

**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, 2015**

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2015, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 17, 2015.

 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, 2015

Exhibit K-1
 FDOE Page 1
 Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	505,694.29
Reserve Officers Training Corps (ROTC)	3191	279,921.62
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	785,615.91
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,524,319.75
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,524,319.75
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	145,132,632.00
Workforce Development	3315	847,812.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	13,027.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	21,066.93
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	18,486.65
District Discretionary Lottery Funds	3344	126,534.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	37,433,345.00
Florida School Recognition Funds	3361	1,980,516.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	511,518.90
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,161,904.58
Total State	3300	187,246,843.06
<i>Local:</i>		
District School Taxes	3411	51,579,555.85
Tax Redemptions	3421	1,206,016.11
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	295,524.18
Interest on Investments	3431	7,244.01
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	19,758.34
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	40,670.00
Postsec Career Cert-Apprl Tech Diploma Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	13,462.50
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	10,719.50
<i>Other Fees:</i>		
Preschool Program Fees	3471	490,513.49
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	53,870.29
<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	451,952.28
Other Miscellaneous Local Sources	3495	938,566.41
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	12,825.28
Collections for Lost, Damaged and Sold Textbooks	3498	18,915.03
Receipt of Food Service Indirect Costs	3499	380,602.13
Total Local	3400	55,520,195.40
Total Revenues	3000	245,076,974.12

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
 For the Fiscal Year Ended June 30, 2013

Account Number	EXPENDITURES							Totals
	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	
Current:								
Instrumen	5000	28,857,967.16	8,050,715.50	11,726.00	6,187,741.42	286,872.00	532,231.16	167,169,724.11
Student Support Services	6100	2,432,709.24	577,632.76	205,025.04	1,539.00	2,339,324.00	22,339.34	13,814,779.89
Instruional Media Services	6200	2,714,833.51	642,325.77	303,823.77	55,553.47	170,914.88	1,539.00	3,891,022.90
Instruion and Curriculum Development Services	6300	3,312,544.53	698,548.84	74,314.92	8,674.07	30,615.65	42,807.77	4,167,505.78
Instruional Staff Training Services	6400	1,682,072.00	359,818.81	261,584.58	661.33	36,854.17	164.00	2,320,832.14
Instruion Related Technology	6500	1,865,114.21	405,241.51	839,387.30	17,042.63	33,926.59	16,692.26	3,176,832.52
Board	7100	279,177.21	142,368.99	429,759.51	4,909.99	47,756.72	900,129.42	805,643.88
General Administration	7200	546,381.23	147,483.00	64,327.24	1,431.43	4,241.58	45,848.98	14,972,015.34
School Administration	7300	12,244,065.93	2,646,931.70	45,141.48	24,781.07	4,241.58	71,909.98	14,972,015.34
Facilities Acquisition and Construction	7410	626,962.93	131,814.68	121,297.23	4,244.00	93,732.22	50.00	985,294.93
Fiscal Services	7500	509,901.06	107,975.45	123,406.81	8,545.83	147.51	50.00	750,026.66
Food Services	7600	80,799.89	5,880.00	296,891.80	15,891.00	65,163.00	37,801.21	3,256,563.72
Central Services	7700	2,334,078.32	493,075.69	72,633.13	1,141,977.31	602,296.64	5,910.75	10,448,803.74
Student Transportation Services	7800	6,292,451.82	2,020,033.88	72,633.13	1,928,329.74	30,288.93	93,629.71	18,166,824.56
Operation of Plant	7900	5,889,909.96	1,638,484.51	2,446,046.64	1,564,437.22	21,070.69	3,783.00	3,052,438.29
Maintenance of Plant	8100	3,097,660.88	788,451.71	424,208.02	13,741.00	600.00	26,402.95	1,440,280.29
Administrative Technology Services	8200	798,612.39	172,276.83	434,208.02	18,896.85	1,064.68	26,402.95	257,296.27
Community Services	9100	157,371.53	51,326.85	2,239.42				
Capital Outlay								
Facilities Acquisition and Construction	7420							
Other Capital Outlay	9100							
Debt Service (Parson 2010)								
Redemption of Principal	710							
Interest	720							
Total Expenditures		175,899,158.23	41,722,098.42	14,567,881.48	9,283,376.29	8,224,530.70	1,310,067.25	252,422,701.50
Excess (Deficiency) of Revenues Over Expenditures								(7,665,727.38)

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, 2015

Exhibit K-1
 FDOE Page 3
 Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	199,932.69
Loss Recoveries	3740	10,322.51
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	6,860,208.26
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	6,860,208.26
<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)		7,070,463.46
Net Change In Fund Balance		(595,263.92)
Fund Balance, July 1, 2014	2800	7,337,568.03
Adjustments to Fund Balance	2891	(157,761.43)
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	934,880.05
Restricted Fund Balance	2720	457,562.68
Committed Fund Balance	2730	
Assigned Fund Balance	2740	2,048,094.47
Unassigned Fund Balance	2750	3,144,005.48
Total Fund Balances, June 30, 2015	2700	6,584,542.68

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

Exhibit K-2
 FDOB Page 4
 Fund 410

For the Fiscal Year Ended June 30, 2015

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	6,917,355.44
School Breakfast Reimbursement	3262	1,586,899.61
Afterschool Snack Reimbursement	3263	15,912.92
Child Care Food Program	3264	
USDA-Donated Commodities	3265	1,065,244.50
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	105,845.55
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	9,691,258.02
<i>State:</i>		
School Breakfast Supplement	3337	54,056.00
School Lunch Supplement	3338	77,708.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	131,764.00
<i>Local:</i>		
Interest on Investments	3431	5,949.45
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	2,952,969.13
Student Breakfasts	3452	238,547.95
Adult Breakfasts/Lunches	3453	159,710.55
Student and Adult à la Carte Fees	3454	1,847,435.99
Student Snacks	3455	42,181.36
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	11,931.76
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	5,258,726.19
Total Revenues	3000	15,081,748.21

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, 2015

Exhibit K-2
 FDOE Page 5
 Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	6,059,498.37
Employee Benefits	200	2,217,215.28
Purchased Services	300	105,539.27
Energy Services	400	166,398.54
Materials and Supplies	500	6,632,290.85
Capital Outlay	600	194,691.26
Other	700	501,088.83
Other Capital Outlay (Function 9300)	600	238,951.34
Total Expenditures		16,115,673.74
Excess (Deficiency) of Revenues Over Expenditures		(1,033,925.53)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(1,033,925.53)
Fund Balance, July 1, 2014	2800	4,148,867.13
Adjustments to Fund Balance	2891	22,870.19
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	92,982.93
Restricted Fund Balance	2720	3,044,828.86
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2015	2700	3,137,811.79

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, 2015

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	1,175,160.83
Total Federal Direct	3100	1,175,160.83
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	285,616.29
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	7,567,190.24
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	105,630.00
English Literacy and Civics Education	3222	17,842.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>NCLB - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	4,663,701.27
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	594,107.57
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	21,500.00
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	617,500.92
Total Federal Through State and Local	3200	13,873,088.29
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	6,062.57
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	6,062.57
Total Revenues	3000	15,054,311.69

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

Account Number	Account Number
Loans	3720
Sale of Capital Asset	3730
Loss Recoveries	3740
Transfers In	
From General Fund	3810
From Debt Service Funds	3820
From Capital Projects Funds	3830
Interfund	3850
From Permanent Funds	3860
From Internal Service Funds	3870
From Enterprise Funds	3890
Total Transfers In	3900
Transfers Out: (Function 9700)	
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
Total Other Financing Sources (Uses)	0.00
Net Change in Fund Balance	0.00
Fund Balance, July 1, 2014	2800
Adjustments to Fund Balance	2891
Change Fund Balance	
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, 2015	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
 For the Fiscal Year Ended June 30, 2015

Exhibit K-4
 FDOE Page 8
 Funds 430

REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	AREA Race to the Top 434	Totals
<i>Federal Direct:</i>					
Workforce Innovation and Opportunity Act (WIOA)	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 and Local:</i>					
Career and Technical Education	3201				0.00
Race to the Top	3214				95,281.99
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act - Title I	3240				0.00
Other Food Services	3269				0.00
Federal Through Local	3280				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State and Local	3200	0.00	0.00	95,281.99	95,281.99
<i>State:</i>					
State Through Local	3380				0.00
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	95,281.99	95,281.99

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED AREA STIMULUS FUNDS (Continued)

OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES		Account Number	
Loans		3720	
Sale of Capital Assets		3730	
Loss Recoveries		3740	
Transfers In		3610	
From General Fund		3620	
From Debt Service Funds		3630	
From Capital Projects Funds		3650	
Interfund		3660	
From Permanent Funds		3670	
From Internal Service Funds		3690	
From Enterprise Funds		3600	0.00
Total Transfers In			
Transfers Out: (Parenthesis 9740)			
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, 2014		2800	
Adjustments to Fund Balance		2891	
Ending Fund Balance			
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, 2015		2700	0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ABRA STIMULUS GRANTS (Continued)

For the Fiscal Year Ended June 30, 2015

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Project Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3690	0.00
Transfers Out: (Reservation 2700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Project Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	990	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2014	2800	
Adjustments to Fund Balance Existing Fund Balances:	2831	
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, 2015	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, 2015

Account Number	100 Salaries	200 Employee Benefits	310 Purchased Services	400 Heavy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:								
Innovation								
Student Support Services								
Instructional Media Services								
Instructional and Curriculum Development Services								
Instructional Staff Training Services	11,623.79	1,050.93	44,899.24		37,709.03			95,281.99
Instruction-Related Technology								
Board								
General Administration								
School Administration								
Facilities Acquisition and Construction								
Food Services								
Food Services								
Central Services								
Student Transportation Services								
Operation of Plant								
Maintenance of Plant								
Administrative Technology Services								
Community Services								
Capital Outlay								
Facilities Acquisition and Construction								
Other Capital Outlay								
Total Expenditures	11,623.79	1,050.93	44,899.24	0.00	37,709.03	0.00	0.00	95,281.99
Excess (Deficiency) of Revenue over Expenditures								

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, 2015

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number	
Leases		3720	
Sale of Capital Assets		3730	
Lease Recoveries		3740	
Transfers In:			
From General Fund		3610	
From Debt Service Funds		3620	
From Capital Projects Funds		3630	
Interfund		3650	
From Permanent Funds		3660	
From Internal Service Funds		3670	
From Enterprise Funds		3690	
Total Transfers In		3690	0.00
Transfers Out: (Function 9740)			
To the General Fund		910	
To Debt Service Funds		920	
To Capital Projects Funds		930	
Interfund		950	
To Permanent Funds		950	
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, 2014		2800	
Adjustments to Fund Balance		2831	
Ending Fund Balance:			
Nonspendable Fund Balance		2110	
Restricted Fund Balance		2120	
Committed Fund Balance		2130	
Assigned Fund Balance		2140	
Unassigned Fund Balance		2150	
Total Fund Balance, June 30, 2015		2700	0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
 For the Year Ended June 30, 2015

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Less Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interest	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Federation 2700)		
To General Fund	910	
To Debt Service Funds	930	
To Capital Projects Funds	930	
Interest	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, 2014	2800	
Adjustment to Fund Balance	2891	
Opening Fund Balance		
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, 2015	2700	0.00

DISTRICT SCHOOLS BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2015

Account Number	SBE/COBI Fund	Special Act Funds	Sections 101.17 & 101.15, F.S. 1-10	Motor Vehicle Revenue Bonds	District Bonds	Other Debt Service	ARRA Economic Stimulus Service	Totals
REVENUES								
Miscellaneous Federal Direct	3192							0.00
Miscellaneous Federal Through State	3299							0.00
COMAS Withheld for SBE/COBI Bonds	3322	902,915.19						902,915.19
SBE/COBI Bond Interest	3326	774.88						774.88
Razing Commission Funds	3341		223,250.00					223,250.00
Other Miscellaneous State Revenue	3399							0.00
Total State Sources	3300	903,690.07	223,250.00	0.00	0.00	0.00	0.00	1,126,940.07
Local:								
District Debt Service Taxes	3412							0.00
County Local Sales Tax	3418							0.00
School District Local Sales Tax	3419							0.00
Tax Redemptions	3421							0.00
Payment in Lieu of Taxes	3422							0.00
Excess Fees	3423							0.00
Interest on Investments	3431	693.32				208.98		1,547.30
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
Buyer Fees	3496							0.00
Refunds of Prior Year's Expenditures	3497							0.00
Total Local Sources	3400	0.00	693.32	0.00	0.00	208.98	0.00	1,547.30
Total Revenue	3000	903,690.07	223,888.32	0.00	0.00	208.98	0.00	1,128,487.37
EXPENDITURES								
Debt Service (Mortgage 2010)	710	800,000.00				3,143,000.00		4,043,000.00
Redemption of Principal	720	95,832.00				1,846,676.81		2,698,682.33
Interest	730	2,588.67				17,999.07		21,011.43
Debt and Fees	790					113,674.77		113,674.77
Miscellaneous								0.00
Total Expenditures		898,413.67				5,117,546.65		6,235,375.53
Excess (Deficiency) of Revenue Over Expenditures		\$2,276.40	4,467.11	0.00	0.00	(5,116,631.67)	0.00	(5,106,888.16)

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2015

OTHER FINANCING SOURCES (SBS) AND CHANGES IN FUND BALANCE	Account Number	SHE/CORH Bonds 311	Special Act Bonds 281	Section 1011.14 & 1011.15, F-3 Items 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARBA Economic Stimulus Debt 295	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3751								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	3755								0.00
Discount on Lease-Purchase Agreements (Function 9299)	892								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715	1,245,168.47					17,540,000.00		18,885,168.47
Premium on Refunding Bonds	3752								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	(1,371,699.31)					(1,777,024.43)		(3,148,723.74)
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3754								0.00
Discount on Refunding Lease-Purchase Agreements (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfer to Other Fund	3610								0.00
From Capital Projects Funds	3650						5,354,572.78		5,354,572.78
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	3680								0.00
Total Transfers To	3600	0.00		0.00			5,354,572.78	0.00	5,354,572.78
Transfer Out (Function 9700)									0.00
To General Fund	910								0.00
To Capital Projects Funds	910								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
Total Other Financing Sources (Uses)		(25,448.84)		0.00			5,117,540.35		5,092,091.51
Net Change in Fund Balances		(20,172.44)		0.00			916.68		(19,255.76)
Fund Balance, July 1, 2014	2890	68,653.90	277,246.04				71,247.26		417,147.20
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance									0.00
Nonspendable Fund Balance	2710								0.00
Committed Fund Balance	2720	48,481.46	281,713.15				72,163.94		402,358.55
Assigned Fund Balance	2730								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balance, June 30, 2015	2700	48,481.46	281,713.15	0.00	0.00	0.00	72,163.94	0.00	402,358.55

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

	Account Number	Capital Quality Bond Fund (COB)	Special Art Bonds	Student (011,17 & 011,15) F.S. Loans	Public Education Capital Outlay (PECO)	Direct Bonds	Capital Outlay and Debt Service Payment (COAD)	Normalized Improvement School (011,01,1A)	Yield Capital Improvement Fund	Other Capital	400A Economic Stimulus Capital	Totals
		319	320	300	344	354	354	371	384	390	399	
Transfer of Bonds	2710											
Transfer on Sale of Bonds	2711											
Transfer on Sale of Bonds (Function 2257)	2711											
Proceeds of Public Purchase Agreements	2720											
Proceeds of Public Purchase Agreements	2720											
Proceeds on Lease Purchase Agreements (Function 2257)	2720											
Proceeds on Lease Purchase Agreements (Function 2257)	2720											
State of Capital Assets	2730											
State of Capital Assets	2730											
Transfer of Current Capital Assets	2740											
Transfer of Current Capital Assets	2740											
From General Fund	3510											
From General Fund	3510											
From Debt Service Funds	3520											
From Debt Service Funds	3520											
From Special Revenue Funds	3540											
From Special Revenue Funds	3540											
Interest	3550											
Interest	3550											
From Investment Funds	3560											
From Investment Funds	3560											
From Internal Service Funds	3570											
From Internal Service Funds	3570											
From Enterprise Funds	3580											
From Enterprise Funds	3580											
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
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
From Other Sources (7700)	910							(6,869,528.25)				(6,869,528.25)
From Other Sources (7700)	910							(6,869,528.25)				(6,869,528.25)
To Debt Service Funds	920							(3,883,271.36)				(3,883,271.36)
To Debt Service Funds	920							(3,883,271.36)				(3,883,271.36)
To Special Revenue Funds	930											
To Special Revenue Funds	930											
Interest	940											
Interest	940											
To Investment Funds	950											
To Investment Funds	950											
To Enterprise Funds	970											
To Enterprise Funds	970											
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(8,754,800.20)	0.00	(3,883,271.36)	0.00	(12,638,071.60)
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(8,754,800.20)	0.00	(3,883,271.36)	0.00	(12,638,071.60)
Total Other Financing Sources (Use)		0.00	0.00	0.00	0.00	0.00	0.00	(3,883,271.36)	0.00	0.00	0.00	(3,883,271.36)
Total Other Financing Sources (Use)		0.00	0.00	0.00	0.00	0.00	0.00	(3,883,271.36)	0.00	0.00	0.00	(3,883,271.36)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00	3,883,271.36	0.00	0.00	0.00	3,883,271.36
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00	3,883,271.36	0.00	0.00	0.00	3,883,271.36
Fund Balance, July 1, 2014	2800											
Fund Balance, July 1, 2014	2800											
Adjustments by Fund Balance	2810											
Adjustments by Fund Balance	2810											
Non-Proprietary Fund Balance	2710											
Non-Proprietary Fund Balance	2710											
Restricted Fund Balance	2720											
Restricted Fund Balance	2720											
Assigned Fund Balance	2730											
Assigned Fund Balance	2730											
Unassigned Fund Balance	2740											
Unassigned Fund Balance	2740											
Total Fund Balance, June 30, 2015	2700	0.00	0.00	0.00	168,415.44	0.00	498,154.71	1,264,608.21	0.00	11,289,291.45	0.00	13,152,354.61
Total Fund Balance, June 30, 2015	2700	0.00	0.00	0.00	168,415.44	0.00	498,154.71	1,264,608.21	0.00	11,289,291.45	0.00	13,152,354.61

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 FINANCIAL STATEMENTS - EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND
 For the Fiscal Year Ended June 30, 2015

OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES		Account Number	
Sale of Capital Assets		3730	
Loans Recoveries		3740	
Transfers In:			
From General Fund		3610	
From Debt Service Funds		3620	
From Capital Projects Funds		3630	
From Special Revenue Funds		3640	
From Internal Service Funds		3670	
From Enterprise Funds		3690	
Total Transfers In		3600	0.00
Transfers Out: (Amount \$7700)			
To General Fund		910	
To Debt Service Funds		920	
To Capital Projects Funds		930	
To Special Revenue Funds		940	
To Internal Service Funds		970	
To Enterprise Funds		990	
Total Transfers Out		5700	0.00
Total Other Financing Sources (Uses)			0.00
Net Change in Fund Balance		2460	
Fund Balance, July 1, 2014		2891	
Adjustments to Fund Balance Beginning Fund Balance:			
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, 2015		2700	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, 2015

	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 911	Other Enterprise Programs 912	Totals
INCOME OR (LOSS)									
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING INCOME (LOSS)									
NON-OPERATING 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
GR, Grants and Benefits	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		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	3510								0.00
From Debt Service Funds	3520								0.00
From Capital Projects Funds	3530								0.00
From Special Revenue Funds	3540								0.00
Interfund	3550								0.00
From Permanent Funds	3560								0.00
From Services Funds	3570								0.00
Total Transfers In (Function 9700)	3580	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, 2014	2880								0.00
Adjustments to Net Position	2885								0.00
Net Position, June 30, 2015	2780								0.00

INCOME OR (LOSS)	Account Number	Self-insurance 711	Self-insurance 712	Self-insurance 713	Self-insurance 714	Self-insurance 715	Commuting Program Number 721	Other Internal Service 731	Totals
OPERATING REVENUES									
Charges for Services	3481	360,332.90							360,332.90
Charges for Sale	3482								0.00
Private Services	3484	8,780.00							8,780.00
Other Operating Revenues	3488								0.00
Total Operating Revenues		369,112.90	0.00	0.00	0.00	0.00	0.00	0.00	369,112.90
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200	901,084.17							901,084.17
Purchased Services	300	1,738,377.77							1,738,377.77
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		2,639,461.94	0.00	0.00	0.00	0.00	0.00	0.00	2,639,461.94
NONOPERATING REVENUES (EXPENSES)									
Operating Income (Loss)		(2,270,349.04)	0.00	0.00	0.00	0.00	0.00	0.00	(2,270,349.04)
Interest on Investments	3431	2,231.74							2,231.74
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
Loan Recoveries	3740								0.00
Gain on Disposition of Asset	3780								0.00
Interest (Function 9900)	790								0.00
Miscellaneous (Function 9900)	798								0.00
Loss on Disposition of Assets (Function 9900)	810	2,231.74	0.00	0.00	0.00	0.00	0.00	0.00	2,231.74
Total Nonoperating Revenues (Expenses)		(2,268,117.30)	0.00	0.00	0.00	0.00	0.00	0.00	(2,268,117.30)
Income (Loss) Before Operating Transfers									
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:</i>									
To General Fund	3710								0.00
To Debt Service Funds	3720								0.00
To Capital Projects Funds	3730								0.00
To Special Revenue Funds	3740								0.00
Interfund	3750								0.00
To Permanent Funds	3760								0.00
To Enterprise Funds	3790								0.00
Total Transfers Out	3700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		(2,268,117.30)	0.00	0.00	0.00	0.00	0.00	0.00	(2,268,117.30)
Net Position, July 1, 2014	2380	899,513.82							899,513.82
Net Position, June 30, 2015	2390	(1,458,604.49)							(1,458,604.49)

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

June 30, 2015

Exhibit K-11
 FDOE Page 19
 Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2014	Additions	Deductions	Ending Balance June 30, 2015
Cash	1110	1,437,675.04	10,067,754.28	9,881,339.70	1,624,089.62
Investments	1160	1,705,070.49	52,868.66	198,087.08	1,559,852.07
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		3,142,745.53	10,120,622.94	10,079,426.78	3,183,941.69
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	109,095.14	0.00	35,676.85	73,418.29
Internal Accounts Payable	2290	2,936,382.69	9,874,448.38	9,759,026.00	3,051,805.07
Due to Budgetary Funds	2161	97,267.70	246,174.56	284,723.93	58,718.33
Total Liabilities		3,142,745.53	10,120,622.94	10,079,426.78	3,183,941.69

Account Number	Governmental Activities Total Balance [1] June 30, 2015	Business-Type Activities Total Balance [1] June 30, 2015	Total	Governmental Activities - Debt Principal Payments 2014-15	Governmental Activities - Debt Interest Payments 2014-15	Governmental Activities - Principal Due Within One Year 2015-16	Governmental Activities - Interest Due Within One Year 2015-16
Notes Payable			0.00				
Obligations Under Capital Leases	9,589.30		9,589.30	5,774.02		5,905.29	151.11
Bonds Payable	1,756,000.00		1,756,000.00	800,000.00		838,000.00	90,140.22
SBECOB1 Bonds Payable			0.00				
District Bonds Payable			0.00				
Special Ad Bonds Payable	2,520,000.00		2,520,000.00	105,000.00		105,000.00	113,987.50
Motor Vehicle License Revenue Bonds Payable			0.00				
Sales Taxes Bonds Payable	4,276,000.00	0.00	4,276,000.00	903,000.00		945,000.00	209,813.50
Total Bonds Payable	20,035,626.52		20,035,626.52	3,143,000.00		3,309,000.00	1,963,503.80
Liability for Compensated Absences	51,312,000.00		51,312,000.00				
Lease-Purchase Agreements Payable			0.00				
Certificates of Participation (COPS) Payable			0.00				
Qualified Zone Academy Bonds (QZAB) Payable			0.00				
Qualified School Construction Bonds (QSCB) Payable			0.00				
Build America Bonds (BAB) Payable			0.00				
Other Lease-Purchase Agreements Payable			0.00				
Total Lease-Purchase Agreements Payable	51,312,000.00	0.00	51,312,000.00	3,143,000.00		3,309,000.00	1,963,503.80
Estimated Liability for Long-Term Claims	1,465,687.00		1,465,687.00				
Net Other Postemployment Benefits Obligation	3,427,473.00		3,427,473.00				
Net Pension Liability			0.00				
Estimated PECO Advance Payable			0.00				
Other Long-Term Liabilities			0.00				
Derivative Instrument			0.00				
Total Long-Term Liabilities	80,526,473.82	0.00	80,526,473.82	4,033,774.02		4,257,905.29	2,165,052.63

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2015, including discounts and premiums.

Exhibit K-13
FDOE Page 21

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2015

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2014	Returned To FDOE	Revenues [1] 2014-15	Expenditures 2014-15	Flexibility [2] 2014-15	Unexpended June 30, 2015
Class Size Reduction Operating Funds (3355)	94740			37,433,345.00	37,433,345.00		0.00
Class Size Reduction Capital Outlay (3396)	91050						0.00
Excellent Teaching Program (3369)	90570						0.00
Florida Digital Classrooms (FEPP Earmark)	98250			535,384.00	526,488.00		8,896.00
Florida School Recognition Funds (3361)	92040	241,436.48		1,980,516.00	2,183,821.49		38,130.99
Instructional Materials (FEPP Earmark) [3]	90880	0.00		2,789,684.00	2,789,684.00		0.00
Library Media (FEPP Earmark) [3]	90881			159,465.00	159,465.00		0.00
Preschool Projects (3372)	97950						0.00
Public School Technology	90320						0.00
Research-Based Reading Instruction (FEPP Earmark) [4]	90800			1,675,336.00	1,675,336.00		0.00
Safe Schools (FEPP Earmark) [5]	90803	14,866.00		590,238.00	605,104.64		19.36
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEPP Earmark)	90830			6,740,211.00	6,740,211.00		0.00
Supplemental Academic Instruction (FEPP Earmark) [4]	91280	21,392.09		9,437,502.00	9,437,286.08		6,608.01
Teacher Training	91290						0.00
Teachers Classroom Supply Assistance (FEPP Earmark)	97380	2,116.39		586,339.00	580,074.00		8,381.39
Voluntary Preschoolergarten - School Year Program (3371)	96440	10,574.87		511,518.90	518,733.49		3,360.38
Voluntary Preschoolergarten - Summer Program (3371)	96441						0.00

[1] Include both state and local revenue sources.
 [2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
 [3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
 [4] Expenditures for designated low-performing elementary schools, based on the statewide standardized English Language Arts 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, 2015

	Subobject	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
Boothed Gas	421	7,304.68				7,304.68
Electricity	430	7,783,407.54	159,890.23			7,943,297.77
Heating Oil	440	98,204.71				98,204.71
Total		7,885,916.93	159,890.23	0.00	0.00	8,045,807.16
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	45,563.83				45,563.83
Diesel Fuel	460	1,098,989.32				1,113,760.42
Oil and Grease	540	42,490.15				42,490.15
Total		1,187,043.30		14,771.10	0.00	1,201,814.40

	Subobject	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					0.00
Total	621	1,792.00				1,792.00

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
EXPENDITURES FOR CAPITALIZED AV MATERIALS: Capitalized Audiovisual Materials						
SUBAWARDS FOR INDIRECT COST RATE: Professional and Technical Services:						
Subawards Under Subagreements - Firm \$25,000	311	25,000.00		25,000.00		50,000.00
Subawards Under Subagreements - In Excess of \$25,000	312	1,842,753.49		235,915.72		2,078,669.21
Other Purchased Services:						
Subawards Under Subagreements - Firm \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	493,392.53
Food	570	5,067,092.20
Donated Foods	580	1,051,031.88

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2015

	Subobject	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	66,859,211.00	251,365.00		67,110,576.00
Basic Programs 101, 102 and 103 (Function 5100)	140	8,210.00	162.63		8,372.63
Basic Programs 101, 102 and 103 (Function 5100)	750	5,413.16			5,413.16
Total Basic Program Salaries		66,872,834.16	251,527.63	0.00	67,124,361.79
Other Programs 130 (ESOL) (Function 5100)	120	967,470.00	5,082.00		972,552.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		967,470.00	5,082.00	0.00	972,552.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	38,664,432.00	1,498,770.00		40,163,202.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	1,590.00			1,590.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	5,649.23			5,649.23
Total ESE Program Salaries		38,671,671.23	1,498,770.00	0.00	40,170,441.23
Career Program 300 (Function 5300)	120	3,399,981.00			3,399,981.00
Career Program 300 (Function 5300)	140	860.00			860.00
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		3,400,841.00	0.00	0.00	3,400,841.00
Total		109,912,816.39	1,755,379.63	0.00	111,668,196.02
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	520	4,189,994.28	43,990.12		4,233,984.40
Total		4,189,994.28	43,990.12		4,233,984.40

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ending June 30, 2015

Exhibit E-14
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Instructional	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials / Library/Media	Totals
	5100						0.00
	5200						0.00
	5300						0.00
	5400						0.00
	5500						0.00
	5600						0.00
	5700						0.00
	5800						0.00
	5900						0.00
	5000	0.00	0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)				Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:	Fund Number	Direct Payment (Object 339)	Amount Withheld for Administration		
General Fund	100	1,145,885.25	60,939.75		1,206,825.00
Food Service Special Revenue Fund	410				0.00
Other Federal Programs Special Revenue Fund	420	175,000.00			175,000.00
Federal Economic Stimulus Special Revenue Funds	430				0.00
Total Charter School Distributions		1,320,885.25	60,939.75	0.00	1,381,825.00

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

MEDICAL EXPENDITURE REPORT (Medical expenditures are used in federal reporting)				Earnings 2014-15	Expenditures 2014-15	Unexpended June 30, 2015
Expenditures and Carryforward Amounts:	Account Number	Unexpended June 30, 2014	398,554.39	1,529,319.75	1,408,352.79	314,211.35
Expenditure Programs or Activity:						
Exceptional Student Education					660,505.52	
School Nurses and Health Care Services					244,472.47	
Occupational Therapy, Physical Therapy and Other Therapy Services						
ESF Professional and Technical Services					34,723.80	
Gifted Student Education						
Staff Training and Curriculum Development					344,569.61	
Medical Administration and Billing Services					34,078.90	
Student Services					7,633.25	
Student Transportation					82,369.24	
Other						
Total Expenditures					1,408,352.79	

General Fund Balance Sheet Information (This information is used in state reporting)		Fund Number	Amount
Balance Sheet Amount:	Account Number	Amount	Amount
Total Assets and Deferred Outflows of Resources	100	15,246,682.84	
Total Liabilities and Deferred Inflows of Resources	100	8,652,140.15	

Account Number	100	200	300	400	500	600	700	Totals
GENERAL FUND EXPENDITURES	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:								
Professional	5500							\$14,568.49
Student Support Services	6100	376,027.26						0.00
Instructional Media Services	6200		113,059.42		21,567.43	3,314.38		0.00
Instruction and Curriculum Development Services	6300							0.00
Instruction-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
Fiscal Services	7500							0.00
Food Services	7600							0.00
Central Services	7700							0.00
Student Transportation Services	7800							0.00
Operation of Plant	7900							0.00
Maintenance of Plant	8100							0.00
Administrative Technology Services	8200							0.00
Community Services	9100							0.00
Capital Outlay:								
Facilities Acquisition and Construction	7420							0.00
Other Capital Outlay	9300							0.00
Debt Service: (Account 7200)	710							0.00
Redemption of Principal	720							0.00
Interest								0.00
Total Expenditures		113,059.42	0.00	0.00	21,567.43	3,314.38	0.00	314,568.49

(1) Include expenditures for the summer program (section 1002.6), F.S., and the school-year program (section 1002.61, F.S.).

**SCHEDULE 5
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS
For the Fiscal Year Ended June 30, 2015**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)
United States Department of Agriculture:			
Indirect:			
Child Nutrition Cluster:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	321	\$ 1,586,899.61
National School Lunch Program	10.555 (2)	300	7,998,512.86
Summer Food Service Program for Children	10.559	323	<u>105,845.55</u>
Total United States Department of Agriculture			<u>9,691,258.02</u>
United States Department of Labor:			
Indirect:			
First Coast Workforce Development, Inc.:		FCWD 2014-05	
WIA/WIOA Youth Activities	17.259	FCWD 2015-05	<u>113,420.34</u>
United States Department of Education:			
Direct:			
Impact Aid	84.041	None	505,694.29
Safe and Drug-Free Schools and Communities - National Programs	84.184	None	<u>48,327.48</u>
			<u>554,021.77</u>
Indirect:			
Special Education Cluster:			
Florida Department of Education:			
Special Education - Grants to States	84.027	262, 263	7,398,089.47
Special Education - Preschool Grants	84.173	267	168,990.46
Duval County District School Board:			
Special Education - Grants to States	84.027	48447	1,540.75
University of South Florida:			
Special Education - Grants to States	84.027	4237	<u>2,389.86</u>
Total Special Education Cluster			<u>7,571,010.54</u>
Florida Department of Education:			
Adult Education - Basic Grants to States	84.002	191, 193	123,472.00
Title I Grants to Local Educational Agencies	84.010	212, 226	4,663,701.20
Career and Technical Education - Basic Grants to States	84.048	161	285,616.29
Education for Homeless Children and Youth	84.196	127	68,556.14
Charter Schools	84.282	298	175,000.00
English Language Acquisition State Grants	84.365	102	144,714.25
Improving Teacher Quality State Grants	84.367	224	594,217.88
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395	RA111, RG311	95,281.99
Washington County District School Board:			
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395	7521405	1,226.41
Daytona State College:			
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395	RA111	<u>21,500.00</u>
Total Indirect			<u>13,744,296.70</u>
Total United States Department of Education			<u>14,298,318.47</u>

**SCHEDULE 5
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS
For the Fiscal Year Ended June 30, 2015**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)
United States Department of Health and Human Services:			
Indirect:			
First Coast Workforce Development, Inc.:		FCWD 2014-05	
Temporary Assistance for Needy Families	93.558	FCWD 2015-05	<u>113,420.34</u>
United States Department of Defense:			
Direct:			
		HE 1254-11-1-0034	
		HE 1254-14-1-0035	
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556	HE 1254-12-1-0035 HE 1254-13-1-0022	1,126,833.35
Navy Junior Reserve Officers Training Corps	None	N/A	<u>331,331.32</u>
Total United States Department of Defense			<u>1,458,164.67</u>
Total Expenditures of Federal Awards			<u>\$ 25,674,581.84</u>

Notes:

- (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal Programs during the fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconciled to and are in material agreement with amounts recorded in the District's accounting records from which the basic financial statements have been reported.
- (2) Noncash Assistance
National School Lunch Program - Includes \$1,065,244.50 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.