

**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, 2018**

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:	PAGE NUMBER <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 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous -----	8
Exhibit K-5 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Debt Service Funds ----	9
Exhibit K-6 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Capital Projects Funds -----	10-11
Exhibit K-7 Statement of Revenues, Expenditures and Changes in Fund Balance – Permanent Funds -----	12
Exhibit K-8 Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Funds -----	13
Exhibit K-9 Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds -----	14
Exhibit K-10 Combining Statement of Changes in Assets and Liabilities – School Internal Funds -----	15
Exhibit K-11 Schedule of Long-Term Liabilities -----	16
Exhibit K-12 Schedule of Categorical Programs – Report of Expenditures and Available Funds -----	17
Exhibit K-13 Schedule of Selected Subobject Expenditures, Specific Academic Classroom Instruction and Other Data Collection -----	18-21
Exhibit K-14 Supplemental Schedule – Voluntary Prekindergarten (VPK) Program, General Fund Expenditures -----	22
Exhibit K-15 Schedule 5, Supplementary Schedule of Expenditures of Federal Awards -----	23

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2018, 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 6, 2018.

 Signature of District School Superintendent

 September 6, 2018
 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, 2018

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	435,893.67
Reserve Officers Training Corps (ROTC)	3191	374,578.32
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	810,471.99
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,713,222.90
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	32,772.93
Total Federal Through State and Local	3200	1,745,995.83
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	169,175,592.00
Workforce Development	3315	564,563.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	22,513.41
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	29,240.38
District Discretionary Lottery Funds	3344	67,903.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	39,522,018.00
Florida School Recognition Funds	3361	1,533,658.00
Voluntary Prekindergarten Program	3371	539,210.78
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	4,692,198.38
Total State	3300	216,146,896.95
<i>Local:</i>		
District School Taxes	3411	52,101,268.59
Tax Redemptions	3421	1,033,643.99
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	286,447.00
Interest on Investments	3431	538,881.53
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	89,467.32
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	32,331.63
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	20,194.83
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	37,844.00
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	9,040.56
<i>Other Fees:</i>		
Preschool Program Fees	3471	557,219.13
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	11,525.27
<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	392,138.22
Other Miscellaneous Local Sources	3495	1,431,348.50
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	7,680.82
Collections for Lost, Damaged and Sold Textbooks	3498	9,712.80
Receipt of Food Service Indirect Costs	3499	230,604.06
Total Local	3400	56,789,348.25
Total Revenues	3000	275,492,713.02

EXPENDITURES	Account Number	Fund 100										Totals
		100	200	300	400	500	600	700	800	900	000	
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other				
<i>Current:</i>												
Instruction	5000	125,264,536.42	30,800,786.90	14,762,453.94	11,681.32	6,738,267.57	1,117,487.83	1,162,786.75				179,857,824.73
Student Support Services	6100	10,325,076.93	2,311,802.07	207,255.71	2,351.63	73,736.33	4,067.38	23,806.57				13,148,306.66
Instructional Media Services	6500	2,869,495.50	739,002.48	242,823.22		67,839.00	210,311.39	1,620.00				4,131,093.59
Instruction and Curriculum Development Services	6500	2,989,413.88	681,039.05	60,279.42	1,430.79	69,664.35	8,098.58	37,169.70				3,847,115.77
Instructional Staff Training Services	6400	1,643,871.40	402,139.68	325,331.76		11,771.06	23,430.63	670.00				2,407,237.53
Instruction-Related Technology	6500	2,477,513.69	553,318.31	749,433.55		38,890.26	138,615.32	63,071.48				3,957,791.13
Board	7100	379,926.69	139,867.71	277,991.00		7,948.16	998.94					869,803.98
General Administration	7200	309,395.48	119,278.19	116,089.55	34.00			16,120.00				561,117.22
School Administration	7300	11,944,457.52	2,815,727.62	46,003.25	213.16	28,561.04	13,896.83	21,724.63				14,871,474.07
Facilities Acquisition and Construction	7410	489,749.27	107,371.86	244,864.11	1,798.00	7,282.44	885,644.18					1,736,709.86
Fiscal Services	7500	978,264.64	226,993.02	22,884.97		11,431.55	2,337.70	21,481.62				1,265,393.50
Food Services	7600	66,736.97	5,821.14									72,558.11
Central Services	7700	1,938,445.26	466,311.14	296,223.81	19,653.91	84,173.91	42,738.97	21,170.08				2,868,817.08
Student Transportation Services	7800	6,898,132.68	2,028,539.38	132,245.92	1,000,454.95	595,854.35	38,762.46	130,817.81				10,825,087.75
Operation of Plant	7900	5,800,079.21	1,765,102.44	4,935,706.29	6,867,817.75	338,254.82	60,745.54	86,445.74				20,054,149.79
Maintenance of Plant	8100	3,042,728.07	826,539.17	598,883.99	111,275.53	839,545.25	33,363.39	6,870.00				5,460,704.40
Administrative Technology Services	8200	487,933.72	114,081.44	123,532.93	5,428.57	14,915.77	1,378.54					747,270.97
Community Services	9100	271,249.31	83,850.31	21,663.39		39,820.33	3,249.11	37,161.48				456,973.83
<i>Capital Outlay:</i>												
Facilities Acquisition and Construction	7420											
Other Capital Outlay	9300											
<i>Debt Service: (function 2/20)</i>												
Redemption of Principal	710											
Interest	720											
Total Expenditures		178,177,011.66	44,387,592.11	23,164,487.81	8,022,329.63	9,167,956.09	5,612,337.17	2,151,460.39				270,683,074.86
Excess (Deficiency) of Revenues Over Expenditures												4,809,638.16

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, 2018

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	67,580.15
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,733,572.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	1,733,572.00
<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)		801,152.15
Net Change In Fund Balance		5,610,790.31
Fund Balance, July 1, 2017	2800	23,014,470.40
Adjustments to Fund Balance	2891	9,318.12
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	995,865.38
Restricted Fund Balance	2720	7,960,530.54
Committed Fund Balance	2730	
Assigned Fund Balance	2740	7,225,912.28
Unassigned Fund Balance	2750	12,452,270.63
Total Fund Balances, June 30, 2018	2700	28,634,578.83

**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, 2018

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	7,000.00
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	9,519,485.31
School Breakfast Reimbursement	3262	2,128,741.86
Afterschool Snack Reimbursement	3263	44,176.88
Child Care Food Program	3264	
USDA-Donated Commodities	3265	1,219,249.05
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	111,013.57
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	13,022,666.67
<i>State:</i>		
School Breakfast Supplement	3337	56,828.00
School Lunch Supplement	3338	85,868.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	142,696.00
<i>Local:</i>		
Interest on Investments	3431	19,315.05
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	1,994,875.90
Student Breakfasts	3452	172,229.40
Adult Breakfasts/Lunches	3453	182,017.50
Student and Adult á la Carte Fees	3454	1,494,862.62
Student Snacks	3455	116,574.31
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	25,749.84
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	4,005,624.62
Total Revenues	3000	17,177,987.29

**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, 2018

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	5,291,907.62
Employee Benefits	200	1,826,216.99
Purchased Services	300	93,774.07
Energy Services	400	157,956.07
Materials and Supplies	500	7,592,703.26
Capital Outlay	600	80,105.82
Other	700	314,246.38
Other Capital Outlay (Function 9300)	600	746,417.75
Total Expenditures		16,103,327.96
Excess (Deficiency) of Revenues Over Expenditures		1,074,659.33
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		1,074,659.33
Fund Balance, July 1, 2017	2800	3,915,180.69
Adjustments to Fund Balance	2891	41,174.58
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	129,185.76
Restricted Fund Balance	2720	4,901,828.84
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2018	2700	5,031,014.60

**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

For the Fiscal Year Ended June 30, 2018

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	815,809.64
Total Federal Direct	3100	815,809.64
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	271,416.17
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	7,908,404.11
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	201,799.21
English Literacy and Civics Education	3222	22,316.91
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	4,638,453.99
Teacher and Principal Training and Recruiting - Title II, Part A	3225	886,262.38
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	84,046.53
Twenty-First Century Schools - Title IV	3242	429,498.80
Federal Through Local	3280	178,694.65
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	357,359.87
Total Federal Through State and Local	3200	14,978,252.62
<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	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	15,794,062.26

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2017	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2018	2700	0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2018

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 101.14 and 101.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
COGDS Withheld for SBE/COBI Bonds	3322	200,576.72							200,576.72
SBE/COBI Bond Interest	3326	1,202.05							1,202.05
Sales Tax Distribution (s. 212.20)(6)(b)6(a., F.S.)	3341		223,250.00						223,250.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	201,778.77	223,250.00	0.00	0.00	0.00	0.00	0.00	425,028.77
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431		5,738.82				3,015.39		8,754.21
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						6,595.07		6,595.07
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	5,738.82	0.00	0.00	0.00	9,610.46	0.00	15,349.28
Total Revenues	3000	201,778.77	228,988.82	0.00	0.00	0.00	9,610.46	0.00	440,378.05
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	183,000.00	115,000.00				3,674,000.00		3,972,000.00
Interest	720	22,260.00	104,480.02				1,437,252.76		1,561,992.78
Dues and Fees	730	144.68	1,000.00				7,956.50		9,101.18
Miscellaneous	790						64,806.25		64,806.25
Total Expenditures		205,404.68	220,480.02	0.00	0.00	0.00	5,182,015.51	0.00	5,607,900.21
Excess (Deficiency) of Revenues Over Expenditures		(3,625.91)	8,508.80	0.00	0.00	0.00	(5,172,405.05)	0.00	(5,167,522.16)

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	AFRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750						8,817,000.00		8,817,000.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans									0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agreements (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762						(8,747,528.65)		(8,747,528.65)
Transfers In:									
From General Fund	3610								0.00
From Capital Projects Funds	3630						5,124,209.26		5,124,209.26
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	5,124,209.26	0.00	5,124,209.26
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		(3,623.91)	8,408.80	0.00	0.00	0.00	5,193,680.61	0.00	5,193,680.61
Net Change in Fund Balances		11,315.58	296,075.52	0.00	0.00	0.00	21,275.56	0.00	26,588.45
Fund Balances, July 1, 2017	2800						871,988.02		395,189.12
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	7,689.67	305,184.32				108,473.58		421,347.57
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2018	2700	7,689.67	305,184.32	0.00	0.00	0.00	108,473.58	0.00	421,347.57

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ended June 30, 2018

Fund:	Account Number	Capital Outlay Bond Issues (C-21) 310	Special Ad Bonds 320	Sections 101.14 and 101.15 (S.C. Loans) 330	Public Education Capital Outlay (PECO) 340	Plant and Equip 350	Debt Service Payment (COARDS) 360	Nonvoted Capital Improvement Section 101.703, F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARMA Revenue Standard Capital Projects 399	Totals
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3200											0.00
COARDS Distributed	3321				1,277,803.87							1,277,803.87
Interest on Unaffiliated COARDS	3325				18,315.01							18,315.01
Sales Tax Distribution (A. 212.26)(G)(6)(a), F.S.)	3341											0.00
State Through Local	3380				854,848.00							854,848.00
Public Education Capital Outlay (PECO)	3391											0.00
Classroom Fund Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenues	3399	0.00		0.00	854,848.00			0.00				854,848.00
Total State Sources	3300	0.00	0.00	0.00	1,296,138.88			0.00				1,296,138.88
Interest on Investments	3413							15,137,186.63				15,137,186.63
County Local Sales Tax	3418							2,131,076.78				2,131,076.78
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fee	3423											0.00
Interest on Investments	3431							110,822.81				110,822.81
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
Impact Fees	3496											0.00
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	14,488.81			110,822.81				110,822.81
Total Revenues	3000	0.00	0.00	0.00	1,310,627.69			110,822.81				1,421,450.50
Capital Outlay: (Function 7400)												
Library Books	610							156,218.67				156,218.67
Individual Materials	620							230.45				230.45
Building and Fixed Equipment	630				804,891.55			592,814.28				1,397,705.83
Furniture, Fixtures and Equipment	640							1,361,299.31				1,361,299.31
Motor Vehicles (Including Buses)	650							87,319.14				87,319.14
Land	660							303,711.00				303,711.00
Improvements Other Than Buildings	670							31,000.00				31,000.00
Remodeling and Repairs	680							513,356.76				513,356.76
Computer Software	690							488,807.01				488,807.01
Charter School Local Capital Improvement	700							14,806.16				14,806.16
Debt Service: (Function 2300)												
Redemption of Principal	710							135,044.00				135,044.00
Interest	720											0.00
Debt and Fees	730							54,073.00				54,073.00
Miscellaneous	799							6,939,699.00				6,939,699.00
Total Expenditures		0.00	0.00	0.00	1,272,151.55			6,939,699.00	0.00			8,211,850.55
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	15,798.03			9,288,940.44	0.00			9,303,938.47

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2018

OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI)	Social Aid Bonds	Sections 1011.4 and 1011.5, F.S. - Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Capital Improvement Section 101.7(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	AREA Economic Stimulus Capital Projects	Transf.
		310	320	330	340	350	360	370	380	390	399	
Transfer of Bonds	3710											
Premium on Sale of Bonds	3791											
Discount on Sale of Bonds (Function 2929)	391											
Proceeds of Lease-Purchase Agreements	3750											
Premium on Lease-Purchase Agreements	3793											
Discount on Lease-Purchase Agreements (Function 2929)	393											
Loans	3720											
Sale of Capital Assets	3750											
Loan Recoveries	3740											
Proceeds of Forward Supply Contract	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund	3650											
From Permanent Funds	3660											
From Internal Services Funds	3690											
From Enterprises Funds	3699											
Total Transfers In	3699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers Out (Function 2720)	310											
To Central Fund	320											
To Debt Service Funds	340											
To Special Revenue Funds	350											
Interfund	350											
To Permanent Funds	360											
To Internal Services Funds	370											
To Enterprises Funds	390											
Total Transfers Out	3700	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balances		0.00	0.00	0.00	487,313.35	0.00	163,298.63	2,620,357.50	0.00	(12,549,474.50)	0.00	
Fund Balances, July 1, 2017	2800				447,348.31		936,233.44	7,405,961.57		1,056,598.99		
Adjustment to Fund Balances	2801											
Ending Fund Balances:												
Nonspendable Fund Balance	2710				39,924.96		1,092,033.47	5,760,719.07		5,726,124.40		
Restricted Fund Balance	2720											
Committed Fund Balance	2730											
Assigned Fund Balance	2740											
Unassigned Fund Balance	2750				39,924.96	0.00	1,092,033.47	9,760,719.07	0.00	5,726,124.40	0.00	
Total Fund Balances, June 30, 2018	2700											

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2018

	REVENUES		EXPENDITURES					Totals		
	Account Number		100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies		600 Capital Outlay	700 Other
Federal Direct	3100									
Federal Through State and Local	3200									
State Sources	3300									
Local Sources	3400									
Total Revenues	3000	0.00								0.00
<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
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									0.00
Community Services	9100									0.00
Capital Outlay:										0.00
Facilities Acquisition and Construction	7420									0.00
Other Capital Outlay	9300									0.00
Debt Service: (Function 9200)	710									0.00
Redemption of Principal	720									0.00
Interest										0.00
Total Expenditures		0.00								0.00
Excess (Deficiency) of Revenues Over Expenditures										0.00
OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES										
Sale of Capital Assets	Account Number									
Less Recoveries	3730									
Transfers In:	3740									
From General Fund	3610									
From Debt Service Funds	3620									
From Capital Projects Funds	3630									
From Special Revenue Funds	3640									
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									
To Special Revenue Funds	940									
To Internal Service Funds	970									
To Enterprise Funds	990									
Total Transfers Out	9700	0.00								
Total Other Financing Sources (Uses)		0.00								0.00
Net Change in Fund Balance		0.00								0.00
Fund Balance July 1, 2017	2800									
Adjustments to Fund Balance:										
Ending Fund Balance:	2891									
Nonspendable Fund Balance	2710									
Restricted Fund Balance	2720									
Committed Fund Balance	2730									
Assigned Fund Balance	2740									
Unassigned Fund Balance	2750									
Total Fund Balances, June 30, 2018	2700	0.00								0.00

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, 2018

	Account Number	911	912	913	914	915	921	922	Totals
INCOME OR (LOSS)									
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS AND CHANGES IN NET POSITION									
<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	3680	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, 2017	2896								0.00
Adjustments to Net Position	2780								0.00
Net Position, June 30, 2018	2780								0.00

ACCOUNT NUMBER	711	712	713	714	715	CONSORTIUM PROGRAMS 731	OTHER INTERNAL SERVICE 791	TOTALS
INCOME OR (LOSS)								
OPERATING REVENUES								
Charges for Services	3,450,203.59							3,450,203.59
Charges for Sales								0.00
Premium Revenue								0.00
Other Operating Revenues								0.00
Total Operating Revenues	3,450,203.59	0.00	0.00	0.00	0.00	0.00	0.00	3,450,203.59
OPERATING EXPENSES (Function 9900)								
Salaries								0.00
Employee Benefits	1,314,024.14							1,314,024.14
Purchased Services	1,263,126.59							1,263,126.59
Energy Services								0.00
Materials and Supplies								0.00
Capital Outlay								0.00
Other								0.00
Depreciation and Amortization Expense								0.00
Total Operating Expenses	2,577,150.73	0.00	0.00	0.00	0.00	0.00	0.00	2,577,150.73
Operating Income (Loss)	873,052.86	0.00	0.00	0.00	0.00	0.00	0.00	873,052.86
NONOPERATING REVENUES (EXPENSES)								
Interest on Investments		51,104.99						51,104.99
Gain on Sale of Investments								0.00
Net Increase (Decrease) in Fair Value of Investments								0.00
Gifts, Grants, and Bequests								0.00
Other Miscellaneous Local Sources								0.00
Loss Recoveries								0.00
Gain on Disposition of Assets								0.00
Interest (Function 9900)								0.00
Miscellaneous (Function 9900)								0.00
Loss on Disposition of Assets (Function 9900)								0.00
Total Nonoperating Revenues (Expenses)		51,104.99	0.00	0.00	0.00	0.00	0.00	51,104.99
Income (Loss) Before Operating Transfers	924,157.85	0.00	0.00	0.00	0.00	0.00	0.00	924,157.85
TRANSFERS and CHANGES IN NET POSITION								
Transfers In:								
From General Fund	1,000,000.00							1,000,000.00
From Debt Service Funds								0.00
From Capital Projects Funds								0.00
From Special Revenue Funds								0.00
Interfund								0.00
From Permanent Funds								0.00
From Enterprise Funds								0.00
Total Transfers In	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00
Transfers Out: (Function 9700)								
To General Fund								0.00
To Debt Service Funds								0.00
To Capital Projects Funds								0.00
To Special Revenue Funds								0.00
Interfund								0.00
To Permanent Funds								0.00
To Enterprise Funds								0.00
Total Transfers Out								0.00
Change in Net Position	1,924,157.85	0.00	0.00	0.00	0.00	0.00	0.00	1,924,157.85
Net Position, July 1, 2017	2,748,602.41							2,748,602.41
Adjustments to Net Position								0.00
Net Position, June 30, 2018	4,672,760.26							4,672,760.26

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 SCHOOL INTERNAL FUNDS
 June 30, 2018

ASSETS	Account Number	Beginning Balance July 1, 2017	Additions	Deductions	Ending Balance June 30, 2018
Cash	1110	2,234,462.52	8,937,465.90	8,780,538.14	2,391,390.28
Investments	1160	1,273,952.40		83,747.43	1,190,204.97
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		3,508,414.92	8,937,465.90	8,864,285.57	3,581,595.25
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	70,606.96	8,780,538.14	8,723,965.25	127,179.85
Internal Accounts Payable	2290	3,394,327.57	135,437.59	140,320.32	3,389,444.84
Due to Budgetary Funds	2161	43,480.39	21,490.17		64,970.56
Total Liabilities		3,508,414.92	8,937,465.90	8,864,285.57	3,581,595.25

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

Exhibit K-11
FDOE Page 16
Fund 601

June 30, 2018	Account Number	Governmental Activities Total Balance (1) June 30, 2018	Business-Type Activities Total Balance (1) June 30, 2018	Total	Governmental Activities - Debt Principal Payments 2017-18	Governmental Activities - Principal Due Within One Year 2018-19	Governmental Activities - Debt Interest Payments 2017-18	Governmental Activities - Interest Due Within One Year 2018-19
	2310			0.00				
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	1,341,522.74		1,341,522.74	638,831.91	594,203.68	23,469.38	63,274.85
Bonds Payable	2321	316,000.00		316,000.00	183,000.00	93,000.00	22,260.00	13,110.00
SBE/COBI Bonds Payable	2322			0.00				
District Bonds Payable	2323			0.00				
Special Act Bonds Payable	2324	2,190,000.00		2,190,000.00	115,000.00	120,000.00	104,480.00	100,455.00
Motor Vehicle License Revenue Bonds Payable	2326			0.00				
Sales Surtax Bonds Payable	2320	2,506,000.00		2,506,000.00	298,000.00	213,000.00	126,740.00	113,565.00
Total Bonds Payable	2330	20,909,071.81	0.00	20,909,071.81				
Liability for Compensated Absences	2341	41,056,000.00		41,056,000.00	3,674,000.00	3,741,000.00	1,435,252.76	1,367,188.30
Lease-Purchase Agreements Payable	2342			0.00				
Certificates of Participation (COPS) Payable	2343			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2344			0.00				
Qualified School Construction Bonds (QSCB) Payable	2344			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	41,056,000.00	0.00	41,056,000.00	3,674,000.00	3,741,000.00	1,435,252.76	1,367,188.30
Estimated Liability for Long-Term Claims	2350	2,069,258.00		2,069,258.00				
Net Other Postemployment Benefits Obligation	2360	4,613,134.00		4,613,134.00				
Net Pension Liability	2365	173,602,919.00		173,602,919.00				
Estimated PECCO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		246,097,905.55	0.00	246,097,905.55	4,610,831.91	4,548,203.68	1,585,462.14	1,544,028.15

(1) Report carrying amount of total liability due within one year and due after one year on June 30, 2018, 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, 2018

Exhibit K-12
 FDOE Page 17

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2017	Returned To FDOE	Revenues [1] 2017-18	Expenditures 2017-18	Flexibility [2] 2017-18	Unexpended June 30, 2018
Class Size Reduction - Operating Funds (3355)	94740	1,292,165.10		39,522,018.00	38,351,103.66		1,863,079.44
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEPP Earmark)	98250	37,321.31		1,081,841.00	1,041,698.85		77,463.46
Florida School Recognition Funds (3361)	92040			1,533,638.00	1,533,638.00		0.00
Instructional Materials (FEPP Earmark) [3]	90880	817,708.63		2,929,821.00	3,035,193.83		712,335.80
Library Media (FEPP Earmark) [3]	90881	7,303.47		165,532.00	141,440.18		31,395.29
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEPP Earmark) [4]	90800	84,189.05		1,703,496.00	1,582,213.62		205,471.43
Safe Schools (FEPP Earmark) [5]	90803	180,062.76		582,345.00	564,003.28		198,404.48
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEPP Earmark)	90830						0.00
Supplemental Academic Instruction (FEPP Earmark) [4]	91280	2,496,993.47		6,870,438.00	6,870,438.00		0.00
Teachers Classroom Supply Assistance (FEPP Earmark)	97580	9,839.19		9,800,784.00	9,245,335.53		3,052,441.94
Voluntary Prekindergarten - School Year Program (3371)	96440	57.52		599,683.00	601,854.40		7,667.79
Voluntary Prekindergarten - Summer Program (3371)	96441			539,210.78	539,268.30		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 SUBJECT EXPENDITURES

Exhibit K-13
 FDOE Page 18

For the Fiscal Year Ended June 30, 2018

	Subsubject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	380	1,332,765.76	0.00	0.00	1,332,765.76
Public Utility Services Other than Energy - Functions 7900 & 8100	380	1,332,765.76		0.00	1,332,765.76
Natural Gas - All Functions	411				0.00
Natural Gas - Functions 7900 & 8100	411				0.00
Bottled Gas - All Functions	421	3,775.07			3,775.07
Bottled Gas - Functions 7900 & 8100	421	559.03			559.03
Electricity - All Functions	430	6,727,344.22	153,355.55	0.00	6,880,699.77
Electricity - Functions 7900 & 8100	430	6,727,344.22		0.00	6,727,344.22
Heating Oil - All Functions	440	99,466.67	0.00	0.00	99,466.67
Heating Oil - Functions 7900 & 8100	440	99,466.67		0.00	99,466.67
Gasoline - All Functions	450	175,569.80	3,351.10	507.77	179,428.67
Gasoline - Functions 7900 & 8100	450	140,514.72			140,514.72
Diesel Fuel - All Functions	460	15,179.89	1,249.42		16,429.31
Diesel Fuel - Functions 7900 & 8100	460	11,208.64			11,208.64
Other Energy Services - All Functions	490				0.00
Other Energy Services - Functions 7900 & 8100	490				0.00
Subtotal - Functions 7900 & 8100		8,311,859.04	0.00	0.00	8,311,859.04
Total - All Functions		8,354,101.41	157,956.07	507.77	8,512,565.25
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412	3,099.95			3,099.95
Liquefied Petroleum Gas	422				0.00
Gasoline	450	13,184.61		0.00	13,184.61
Diesel Fuel	460	984,150.39		42,973.35	1,027,123.74
Oil and Grease	540	37,267.67		0.00	37,267.67
Total		1,037,702.62		42,973.35	1,080,675.97
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:					
Buses	651			274,683.00	274,683.00
	Subsubject	General Fund 100	Special Revenue Other Federal Programs 420	Capital Projects Funds 3XX	Total

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>					
Technology-Related Professional and Technical Services	319	43,529.94	0.00		43,529.94
Technology-Related Repairs and Maintenance	359	21,546.28	0.00		21,546.28
Technology-Related Rentals	369	1,071,420.37	108,650.94		1,180,071.31
Telephone and Other Data Communication Services	379	1,594,549.88	2,471.97		1,597,021.85
Other Technology-Related Purchased Services	399	82,632.50	2,332.44		84,964.94
Technology-Related Materials and Supplies	5X9	1,414,147.45	14,384.96		1,428,532.41
Noncapitalized Computer Hardware	644	540,848.40	424,356.04		965,204.44
Technology-Related Noncapitalized Fixtures and Equipment	649	37,518.51	4,791.56		42,310.07
Noncapitalized Software	692	828,584.32	24.95		828,609.27
Miscellaneous Technology-Related	799	340.95			340.95
Total		5,635,118.60	557,012.86	0.00	6,192,131.46

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>					
Capitalized Computer Hardware and Technology-Related Infrastructure	643	815,602.83	4,184.96	136,958.37	956,746.16
Technology-Related Capitalized Fixtures and Equipment	648	28,245.21			28,245.21
Capitalized Software	691	426,444.16	1,995.00	14,806.16	443,245.32
Total		1,270,292.20	6,179.96	151,764.53	1,428,236.69

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2018

Exhibit K-13
 FDOE Page 20

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
SUBAWARDS FOR INDIRECT COST RATE:					
<i>Professional and Technical Services:</i>					
Subawards Under Subagreements - First \$25,000	311	25,000.00	0.00	25,000.00	50,000.00
Subawards Under Subagreements - In Excess of \$25,000	312	4,464,714.28	0.00	618,247.23	5,082,961.51
<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

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	537,004.36
Food	570	5,865,799.88
Donated Foods	580	1,182,204.57

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120	74,494,287.00	261,875.00	74,756,162.00
Basic Programs 101, 102 and 103 (Function 5100)	140	11,325.79		11,325.79
Basic Programs 101, 102 and 103 (Function 5100)	750	2,349.77	849.00	3,198.77
Total Basic Program Salaries		74,507,962.56	262,724.00	74,770,686.56
Other Programs 130 (ESOL) (Function 5100)	120	1,053,381.00	24,193.00	1,077,574.00
Other Programs 130 (ESOL) (Function 5100)	140			0.00
Other Programs 130 (ESOL) (Function 5100)	750			0.00
Total Other Program Salaries		1,053,381.00	24,193.00	1,077,574.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	32,212,951.00	1,724,800.00	33,937,751.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750			0.00
Total ESE Program Salaries		32,212,951.00	1,724,800.00	33,937,751.00
Career Program 300 (Function 5300)	120	2,823,658.00	18,556.00	2,842,214.00
Career Program 300 (Function 5300)	140			0.00
Career Program 300 (Function 5300)	750	3,277.46		3,277.46
Total Career Program Salaries		2,826,935.46	18,556.00	2,845,491.46
TOTAL		110,601,230.02	2,030,273.00	112,631,503.02

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (used for classroom instruction)				
Textbooks (Function 5000)	520	4,145,665.65	111,235.02	4,256,900.67

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2018

Instruction:	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
Basic	5100							0.00
Exceptional	5200							0.00
Career Education	5300							0.00
Adult General	5400							0.00
Prekindergarten	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)				Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:	Fund Number	Direct Payment (Subobjects 393 and 793)	Amount Withheld for Administration		
General Fund	100	5,783,249.86	178,543.41		5,961,793.27
Special Revenue Funds - Food Service	410				0.00
Special Revenue Funds - Other Federal Programs	420	263,552.36			263,552.36
Capital Projects Funds	3XX	82,186.00			82,186.00
Total Charter School Distributions		6,128,988.22	178,543.41	0.00	6,307,531.63

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)		Amount
Expenditures:	Account Number	Amount
General Fund	5900	23,381.12
Special Revenue Funds - Other Federal Programs	5900	
Total	5900	23,381.12

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)				Earnings 2017-18	Expenditures 2017-18	Unexpended June 30, 2018
Expenditure Program or Activity:	Unexpended June 30, 2017	Earnings 2017-18	Expenditures 2017-18			
Earnings, Expenditures and Carryforward Amounts:	460,169.80	1,713,222.90	1,371,239.92			802,152.78
Expenditure Program or Activity:						
Exceptional Student Education			913,671.29			
School Nurses and Health Care Services			126,002.74			
Occupational Therapy, Physical Therapy and Other Therapy Services			260,825.95			
ESE Professional and Technical Services						
Gifted Student Education						
Staff Training and Curriculum Development			60,254.11			
Medicaid Administration and Billing Services						
Student Services						
Consultants						
Other Transportation			10,485.83			
Total Expenditures			1,371,239.92			

General Fund Balance Sheet Information (This information is used in state reporting)		
Balance Sheet Amount, June 30, 2018	Fund Number	Amount
Total Assets and Deferred Outflows of Resources	100	35,800,503.77
Total Liabilities and Deferred Inflows of Resources	100	7,165,924.94

VOLUNTARY PREKINDERGARTEN PROGRAM [1]		100	200	300	400	500	600	700	Total
GENERAL FUND EXPENDITURES		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Account Number									
Current:									
Prekindergarten	5500	381,054.75	103,221.10	3,400.10		26,684.89	24,907.46		539,268.30
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Mortgage 2/20)	710								0.00
Redemption of Principal	720								0.00
Interest									0.00
Total Expenditures		381,054.75	103,221.10	3,400.10	0.00	26,684.89	24,907.46	0.00	539,268.30

[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, 2018**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1) and (2)	Amount Provided to Subrecipients
Clustered				
Child Nutrition Cluster:				
United States Department of Agriculture:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	17002	\$ 2,128,741.86	
National School Lunch Program	10.555 (3)	17001, 17003	10,782,911.24	
Summer Food Service Program for Children	10.559	17006, 17007	111,013.57	
Total Child Nutrition Cluster:			<u>13,022,666.67</u>	
Special Education Cluster:				
United States Department of Education:				
Florida Department of Education:				
Special Education - Grants to States	84.027 (5)	262, 263	7,741,049.39	
Special Education - Preschool Grants	84.173	267	167,354.72	
Lutheran Services:				
Special Education - Grants to States	84.027 (5)	None	142,423.00	
Total Special Education Cluster			<u>8,050,827.11</u>	
Not Clustered				
United States Department of Agriculture:				
Fresh Fruit and Vegetable Program	10.582	17004	<u>7,000.00</u>	
United States Department of Education:				
Impact Aid	84.041 (4)	N/A	\$ 435,893.67	
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191, 193	224,116.12	
Title I Grants to Local Educational Agencies	84.010	212, 226	4,638,453.99	
Career and Technical Education - Basic Grants to States	84.048	161	268,166.77	
Education for Homeless Children and Youth	84.196	127	56,358.72	
Charter Schools	84.282	298	232,627.36	232,627.36
Twenty-First Century Community Learning Centers	84.287	244	429,498.80	
English Language Acquisition State Grants	84.365	102	82,005.99	
Improving Teacher Quality State Grants	84.367	224	886,262.38	
Student Support and Academic Enrichment State Grant	84.424	241	107,735.39	
Total United States Department of Education			<u>7,361,119.19</u>	<u>232,627.36</u>

**SCHEDULE 5
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS
For the Fiscal Year Ended June 30, 2018**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1) and (2)	Amount Provided to Subrecipients
United States Department of Defense:				
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556	HE 1254-12-1-0035	723,846.65	
Invitational Grants to Military-Connected Schools	12.557	HE 1254-13-1-0022	91,962.99	
Navy Junior Reserve Officers Training Corps	12.UNK	N/A	374,578.32	
Total United States Department of Defense			\$ 1,190,387.96	
Total Expenditures of Federal Awards			\$ 29,632,000.93	232,627.36

Notes:

- (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Clay County District School Board under programs of the Federal government for the fiscal year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

- (2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

- (3) Noncash Assistance.
National School Lunch Program - Includes \$1,219,249.05 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

- (4) Expenditures are related to grant numbers S041B-2018-1240 (\$243,263.13) and S041B-2016-1240 (\$192,630.54).

- (5) Special Education Cluster - Expenditures for CFDA No. 84.027 total \$7,883,472.39

- (6) The District received a negotiated indirect cost rate for Federal awards and state projects; therefore, the District did not elect to charge de minimus rate of 10% for determining indirect cost amounts