

**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, 2013**

Return completed form to: Department of Education Office of Funding and Financial Reporting 325 W. Gaines St., Room 824 Tallahassee, Florida 32399-0400
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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2013, 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 19, 2013.

\_\_\_\_\_  
 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, 2013

Exhibit K-1  
 DOE Page 1  
 Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	601,201.00
Reserve Officers Training Corps (ROTC)	3191	298,861.89
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	900,062.89
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,672,807.17
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,672,807.17
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	129,019,580.00
Workforce Development	3315	868,772.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	17,433.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	20,698.17
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	38,417,094.00
School Recognition Funds	3361	2,318,989.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	429,739.10
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools	3378	
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	18,392.38
Other Miscellaneous State Revenues	3399	467,163.31
Total State	3300	171,577,860.96
<i>Local:</i>		
District School Taxes	3411	53,692,820.74
Tax Redemptions	3421	1,482,305.99
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	251,630.32
Interest on Investments	3431	440,046.92
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	24,200.00
Adult General Education Course Fees	3461	55,581.00
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	39,361.22
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	33,326.00
Preschool Program Fees	3471	394,796.17
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses, and Classes Fees	3479	22,028.50
<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	198,348.69
Other Miscellaneous Local Sources	3495	938,885.30
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	55,755.21
Collections for Lost, Damaged, and Sold Textbooks	3498	18,852.24
Receipt of Food Service Indirect Costs	3499	193,754.63
Total Local	3400	57,841,692.93
<b>Total Revenues</b>	<b>3000</b>	<b>231,992,423.95</b>

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	126,468,135.44	26,700,514.60	2,403,109.78	14,885.01	4,971,039.22	668,134.61	587,716.52	161,813,535.18
Student Personnel Services	6100	9,546,838.46	1,958,870.06	616,882.83	8,251.88	126,703.88	10,939.61	16,448.62	12,284,935.34
Instructional Media Services	6200	2,655,194.42	555,029.88	201,042.44		70,162.22	216,140.00	6,777.80	3,704,346.76
Instruction and Curriculum Development Services	6300	2,885,855.05	546,885.32	191,457.61		45,698.61	5,951.47	54,671.81	3,730,519.87
Instructional Staff Training Services	6400	522,132.43	68,398.58	172,419.46		42,915.05	4,893.52	238.95	811,017.99
Instructional-Related Technology	6500	1,136,247.43	231,307.03	623,694.65		22,880.00	40,890.99	300.99	2,055,321.09
Board	7100	319,130.40	123,322.06	368,533.10		20,307.44			852,961.97
General Administration	7200	482,666.68	90,399.60	146,876.35		2,294.18	365.08	15,102.00	737,903.89
School Administration	7300	12,163,944.89	2,321,023.08	56,861.66	5,308.00	32,719.22	18,450.79	89.00	14,593,090.64
Facilities Acquisition and Construction	7410	643,147.32	116,009.52	173,501.20		6,742.92	11,455.20	230.50	956,394.66
Fiscal Services	7500	316,329.07	69,550.78	12,177.03		9,675.57	596.61	50.00	408,379.06
Food Services	7600	79,780.07	6,124.56						85,904.63
Central Services	7700	2,109,165.02	451,392.14	416,062.21	21,979.86	27,718.11	96,320.58	50,313.13	3,172,951.05
Student Transportation Services	7800	6,221,814.73	1,905,636.24	63,315.67	1,745,070.75	486,762.00	23,477.27	247,666.60	10,693,733.26
Operation of Plant	7900	6,700,470.22	1,831,191.38	2,217,165.82	6,715,784.35	445,277.54	18,546.58	82,669.71	18,011,105.60
Maintenance of Plant	8100	3,033,402.13	701,474.16	625,992.74	201,381.28	596,908.43	19,324.23	5,019.00	5,183,701.97
Administrative Technology Services	8200	1,000,544.21	181,622.45	615,091.11	16,971.00	32,732.55	692.03	100.00	1,847,773.35
Community Services	9100	223,379.90	55,335.84	3,741.00		30,843.91	23.89	27,401.06	340,927.60
<i>Capital Outlay</i>									
Facilities Acquisition and Construction	7420								
Other Capital Outlay	9300						272,854.98		272,854.98
<i>Debt Service (Function 9360)</i>							939,865.69		939,865.69
Redemption of Principal	710								
Interest	720								
Total Expenditures		176,508,217.87	37,914,479.28	8,907,924.66	8,729,812.13	6,971,400.85	2,348,925.13	1,116,444.66	242,497,224.58
Excess (Deficiency) of Revenues Over Expenditures									(10,504,800.65)

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, 2013

Exhibit K-1  
 DOE Page 3  
 Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	110,433.06
Loss Recoveries	3740	40,672.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	4,325,543.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	4,325,543.00
<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	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>4,476,648.06</b>
<b>Net Change In Fund Balance</b>		<b>(6,028,152.58)</b>
Fund Balance, July 1, 2012	2800	13,382,968.37
Adjustments to Fund Balance	2891	(60,763.23)
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,530,732.02
Restricted Fund Balance	2720	833,957.63
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	4,929,362.91
<b>Total Fund Balance, June 30, 2013</b>	<b>2700</b>	<b>7,294,052.56</b>

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

For the Fiscal Year Ended June 30, 2013

Exhibit K-2  
 DOE Page 4  
 Fund 410

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	5,832,360.18
School Breakfast Reimbursement	3262	1,336,431.65
Afterschool Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA Donated Commodities	3265	883,287.00
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	65,757.77
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	8,117,836.60
<i>State:</i>		
School Breakfast Supplement	3337	57,256.00
School Lunch Supplement	3338	76,962.00
Other Miscellaneous State Revenues	3399	
Total State	3300	134,218.00
<i>Local:</i>		
Interest on Investments	3431	35,929.41
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	
Student Lunches	3451	2,777,324.07
Student Breakfasts	3452	242,162.70
Adult Breakfasts/Lunches	3453	37,610.00
Student and Adult a la Carte Fees	3454	2,985,855.53
Student Snacks	3455	68,258.47
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	2,463.76
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	6,149,603.94
<b>Total Revenues</b>	<b>3000</b>	<b>14,401,658.54</b>

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, 2013

Exhibit K-2  
 DOE Page 5  
 Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	4,989,582.02
Employee Benefits	200	1,641,673.02
Purchased Services	300	206,392.96
Energy Services	400	156,856.17
Materials and Supplies	500	6,481,941.96
Capital Outlay	600	310,977.61
Other	700	306,495.02
Other Capital Outlay (Function 9300)	600	316,469.46
<b>Total Expenditures</b>		<b>14,410,388.22</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(8,729.68)</b>
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		
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	
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>
<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	
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>(8,729.68)</b>
Fund Balance, July 1, 2012	2800	4,352,487.31
Adjustments to Fund Balance	2891	6,994.32
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	82,634.07
Restricted Fund Balance	2720	4,268,117.88
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
<b>Total Fund Balance, June 30, 2013</b>	<b>2700</b>	<b>4,350,751.95</b>

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, 2013

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	797,752.84
Total Federal Direct	3100	797,752.84
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	268,759.58
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	719,878.80
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	8,439,249.47
Elementary and Secondary Education Act, Title I	3240	3,535,895.93
Adult General Education	3251	215,445.42
Vocational Rehabilitation	3253	
Federal Through Local	3280	11,382.49
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	367,069.78
Total Federal Through State and Local	3200	13,557,681.47
<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
<b>Total Revenues</b>	<b>3000</b>	<b>14,355,434.31</b>

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FUNDAL PROGRAMS (Continued)  
 For the Fiscal Year Ended June 30, 2012

Account Number	100 Salaries	200 Employee Benefits	180 Purchase Orders	400 Energy Services	220 Vendors and Suppliers	530 Capital Outlay	710 Other	Total
<b>EXPENDITURES</b>								
Instruction	6,719,373.19	1,714,124.87	431,076.03	11,971.00	391,127.24	324,131.24	12,772.50	9,415,615.99
Student Personnel Services	631,146.16	214,127.14	34,162.90		29,811.70	269.11	17,270.90	1,231,627.91
Instructional Media Services								189.71
Instruction and Curriculum Development Services	977,471.16	192,402.46	29,252.72		608.41	843.37	0.00	1,200,175.36
Instructional Staff Training Services	1,019,166.11	181,277.24	106,918.12		73,977.41	7,167.92	9,793.00	1,599,183.11
Instructional Related Technology						72,884.47		72,884.47
Food							195,128.49	195,128.49
General Administration		1,933.71						1,933.71
School Administration			709.11					709.11
Facilities Acquisition and Construction								
Food Services								
Central Services		0.00						0.00
Student Transportation Services	1,017.33	417.31	3,931.27	2,380.50			195.43	18,454.37
Operation of Plant								0.00
Maintenance of Plant								0.00
Administrative Technology Services								0.00
Community Services								0.00
Open of County								
Facilities Acquisition and Construction								
Other Capital Outlay								
Total Expenditures	9,711,164.11	2,133,510.93	843,210.41	12,251.50	114,103.36	607,493.19	218,644.72	14,155,124.11
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>								
Leases								
Sales of Capital Assets								
Lottery Receipts								
Property R:								
From General Fund								
From Debt Service Funds								
From Capital Projects Funds								
Interfund								
From Permanent Funds								
From Internal Service Funds								
From Enterprise Funds								
Total Transfers In								
Transfer Out - (Per Chapter 429)								
To the General Fund								
To Debt Service Funds								
To Capital Projects Funds								
Interfund								
To Permanent Funds								
To Internal Service Funds								
To Enterprise Funds								
Total Transfers Out								
Total Other Financing Sources (Uses)								
Net Change in Fund Balance								
Fund Balance, July 1, 2011								
Adjustments to Fund Balance								
Special Fund Balance								
Nonspendable Fund Balance								
Restricted Fund Balance								
Committed Fund Balance								
Assigned Fund Balance								
Unassigned Fund Balance								
Total Fund Balance, June 30, 2012								



DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS  
 FEDERAL ECONOMIC STIMULUS PROGRAMS  
 For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Act 435	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	0.00	0.00
<i>Federal Through State:</i>							
Vocational Education Acts	3201						0.00
State Fiscal Stabilization Funds - K-12	3210						0.00
State Fiscal Stabilization Funds - Workforce	3211						0.00
State Fiscal Stabilization Funds - VPK Program	3212						0.00
Race to the Top	3214				461,329.26		461,329.26
Education Jobs Act	3215						0.00
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	0.00	461,329.26	0.00	461,329.26
<i>State</i>							
Other Miscellaneous State Revenues	3399						0.00
Total State	3300	0.00	0.00	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	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	461,329.26	0.00	461,329.26

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - STATE RISK-STABILIZATION FUNDS (Continued)  
 For the Fiscal Year Ended June 30, 2013

Exhibit E-4  
 Note Page 4  
 Fund 151

EXPENDITURES	Account Number	156	3169	3169	400	5169	603	700		Total
								Capital	Other	
PERSONS										
Instruction	1000									0.00
Student Personnel Services	4100									0.00
Instructional Media Services	4200									0.00
Instruction and Curriculum Development Services	4300									0.00
Instructional Staff Training Services	4400									0.00
Instructional Support Technology	5100									0.00
Board	7100									0.00
General Administration	7200									0.00
School Administration	7300									0.00
Facilities Acquisition and Construction	7400									0.00
Food 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	8300									0.00
Capital Outlay	9200									0.00
Facilities Acquisition and Construction	9300									0.00
Other Capital Outlay	9400									0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (or Deficiency) of Revenues over Expenditures										0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES										
Lease	2720									0.00
Share of Capital Assets	3710									0.00
Lease Reversals	3740									0.00
Transfer In										0.00
From General Fund	1010									0.00
From Job-Specific Funds	1020									0.00
From Capital Projects Funds	2010									0.00
Interfund	2020									0.00
From Permanent Funds	2030									0.00
From Internal Service Funds	2040									0.00
From Enterprise Funds	2050									0.00
Total Transfers In	2060									0.00
Transfer Out - Personnel 5100										0.00
To the General Fund	1010									0.00
To Job-Specific Funds	2010									0.00
To Capital Projects Funds	3010									0.00
Interfund	3020									0.00
To Permanent Funds	3030									0.00
To Internal Service Funds	3040									0.00
To Enterprise Funds	3050									0.00
Total Transfers Out	3060									0.00
Total Other Financing Sources (Uses)		0.00								0.00
Net Change in Fund Balance	3100									0.00
Fund Balance, July 1, 2012	2891									0.00
Adjustments to Fund Balance										0.00
6-Save Pool Excess										0.00
Nonspendable Fund Balance	3210									0.00
Reversed Fund Balance	2720									0.00
Committed Fund Balance	2710									0.00
Assigned Fund Balance	2740									0.00
Unassigned Fund Balance	2710									0.00
Total Fund Balance, June 30, 2013	2700									0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ADOLESCENT/ADULTS FUNDS (Continued)  
 For the Ending Balance 06/30/2013

EXPENDITURES	100		200		300		400		500		600		700		Total
	Account Number	Salaries	Employee Benefits	Purchased services	Energy services	Materials and Supplies	Capital Outlay	Other	Other						
Current															
Instruction	1600														0.00
Student External Services	6100														0.00
Instructional Media Services	6150														0.00
Instruction and Curriculum Development Services	6160														0.00
Instructional Staff Training Services	6400														0.00
Instructional/Related Technology	6105														0.00
Food	7165														0.00
General Administration	7200														0.00
School Administration	7100														0.00
Facilities Acquisition and Construction	7410														0.00
Food Services	7350														0.00
Food Services	7660														0.00
Food Services	7105														0.00
Student Transportation Services	7300														0.00
Operation of Plant	7460														0.00
Maintenance of Plant	8100														0.00
Administrative Technology Services	8100														0.00
Communicative Services	8100														0.00
Capital Outlay															0.00
Facilities Acquisition and Construction	7450														0.00
Other Capital Outlay	7160														0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources (RES) and CHANGES IN FUND BALANCES															
Lease	7250														0.00
Salary of Capital Assets	7130														0.00
Less Receivable	7140														0.00
Transfer-in															0.00
From General Fund	3160														0.00
From Insurance Funds	7430														0.00
From Capital Projects Funds	7410														0.00
Interfund	1656														0.00
From Prorated Funds	7440														0.00
From Internal Services Funds	7670														0.00
From Insurance Funds	3166														0.00
Total Transfers In	1660														0.00
Transfer Out (Personnel 6/30/13)															0.00
To the General Fund	510														0.00
To Job Service Funds	520														0.00
To Capital Projects Funds	210														0.00
Interfund	510														0.00
To Investment Funds	860														0.00
To Internal Services Funds	270														0.00
To Enterprise Funds	350														0.00
Total Transfers Out	5790														0.00
Total Other Financing Sources (Over)		0.00													0.00
Net Change in Fund Balance		0.00													0.00
Fund Balance, July 1, 2012	2500														0.00
Adjustment to Fund Balance	3391														0.00
End of Fund Balance															0.00
Nonspendable Fund Balance	2710														0.00
Restricted Fund Balance	2750														0.00
Committed Fund Balance	2710														0.00
Assigned Fund Balance	2740														0.00
Unassigned Fund Balance	2710														0.00
Total Fund Balance, June 30, 2013	2760														0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 FUNDING STATEMENT - REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER JARA STIMULUS GRANTS (Continued)  
 For the Year Ended June 30, 2023

EXPENDITURES	Account Number	100 - Subtotal	200 - Employer benefit	300 - Purchased Services	400 - Energy Services	500 - Hardware and Supplies	600 - Capital Outlay	700 - Other	Totals
Services									
Instruction	1800							0.00	
Student Treatment 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	6400							0.00	
Board	7100							0.00	
General Administration	7200							0.00	
School Administration	7300							0.00	
Facilities Acquisition and Construction	7410							0.00	
Facilities	7500							0.00	
Food Services	7600							0.00	
Care Services	7700							0.00	
Student Transportation Services	7800							0.00	
Operation of Plant	7900							0.00	
Maintenance of Plant	8100							0.00	
Administrative Technology Services	8200							0.00	
Community Services	9100							0.00	
Capital Outlay									
Facilities Acquisition and Construction	7430							0.00	
Other Capital Outlay	9100							0.00	
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Excess (Deficit) of Resources over Expenditures									
OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES									
Less:	7720								
Sales of Capital Assets	7730								
Less Recoveries	7740								
Transfer In									
From General Fund	1810								
From Risk Service Fund	1820								
From Capital Projects Funds	1830								
Interfund	1840								
From Permanent Funds	1840								
From Internal Services Funds	1870								
From Enterprise Funds	1886								
Total Transfers In	1800	0.00							
Transfer Out (Income 499)									
To the General Fund	910								
To Risk Services Funds	920								
To Capital Projects Funds	930								
Interfund	930								
To Investment Funds	940								
To Internal Services Funds	970								
To Enterprise Funds	980								
Total Transfers Out	4700	0.00							
Total Other Financial Sources (Uses)		0.00							
Net Change in Fund Balances		0.00							
Fund Balance, July 1, 2022	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance									
Reimbursable Fund Balance	2710								
From State Fund Balance	2720								
Commenced Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2023	2700	0.00							

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - DUNA WILKIE TO THE TOP CENTER  
 For the Fiscal Year Ended June 30, 2013

Account Number	EXPENDITURES	Account Number															
		180 Subgrant	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Material and Supplies	600 Capital Outlay	700 Other	700	700	700	700					
5000	Insurance		199,602													111,221	
5150	Student Personnel Services			1,333													
5250	Instructional Media Services																
5350	Instructional Media Services			5,413.93													77,478.98
5450	Instruction and Community Development Services					2,172.55											23,373.55
5550	Instructional Staff Training Services					3,000.00											16,734.15
5650	Instructional-Related Technology																0.00
5750	IT/ed																0.00
5850	General Administration																0.00
5950	School Administration																0.00
6050	Facilities Acquisition and Construction																0.00
6150	Food Services																0.00
6250	Food Services																0.00
6350	Care of Students																0.00
6450	Student Transportation Services																0.00
6550	Maintenance of Plant																0.00
6650	Maintenance of Plant																0.00
6750	Administrative Technology Services					51,627.00											51,627.00
6850	Community Services																0.00
6950	Capital Outlay																0.00
7000	Other Capital Outlay																318,000.00
7050	Other Capital Outlay																318,000.00
7100	Total Expenditures			74,711.90		10,042.37		115,144.89		0.00					0.00		461,353.32
	OTHER FINANCING SOURCES (USES)																
	From Capital Assets																0.00
	From State																0.00
	From Federal																0.00
	From Local																0.00
	From Other																0.00
	Net Change in Fund Balance																0.00
	Balance Available for																0.00
	Balance Available for																0.00
	Balance Available for																0.00
	Balance Available for																0.00
	Balance Available for																0.00
	Balance Available for																0.00
	Balance Available for																0.00
	Balance Available for																0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - EMPLOYATION LOES ACT (Cash-based)  
 For the Fiscal Year Ended June 30, 2013

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchase Orders	400 Energy Services	500 Material and Supplies	600 Capital Outlay	700 Other	Fund
Current									
Instruction	1000								0.00
Student Personnel Services	4100								0.00
Instructional Media Services	4500								0.00
Innovation and Curriculum Development Services	4800								0.00
Instructional Staff Training Services	4400								0.00
Instructional Support Technology	4200								0.00
Board	2100								0.00
General Administration	7000								0.00
School Administration	7100								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7100								0.00
Food Services	7400								0.00
Central Services	7100								0.00
Student Transportation Services	7400								0.00
Operation of Plant	7300								0.00
Management of Plant	8100								0.00
Advancement, Technology Services	8100								0.00
Continuing Services	9100								0.00
Capital Outlay									
Facilities Acquisition and Construction	7410								0.00
Other Capital Outlay	7400								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES) (Excess (Deficit)) of Investment over Expenditures and CHANGES IN FUND BALANCES									
Less:									
State of Capital Assets	7700								
Less Reserve	7700								
Transfer In									
From General Fund	8410								
From Debt Service Funds	8510								
From Capital Assets Funds	8400								
Interfund	8400								
From Investment Funds									
From Internal Services Funds	8200								
From Enterprise Funds	8400								
Total Transfers In	8400								0.00
Transfer Out									
To Debt Service Funds	8200								
To Capital Projects Funds	8400								
Interfund	8400								
To Internal Services Funds	8200								
To Enterprise Funds	8400								
Total Transfer Out	8400								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance	3400								
Fund Balance, July 1, 2012	3400								
Adjustments to Fund Balance									
Equity Fund Balance	2710								
Nonspendable Fund Balance	2720								
Reserved Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2013	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, 2013

REVENUES	Account Number	EXPENDITURES						Total
		100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	
<i>Federal Through State and Local:</i>								
Federal Through Local	3380							
Total Federal Through State and Local	3200							0.00
<i>Local:</i>								
Interest on Investments	2431							
Gain on Sale of Investments	2432							
Net Increase (Decrease) in Fair Value of Investments	2433							
Gifts, Grants, and Bequests	2440							
Other Miscellaneous Local Sources	2495							
Total Local	3400							0.00
Total Revenues	3000							0.00
<i>EXPENDITURES</i>								
<i>Current:</i>								
Instruction	5000							0.00
Student Personnel Services	6100							0.00
Instructional Media Services	6500							0.00
Instructional and Curriculum Development Services	6500							0.00
Instructional Staff Training Services	6600							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
<i>Capital Outlay:</i>								
Facilities Acquisition and Construction	7430							0.00
Other Capital Outlay	9300							0.00
Total Expenditures								0.00
Excess (Deficiency) of Revenues over Expenditures								0.00
<b>OTHER FINANCING SOURCES (USES)</b>								
<b>and CHANGES IN FUND BALANCES</b>								
Less Reserves	3740							
<i>Transfer 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	3680							
Fund Transfer In	3690							0.00
<i>Transfer Out: (Function 9100)</i>								
To General Fund	810							
To Debt Service Funds	920							
To Capital Projects Funds	930							
To Enterprise Funds	940							
To Internal Service Funds	970							
To Enterprise Funds	990							
Fund Transfer Out	9700							0.00
Total Other Financing Sources (Uses)								0.00
Net Change in Fund Balance								0.00
Fund Balance, July 1, 2012	2800							
Adjustments to Fund Balance	2591							
<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 Balance, June 30, 2013	2700							0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 COMPARING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - REPT SERVICE FUNDS  
 YEAR ENDING SEPTEMBER 30, 2013

Sheet 6 of 6

Account Number	REVENUES	SCHOOL Board	Special Act	State, Fed, Local	Miss Vickie	Donor	Other Donor	Gift Donor	Total
		210	215	220	225	230	235	240	245
101	Interest								0.00
102	Dividends								0.00
103	Net Investment Income								0.00
104	Other Income								0.00
105	Transfer From Other Funds								0.00
106	Transfer To Other Funds								0.00
107	Gifts								0.00
108	Other								0.00
109	Net Change in Fund Balances								0.00
110	Total								0.00
200	Salaries and Benefits								0.00
201	Salaries								0.00
202	Benefits								0.00
203	Other								0.00
204	Total								0.00
210	Travel								0.00
211	Printing								0.00
212	Supplies								0.00
213	Utilities								0.00
214	Telephone								0.00
215	Postage								0.00
216	Contractual Services								0.00
217	Professional Fees								0.00
218	Other								0.00
219	Total								0.00
220	Capital Expenditures								0.00
221	Depreciation								0.00
222	Other								0.00
223	Total								0.00
230	Other								0.00
231	Transfer From Other Funds								0.00
232	Transfer To Other Funds								0.00
233	Gifts								0.00
234	Other								0.00
235	Total								0.00
240	Net Change in Fund Balances								0.00
241	Total								0.00



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, 2013

Exhibit A-7  
 DGE Page 16

REVENUES	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 1011.7(2) F.S.	Voted Capital Improvement	Other Capital Projects	AKSA Events/Shareable Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
COARDS Distributed	3321						404,113.47					404,113.47
Interest on Undistributed COARDS	3325						12,276.80					12,276.80
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classroom First Program	3392											0.00
School Infrastructure Thrift Program Act	3393											0.00
Effort Index Grants	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				0.00				73,093.42
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	416,390.27	0.00	0.00	73,093.42	0.00	489,483.69
<i>Local:</i>												
District Local Capital Improvement Tax	3413							12,739,244.56		1,633,054.50		14,372,299.06
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419							351,792.71				351,792.71
Tax Redemption	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423						1,310.25			18,597.22		19,907.47
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
Impact Fee	3496		0.00	0.00								5,315,447.59
Total Local Sources	3400	0.00	0.00	0.00	27,916.52	0.00	417,700.52	13,265,042.02	0.00	7,040,192.73	0.00	20,750,851.79
Total Revenues												
<b>EXPENDITURES</b>												
<i>Capital Outlay (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630						40,842.61	726,357.97		334,487.65		1,060,878.23
Furniture, Fixtures, and Equipment	640							158,157.31		907,050.91		1,065,208.22
Motor Vehicles (Including Buses)	650							366,980.06				366,980.06
Land	660											0.00
Improvements Other Than Buildings	670											0.00
Remodeling and Renovations	680											0.00
Computer Software	690											0.00
<i>Data 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												
Excess (Deficiency) of Revenues Over Expenditures												

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, 2013

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Section 101.14 & 101.15 F S Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program	Minority Cap. Improvement Section 101 1/2) F.S.	Yield Capital Improvement	Other Capital Projects	Affix, Economic Stimulus Capital Project	Totals
		310	320	330	340	350	360	370	380	390	399	
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3721											0.00
Discount on Sale of Bonds (Function 9291)	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 9291)	893											0.00
Loans	3730											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 Communication Account	3770											0.00
Transfers In:												
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	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(4,325,543.00)				(4,325,543.00)
To Debt Service Funds	920							(3,057,350.50)				(3,057,350.50)
To Special Revenue Funds	940											0.00
Interfund	940											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	(7,382,893.50)				(7,382,893.50)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(7,382,893.50)				(7,382,893.50)
Net Changes in Fund Balances		0.00	0.00	0.00	(24,898.16)	0.00	147,671.04	(1,007,342.39)	0.00	3,080,169.42	0.00	2,235,396.24
Fund Balances, July 1, 2012	2500		1.94		29,542.77			6,039,448.11		2,519,609.53		8,299,993.55
Adjustments to Fund Balances	2891											0.00
Ending Fund Balances:												
Respendable Fund Balance	2710							5,022,105.72		5,129,278.95		10,151,384.67
Restricted Fund Balance	2720		1.94		27,552.43		147,671.04					27,552.43
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750	0.00	1.94	0.00	27,552.43	0.00	147,671.04	5,022,105.72	0.00	5,129,278.95	0.00	10,527,890.08
Total Fund Balances, June 30, 2013	2700		1.94	0.00	27,552.43	0.00	147,671.04	5,022,105.72	0.00	5,129,278.95	0.00	10,527,890.08

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND  
For the Fiscal Year Ended June 30, 2013

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<b>REVENUES</b>									
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
<b>EXPENDITURES</b>									
<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
Capital 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 9300)									0.00
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures									0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Sale of Capital Assets	3730								0.00
Less Recoveries	3740								0.00
Transfers In:									0.00
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
Transfers Out: (Function 9700)									0.00
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfer Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2012	2390								0.00
Adjustments to Fund Balance	2391								0.00
Ending Fund Balance									0.00
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
Total Fund Balance, June 30, 2013	2700								0.00

	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
<b>OPERATING REVENUES</b>									
Charges for Services	3481								0.00
Charges for Sites	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
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES (Function 9900)</b>									
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
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>									
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
<b>Net Increase (Decrease) in Fair Value of Investments</b>	3433								0.00
Gifts, Grants, and Bequests	3440								0.00
Other Miscellaneous Local Sources	3493								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
<b>Loss on Disposition of Assets (Function 9900)</b>	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<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
<b>Total Transfers In</b>	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Position, July 1, 2012</b>	2880								0.00
<b>Adjustments to Net Position</b>	2896								0.00
<b>Net Position, June 30, 2013</b>	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, 2013

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total
<b>OPERATING REVENUES</b>									
Charges for Services	3481	117,994.25							117,994.25
Charges for Sales	3482								0.00
Premium Revenue	3484	8,173.72							8,173.72
Other Operating Revenues	3489		0.00	0.00		0.00		0.00	0.00
<b>Total Operating Revenues</b>		<b>126,167.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>126,167.97</b>
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100								0.00
Employee Benefits	200	1,404,311.85							1,404,311.85
Purchased Services	300	1,513,441.72							1,513,441.72
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	2,917,653.60	0.00	0.00	0.00	0.00		0.00	2,917,653.60
<b>Total Operating Expenses</b>		<b>(2,791,485.63)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,791,485.63)</b>
<b>Operating Income (Loss)</b>									
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investment	3431	12,040.98							12,040.98
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)	700								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810	12,040.98	0.00	0.00	0.00	0.00		0.00	12,040.98
<b>Total Nonoperating Revenues (Expenses)</b>		<b>(2,779,444.65)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,779,444.65)</b>
<b>Income (Loss) Before Operating Transfers</b>									
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<b>Transfers In</b>									
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
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Transfers Out (Function 9700)</b>									
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
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Change in Net Position</b>		<b>(2,779,444.65)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,779,444.65)</b>
Net Position, July 1, 2012	2850	3,935,713.72							3,935,713.72
Adjustments to Net Position	2896								0.00
<b>Net Position, June 30, 2013</b>	<b>2780</b>	<b>1,156,269.07</b>							<b>1,156,269.07</b>

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

Exhibit K-11  
DOE Page 21  
Fund 891

June 30, 2013

ASSETS	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
Cash	1110	1,290,260.43	8,794,915.89	8,789,304.83	1,295,871.49
Investments	1160	1,680,280.62	99,258.92	137,250.00	1,642,289.54
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
<b>Total Assets</b>		2,970,541.05	8,894,174.81	8,926,554.83	2,938,161.03
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	74,170.50	8,789,304.83	8,731,849.40	131,625.93
Due to Budgetary Funds	2161	96,653.87	23,675.96	50,803.89	69,525.94
Internal Accounts Payable	2290	2,799,716.68	81,194.02	143,901.54	2,737,009.16
<b>Total Liabilities</b>		2,970,541.05	8,894,174.81	8,926,554.83	2,938,161.03

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

Account Number	Governmental Activities Total Balance June 30, 2013 [1]	Business-Type Activities Total Balance June 30, 2013 [1]	Total	Governmental Activities - Debt Principal Payments 2012-13	Governmental Activities - Amounts Due Within One Year 2013-14	Business-Type Activities - Debt Principal Payments 2012-13	Business-Type Activities - Amounts Due Within One Year 2013-14
Notes Payable			0.00				
2310			0.00				
Obligations Under Capital Leases			0.00				
2315			0.00				
Bonds Payable			3,420,000.00	770,000.00	795,000.00		
SBE/COBI Bonds Payable	3,420,000.00						
2321							
District Bonds Payable			0.00				
2322			0.00				
Special Act Bonds Payable			0.00				
2323							
Motor Vehicle License Revenue Bonds Payable	2,725,000.00		2,725,000.00	100,000.00	100,000.00		
2324							
Sales Surplus Bonds Payable			0.00				
2326							
Total Bonds Payable	6,145,000.00	0.00	6,145,000.00	870,000.00	895,000.00	0.00	0.00
2320							
Liability for Compensated Absences	20,637,339.47		20,637,339.47				
2330							
Lease-Purchase Agreements Payable			57,055,000.00	2,910,000.00	3,020,000.00		
2341							
Certificates of Participation (COPS) Payable	57,055,000.00		57,055,000.00				
2342			0.00				
Qualified Zone Academy Bonds (QZAB) Payable			0.00				
2343							
Qualified School Construction Bonds (QSCB) Payable			0.00				
2344							
Build America Bonds (BAB) Payable			0.00				
2349							
Other Lease-Purchase Agreements Payable			0.00				
2340							
Total Lease-Purchase Agreements Payable	57,055,000.00	0.00	57,055,000.00	2,910,000.00	3,020,000.00	0.00	0.00
2350							
Estimated Liability for Long-Term Claims	1,372,408.00		1,372,408.00				
2360							
Other Post-Employment Benefits Liability	1,939,904.00		1,939,904.00				
2370							
Estimated PECO Advance Payable			0.00				
2380							
Other Long-Term Liabilities			0.00				
Total Long-Term Liabilities	87,149,651.47	0.00	87,149,651.47	3,780,000.00	3,915,000.00	0.00	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2013, 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, 2013

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2012	Returned To DOE	Revenues [3] 2012-13	Expenditures 2012-13	Flexibility [4] 2012-13	Unexpended June 30, 2013
Class Size Reduction Operating Funds (3355)	94740			38,417,094.00	38,417,094.00		0.00
Class Size Reduction Capital Outlay (3396)	91050						
Comprehensive K-12 Reading Plan (FEFP Earmark) [5]	90800	61,435.33		1,682,818.00	1,744,253.33		0.00
Excellent Teaching (3363)	90570	693.60		0.00	693.60		0.00
Florida Teachers Lead Program (FEFP Earmark)	97580	3,260.99		427,438.00	426,192.00		4,506.99
Instructional Materials (FEFP Earmark) [1]	90880	104,124.96		2,519,452.00	2,604,375.87		19,201.09
Library Media (FEFP Earmark) [1]	90881	619.49		150,863.00	151,482.49		0.00
Preschool Projects (3372)	97950						
Public School Technology	90320						
Safe Schools (FEFP Earmark) [2]	90803	2,624.00		594,059.00	596,683.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						
School Recognition Funds (3361)	92040	271,201.62		2,318,989.00	2,262,786.89		327,403.73
Supplemental Academic Instruction (FEFP Earmark) [5]	91280	308,977.79		9,651,640.00	9,960,617.79		0.00
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Student Transportation (FEFP Earmark)	90830			6,645,919.00	6,645,919.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	34,024.95		429,739.10	421,375.40		42,388.65
Voluntary Prekindergarten - Summer Program (3371)	96441						

- [1] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."
- [2] Combine all programs funded from the Safe Schools allocation under one line, "Safe Schools."
- [3] Include both state and local revenue sources. Revenue should agree to the FEFP Fourth Calculation allocation.
- [4] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
- [5] Expenditures for 100 lowest performing elementary schools should be included in expenditures.



DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES  
 For the Fiscal Year Ended June 30, 2013

Exhibit K-14  
 DOE Page 24

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>ENERGY EXPENDITURES:</b>						
Natural Gas	411					0.00
Bottled Gas	421	6,720.97				6,720.97
Electricity	430	6,543,732.02	149,586.17			6,693,318.19
Heating Oil	440	111,501.69				111,501.69
Total		6,661,974.68	149,586.17	0.00	0.00	6,811,560.85
<b>ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:</b>						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	105,451.90				105,451.90
Diesel Fuel	460	1,639,618.85		2,280.20		1,641,899.05
Oil and Grease	540	43,121.01				43,121.01
Total		1,788,191.76		2,280.20	0.00	1,790,471.96

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
<b>EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:</b>						
Buses	651				366,980.00	366,980.00
<b>EXPENDITURES FOR AUDIOVISUAL MATERIALS:</b>						
Audiovisual Materials	621	3,467.57				3,467.57

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
Subrecipient awards up to \$25,000	311	25,000.00		25,000.00		50,000.00
Subrecipient awards greater than \$25,000	312	1,340,694.03		488,910.06		1,829,604.09
Subrecipient awards up to \$25,000	391					0.00
Subrecipient awards greater than \$25,000	392					0.00

	Sub-Object	Special Revenue Food Services 410
<b>FOOD SERVICE SUPPLIES SUBOBJECT</b>		
Supplies	510	433,847.98
Food	570	5,164,986.22
Commodities	580	872,334.67

**DISTRICT SCHOOL BOARD OF CLAY COUNTY  
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**  
For the Fiscal Year Ended June 30, 2013

Exhibit K-14  
DOE Page 25

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>Teacher Salaries</b>					
Basic Programs 101, 102, and 103 (Function 5100)	120	70,594,052.00	586,804.00		71,180,856.00
Basic Programs 101, 102, and 103 (Function 5100)	140	1,641,658.00	4,550.00		1,646,208.00
Basic Programs 101, 102, and 103 (Function 5100)	750	6,773.00			6,773.00
<b>Total Basic Program Salaries</b>		72,242,483.00	591,354.00	0.00	72,833,837.00
Other Programs 130 (ESOL) (Function 5100)	120	1,038,758.00	28,925.00		1,067,683.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
<b>Total Other Program Salaries</b>		1,038,758.00	28,925.00	0.00	1,067,683.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	35,237,470.00	2,099,075.00		37,336,545.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140	298,328.00			298,328.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	120,989.00			120,989.00
<b>Total ESE Program Salaries</b>		35,656,787.00	2,099,075.00	0.00	37,755,862.00
Career Program 300 (Function 5300)	120	3,017,112.00			3,017,112.00
Career Program 300 (Function 5300)	140	108,078.00			108,078.00
Career Program 300 (Function 5300)	750				0.00
<b>Total Career Program Salaries</b>		3,125,190.00	0.00	0.00	3,125,190.00
<b>TOTAL</b>		112,063,218.00	2,719,354.00	0.00	114,782,572.00
<b>Textbooks (used for classroom instruction)</b>					
Textbooks (Function 5000)	520	2,867,406.71	67,091.45		2,934,498.16

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION  
 For the Fiscal Year Ended June 30, 2013

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES		Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materials Library Media	Totals
<i>Instruction:</i>								
Basic Instruction	5100							0.00
Exceptional Instruction	5200							0.00
Career Education Instruction	5300							0.00
Adult General Instruction	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
<b>Total Flexible Spending Instructional Expenditures</b>	<b>5000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Charter School Distributions - Object 390 (Distributions to charter schools are 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		
<b>Total Charter School Distributions</b>		<b>0.00</b>	

LIFELONG LEARNING: (Lifelong Learning Expenditures are used in federal reporting)		Account Number	Amount
<i>Expenditures:</i>			
General Fund	5900	2,220.02	
Other Federal Programs Special Revenue Fund	5900	111.21	
Federal Economic Stimulus Special Revenue Funds	5900		
<b>Total:</b>		<b>2,331.23</b>	

MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting)		Unexpended July 1, 2012	Earnings 2012-2013	Expenditures 2012-2013	Unexpended June 30, 2013
<i>Expenditure Program or Activity:</i>					
School Nurses and Health Care Services				904,838.13	
Exceptional Student Education				95,235.98	
Occupational Therapy, Physical Therapy, and Other Therapy Services					
ESE Professional and Technical Services					
Gifted Student Education				402,930.02	
Staff Training and Curriculum Development					
Medicaid Administration and Billing Services				4,750.00	
Student Services				8,472.86	
Student Transportation				404,110.28	
Other					
<b>Total Expenditures</b>		<b>1,63,939.50</b>	<b>1,678,841.20</b>	<b>1,820,337.27</b>	<b>22,443.43</b>

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
VOLUNTARY PREKINDERGARTEN (VPE) PROGRAM  
For the Fiscal Year Ended June 30, 2013

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES		100	200	300	400	500	600	700	Totals
Account Number		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
5500	Prekindergarten Instruction	338,874.62	72,119.94	940.88		42,090.74	19,391.44		-473,117.62
6100	Student Personnel Services								0.00
6200	Instructional Media Services								0.00
6300	Instruction and Curriculum Development Services								0.00
6400	Instructional Staff Training Services								0.00
6500	Instructional-Related Technology								0.00
7100	Board								0.00
7200	General Administration								0.00
7300	School Administration								0.00
7410	Facilities Acquisition and Construction								0.00
7500	Fiscal Services								0.00
7600	Food Services								0.00
7700	Central Services								0.00
7800	Student Transportation Services	91.30	11.46	172.45	71.60				346.81
7900	Operation of Plant								0.00
8100	Maintenance of Plant								0.00
8200	Administrative Technology Services								0.00
9100	Community Services								0.00
<i>Capital Outlay:</i>									
7420	Facilities Acquisition and Construction								0.00
9300	Other Capital Outlay								0.00
<i>Debt Service: (Function 9200)</i>									
710	Redemption of Principal								0.00
720	Interest								0.00
<b>Total Expenditures</b>		<b>338,965.92</b>	<b>72,131.40</b>	<b>1,113.33</b>	<b>71.60</b>	<b>42,090.74</b>	<b>19,391.44</b>	<b>0.00</b>	<b>473,764.43</b>

[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, 2013**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures  (1)
<b>United States Department of Agriculture:</b>			
Indirect:			
Child Nutrition Cluster:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	321	\$ 1,336,431.65
National School Lunch Program	10.555 (2)(A)	300	6,715,647.18
Summer Food Service Program for Children	10.559	323	<u>65,757.77</u>
			<u>8,117,836.60</u>
<b>Total United States Department of Agriculture</b>			
<b>United States Department of Labor:</b>			
Indirect:			
First Coast Workforce Development, Inc.:			
WIA Youth Activities	17.259	FCWD 2013-05	<u>67,999.47</u>
<b>United States Department of Education:</b>			
Direct:			
Impact Aid	84.041	None	<u>601,201.00</u>
Indirect:			
Special Education Cluster:			
Florida Department of Education:			
Special Education - Grants to States	84.027	262, 263	8,271,514.47
Special Education - Preschool Grants	84.173	267	167,735.00
Duval County School Board:			
Special Education - Preschool Grants	84.027	48447	2,284.25
University of South Florida:			
Special Education - Grants to States	84.027	1725104600	<u>2,193.47</u>
			<u>8,443,727.19</u>
<b>Total Special Education Cluster</b>			
Florida Department of Education:			
Adult Education-Basic Grants to States	84.002	191, 193	215,445.42
Title I Grants to Local Educational Agencies	84.010	212, 226	3,535,895.93
Career and Technical Education - Basic Grants to States	84.048	161	260,191.27
Education for Homeless Children and Youth	84.196	127	72,210.89
Education Technology State Grants	84.318	122	95,084.00
English Language Acquisition Grants	84.365	102	89,516.80
Improving Teacher Quality State Grants	84.367	224	624,794.80
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395	RD211, RG311 RL 111	<u>461,329.26</u>
			<u>13,798,195.56</u>
<b>Total Indirect</b>			
			<u>14,399,396.56</u>
<b>Total United States Department of Education</b>			

**SCHEDULE 5  
SCHEDULE OF EXPENDITURES OF FEDERAL  
AWARDS  
For the Fiscal Year Ended June 30, 2013**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures  (1)
<b>United States Department of Health and Human Services:</b>			
Indirect:			
First Coast Workforce Development, Inc.:			
Temporary Assistance for Needy Families	93.558	FCWD 2013-05	<u>67,999.47</u>
<b>United States Department of Defense:</b>			
Direct:			
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556	N/A	809,135.33
Navy Junior Reserve Officers Training Corps	None	N/A	<u>351,789.27</u>
<b>Total United States Department of Defense</b>			<u>1,160,924.60</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 23,814,156.70</u>

Notes:

- (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal Programs during the 2012-13 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 \$883,287 of donated food received during the 2012-13 fiscal year. Donated foods are valued at fair value as determined at the time of donation.