total |
|--|----------------|-----------------------------------|-------------------|--------------------------------------|--|----------------|---|--|--------------------------------|------------------------|---|----------------|
| Balance of Bonds | 3710 | | | 338 | | | | | | | | 0.00 |
| Transfer from State of Florida (Revenue 9799) | 3791 | | | | | | | | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3792 | | | | | | | | | | | 0.00 |
| Transfer from Lease-Purchase Agreements | 3793 | | | | | | | | | | | 0.00 |
| Transfer from Lease-Purchase Agreements (Revenue 9791) | 381 | | | | | | | | | | | 0.00 |
| Leases | 3728 | | | | | | | | | | | 0.00 |
| Sale of Capital Assets | 3738 | | | | | | | | | | | 0.00 |
| Lease Revenues | 3742 | | | | | | | | | | | 0.00 |
| Proceeds of Forward Single Contract | 1762 | | | | | | | | | | | 0.00 |
| Transfer from Special Facilities Construction Account | 3778 | | | | | | | | | | | 0.00 |
| Transfer from | | | | | | | | | | | | 0.00 |
| From General Fund | 3616 | | | | | | | | | | | 0.00 |
| From Special Revenue Funds | 3620 | | | | | | | | | | | 0.00 |
| Interest | 3629 | | | | | | | | | | | 0.00 |
| From Treatment Fund | 3680 | | | | | | | | | | | 0.00 |
| From Internal Services Fund | 3670 | | | | | | | | | | | 0.00 |
| From Enterprise Fund | 3690 | | | | | | | | | | | 0.00 |
| Total Transfers In (Revenue 9700) | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| To General Fund | 910 | | | | | | | 0.772,772.00 | | | | 0.772,772.00 |
| To Debt Service Fund | 920 | | | | | | | (1,919,855.70) | | | | (1,919,855.70) |
| To Special Revenue Funds | 940 | | | | | | | | | | | 0.00 |
| Unfunded | 990 | | | | | | | | | | | 0.00 |
| To Internal Services Fund | 960 | | | | | | | | | | | 0.00 |
| To Enterprise Fund | 992 | | | | | | | | | | | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,642,728.70 | 0.00 | 0.00 | 0.00 | 1,642,728.70 |
| Total Other Financing Sources (Use) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (5,645,728.70) | 0.00 | 0.00 | 0.00 | (5,645,728.70) |
| Net Change in Fund Balances | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,821,087.52 | 0.00 | 0.00 | 0.00 | 1,821,087.52 |
| Fund Balance, July 1, 2016 | 2981 | | | | 191,153.81 | | 620,013.54 | 3,116,472.08 | | 13,415,371.04 | | 21,571,986.47 |
| Adjustments to Fund Balances | | | | | | | | | | | | 0.00 |
| Nonvoucherable Fund Balance | 2710 | | | | 4,724,823.11 | | | 7,140,561.67 | 0.00 | 18,891,914.99 | | 27,138,900.77 |
| Restricted Fund Balance | 2730 | | | | | | | | | | | 0.00 |
| Committed Fund Balance | 2740 | | | | | | | | | | | 0.00 |
| Unassigned Fund Balance | 2750 | | | | 4,672,483.11 | | 592,282.15 | 7,140,561.67 | 0.00 | 18,891,914.99 | | 27,138,900.77 |

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
 For the Fiscal Year Ended June 30, 2017

| | Account Number | | | | | | | | Totals | |
|--|----------------|--------------|-----------------------|------------------------|---------------------|----------------------------|--------------------|-------------|-------------|-------------|
| | | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | | |
| REVENUES | | | | | | | | | | |
| Federal Direct | 3100 | | | | | | | | | |
| Federal Through State and Local | 3200 | | | | | | | | | |
| State Sources | 3300 | | | | | | | | | |
| Local Sources | 3400 | | | | | | | | | |
| Total Revenues | 3000 | 0.00 | | | | | | | | |
| EXPENDITURES | | | | | | | | | | |
| <i>Current</i> | | | | | | | | | | |
| Instruction | 5000 | | | | | | | | | 0.00 |
| Student Support Services | 6100 | | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | | | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | | 0.00 |
| Fixed Services | 7500 | | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | | 0.00 |
| <i>Capital Outlay</i> | | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | | 0.00 |
| Other Capital Outlay (Function 9200) | 9300 | | | | | | | | | 0.00 |
| Redemption of Principal | 710 | | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | | | 0.00 |
| Total Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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, 2017

Exhibit K-9
 FDOE Page 15
 Funds 900

| | Account Number | Self-Insurance - Consortium 911 | Self-Insurance - Consortium 912 | Self-Insurance - Consortium 913 | Self-Insurance - Consortium 914 | ARBA - Consortium 915 | Other Enterprise Programs 921 | Other Enterprise Programs 922 | Totals |
|--|----------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-----------------------|-------------------------------|-------------------------------|--------|
| OPERATING REVENUES | | | | | | | | | |
| Charges for Services | 3481 | | | | | | | | 0.00 |
| Changes for Sales | 3482 | | | | | | | | 0.00 |
| Pension 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 | 190 | | | | | | | | 0.00 |
| Employee Benefits | 300 | | | | | | | | 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 Benefits | 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 and Transfers In | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CHANGES IN NET POSITION | | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | 0.00 |
| From Debt Service Funds | 3620 | | | | | | | | 0.00 |
| From Capital Projects Funds | 3630 | | | | | | | | 0.00 |
| From Special Revenue Funds | 3640 | | | | | | | | 0.00 |
| Interfund | 3650 | | | | | | | | 0.00 |
| From Permanent Funds | 3660 | | | | | | | | 0.00 |
| From Internal Service Funds | 3670 | | | | | | | | 0.00 |
| Total Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To General Fund | 910 | | | | | | | | 0.00 |
| To Debt Service Funds | 920 | | | | | | | | 0.00 |
| To Capital Projects Funds | 930 | | | | | | | | 0.00 |
| To Special Revenue Funds | 940 | | | | | | | | 0.00 |
| Interfund | 950 | | | | | | | | 0.00 |
| To Permanent Funds | 960 | | | | | | | | 0.00 |
| To Internal Service Funds | 970 | | | | | | | | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Change in Net Position | 2880 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Position, July 1, 2016 | 2896 | | | | | | | | 0.00 |
| Adjustments to Net Position | 2896 | | | | | | | | 0.00 |
| Net Position, June 30, 2017 | 2790 | | | | | | | | 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, 2017

Exhibit K-10
 FDOE Page 16
 Fund: 700

| | Account Number | Self-Insurance 711 | Self-Insurance 712 | Self-Insurance 713 | Self-Insurance 714 | Self-Insurance 715 | Consortium Programs 731 | Other Internal Service 791 | Totals |
|--|----------------|---------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|----------------------------|---------------------|
| OPERATING REVENUES | | | | | | | | | |
| Charges for Services | 3481 | 3,292,483.85 | | | | | | | 3,292,483.85 |
| Charges for Sales | 3482 | | | | | | | | 0.00 |
| Premium Revenue | 3484 | | | | | | | | 0.00 |
| Other Operating Revenues | 3489 | | | | | | | | 0.00 |
| Total Operating Revenues | | 3,292,483.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,292,483.85 |
| OPERATING EXPENSES (Function 9900) | | | | | | | | | |
| Salaries | 100 | | | | | | | | 0.00 |
| Employee Benefits | 200 | 1,189,138.90 | | | | | | | 1,189,138.90 |
| Purchased Services | 300 | 1,316,678.06 | | | | | | | 1,316,678.06 |
| Energy Services | 400 | | | | | | | | 0.00 |
| Material and Supplies | 500 | | | | | | | | 0.00 |
| Capital Outlay | 600 | | | | | | | | 0.00 |
| Other | 700 | | | | | | | | 0.00 |
| Depreciation and Amortization Expense | 780 | | | | | | | | 0.00 |
| Total Operating Expenses | | 2,505,816.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,505,816.96 |
| Operating Income (Loss) | | 786,666.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 786,666.89 |
| NONOPERATING REVENUES (EXPENSES) | | | | | | | | | |
| Interest on Investments | 3431 | 22,130.83 | | | | | | | 22,130.83 |
| 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) | | 22,130.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,130.83 |
| Income (Loss) Before Operating Transfers and Transfers In | | 808,797.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 808,797.72 |
| CHANGES IN NET POSITION | | | | | | | | | |
| TRANSFERS and | | | | | | | | | |
| From General Fund | 3510 | 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) | | 1,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000,000.00 |
| 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 | 990 | | | | | | | | 0.00 |
| Total Transfers Out | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Change in Net Position | | 1,808,797.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,808,797.72 |
| Net Position, July 1, 2015 | 2880 | 939,804.69 | | | | | | | 939,804.69 |
| Adjustments to Net Position | 2896 | | | | | | | | 0.00 |
| Net Position, June 30, 2017 | 2780 | 2,748,602.41 | | | | | | | 2,748,602.41 |

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 SCHOOL INTERNAL FUNDS
 June 30, 2017

Exhibit K-11
 FDOE Page 17
 Fund 891

| | ASSETS | Account Number | Beginning Balance July 1, 2016 | Additions | Deductions | Ending Balance June 30, 2017 |
|-------------------------------------|--------------------|----------------|--------------------------------|--------------|--------------|------------------------------|
| Cash | | 1110 | 2,086,194.35 | 8,829,716.97 | 8,681,448.80 | 2,234,462.52 |
| Investments | | 1160 | 1,500,761.19 | 490,525.09 | 717,333.88 | 1,273,952.40 |
| 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 | | | 3,586,955.54 | 9,320,242.06 | 9,398,782.68 | 3,508,414.92 |
| | LIABILITIES | | | | | |
| Cash Overdraft | | 2125 | | | | 0.00 |
| Accrued Salaries and Benefits | | 2110 | | | | 0.00 |
| Payroll Deductions and Withholdings | | 2170 | | | | 0.00 |
| Accounts Payable | | 2120 | 127,641.18 | 8,681,448.80 | 8,738,483.02 | 70,606.96 |
| Internal Accounts Payable | | 2290 | 3,414,331.63 | 572,623.96 | 592,628.02 | 3,394,327.57 |
| Due to Budgetary Funds | | 2161 | 44,982.73 | 66,169.30 | 67,671.64 | 43,480.39 |
| Total Liabilities | | | 3,586,955.54 | 9,320,242.06 | 9,398,782.68 | 3,508,414.92 |

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2017

Exhibit K-12
 FDOE Page 18
 Fund 601

| | Account Number | Governmental Activities - Total Balance (1) June 30, 2017 | Business-Type Activities Total Balance (1) June 30, 2017 | Total | Governmental Activities - Debt Principal Payments 2016-17 | Governmental Activities - Principal Due Within One Year 2017-18 | Governmental Activities - Debt Interest Payments 2016-17 | Governmental Activities - Interest Due Within One Year 2017-18 |
|--|----------------|---|--|----------------|---|---|--|--|
| Notes Payable | 2310 | | | 0.00 | | | | |
| Obligations Under Capital Leases | 2315 | | | 0.00 | | | | |
| Bonds Payable | | | | | | | | |
| SE/COB1 Bonds Payable | 2321 | 499,000.00 | | 499,000.00 | 419,000.00 | 183,000.00 | 43,210.00 | 22,260.00 |
| District Bonds Payable | 2322 | | | 0.00 | | | | |
| Special Act Bonds Payable | 2323 | | | 0.00 | | | | |
| Motor Vehicle License Revenue Bonds Payable | 2324 | 3,305,000.00 | | 3,305,000.00 | 110,000.00 | 115,000.00 | 108,055.00 | 104,480.00 |
| Sales Taxes Bonds Payable | 2326 | | | 0.00 | | | | |
| Total Bonds Payable | 2320 | 2,804,000.00 | 0.00 | 2,804,000.00 | 529,000.00 | 298,000.00 | 151,265.00 | 126,740.00 |
| Liability for Compensated Absences | 2330 | 20,876,827.22 | | 20,876,827.22 | | | | |
| Lease-Purchase Agreements Payable | | | | | | | | |
| Certificates of Participation (COPs) Payable | 2341 | 44,573,000.00 | | 44,573,000.00 | 3,430,000.00 | 3,544,000.00 | 1,839,618.70 | 1,723,884.70 |
| 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 | 44,573,000.00 | 0.00 | 44,573,000.00 | 3,430,000.00 | 3,544,000.00 | 1,839,618.70 | 1,723,884.70 |
| Estimated Liability for Long-Term Claims | 2350 | 1,882,965.00 | | 1,882,965.00 | | | | |
| Net Other Postemployment Benefits Obligation | 2360 | 3,991,214.00 | | 3,991,214.00 | | | | |
| Net Pension Liability | 2365 | 173,602,919.00 | | 173,602,919.00 | | | | |
| Estimated PECO Advance Payable | 2370 | | | 0.00 | | | | |
| Other Long-Term Liabilities | 2380 | | | 0.00 | | | | |
| Derivative Instrument | 2390 | | | 0.00 | | | | |
| Total Long-Term Liabilities | | 247,730,925.22 | 0.00 | 247,730,925.22 | 3,959,000.00 | 3,842,000.00 | 1,990,883.70 | 1,850,624.70 |

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2017, 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, 2017

Exhibit K-13
 FDOE Page 19

| CATEGORICAL PROGRAMS (Revenue Number) (Footnote) | Grant Number | Unexpended June 30, 2016 | Returned To FDOE | Revenues (1) 2016-17 | | Expenditures 2016-17 | | Flexibility (2) 2016-17 | Unexpended June 30, 2017 |
|--|-----------------|-----------------------------|---------------------|-------------------------|---------------|-------------------------|--|----------------------------|-----------------------------|
| | | | | | | | | | |
| Class Size Reduction Operating Funds (3355) | 94740 | 1,536.00 | | 39,733,505.00 | 38,442,875.90 | | | 1,292,165.10 | |
| Excellent Teaching Program (3363) | 90570 | | | 1,411,100.37 | 1,411,100.37 | | | 0.00 | |
| Florida Digital Classrooms (FEFP Earmark) | 98250 | 495,886.04 | | 1,078,991.00 | 1,537,555.73 | | | 37,321.31 | |
| Florida School Recognition Funds (3361) | 92040 | 21,140.62 | | 857,233.00 | 878,373.62 | | | 0.00 | |
| Instructional Materials (FEFP Earmark) (3) | 90880 | 687,009.29 | | 2,886,057.00 | 2,755,357.66 | | | 817,708.63 | |
| Library Media (FEFP Earmark) (3) | 90881 | 16,135.50 | | 162,720.00 | 171,552.03 | | | 7,303.47 | |
| Preschool Projects (3372) | 97950 | | | | | | | 0.00 | |
| Research-Based Reading Instruction (FEFP Earmark) (4) | 90800 | 800.00 | | 1,701,523.00 | 1,618,133.95 | | | 84,189.05 | |
| Safe Schools (FEFP Earmark) (5) | 90803 | | | 602,775.00 | 422,712.24 | | | 180,062.76 | |
| Salary Bonus Outstanding Teachers in D and F Schools | 94030 | | | | | | | 0.00 | |
| Student Transportation (FEFP Earmark) | 90830 | | | 7,077,837.00 | 7,077,837.00 | | | 0.00 | |
| Supplemental Academic Instruction (FEFP Earmark) (4) | 91280 | 1,164,284.63 | | 9,789,556.00 | 8,456,847.16 | | | 2,496,993.47 | |
| Teachers Classroom Supply Assistance (FEFP Earmark) | 97580 | 9,111.19 | | 607,744.00 | 607,016.00 | | | 9,839.19 | |
| Voluntary Prekindergarten - School Year Program (3371) | 96440 | 986.67 | | 544,345.12 | 545,274.27 | | | 57.52 | |
| 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, 2017

Exhibit K-14
 FDOE Page 20

| UTILITIES AND ENERGY SERVICES EXPENDITURES: | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue ARRA Race to the Top 434 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|---|--|--|-------------------------------|--------------|
| Public Utility Services Other than Energy - All Functions | 380 | 1,338,418.24 | | | | | 1,338,418.24 |
| Public Utility Services Other than Energy - Functions 7900 & 8100 | 380 | 1,338,418.24 | | | | | 1,338,418.24 |
| Natural Gas - All Functions | 411 | | | | | | 0.00 |
| Natural Gas - Functions 7900 & 8100 | 411 | | | | | | 0.00 |
| Bottled Gas - All Functions | 421 | 4,953.92 | | | | | 4,953.92 |
| Bottled Gas - Functions 7900 & 8100 | 421 | 1,472.53 | | | | | 1,472.53 |
| Electricity - All Functions | 430 | 7,029,939.14 | 141,526.15 | | | | 7,171,465.29 |
| Electricity - Functions 7900 & 8100 | 430 | 7,029,939.14 | | | | | 7,029,939.14 |
| Heating Oil - All Functions | 440 | 71,498.04 | | | | | 71,498.04 |
| Heating Oil - Functions 7900 & 8100 | 440 | 71,498.04 | | | | | 71,498.04 |
| Gasoline - All Functions | 450 | 155,793.62 | 2,446.39 | | 1,300.00 | | 159,540.01 |
| Gasoline - Functions 7900 & 8100 | 450 | 125,274.32 | | | | | 125,274.32 |
| Other Energy Services - All Functions | 490 | | | | | | 0.00 |
| Other Energy Services - Functions 7900 & 8100 | 490 | | | | | | 0.00 |
| Subtotal - Functions 7900 & 8100 | | 8,566,602.27 | 0.00 | 0.00 | 0.00 | | 8,566,602.27 |
| Total - All Functions | | 8,600,602.96 | 143,972.54 | 1,300.00 | 0.00 | | 8,745,875.50 |
| ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only) | | | | | | | |
| Compressed Natural Gas | 412 | | | | | | 0.00 |
| Liquefied Petroleum Gas | 422 | | | | | | 0.00 |
| Gasoline | 450 | 11,648.59 | | | | | 11,648.59 |
| Diesel Fuel | 460 | 607,982.19 | | 46,287.25 | | | 654,269.44 |
| Oil and Grease | 540 | 34,195.69 | | | | | 34,195.69 |
| Total | | 653,826.47 | | 46,287.25 | | | 700,113.72 |

| EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue ARRA Race to the Top 434 | Capital Projects Funds 3XX | Total |
|--|-----------|---------------------|--|--|-------------------------------|--------------|
| Buses | 651 | | | | 4,141,345.00 | 4,141,345.00 |

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2017

Exhibit K-14
 FD0E Page 21

| SUBAWARDS FOR INDIRECT COST RATE: | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue ARRA Race to the Top 434 | Special Revenue ARRA Race to the Top 434 | Total |
|---|-----------|---------------------|---|--|--|--|--------------|
| <i>Professional and Technical Services:</i> | | | | | | | |
| 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 | 3,308,692.27 | | | 528,866.46 | | 3,837,558.73 |
| <i>Other Purchased Services:</i> | | | | | | | |
| Subawards Under Subagreements - First \$25,000 | 391 | | | | | | 0.00 |
| Subawards Under Subagreements - In Excess of \$25,000 | 392 | | | | | | 0.00 |

| FOOD SERVICE SUPPLIES SUBOBJECT | Subobject | Special Revenue Food Services 410 | Total |
|---------------------------------|-----------|---|--------------|
| Supplies | 510 | 522,082.38 | 522,082.38 |
| Food | 510 | 5,179,914.69 | 5,179,914.69 |
| Donated Foods | 580 | 1,210,236.59 | 1,210,236.59 |

| Teacher Salaries | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue ARRA Race to the Top 434 | Total |
|--|-----------|-----------------------|--|--|-----------------------|
| Basic Programs 101, 102 and 103 (Function 5100) | 120 | 65,052,234.00 | 394,599.00 | | 65,446,833.00 |
| Basic Programs 101, 102 and 103 (Function 5100) | 140 | 8,090.00 | | | 8,090.00 |
| Basic Programs 101, 102 and 103 (Function 5100) | 750 | 1,585.85 | 777.00 | | 2,362.85 |
| Total Basic Program Salaries | | 65,061,909.85 | 395,376.00 | 0.00 | 65,457,285.85 |
| Other Programs 130 (ESOL) (Function 5100) | 120 | 1,189,060.00 | 4,778.00 | | 1,193,838.00 |
| Other Programs 130 (ESOL) (Function 5100) | 140 | | | | 0.00 |
| Other Programs 130 (ESOL) (Function 5100) | 750 | | | | 0.00 |
| Total Other Program Salaries | | 1,189,060.00 | 4,778.00 | 0.00 | 1,193,838.00 |
| ESSE Programs 111, 112, 113, 254 and 255 (Function 5200) | 120 | 39,242,047.00 | 2,268,342.00 | | 41,510,389.00 |
| ESSE Programs 111, 112, 113, 254 and 255 (Function 5200) | 140 | | | | 0.00 |
| ESSE Programs 111, 112, 113, 254 and 255 (Function 5200) | 750 | 5,125.37 | 2,268,342.00 | 0.00 | 5,125.37 |
| Total ESSE Program Salaries | | 39,247,172.37 | 2,268,342.00 | 0.00 | 41,515,514.37 |
| Career Program 300 (Function 5300) | 120 | 3,144,518.00 | 15,516.00 | | 3,160,034.00 |
| Career Program 300 (Function 5300) | 140 | | | | 0.00 |
| Career Program 300 (Function 5300) | 750 | 2,400.51 | | | 2,400.51 |
| Total Career Program Salaries | | 3,146,918.51 | 15,516.00 | 0.00 | 3,162,434.51 |
| TOTAL | | 108,645,060.75 | 2,684,012.00 | 0.00 | 111,329,072.73 |

| Textbooks (used for classroom instruction) | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue ARRA Race to the Top 434 | Total |
|--|-----------|---------------------|--|--|--------------|
| Textbooks (Function 5000) | 520 | 3,668,593.88 | | 31,848.41 | 3,700,442.29 |

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2017

Exhibit K-14
 FDOE Page 22

| Instructional Category | Account Number | Safe Schools | Student Transportation | Supplemental Academic Instruction | Research-Based Reading Instruction | Instructional Materials | Instructional Materials / Library Media | Totals |
|--|----------------|--------------|------------------------|-----------------------------------|------------------------------------|-------------------------|---|--------------|
| CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES | | | | | | | | |
| Basic | 5100 | | | | | | | 0.00 |
| Exceptional | 5200 | | | | | | | 0.00 |
| Career Education | 5300 | | | | | | | 0.00 |
| Adult General | 5400 | | | | | | | 0.00 |
| Professional | 5500 | | | | | | | 0.00 |
| Other Instruction | 5900 | | | | | | | 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) | | | | | | | | |
| General Fund | 100 | 4,973,503.03 | 143,443.00 | | | | | 5,116,946.03 |
| Special Revenue Funds - Food Service | 410 | | | | | | | 0.00 |
| Special Revenue Funds - Other Federal Programs | 420 | 193,401.57 | | | | | | 193,401.57 |
| Special Revenue Funds - ARRA Race to the Top | 434 | | | | | | | 0.00 |
| Capital Projects Funds | 3XX | 159,901.00 | | | | | | 159,901.00 |
| Total Charter School Distributions | | 5,326,805.60 | 143,443.00 | | | | | 5,470,248.60 |

| LIFE LONG LEARNING Expenditures: | | Account Number | Amount |
|---|--|----------------|----------|
| (Life-long Learning expenditures are used in federal reporting) | | | |
| General Fund | | 5900 | 8,811.48 |
| Special Revenue Funds - Other Federal Programs | | 5900 | |
| Special Revenue Funds - ARRA Race to the Top | | 5900 | |
| Total | | 5900 | 8,811.48 |

| MEDICAID EXPENDITURE REPORT | | Unexpended June 30, 2016 | Earnings 2016-17 | Expenditures 2016-17 | Unexpended June 30, 2017 |
|---|--|--------------------------|------------------|----------------------|--------------------------|
| (Medicaid expenditures are used in federal reporting) | | | | | |
| Earnings, Expenditures and Carryforward Amounts | | 753,322.16 | 1,048,176.65 | 1,341,529.01 | 460,169.80 |
| <i>Expenditure Program or Activity:</i> | | | | | |
| Exceptional Student Education | | | | 799,647.12 | |
| School Nurses and Health Care Services | | | | 131,516.57 | |
| Occupational Therapy, Physical Therapy and Other Therapy Services | | | | 241,175.54 | |
| ESSE Professional and Technical Services | | | | | |
| Gifted Student Education | | | | | |
| Staff Training and Curriculum Development | | | | 117,340.07 | |
| Medicaid Administration and Billing Services | | | | 9,280.21 | |
| Student Transportation | | | | | |
| Consultants | | | | 82,569.50 | |
| Other | | | | 1,341,529.01 | |
| Total Expenditures | | | | 1,341,529.01 | |

| General Fund Balance Sheet Information | | |
|---|-------------|---------------|
| (This information is used in state reporting) | | |
| Balance Sheet Amount, June 30, 2017: | Fund Number | Amount |
| Total Assets and Deferred Outflows of Resources | 100 | 44,909,328.00 |
| Total Liabilities and Deferred Inflows of Resources | 100 | 9,925,090.00 |

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 VOLUNTARY PREKINDERGARTEN (VYK) PROGRAM
 For the Fiscal Year Ended June 30, 2017

Exhibit K-15
 FDOE Page 23
 Supplemental Schedule - Fund 100

| Current: | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|---|----------------|------------|-------------------|--------------------|-----------------|------------------------|----------------|-------|------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| VOLUNTARY PREKINDERGARTEN PROGRAM (1) | | | | | | | | | |
| GENERAL FUND EXPENDITURES | | | | | | | | | |
| Prekindergarten | 5500 | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
| Student Support Services | 6100 | | | | | | | | 545,274.27 |
| 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 | | | | | | | | | |
| Facilities Acquisition and Construction | 7430 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| Debt Service: Principal | 710 | | | | | | | | 0.00 |
| Redemption of Principal | 720 | | | | | | | | 0.00 |
| Interest | | | | | | | | | |
| Total Expenditures | | 413,610.92 | 128,481.10 | 3,182.25 | 0.00 | 0.00 | 0.00 | 0.00 | 545,274.27 |

(1) Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.)
 ESSB 348

SCHEDULE 5
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS
For the Fiscal Year Ended June 30, 2017

| Federal Grantor/Pass-Through Grantor/Program Title | Catalog of Federal Domestic Assistance Number | Pass - Through Grantor Number | Amount of Expenditures (1) | Amount Provided to Subrecipients |
|--|---|--|--------------------------------------|--|
| United States Department of Agriculture: | | | | |
| Indirect: | | | | |
| Child Nutrition Cluster: | | | | |
| Florida Department of Agriculture and Consumer Services: | | | | |
| School Breakfast Program | 10.553 | 321 | \$ 1,844,235.17 | |
| National School Lunch Program | 10.555 (2) | 300 | 8,984,193.23 | |
| Summer Food Service Program for Children | 10.559 | 323 | 169,304.29 | |
| Total United States Department of Agriculture | | | 10,997,732.69 | - |
| United States Department of Education: | | | | |
| Direct: | | | | |
| Impact Aid | 84.041 | None | 316,897.98 | |
| Indirect: | | | | |
| Special Education Cluster: | | | | |
| Florida Department of Education: | | | | |
| Special Education - Grants to States | 84.027 | 262, 263 | 8,183,099.12 | |
| Special Education - Preschool Grants | 84.173 | 267 | 182,120.45 | |
| Family Support Services: | | | | |
| Special Education - Grants to States | 84.027 | None | 176,521.88 | - |
| University of South Florida: | | | | |
| Special Education - Grants to States | 84.027 | 1725104600 | 1,505.75 | - |
| Total Special Education Cluster | | | 8,543,247.20 | - |
| Florida Department of Education: | | | | |
| Adult Education - Basic Grants to States | 84.002 | 191, 193 | 229,160.39 | |
| Title I Grants to Local Educational Agencies | 84.010 | 212, 226 | 4,893,611.02 | |
| Career and Technical Education - Basic Grants to States | 84.048 | 161 | 254,238.08 | |
| Education for Homeless Children and Youth | 84.196 | 127 | 76,962.22 | |
| Public Charter Schools Grant Program | 84.282 | 298 | 214,103.44 | 214,103.44 |
| Twenty-First Century Community Learning Centers | 84.287 | 244 | 508,919.86 | |
| English Language Acquisition State Grants | 84.365 | 102 | 129,779.71 | |
| Improving Teacher Quality State Grants | 84.367 | 224 | 729,893.23 | |
| Nassau County District School Board: | | | | |
| Mathematics and Science Partnerships | 84.366 | None | 35,774.50 | - |
| Total Indirect | | | 15,615,689.65 | 214,103.44 |
| Total United States Department of Education | | | 15,932,587.63 | 214,103.44 |

SCHEDULE 5
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS
For the Fiscal Year Ended June 30, 2017

| Federal Grantor/Pass-Through Grantor/ Program/Title | Catalog of Federal Domestic Assistance Number | Pass - Through Grantor Number | Amount of Expenditures (1) | Amount Provided to Subrecipients |
|---|---|--|--------------------------------------|--|
| United States Department of Defense: | | | | |
| Direct: | | | | |
| | | HE 1254-13-1-0022 | | |
| | | HE 1254-11-1-0034 | | |
| | | HE 1254-15-1-0052 | | |
| | | HE 1254-14-1-0035 | | |
| Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools | 12.556 | | 1,200,444.32 | - |
| Navy Junior Reserve Officers Training Corps | None | N/A | 335,307.93 | - |
| Total United States Department of Defense | | | <u>1,535,752.25</u> | - |
| Total Expenditures of Federal Awards | | | <u>\$ 28,466,072.57</u> | <u>214,103.44</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 \$1,233,575.09 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.