

**CLAY COUNTY SCHOOL BOARD
SUMMARY OF CASH INVESTMENTS
July 1, 2007 thru May 31, 2008**

	CASH BALANCE	INVESTMENT AMOUNT	TYPE	GRAND TOTAL
General Fund	52,400,751.82	81,148.23	SBA	52,481,900.05
School Internal Accounts	1,972,616.63	4,514.58	SBA	1,977,131.21
Debt Service	27,294.17	691,676.18	SBA/OTH	718,970.35
Capital Projects	10,045,745.69	25,254,684.67	SBA/OTH	35,300,430.36
Special Rev. - Other	98,957.55	620,113.15	SBA	719,070.70
Spec. Rev.-Food Service	1,495,556.72	1,239,598.57	SBA	2,735,155.29
Self Insurance	(282,781.99)	4,306,025.27	SBA	4,023,243.28
GRAND TOTALS	\$65,758,140.59	\$32,197,760.65		\$97,955,901.24

NOTES:

1. The rate of interest earned on investments with the State Board of Administration during the month of May, 2008 was 2.49%.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 92% of the fiscal year. All other percentages are only a comparison of cash collections or expenditures to budgeted revenue or appropriations.

CLAY COUNTY SCHOOL BOARD

GENERAL FUND

STATEMENT OF REVENUE

July 1, 2007 thru May 31, 2008

	Acct. #	ORIGINAL BUDGET	AMENDED BUDGET	CASH RECEIVED	% OF COLL.
FEDERAL DIRECT:					
Federal Impact, Curr Operation	3121	610,000.00	610,000.00	630,413.81	103.35%
PL81-874 Federal Impact Sped	3122	0.00	0.00	0.00	0.00%
(R.O.T.C.) Reserve Officers Training Corps	3191	200,000.00	200,000.00	195,616.53	97.81%
TOTAL FEDERAL SOURCES		810,000.00	810,000.00	826,030.34	101.98%
STATE SOURCES:					
Florida Education Finance Program	3310	154,227,378.00	142,457,144.00	131,539,136.00	92.34%
Workforce Development	3315	1,050,220.00	1,050,220.00	928,121.00	88.37%
Performance Pay Incentive	3317	0.00	0.00	62,567.00	0.00%
CO & DS Withheld for Administrative Exp	3323	25,000.00	25,000.00	0.00	0.00%
Teacher Lead Program (HB 17-A)	3334	672,274.00	672,274.00	672,274.00	100.00%
Instructional Materials	3336	3,993,706.00	3,617,306.00	3,481,357.00	96.24%
State Forrest Funds	3342	0.00	0.00	49,626.65	0.00%
State License Tax	3343	40,000.00	40,000.00	28,861.86	72.15%
District Discretionary Lottery Funds	3344	1,455,438.00	1,739,312.00	1,186,379.00	68.21%
Transportation	3354	7,970,312.00	7,966,390.00	7,394,075.00	92.82%
Class Size Reduction	3355	37,439,346.00	35,791,823.00	32,490,147.00	90.78%
School Recognition/Merit Schl	3361	2,679,309.00	1,694,594.00	1,694,594.00	100.00%
Excellent Teach. Prg. Nat'l Bd.	3363	1,100,000.00	1,100,000.00	862,210.98	78.38%
Voluntary Pre-K	3371	162,386.08	284,921.69	284,921.69	100.00%
Miscellaneous State Revenue	3390	336,624.00	613,154.53	453,590.49	73.98%
Other Misc. State Revenue	3399	28,376.00	27,240.96	20,430.72	75.00%
TOTAL STATE SOURCES		211,180,369.08	197,079,380.18	181,148,292.39	91.92%
LOCAL SOURCES:					
District School Tax	3411	55,625,200.00	56,302,936.00	54,353,028.35	96.54%
Tax Redemptions	3421	150,000.00	150,000.00	65,290.41	43.53%
Rent	3425	216,050.00	192,544.72	181,814.72	94.43%
Interest, Including Profit on Investments	3430	2,500,000.00	2,500,000.00	1,715,045.53	68.60%
Gifts, Grants & Bequests	3440	15,000.00	15,000.00	11,748.40	78.32%
GED-Adult Gen Educ Course Fees	3461	5,000.00	5,000.00	0.00	0.00%
Postsecondary Voc Course Fees	3462	4,000.00	4,000.00	4,624.00	115.60%
Lifelong Learning Fees	3466	34,000.00	34,000.00	21,178.00	62.29%
Other Student Fees-Summer Rec	3469	67,000.00	67,000.00	12,580.00	18.78%
Preschool Program Fees - Vocational Child Care	3471	400,000.00	406,071.51	312,730.46	77.01%
Miscellaneous Local Sources	3490	566,041.00	504,741.26	666,062.82	131.96%
Receipt of Federal Indirect Cost	3494	450,000.00	472,953.60	225,758.03	47.73%
Other Miscellaneous Local Sources	3495	0.00	0.00	40,323.63	0.00%
Refund of Prior Year's Expense	3497	6,000.00	14,000.00	25,535.37	182.40%
Lost, Damaged & Sale of Textbook	3498	28,000.00	28,000.00	42.00	0.15%
Receipt of Food & Nutrition Serv Ind Cost	3499	195,000.00	195,000.00	85,277.93	43.73%
TOTAL LOCAL SOURCES		60,261,291.00	60,891,247.09	57,721,039.65	94.79%
TRANSFERS:					
From Capital Project Funds	3630	1,658,400.00	1,758,400.00	1,358,400.00	77.25%
TOTAL TRANSFERS		1,658,400.00	1,758,400.00	1,358,400.00	77.25%
OTHER FINANCING SOURCES:					
Sale of Equipment	3733	60,000.00	100,000.00	108,817.52	108.82%
Insurance Loss Recoveries	3740	40,000.00	340,000.00	316,654.58	93.13%
TOTAL OTHER FINANCING SOURCES		100,000.00	440,000.00	425,472.10	96.70%
TOTALS		274,010,060.08	260,979,027.27	241,479,234.48	92.53%
Fund Balance July 1, 2007		32,671,399.84	32,671,399.84	32,671,399.84	
GRAND TOTALS		306,681,459.92	293,650,427.11	274,150,634.32	93.36%

**CLAY COUNTY SCHOOL BOARD
GENERAL FUND
STATEMENT OF EXPENDITURES and TRANSFERS
July 1, 2007 thru May 31, 2008**

FUNCTION	Acct. #	Amended Budget	100 Salaries	200 Emp. Benefits	300 Pur. Serv.	400 Energy Serv.	500 Mat & Sup	600 Cap Outlay	700/900 Oth. Exp./Transfers	Total All	% of Objects
Basic K-12	5100	146,100,174.53	77,737,475.78	20,824,644.93	718,405.87	3,575.39	4,731,840.02	1,385,534.31	41,241.56	105,442,717.86	72.17%
Exceptional Educ.	5200	33,412,568.76	20,213,530.66	5,659,930.82	1,688,818.09	6,944.51	400,779.44	145,259.33	45,796.20	28,161,059.05	84.28%
Vocational-Technical	5300	6,717,015.91	3,811,754.99	994,958.58	92,119.17	280.32	402,205.84	299,522.79	2,474.61	5,603,316.30	83.42%
Adult General	5400	1,173,736.59	295,886.75	58,451.46	22,275.88	0.00	18,808.79	101,809.58	0.00	497,232.46	42.36%
Pre Kdg	5500	358,746.78	40,078.85	7,584.22	1,028.87	0.00	21,266.55	19,768.09	0.00	89,726.58	25.01%
Other Instruction	5900	45,220.25	23,678.00	4,382.44	42.72	0.00	1,978.08	0.00	0.00	30,081.24	66.52%
Pupil Personnel Services	6100	13,383,174.36	8,656,078.33	2,255,615.71	244,264.16	3,616.79	91,187.39	11,390.30	12,856.93	11,305,009.61	84.47%
Instructional Media Serv.	6200	6,113,296.66	3,423,393.28	912,895.89	27,790.05	0.00	184,998.11	448,376.72	7,058.66	5,004,512.71	81.86%
Instr. & Curr. Develop.	6300	4,908,614.03	3,144,545.31	764,441.94	89,831.55	0.00	80,544.52	70,991.92	2,693.09	4,153,048.33	84.61%
Staff Development	6400	2,252,723.94	483,565.03	104,722.73	633,478.01	39.77	59,065.75	10,164.75	0.00	1,291,036.04	57.31%
Instruction Related Technology	6500	1,993,955.87	484,891.81	123,054.62	386,887.05	0.00	(5,048.95)	531,097.83	2,566.89	1,523,449.25	76.40%
Board of Education	7100	2,437,176.97	152,551.74	93,570.14	458,028.59	0.00	736.33	0.00	44,970.75	749,857.55	30.77%
General Administration	7200	886,113.78	577,290.62	127,305.52	42,499.42	0.00	11,359.15	6,993.61	16,144.00	781,592.32	88.20%
School Administration	7300	14,162,057.78	10,589,990.16	2,627,963.16	76,629.00	114.60	37,646.72	15,812.74	342.79	13,348,499.17	94.26%
Fac. Acq. & Construct.	7400	3,391,556.55	788,032.50	192,842.97	249,299.40	4,953.98	8,455.87	437,445.61	1,718.89	1,682,749.22	49.62%
Fiscal Services	7500	689,868.07	532,580.95	131,589.11	7,462.27	0.00	7,741.60	4,191.82	15,415.91	698,981.66	101.32%
Food Services	7600	46,377.18	42,922.43	3,111.15	0.00	0.00	0.00	0.00	0.00	46,033.58	99.26%
Central Services	7700	3,909,640.09	2,172,130.18	562,670.63	323,869.96	22,440.45	26,608.89	115,883.69	61,729.84	3,285,333.64	84.03%
Pupil Transportation	7800	14,064,143.46	6,351,627.55	2,192,787.37	348,948.53	1,520,901.93	503,439.82	305,608.94	205,091.43	11,428,405.57	81.26%
Operations of Plant	7900	19,669,992.13	5,866,960.07	1,877,579.23	3,315,313.11	5,163,001.77	469,863.53	114,383.78	68,228.41	16,875,329.90	85.79%
Maintenance of Plant	8100	6,103,944.01	2,873,083.90	794,440.74	789,429.20	147,318.86	742,212.13	210,476.34	22,256.63	5,579,217.80	91.40%
Administrative Tech Services	8200	2,348,960.07	810,477.19	207,116.31	399,454.44	11,589.31	46,414.67	113,847.97	7,213.64	1,596,113.53	67.96%
Community Service	9100	469,509.48	252,459.43	74,016.63	8,692.99	0.00	34,728.70	17,329.24	35,157.81	422,384.80	89.96%
Transfer of Funds	9700	16,093.80	0.00	0.00	0.00	0.00	0.00	0.00	16,093.80	16,093.80	0.00%
TOTALS		284,654,661.05	149,324,985.51	40,625,676.30	9,924,568.33	6,884,777.68	7,876,832.95	4,365,889.36	609,051.84	219,611,781.97	77.15%
Reserve for State Categoryals	2710	0.00								0.00	
Reserve for Other Proj & Txbk	2711	0.00								0.00	
Reserve for Inventory	2730	1,861,153.91								1,861,153.91	
Designated for Insurance	2765	0.00								0.00	
Reserve for Performance Pay	2767	0.00								0.00	
Unreserved Fund Balance	2769	7,134,612.15								52,677,698.44	
GRAND TOTALS		293,650,427.11	149,324,985.51	40,625,676.30	9,924,568.33	6,884,777.68	7,876,832.95	4,365,889.36	609,051.84	274,150,634.32	93.36%

CLAY COUNTY SCHOOL BOARD
DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS
July 1, 2007 thru May 31, 2008

REVENUE & TRANSFERS		AMENDED BUDGETED REVENUE	CASH RECEIVED	% COLL
State Sources:				
C.O. & D.S Withheld for SBE/COBI bonds	3322	990,602.00	0.00	0.00%
SBE/COBI Bond Interest	3326	10,000.00	0.00	0.00%
Racing Commission Funds	3341	223,250.00	223,250.00	100.00%
TOTAL STATE SOURCES		1,223,852.00	223,250.00	18.24%
Local Sources:				
Interest, Including Profit on Investments	3430	30,000.00	16,708.54	55.70%
TOTAL LOCAL SOURCES		30,000.00	16,708.54	55.70%
Other Revenue Sources:				
Transfer from Capital Projects Funds	3630	4,692,099.00	1,344,542.25	28.66%
TOTAL OTHER REVENUE SOURCES		4,692,099.00	1,344,542.25	28.66%
TOTAL REVENUE & TRANSFERS		5,945,951.00	1,584,500.79	26.65%
FUND BALANCE JULY 1, 2007		686,706.62	686,706.62	
GRAND TOTAL		6,632,657.62	2,271,207.41	34.24%
EXPENDITURES				
		APPROPRIATIONS	EXPENDITURES	% EXPEND
Function 9200 - Debt Service				
Objects:				
710 - Redemption of Principal		2,815,000.00	95,000.00	3.37%
720 - Interest		3,047,940.00	1,390,994.35	45.64%
730 - Fees to Paying Agent		19,710.00	20,159.01	102.28%
TOTAL EXPENDITURES		5,882,650.00	1,506,153.36	25.60%
UNAPPROPRIATED FUND BALANCE		750,007.62	765,054.05	
GRAND TOTAL		6,632,657.62	2,271,207.41	34.24%

CLAY COUNTY SCHOOL BOARD
CAPITAL IMPROVEMENT FUNDS
STATEMENT OF REVENUE, EXPENDITURES, TRANSFERS
July 1, 2007 thru May 31, 2008

REVENUES & TRANSFERS		AMENDED BUDGETED REVENUE	CASH RECEIVED	% COLL
State Sources:				
CO & DS Distributed to Districts	3321	350,000.00	144,513.08	41.29%
Interest on Undistributed CO & DS	3325	17,000.00	0.00	0.00%
Public Education Capital Outlay (PECO)	3391	16,446,638.00	16,446,638.00	100.00%
Class Size Reduct. - Cap Outlay	3396	31,556,356.00	31,556,356.00	100.00%
Gas Tax Refund	3398	90,000.00	60,962.26	67.74%
Other Miscellaneous State Revenue	3399	0.00	0.00	0.00%
TOTAL STATE SOURCES		48,459,994.00	48,208,469.34	99.48%
Local Sources:				
District Local Cap Improv Taxes	3413	20,260,376.00	19,797,087.44	97.71%
Local Sales Tax	3418	1,500,000.00	1,558,310.37	103.89%
Tax Redemptions	3421	20,867.63	20,867.63	100.00%
Interest, Including Profit on Investments	3430	606,891.74	965,378.37	159.07%
Miscellaneous Local Sources	3490	537.50	537.50	100.00%
Impact Fees	3496	3,500,000.00	3,594,649.83	102.70%
Refund of Prior Year's Expenses	3497	0.00	0.00	0.00%
TOTAL LOCAL SOURCES		25,888,672.87	25,936,831.14	100.19%
Transfer In from General Fund	3610	0.00	0.00	100.00%
Transfer from Capital Projects	3630	0.00	0.00	100.00%
Long-term Debt Procds & Sale of Cap Assets				
SBE/COBI Bonds	3711	0.00	0.00	0.00%
Certificate of Participation	3750	0.00	0.00	100.00%
TOTAL REVENUE & TRANSFERS		74,348,666.87	74,145,300.48	99.73%
FUND BALANCE JULY 1, 2007		58,991,087.04	58,991,087.04	
GRAND TOTAL		133,339,753.91	133,136,387.52	99.85%
EXPENDITURES				
		APPROPRIATIONS	EXPENDITURES	% EXPEND
Function 7400 Facilities				
Other Purchased Services		74.59	74.59	100.00%
Library Books - New Libraries		98,924.33	98,922.33	100.00%
Library Books - Elementary		0.00	0.00	0.00%
AV Materials \$750/OVER		16.00	0.00	0.00%
AV Materials Less Than \$750		39,625.08	39,609.08	99.96%
Buildings & Fixed Equipment		82,739,827.08	37,656,625.61	45.51%
Direct Purchases - Buildings		22,761,452.53	13,210,383.74	58.04%
New Relocables Purchase & Setup		3,032,307.40	525,025.47	17.31%
Furniture, Fixtures & Equipment		5,510,294.28	1,163,041.79	21.11%
School Buses		3,092,180.95	112,364.95	3.63%
Vehicles		0.00	0.00	0.00%
Land		1,755,959.33	143,759.20	8.19%
Improvements other than Buildings		1,978,140.50	446,460.12	22.57%
Capitalized Remodeling		461,075.24	103,621.61	22.47%
Remodeling & Renovations		4,949,930.21	2,716,641.64	54.88%
Direct Purchases - NonCap Remodeling		237,006.84	62,256.00	26.27%
Software \$750 & Over		54,396.00	54,380.00	99.97%
Software Less Than \$750		110,329.46	46,823.68	42.44%
Dues and Fees		0.00	0.00	0.00%
Transfer to General Fund		1,758,400.00	1,358,400.00	77.25%
Transfer to Debt Service		4,702,616.21	1,286,883.25	27.37%
Transfers to Capital Projects		0.00	0.00	0.00%
TOTAL EXPENDITURES		133,282,556.03	59,025,273.06	44.29%
UNAPPROPRIATED FUND BALANCE		57,197.88	74,111,114.46	
GRAND TOTAL		133,339,753.91	133,136,387.52	99.85%

CLAY COUNTY SCHOOL BOARD
CAPITAL PROJECTS FUND - ANALYSIS BY PROJECT
July 1, 2007 thru May 31, 2008

PROJECT NAME & NUMBER	SOURCE CODE	BUDGETED AMOUNT	AMENDED BUDGET	COMMITTED	ENCUMBRANC	EXPENDITURES	UNENCUM BALANCE
CARRYOVER PROJECTS:							
3026 New Elementary School "Y"	9	1,265,000.00	924,188.00	0.00	611,512.50	312,675.50	0.00
3106 New Elementary School "W"	1,2,3,8,9	21,778,207.90	21,779,279.62	(379.53)	2,590,106.61	17,884,481.63	1,305,070.91
3135 BLC- Covered Play/Restroom	2	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
3156 District-Wide Facilities Tech	10	4,676.70	4,723.87	0.00	0.00	4,723.87	0.00
3157 District-Wide Facilities Tech	10	296,645.87	430,009.77	0.00	13,305.69	416,573.98	130.10
3164 Paving Project at Dist Office	2	30,000.00	30,200.00	0.00	19,989.68	10,210.32	0.00
3204 Elementary School "V"-Coppergate	1,2,8,9	1,333,330.53	1,112,562.56	0.00	750.00	1,096,943.06	14,869.50
3216 Elementary School "X" Lake Asbury	2,3,8,9	26,111,147.67	26,111,147.67	17,488.68	5,687,370.91	18,867,106.25	1,539,181.83
3309 Special Maintenance Account	2,3	4,213,311.82	4,543,864.17	0.00	2,122,993.28	2,418,336.64	2,534.25
3346 Safety To Life	3	6,150.50	6,150.00	0.00	0.00	6,150.50	0.00
3406 Permanent Classroom CEB	85349	4,354,513.39	4,049,999.33	0.00	478,152.19	3,874,341.36	(302,494.22)
3412 New Elementary School "Z"	2,8,9	23,000,800.00	23,000,800.00	0.00	10,320,208.94	8,137,408.44	4,543,182.62
3423 New High School "QQQ"	2,3,8,9	24,120,600.40	20,020,600.40	0.00	5,676,995.00	1,371,520.00	12,972,085.40
3434 District Security Fencing	2	58,167.13	58,167.13	0.00	880.00	31,380.00	25,907.13
3441 Keystone Transportation Improvement	2	250,000.00	250,000.00	0.00	0.00	0.00	250,000.00
3456 Roadway, Sidewalk Improvements	9	265,686.61	0.00	0.00	0.00	0.00	0.00
3475 Parking Improvements TBE	2,3	418,000.00	706,164.71	0.00	460,300.33	177,765.45	68,098.93
3486 Parking Improvements MBE	8,9	372,000.00	372,000.00	0.00	196,461.14	13,894.59	161,644.27
3494 Construct Relocatable Clsm CW	8,9	3,209,766.69	3,209,766.69	0.00	513.00	604,995.76	2,604,257.93
3563 Land Acquisitions	2	120,000.00	120,000.00	0.00	0.00	7,799.87	112,200.13
3602 OAKLEAF School "N"	7	6,502.00	6,502.00	0.00	0.00	6,502.00	0.00
3655 Covered Walkway Countywide	2	226,181.61	228,616.59	0.00	1,600.50	221,676.01	5,340.08
3723 Repayment of COP 2000	2	1,934,582.50	1,934,582.50	0.00	0.00	469,791.50	1,464,791.00
3733 Repayment of COP 2003	2	667,690.00	667,690.00	0.00	0.00	333,844.99	333,845.01
3743 Repayment of COP 2004	2	1,105,987.50	1,105,987.50	0.00	0.00	140,493.76	965,493.74
3753 Repayment of COP 2005 - "NN"	2	965,388.76	965,388.76	0.00	0.00	342,694.37	622,694.39
3763 Repayment of COP Dues & Fees	2	18,450.24	18,450.24	0.00	0.00	0.00	18,450.24
3878 School Bus New/Replacement	2	3,092,180.95	3,092,180.95	0.00	2,961,726.30	112,364.95	18,089.70
3894 Reimburse Maint Salaries & Materials	2	1,358,400.00	1,358,400.00	0.00	0.00	1,358,400.00	0.00
NEW PROJECTS							
1528 School Equip. Disbursement	2	300,000.00	300,000.00	0.00	0.00	0.00	300,000.00
1978 Painting OT FY 2008	2	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
3018 GCSJH Renovate Restrooms	2	395,000.00	337,394.18	0.00	324,747.53	12,546.65	100.00
3028 Replace Fire Alarms Countywide	2	195,000.00	184,305.05	0.00	148,984.63	35,220.42	100.00
3038 Replace HVAC Units Countywide	2	94,000.00	89,224.60	0.00	0.00	88,987.47	237.13
3048 RHS Second Chiller Addition	2	75,000.00	4,400.00	0.00	4,400.00	0.00	0.00
3057 New Elementary School "F"	3,8	1,500,000.00	1,500,000.00	0.00	11,000.00	0.00	1,489,000.00
3058 TBE Replace Chiller	2	70,000.00	0.00	0.00	0.00	0.00	0.00
3068 TES Easement & Sewer/Water	2	35,000.00	62,370.00	0.00	45,000.00	1,185.00	16,185.00
3108 KHHS Re-Roofing Bldg 8 Art	2	25,000.00	18,580.35	0.00	18,160.35	420.00	0.00
3117 Mburg Annex - Hydraulic Lifts	2	3,708.00	3,708.00	0.00	0.00	0.00	3,708.00
3158 District-Wide Facilities Tech	10	1,800,000.00	1,500,000.00	0.00	1,044,104.39	181,866.15	274,029.46
3178 CHS Re-Roofing Building 1	2	345,000.00	263,198.50	0.00	158,367.20	598.50	104,232.80
3238 Install Grounding Systems	2	1,000.00	0.00	0.00	0.00	0.00	0.00
3248 LAE Re-Shingle Bldgs. 1,2,3	2	145,000.00	87,102.00	0.00	70,521.50	377.00	16,203.50
3338 Remodeling of Bldg. 4 & 5 CEB	2,3	250,000.00	250,000.13	0.00	0.00	0.13	250,000.00
3348 Safety-To-Life	3	300,000.00	300,104.72	0.00	3,836.40	296,268.32	0.00
3358 Enhanced Classroom GPE	2	0.00	74,329.59	0.00	67,100.65	4,000.00	3,228.94
3468 District Ancillary Facilities	2	9,600,000.00	9,600,000.00	0.00	428,237.50	155,360.50	9,016,402.00
3558 Demolition KHHS Rec Area	2	30,000.00	21,171.33	0.00	0.00	21,171.33	0.00
3608 CHS Re-Roofing Bldg 6 Art	2	25,000.00	20,486.68	0.00	20,486.68	0.00	0.00
3768 TES Re-Roofing Bldgs. 3 & 4	2	95,000.00	5,162.18	0.00	24.02	5,138.16	0.00
		136,167,076.77	131,028,959.77	17,109.15	33,487,836.92	59,025,214.43	38,498,799.77
OTHER PROJECTS							
0000 Contingency		0.00	0.00	0.00	0.00	0.00	0.00
0001 Capital Projects Contingency		0.00	2,253,595.76	0.00	0.00	58.63	2,253,537.13
GRAND TOTAL		136,167,076.77	133,282,555.53	17,109.15	33,487,836.92	59,025,273.06	40,752,336.90

**CLAY COUNTY SCHOOL BOARD
CAPITAL PROJECT FUNDS
ESTIMATED PROJECT COSTS
July 1, 2007 thru May 31, 2008**

Project Name	Historical Cost 06/30/2007	Amended Current Year Budget FY08	Estimated Cost
3106 Elementary School "W"-Oakleaf Village	4,289,984.25	21,779,279.62	26,069,263.87
3204 Elementary School "V" - Coppergt	15,509,174.04	1,112,562.56	16,621,736.60
3216 Elementary School "X" Shadowlawn	3,405,527.80	26,111,147.67	29,516,675.47
3406 Permanent Classrooms at CEB	4,310,757.74	4,049,999.33	8,360,757.07
3423 High School QQQ	157,500.00	20,020,600.40	20,178,100.40
	<u>\$ 27,672,943.83</u>	<u>\$ 73,073,589.58</u>	<u>\$ 100,746,533.41</u>

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE - FOOD SERVICE
July 1, 2007 thru May 31, 2008

REVENUE & TRANSFERS		BUDGETED REVENUE	AMENDED BUDGET	CASH RECEIVED	% COLL
Federal through State					
3261	School Lunch Reimbursement	3,792,000.00	3,792,000.00	3,339,656.17	88.07%
3262	School Breakfast Reimbursement	644,420.00	644,420.00	551,354.67	85.56%
3265	USDA Donated Commodities	741,850.00	741,850.00	0.00	0.00%
3266	Cash In Lieu of Donated Foods	50,000.00	50,000.00	28,547.91	57.10%
TOTAL FEDERAL SOURCES		5,228,270.00	5,228,270.00	3,919,558.75	74.97%
State					
3337	School Breakfast Supplement	59,000.00	59,000.00	45,084.00	76.41%
3338	School Lunch Supplement	59,000.00	59,000.00	66,612.00	112.90%
TOTAL STATE SOURCES		118,000.00	118,000.00	111,696.00	94.66%
Local Sources:					
3430	Interest, Including Profit on Investments	175,000.00	175,000.00	71,791.90	41.02%
3451	Student Lunches	6,024,300.00	6,024,300.00	5,078,889.72	84.31%
3452	Student Breakfasts	100,000.00	100,000.00	13,927.22	13.93%
3453	Adult Breakfasts/Lunches	224,500.00	224,500.00	159,749.27	71.16%
3454	Student A La Carte	240,000.00	240,000.00	420,795.18	175.33%
3455	Adult A La Carte	30,000.00	30,000.00	77,001.51	256.67%
3490	Misc. Local Sources	0.00	0.00	6,519.71	0.00%
3497	Refund of Prior Year's Expense	0.00	0.00	0.00	0.00%
TOTAL LOCAL SOURCES		6,793,800.00	6,793,800.00	5,828,674.51	85.79%
3610	Transfer from General Fund	0.00	16,093.80	16,093.80	100.00%
TOTAL REVENUE & TRANSFERS		12,140,070.00	12,156,163.80	9,876,023.06	81.24%
FUND BALANCE JULY 1, 2007		3,379,735.10	3,379,735.10	3,379,735.10	
GRAND TOTAL		15,519,805.10	15,535,898.90	13,255,758.16	85.32%
EXPENDITURES					
			APPROPRIATIONS	EXPENDITURES	% EXPEND
Function 7600 - Food Service					
100 - Salaries			3,813,762.70	3,816,908.50	100.08%
200 - Employee Benefits			1,453,920.90	1,363,937.18	93.81%
300 - Purchased Services			228,611.00	158,273.90	69.23%
400 - Energy Services			94,500.00	95,644.30	101.21%
500 - Materials & Supplies			5,995,582.50	4,635,586.25	77.32%
600 - Capital Outlay			447,200.78	183,589.54	41.05%
700 - Other Expense			228,300.00	149,161.56	65.34%
TOTAL EXPENDITURES			12,261,877.88	10,403,101.23	84.84%
RESERVE FOR INVENTORY			89,816.36	89,816.36	
UNAPPROPRIATED FUND BALANCE			3,184,204.66	2,762,840.57	
GRAND TOTAL			15,535,898.90	13,255,758.16	85.32%

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE - OTHER
STATEMENT OF REVENUE, EXPENDITURES, ENCUMBRANCES
July 1, 2007 thru May 31, 2008

PROJ	NUMB	TOTAL GRANT ALLOCATION	ORIGINAL BUDGET FY 2007-2008	AMENDED BUDGET	COMMITTED	ENCUMBRANCES	EXPENDITURES & REVENUES	AVAILABLE BALANCE
	CARRYOVER GRANTS							
4017	TITLE 1 PART A BASIC FY 07	2,624,214.99	462,840.14	130,780.01	0.00	0.00	130,780.01	0.00
4027	TITLE 11 FY 07	1,009,495.20	108,870.61	52,596.26	0.00	0.00	52,596.26	0.00
4037	TITLE 111 ESOL	46,215.84	22,002.50	21,436.21	0.00	0.00	21,436.21	0.00
4047	CARL PERKINS GRANT FY2007	216,339.00	55,280.15	51,222.30	0.00	0.00	51,222.30	0.00
4057	TITLE V FY2005	49,778.00	1,528.96	77.50	0.00	0.00	77.50	0.00
4076	PROJECT CONNECT	0.00	7,654.30	8,654.30	0.00	0.00	433.00	8,220.70
4107	I.D.E.A. - PART B FY07	6,605,385.38	3,636.00	3,636.00	0.00	0.00	3,636.00	0.00
4167	READING FIRST FY2007	211,830.47	21,742.25	14,464.19	0.00	0.00	14,464.19	0.00
4190	Pass ID	0.00	15,623.13	15,623.13	0.00	0.00	526.02	15,097.11
4200	Medicaid Reimb. (Constant)	0.00	142,860.87	215,803.28	0.00	2,568.39	61,834.81	151,410.08
4210	Medicaid Admin. Claims (Constant)	0.00	307,600.79	732,165.79	1,914.40	89,370.91	952,151.67	286,728.81
4227	Enhancing Ed thru Technology 07	27,747.68	493.13	0.00	0.00	0.00	0.00	0.00
4257	Safe & Drug Free Schools FY06	124,740.14	13,676.57	796.01	0.00	0.00	796.01	0.00
4238	Teaching American History	341,363.75	64,412.05	64,412.05	0.00	0.00	67,009.82	(2,597.77)
4287	Homeless Children and Youth FY07	82,000.00	19,614.04	5,265.81	0.00	0.00	5,265.81	0.00
4327	TITLE 1 SINI	44,550.00	44,550.00	57,580.00	0.00	2,824.64	44,550.00	10,205.36
4357	SEDNET IDEA PART B TRUST	31,071.00	7,272.35	7,272.35	0.00	0.00	7,272.35	0.00
4367	SEDNET FY2007	74,213.00	3,636.16	3,636.16	0.00	0.00	3,636.16	0.00
4416	NEFBAGRANT	6,000.00	4,548.46	4,548.46	0.00	0.00	0.00	4,548.46
	NEW YEAR 2007-2008							
4008	TITLE 1 Set Aside	507,179.00	0.00	507,179.00	9,370.00	77,350.70	256,446.70	164,011.60
4018	TITLE 1 Part A Basic FY 08	2,670,000.00	2,670,000.00	2,151,352.25	990.84	107,363.81	1,565,343.71	477,653.89
4028	TITLE 11 FY 08	908,610.00	908,610.00	964,884.35	1,812.00	107,230.06	610,231.18	245,611.11
4038	TITLE 111 ESOL	30,040.29	30,040.29	66,195.74	0.00	48,920.72	13,127.40	4,147.62
4048	CARL PERKINS GRANT FY2008	197,942.00	197,942.00	219,991.00	0.00	95,153.88	109,337.34	15,499.78
4058	TITLE V FY2008	54,014.00	54,014.00	55,546.00	0.00	9,644.67	44,982.10	919.23
4088	TITLE 1 Dist Corrective Action	11,465.00	0.00	11,465.00	0.00	0.00	11,465.00	0.00
4108	I.D.E.A. - PART B FY08	6,893,227.00	6,893,227.00	6,886,739.90	0.00	11,560.00	5,492,334.55	1,382,845.35
4128	IDEA - PREK FY 2008	172,242.00	172,242.00	174,519.88	0.00	0.00	177,704.11	(3,184.23)
4158	Adult Educ. & Family Literacy	0.00	0.00	67,823.00	0.00	900.00	30,245.25	36,677.75
4168	READING FIRST FY2008	220,837.28	220,837.28	220,837.28	0.00	368.84	168,482.42	51,986.02
4228	Enhancing Ed thru Technology 08	23,937.07	23,937.07	24,609.66	0.00	3,900.08	16,755.97	3,953.61
4238	Teaching American History	332,191.88	332,191.88	332,191.88	0.00	19,500.00	202,507.19	120,184.99
4258	Safe & Drug Free Schools FY08	95,783.00	95,783.00	106,663.56	0.00	18,352.37	77,212.15	13,099.04
4288	Homeless Children and Youth FY08	66,380.00	66,380.00	82,000.00	0.00	19,330.81	62,293.68	375.51
4358	SEDNET IDEA PART B TRUST	80,518.00	80,518.00	80,518.00	0.00	1.23	72,379.10	8,137.67
4368	SEDNET FY2008	24,766.00	24,766.00	24,766.00	0.00	0.00	23,903.99	862.01
4408	TECHPREP GRANT FY08	37,917.00	37,917.00	37,917.00	0.00	0.00	37,518.26	398.74
4596	Problem-Solving/RI	50,000.00	50,000.00	50,000.00	0.00	0.00	36,119.61	11,880.39
	TOTALS	23,871,993.97	13,128,330.98	13,457,169.31	14,087.24	604,331.11	9,828,078.43	3,010,672.53

CLAY COUNTY SCHOOL BOARD
SELF INSURANCE FUND
STATEMENT OF REVENUES AND EXPENDITURES
July 1, 2007 thru May 31, 2008

REVENUES		BUDGETED REVENUE	CASH RECEIVED	% COLL
OPERATING REVENUES:				
Charges for Services	3481	4,787,580.00	4,142,032.50	86.52%
Premium Revenues	3484	12,420.00	12,418.00	99.98%
TOTAL OPERATING REVENUES		4,800,000.00	4,154,450.50	86.55%
NON-OPERATING REVENUES:				
Interest, Incl. Profit on Investments	3430	190,000.00	147,680.99	77.73%
Refund of Prior Year's Expense	3497	0.00	0.00	
TOTAL NON-OPERATING REVENUES:		190,000.00	147,680.99	77.73%
TOTAL REVENUE		4,990,000.00	4,302,131.49	86.22%
FUND BALANCE JULY 1, 2007		945,494.57	945,494.57	
GRAND TOTAL		5,935,494.57	5,247,626.06	88.41%
EXPENDITURES				
		APPROPRIATIONS	EXPENDITURES	% EXPEND
Worker's Compensation	240	1,333,500.00	574,192.50	43.06%
Professional & Technical Services	310	165,200.00	160,780.98	97.33%
Insurance & Bond Premiums	320	2,245,341.00	144,057.53	6.42%
Judgments Against School System	740			0.00%
TOTAL EXPENSES:		3,744,041.00	879,031.01	23.48%
UNAPPROPRIATED FUND BALANCE		2,191,453.57	4,368,595.05	
GRAND TOTAL		5,935,494.57	5,247,626.06	88.41%