

**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, 2014**

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2014, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on September 18, 2014.

 District Superintendent's 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, 2014

Exhibit K-1
DOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	435,678.79
Reserve Officers Training Corps (ROTC)	3191	324,446.13
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	760,124.92
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,625,014.01
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,625,014.01
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	141,979,259.00
Workforce Development	3315	850,966.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	20,761.77
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	349,942.00
Class Size Reduction Operating Funds	3355	38,266,393.00
Florida School Recognition Funds	3361	1,442,571.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	424,316.22
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	17,598.16
Other Miscellaneous State Revenues	3399	897,390.98
Total State	3300	184,249,198.13
<i>Local:</i>		
District School Taxes	3411	50,612,919.17
Tax Redemptions	3421	1,311,616.46
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	274,710.23
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	23,490.00
Adult General Education Course Fees	3461	34,257.75
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	32,870.00
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	22,210.00
Preschool Program Fees	3471	451,193.54
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	24,193.00
<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	331,055.94
Other Miscellaneous Local Sources	3495	701,681.30
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	18,346.28
Collections for Lost, Damaged and Sold Textbooks	3498	25,985.78
Receipt of Food Service Indirect Costs	3499	225,296.37
Total Local	3400	54,089,825.82
Total Revenues	3000	240,724,162.88

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, 2014

EXPENDITURES	Account Number	700							Totals
		100	200	300	400	500	600	700	
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	123,756,101.75	28,559,939.38	5,648,584.32	11,826.81	4,179,123.06	510,386.05	556,753.48	163,222,714.85
Student Personnel Services	6100	10,187,831.55	2,282,867.76	636,589.12	6,666.69	100,226.07	6,177.50	12,474.91	13,229,833.60
Instructional Media Services	6200	2,814,394.72	663,669.08	211,081.10		69,417.14	289,113.31	9,028.61	4,056,703.96
Instruction and Curriculum Development Services	6300	2,917,681.72	604,162.14	163,866.38		73,987.94	5,556.81	32,875.74	3,798,130.73
Instructional Staff Training Services	6400	1,654,196.18	348,958.96	180,210.26		26,471.34	217.50	1,005.44	2,211,059.68
Instructional-Related Technology	6500	1,592,344.02	336,695.62	578,517.61		28,807.06	73,450.32		2,609,814.63
Board	7100	322,143.84	195,045.84	438,299.59		6,305.29		97,166.87	1,078,961.43
General Administration	7200	457,455.21	122,285.94	221,595.01	99.63			16,067.95	817,503.74
School Administration	7300	12,056,659.23	2,629,985.83	57,520.96		40,450.15	7,365.88	672.21	14,792,654.26
Facilities Acquisition and Construction	7410	718,843.41	136,979.25	151,457.21	5,212.00	5,050.78	30,524.40		1,048,067.05
Fiscal Services	7500	475,792.87	108,163.78	77,545.39		10,104.65	433.49	25.00	672,065.18
Food Services	7600	44,914.30	3,274.14					1,129.32	49,317.96
Central Services	7700	2,099,688.45	477,118.21	337,785.70	19,901.00	36,627.82	82,343.56	33,815.74	3,087,280.48
Student Transportation Services	7800	6,308,270.62	2,014,195.14	81,605.07	1,426,254.46	573,190.70	5,094.18	259,059.23	10,667,609.40
Operation of Plant	7900	6,120,934.07	1,775,171.83	2,170,935.59	7,402,474.69	464,310.36	10,629.68	129,518.33	18,073,974.55
Maintenance of Plant	8100	3,086,974.82	762,408.23	596,553.09	195,266.70	604,717.00	18,992.16	5,885.00	5,270,797.00
Administrative Technology Services	8200	947,290.21	196,686.78	594,940.10	15,691.00	23,121.60	357.18	15.00	1,778,101.87
Community Services	9100	192,648.57	63,486.78	3,862.26		17,685.75	1,822.38	27,342.59	306,848.33
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						238,104.65		238,104.65
Other Capital Outlay	9300						289,342.57		289,342.57
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710							2,367.81	2,367.81
Interest	720							155.69	155.69
Total Expenditures		175,754,165.74	41,281,094.69	12,170,948.76	9,083,392.98	6,259,596.71	1,569,911.62	1,185,358.92	247,304,469.42
Excess (Deficiency) of Revenues Over Expenditures									(6,580,306.54)

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, 2014

Exhibit K-1
DOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	177,954.52
Loss Recoveries	3740	5,329.46
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	6,576,128.02
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	6,576,128.02
<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	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		6,759,412.00
Net Change In Fund Balance		179,105.46
Fund Balance, July 1, 2013	2800	7,294,052.57
Adjustments to Fund Balance	2891	(135,590.00)
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,208,720.39
Restricted Fund Balance	2720	739,352.24
Committed Fund Balance	2730	
Assigned Fund Balance	2740	2,452,152.63
Unassigned Fund Balance	2750	2,937,342.77
Fund Balance, June 30, 2014	2700	7,337,568.03

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

Exhibit K-2
DOE Page 4
Fund 410

For the Fiscal Year Ended June 30, 2014

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	6,129,954.72
School Breakfast Reimbursement	3262	1,450,455.79
Afterschool Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA Donated Commodities	3265	868,506.50
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	75,842.47
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	8,524,759.48
<i>State:</i>		
School Breakfast Supplement	3337	53,286.00
School Lunch Supplement	3338	82,105.00
Other Miscellaneous State Revenues	3399	
Total State	3300	135,391.00
<i>Local:</i>		
Interest on Investments	3431	7,511.65
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	2,490,525.40
Student Breakfasts	3452	225,513.10
Adult Breakfasts/Lunches	3453	158,217.30
Student and Adult a la Carte Fees	3454	3,117,174.11
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	2,389.12
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	6,001,330.68
Total Revenues	3000	14,661,481.16

**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, 2014

Exhibit K-2
DOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	5,070,486.08
Employee Benefits	200	1,918,299.02
Purchased Services	300	181,642.49
Energy Services	400	152,999.31
Materials and Supplies	500	6,629,061.49
Capital Outlay	600	81,067.57
Other	700	352,463.37
Other Capital Outlay (Function 9300)	600	446,298.62
Total Expenditures		14,832,317.95
Excess (Deficiency) of Revenues Over Expenditures		(170,836.79)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(170,836.79)
Fund Balance, July 1, 2013	2800	4,350,751.95
Adjustments to Fund Balance	2891	(31,048.03)
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	100,058.65
Restricted Fund Balance	2720	4,048,808.48
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Fund Balance, June 30, 2014	2700	4,148,867.13

**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, 2014

Exhibit K-3

DOE Page 6

Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	895,753.73
Total Federal Direct	3100	895,753.73
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	185,792.34
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruiting, Title II, Part A	3225	
Math and Science Partnerships, Title II, Part B	3226	824,206.65
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	7,755,973.03
Elementary and Secondary Education Act, Title I	3240	4,482,938.22
Adult General Education	3251	240,981.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	8,998.28
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	268,561.82
Total Federal Through State and Local	3200	13,767,451.34
<i>State:</i>		
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	14,663,205.07

**DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)**

Exhibit K-3
DOE Page 7
Fund 420

EXPENDITURES	Account Number	700							Totals
		100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	6,592,928.21	1,829,086.63	231,120.29	4,506.00	322,246.38	818,950.33	2,567.04	9,861,464.88
Student Personnel Services	6100	845,195.59	236,542.86	61,495.23		29,995.33	182.71	19,803.70	1,197,215.22
Instructional Media Services	6200			919.35		134,335.09	15,942.81		151,195.25
Instruction and Curriculum Development Services	6300	1,950,665.18	242,437.69	12,153.44		37,558.50	2,276.99		1,345,036.80
Instructional Staff Training Services	6400	860,186.15	192,491.32	469,092.28		81,245.30	6,488.43	2,273.00	1,611,776.48
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							333,593.27	333,593.27
School Administration	7300	9,652.33	1,409.24						11,061.57
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	14,151.85	1,918.15	27,265.18	20,157.60			1,226.24	64,719.02
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								2,100.00
Other Capital Outlay	9300								85,102.58
Total Expenditures		9,576,779.11	2,573,880.89	792,045.77	21,665.60	605,378.60	930,993.83	359,463.25	14,665,205.07
Excess (Deficiency) of Revenues over Expenditures									0.00
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 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, 2013	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balances:</i>									
Nonspendable Fund Balance	2710								2,314.75
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								(2,314.75)
Fund Balance, June 30, 2014	2700								0.00

**DISTRICT SCHOOL BOARD OF CLAY COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 FEDERAL ECONOMIC STIMULUS PROGRAMS**

Exhibit K-4
 DOE Page 8

For the Fiscal Year Ended June 30, 2014

REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Totals
<i>Federal Direct:</i>					
Workforce Investment Act	3170				0.00
Community Action Programs	3180				0.00
Reserve Officers Training Corps (ROTC)	3191				0.00
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
<i>Federal Through State:</i>					
Vocational Education Acts	3201				0.00
Race to the Top	3214			157,636.77	157,636.77
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act, Title I	3240				0.00
Adult General Education	3251				0.00
Other Food Services	3269				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State	3200	0.00	0.00	157,636.77	157,636.77
<i>State:</i>					
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	0.00	0.00	0.00	0.00
<i>Local:</i>					
Interest on Investments	3431				0.00
Gain on Sale of Investments	3432				0.00
Net Increase (Decrease) in Fair Value of Investments	3433				0.00
Gifts, Grants and Bequests	3440				0.00
Other Miscellaneous Local Sources	3495				0.00
Refunds of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	157,636.77	157,636.77

DISTRICT SCHOOL BOARD OF CLAY COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)

For the Fiscal Year Ended June 30, 2014

Exhibit K-4
DOE Page 9
Fund 832

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instructional and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Bused	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
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9900								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures and CHANGES IN FUND BALANCES									
OTHER FINANCING SOURCES (USES)									
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, 2013	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								
Fund Balance, June 30, 2014	2700								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)
For the Fiscal Year Ended June 30, 2014

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000								0.00
Student Personnel 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
Instructional-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
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9500								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									
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							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							0.00
Total Other Financing Sources (Uses)		0.00							0.00
Net Change in Fund Balance									
Fund Balance, July 1, 2013	2800								0.00
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								
Fund Balance, June 30, 2014	2700								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)
For the Fiscal Year Ended June 30, 2014

Exhibit K-4
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Fund 434

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5800								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	28,368.00	2,167.10	34,800.93					65,336.03
Instructional-Related Technology	6500			87,800.74			4,500.00		92,300.74
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
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9500	28,368.00	2,167.10	122,601.67	0.00	0.00	4,500.00	0.00	157,636.77
Total Expenditures									
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								0.00
Sale of Capital Assets	3730								0.00
Loss Recoveries	3740								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								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
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								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
Total Other Financing Sources (Uses)									
Net Change in Fund Balance									
Fund Balance, July 1, 2013	2800								0.00
Adjustments to Fund Balance	2821								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720								0.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Fund Balance, June 30, 2014	2700								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2014

REVENUES	Account Number	EXPENDITURES					Totals		
		100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies		600 Capital Outlay	700 Other
<i>Federal Through State and Local:</i>									
Federal	3280								
Local:	3200	0.00							
Interest on Investments	3431								
Gain on Sale of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local	3400	0.00							
Total Revenues	3000	0.00							
EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000								0.00
Student Personnel 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
Instructional-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:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
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								
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								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance	2800								0.00
Fund Balance, July 1, 2013	2891								
Adjustments to Fund Balance									
<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								
Fund Balance, June 30, 2014	2700								0.00

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 230	Section 1011.14/1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARBA Economic Stimulus Debt Service 299	Totals
REVENUES									
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO & DS Withheld for SBE/COBI Bonds	3322	944,155.71	233,510.00						1,167,405.71
SBE/COBI Bond Interest	3326	41.06							41.06
Racing Commission Funds	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	944,196.77	233,510.00	0.00	0.00	0.00	0.00	0.00	1,167,446.77
<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	3423								0.00
Excess Fees	3423								0.00
Interest on Investments	3431		846.78						846.78
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	3465								0.00
Impact Fees	3494								0.00
Rebates of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	846.78	0.00	0.00	0.00	99.42	0.00	946.20
Total Revenues	3600	944,196.77	234,096.78	0.00	0.00	0.00	99.42	0.00	1,168,292.97
EXPENDITURES									
<i>Debt Service (Function 9290)</i>									
Redemption of Principal	710	795,000.00	100,000.00				3,020,000.00		3,915,000.00
Interest	720	168,700.00	116,137.52				2,467,441.23		3,692,278.75
Dues and Fees	730	10,769.32	433.69				14,658.28		25,861.29
Miscellaneous	790	974,469.32	216,271.21	0.00	0.00	0.00	5,442,029.81	0.00	6,633,140.34
Total Expenditures		1,948,938.64	432,842.42	0.00	0.00	0.00	8,444,129.32	0.00	10,415,910.38
Excess (Deficiency) of Revenues Over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE									
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								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	891								0.00
Refunding Lease-Purchase Agreements	3753								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)	892								0.00
Transfers In:									
From General Fund	3610								0.00
From Capital Projects Funds	3620						5,440,291.21		5,440,291.21
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	5,440,291.21	0.00	5,440,291.21
Transfers Out:									
To General Fund	910								0.00
To Capital Projects Funds	920								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)							5,440,291.21	0.00	5,440,291.21
Net Change in Fund Balances							(1,709.18)	0.00	(24,556.16)
Fund Balances, July 1, 2013	2800						75,086.91		445,488.12
Adjustments to Fund Balances:	2891						(130.47)		(3,884.76)
<i>Ending Fund Balances:</i>									
Nonspendable Fund Balance	2710								1,886.72
Restricted Fund Balance	2720								415,560.48
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Fund Balances, June 30, 2014	2700	68,653.90	277,246.64	0.00	0.00	0.00	71,247.26	0.00	417,147.20

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ended June 30, 2014

Exhibit K-7
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REVENUES	Account Number	Capital Outlay (COB) 310	Special Act Bonds 320	Section 1011.14 / 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Other Capital Projects 390	Totals
<i>Federal:</i>										
Miscellaneous Federal Direct	3199									0.00
Miscellaneous Federal Through State	3299									0.00
<i>State:</i>										
CO&DS Distributed	3321						419,200.52			419,200.52
Interest on Undistributed CO&DS	3325						5,858.17			5,858.17
Racing Commission Funds	3341									0.00
Public Education Capital Outlay (PECO)	3391									0.00
Classrooms First Program	3392									0.00
District Effort Recognition Program	3394									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			425,058.69			425,058.69
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00		0.00		77,078.07
<i>Local:</i>										
District Local Capital Improvement Tax	3413							12,991,151.62		12,991,151.62
County Local Sales Tax	3418								1,830,361.75	1,830,361.75
School District Local Sales Tax	3419									0.00
Tax Redemptions	3421							336,772.45		336,772.45
Payment in Lieu of Taxes	3422									0.00
Excess Fees	3423									0.00
Interest on Investments	3431				1,741.60					1,741.60
Gain on Sale of Investments	3432							23,838.28		23,838.28
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
Total Local Sources	3400	0.00	0.00	0.00	1,741.60	0.00	307.65	13,352,072.75	18,951.73	13,352,072.75
Total Revenues	3000	0.00	0.00	0.00	1,741.60	0.00	425,366.34	13,352,072.75	7,562,184.99	21,341,365.68
EXPENDITURES										
<i>Capital Outlay (Function 7400)</i>										
Library Books	610								31,296.31	31,296.31
Audiovisual Materials	620							556,427.25	278,772.88	815,200.13
Buildings and Fixed Equipment	630							167,528.75	1,814,125.04	1,981,653.79
Furniture, Fixtures and Equipment	640							1,301,580.00	103,660.27	1,405,240.27
Motor Vehicles (Including Buses)	650									0.00
Land	660									0.00
Improvements Other Than Buildings	670							195,918.06	167,171.21	363,089.27
Remodeling and Renovations	680				8,822.42		337,285.25	4,906,194.90	61,513.47	5,513,816.04
Computer Software	690								443,613.84	443,613.84
<i>Debt Service (Function 9200)</i>										
Redemption of Principal	710									0.00
Interest	720									0.00
Dues and Fees	730									0.00
Miscellaneous	790									0.00
Total Expenditures		0.00	0.00	0.00	8,822.42	0.00	537,285.25	7,107,648.96	2,900,153.02	10,553,906.65
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	(7,080.82)	0.00	(111,918.91)	6,244,423.79	4,662,031.97	10,787,456.03

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

Exhibit K-7
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OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Section 1011.14 / 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program	Nonvoted Cap. Improvement Section 1011.71(2), F.S.	Other Capital Projects	Totals
		310	320	330	340	350	360	370	390	
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									0.00
Premium on Lease-Purchase Agreements	3793									0.00
Discount on Lease-Purchase Agreements (Function 9299)	893									0.00
Loans	3720									0.00
Sale of Capital Assets	3730									0.00
Loss Recoveries	3740									0.00
Proceeds of Forward Supply Contract	3760									0.00
Proceeds from Special Facility Construction Account	3770									0.00
<i>Transfers In:</i>										
From General Fund	3610									0.00
From Debt Service Funds	3620									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
From Enterprise Funds	3690									0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>										
To General Fund	910							(6,576,128.02)		(6,576,128.02)
To Debt Service Funds	920							(3,053,998.73)	(2,386,292.48)	(5,440,291.21)
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	(9,630,126.75)	(2,386,292.48)	(12,016,419.23)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(9,630,126.75)	(2,386,292.48)	(12,016,419.23)
Net Change in Fund Balances		0.00	0.00	0.00	(7,080.82)	0.00	(111,918.91)	(3,385,702.96)	2,275,739.49	(1,228,962.20)
Fund Balance, July 1, 2013	2800				27,824.12		147,671.04	5,022,105.72	5,329,778.95	10,527,379.83
Adjustments to Fund Balances	2891				(19,029.07)		(829.36)	(93,970.82)	29,955.76	(83,873.49)
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance	2710				9,253.04		501.82	60,662.38	40,626.84	111,044.08
Restricted Fund Balance	2720						34,420.95	1,481,769.56	7,594,847.36	9,111,037.87
Committed Fund Balance	2730									0.00
Assigned Fund Balance	2740									0.00
Unassigned Fund Balance	2750				(7,538.81)					(7,538.81)
Fund Balance, June 30, 2014	2700	0.00	0.00	0.00	1,714.23	0.00	34,922.77	1,562,481.94	7,655,474.20	9,214,545.14

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ended June 30, 2014

REVENUES	Account Number	100	200	300	400	500	600	700	Totals
EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Federal Direct	3100								0.00
Federal Through State and Local	3200								0.00
State Sources	3300								0.00
Local Sources	3400								0.00
Total Revenues	3000	0.00							0.00
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instructional and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-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	8100								0.00
Maintenance of Plant	8200								0.00
Administrative Technology Services	8300								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9700)</i>									
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
Excess (Deficiency) of Revenues Over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Sale of Capital Assets	3730								0.00
Loss Recoveries	3740								0.00
<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
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600								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
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balance		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, July 1, 2013	2800								0.00
Adjustments to Fund Balance	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720								0.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Fund Balance, June 30, 2014	2700	0.00	0.00	0.00	0.00	0.00	0.00	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, 2014

OPERATING REVENUES	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
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
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 Requests	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 (Function 9700)	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out:</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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2013	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2014	2780								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2014

	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	212,677.99							212,677.99
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		212,677.99	0.00	0.00	0.00	0.00	0.00	0.00	212,677.99
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200	659,020.22							659,020.22
Purchased Services	300	1,484,170.66							1,484,170.66
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		2,143,190.88	0.00	0.00	0.00	0.00	0.00	0.00	2,143,190.88
Operating Income (Loss)		(1,930,512.89)	0.00	0.00	0.00	0.00	0.00	0.00	(1,930,512.89)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	6,525.13							6,525.13
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	6,525.13	0.00	0.00	0.00	0.00	0.00	0.00	6,525.13
Total Nonoperating Revenues (Expenses)		(1,923,987.76)	0.00	0.00	0.00	0.00	0.00	0.00	(1,923,987.76)
Income (Loss) Before Operating Transfers									
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 Enterprise Funds	3690								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 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
Change in Net Position		(1,923,987.76)	0.00	0.00	0.00	0.00	0.00	0.00	(1,923,987.76)
Net Position, July 1, 2013	2880	2,733,500.58							2,733,500.58
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2014	2780	809,512.82							809,512.82

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

Exhibit K-11
 DOE Page 19
 Fund 891

June 30, 2014

ASSETS	Account Number	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
Cash	1110	1,295,871.49	9,287,583.27	9,145,779.72	1,437,675.04
Investments	1160	1,642,289.54	392,781.01	330,000.06	1,705,070.49
Accounts Receivable, Net	1130				0.00
Interest Receivable on Investments	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150				0.00
Due From Other Agencies	1220				0.00
Total Assets		2,938,161.03	9,680,364.28	9,475,779.78	3,142,745.53
LIABILITIES					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	131,625.93	9,145,779.72	9,168,310.51	109,095.14
Cash Overdraft	2125				0.00
Due to Budgetary Funds	2161	69,525.94	65,718.38	37,976.62	97,267.70
Internal Accounts Payable	2290	2,737,009.16	468,866.18	269,492.65	2,936,382.69
Total Liabilities		2,938,161.03	9,680,364.28	9,475,779.78	3,142,745.53

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2014

	Account Number	Governmental Activities Total Balance June 30, 2014 [1]	Business-Type Activities Total Balance June 30, 2014 [1]	Total	Governmental Activities - Debt Principal Payments 2013-14	Governmental Activities - Principal Due Within One Year 2014-15	Governmental Activities - Debt Interest Payments 2013-14	Governmental Activities - Interest Due Within One Year 2014-15
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	15,185.86		15,185.86	2,367.81	5,774.02	155.69	282.38
Bonds Payable								
SBE/COBI Bonds Payable	2321	2,625,000.00		2,625,000.00	795,000.00	800,000.00	168,700.00	128,950.00
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324	2,625,000.00		2,625,000.00	100,000.00	105,000.00	116,137.52	113,987.50
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	5,250,000.00	0.00	5,250,000.00	895,000.00	905,000.00	284,837.52	242,937.50
Liability for Compensated Absences	2330	21,666,473.33		21,666,473.33				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	54,035,000.00		54,035,000.00	3,020,000.00	3,120,000.00	2,407,441.23	2,303,995.02
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	54,035,000.00	0.00	54,035,000.00	3,020,000.00	3,120,000.00	2,407,441.23	2,303,995.02
Estimated Liability for Long-Term Claims	2350	1,277,396.00		1,277,396.00				
Other Post-Employment Benefits Liability	2360	3,257,679.00		3,257,679.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-Term Liabilities		85,501,734.19	0.00	85,501,734.19	3,917,367.81	4,030,774.02	2,692,434.44	2,547,214.90

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2014, 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, 2014

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2013	Returned To DOE	Revenues [1] 2013-14	Expenditures 2013-14	Flexibility [2] 2013-14	Unexpended June 30, 2014
Class Size Reduction Operating Funds (3355)	94740			38,258,572.00	38,258,572.00		0.00
Class Size Reduction Capital Outlay (3396)	91050						0.00
Excellent Teaching Program (3363)	90570						0.00
Florida School Recognition Funds (3361)	92040	327,403.73		1,442,571.00	1,528,538.25		241,436.48
Instructional Materials (FEFP Earmark) [3]	90880	19,201.09		2,676,770.00	2,657,094.29		38,876.80
Library Media (FEFP Earmark) [3]	90881			154,642.00	154,642.00		0.00
Preschool Projects (3372)	97950						0.00
Public School Technology	90320						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800			1,688,258.00	1,688,258.00		0.00
Safe Schools (FEFP Earmark) [5]	90803			611,445.00	596,579.00		14,866.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			6,380,937.00	6,380,937.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280			9,553,247.00	9,531,854.91		21,392.09
Teacher Recruitment and Retention	93460						0.00
Teacher Training	91290						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	4,506.99		589,087.00	591,477.60		2,116.39
Voluntary Prekindergarten - School Year Program (3371)	96440	42,388.65		424,316.22	456,129.90		10,574.97
Voluntary Prekindergarten - Summer Program (3371)	96441						

- [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, based on the state reading assessment, 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, 2014

Exhibit K-14
DOE Page 22

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411					0.00
Bottled Gas	421	9,822.20				9,822.20
Electricity	430	7,192,335.65	143,402.26			7,335,737.91
Heating Oil	440	148,773.54				148,773.54
Total		7,350,931.39	143,402.26	0.00	0.00	7,494,333.65
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	17,968.48		145.00		18,113.48
Diesel Fuel	460	1,408,285.98		20,012.60		1,428,298.58
Oil and Grease	540	46,910.90				46,910.90
Total		1,473,165.36		20,157.60	0.00	1,493,322.96

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				1,301,580.00	1,301,580.00
EXPENDITURES FOR CAPITALIZED AV MATERIALS:						
Audiovisual Materials	621	2,470.87	4,233.40			6,704.27

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
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	1,630,790.10		96,692.15		1,727,482.25
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Sub-Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	426,088.23
Food	570	5,316,647.57
Commodities	580	877,578.06

**DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**

For the Fiscal Year Ended June 30, 2014

Exhibit K-14
DOE Page 23

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Teacher Salaries					
Basic Programs 101, 102 and 103 (Function 5100)	120	68,468,539.00	967,292.00		69,435,831.00
Basic Programs 101, 102 and 103 (Function 5100)	140	815,119.00	32,314.00		847,433.00
Basic Programs 101, 102 and 103 (Function 5100)	750	8,856.00			8,856.00
Total Basic Program Salaries		69,292,514.00	999,606.00	0.00	70,292,120.00
Other Programs 130 (ESOL) (Function 5100)	120	923,657.00	11,188.00		934,845.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		923,657.00	11,188.00	0.00	934,845.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	37,483,229.00	1,688,122.00		39,171,351.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	153,104.00			153,104.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	45,520.00			45,520.00
Total ESE Program Salaries		37,681,853.00	1,688,122.00	0.00	39,369,975.00
Career Program 300 (Function 5300)	120	2,920,076.00			2,920,076.00
Career Program 300 (Function 5300)	140	47,649.00			47,649.00
Career Program 300 (Function 5300)	750	852.00			852.00
Total Career Program Salaries		2,968,577.00	0.00	0.00	2,968,577.00
TOTAL		110,866,601.00	2,698,916.00	0.00	113,565,517.00

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Textbooks (used for classroom instruction)					
Textbooks (Function 5000)	520	1,868,222.49	28,838.87		1,897,061.36

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2014

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials / Library, Media	Instructional Materials	Totals
<i>Instruction:</i>								
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)	Object Number	Amount
<i>Expenditures:</i>		
General Fund	390	
Food Service Special Revenue Fund	390	
Other Federal Programs Special Revenue Fund	390	
Federal Economic Stimulus Special Revenue Funds	390	
Total Charter School Distributions		0.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
Total:	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended July 1, 2013	Earnings 2013-14	Expenditures 2013-14	Unexpended June 30, 2014
Earnings, Expenditures and Carryforward Amounts:	22,443.43	1,625,014.01	1,248,903.05	398,554.39

Expenditure Program or Activity:	785,129.14
Exceptional Student Education	68,455.50
School Nurses and Health Care Services	221,763.97
Occupational Therapy, Physical Therapy and Other Therapy Services	
ESE Professional and Technical Services	
Gifted Student Education	
Staff Training and Curriculum Development	80,257.08
Medicaid Administration and Billing Services	
Student Services	
Student Transportation	12,091.10
Other	81,206.26
Total Expenditures	1,248,903.05

	Account Number	Supplemental Schedule - Fund 100							Totals
		100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	
VOLUNTARY PREKINDERGARTEN PROGRAM [1]									
GENERAL FUND EXPENDITURES									
<i>Current:</i>									
Prekindergarten	5500	307,521.89	91,163.27	799.14		43,498.21	13,147.39		456,129.90
Student Personnel 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
Instructional-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
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9500								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		307,521.89	91,163.27	799.14	0.00	43,498.21	13,147.39	0.00	456,129.90

[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, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)
United States Department of Agriculture:			
Indirect:			
Child Nutrition Cluster:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	321	\$ 1,450,455.79
National School Lunch Program	10.555 (2)(A)	300	6,998,461.22
Summer Food Service Program for Children	10.559	323	<u>75,842.47</u>
Total United States Department of Agriculture			<u>8,524,759.48</u>
United States Department of Labor:			
Indirect:			
First Coast Workforce Development, Inc.:			
WIA Youth Activities	17.259	FCWD 2014-05	<u>72,660.38</u>
United States General Services Administration:			
Indirect:			
Florida Department of Management Services:			
Donation of Federal Surplus Personal Property	39.003 (2)(B)	None	<u>838.34</u>
United States Department of Education:			
Direct:			
Impact Aid	84.041	None	<u>435,678.79</u>
Indirect:			
Special Education Cluster:			
Florida Department of Education:			
Special Education - Grants to States	84.027	262, 263	7,587,436.03
Special Education - Preschool Grants	84.173	267	168,537.00
Duval County School Board:			
Special Education - Grants to States	84.027	48447	1,851.23
University of South Florida:			
Special Education - Grants to States	84.027	1725104600	<u>292.82</u>
Total Special Education Cluster			<u>7,758,117.08</u>
Florida Department of Education:			
Adult Education-Basic Grants to States	84.002	191, 193	252,042.57
Title I Grants to Local Educational Agencies	84.010	212, 226	4,482,938.22
Career and Technical Education - Basic Grants to States	84.048	161	185,792.34
Education for Homeless Children and Youth	84.196	127	71,459.38
English Language Acquisition Grants	84.365	102	40,427.30
Improving Teacher Quality State Grants	84.367	224	824,206.65
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395	RD211, RG311 RG411, RL111	<u>157,636.77</u>
Total Indirect			<u>13,772,620.31</u>
Total United States Department of Education			<u>14,208,299.10</u>

**SCHEDULE 5
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS
For the Fiscal Year Ended June 30, 2014**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)
United States Department of Health and Human Services:			
Indirect:			
First Coast Workforce Development, Inc.:			
Temporary Assistance for Needy Families	93.558	FCWD 2014-05	<u>72,660.38</u>
United States Department of Defense:			
Direct:			
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556	N/A	895,753.73
Navy Junior Reserve Officers Training Corps	None	N/A	<u>394,106.13</u>
Total United States Department of Defense			<u>1,289,859.86</u>
Total Expenditures of Federal Awards			<u>\$ 24,169,077.54</u>

Notes:

- (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal Programs during the 2013-14 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
 - (A) National School Lunch Program - Includes \$868,506.50 of donated food received during the 2013-14 fiscal year. Donated foods are valued at fair value as determined at the time of donation.
 - (B) Donation of Federal Surplus Personal Property - Represents 23.3 percent of the original acquisition costs of donated Federal surplus personal property obtained during th 2013-14 fiscal year.