

**CLAY COUNTY SCHOOL BOARD
SUMMARY OF CASH INVESTMENTS
July 1, 2008 thru September 30, 2008**

	CASH BALANCE	INVESTMENT AMOUNT	TYPE	GRAND TOTAL
General Fund	457,104.39	20,027,789.11	SBA/OTH	20,484,893.50
Debt Service	0.00	669,694.35	SBA/OTH	669,694.35
Capital Projects	0.00	47,756,254.49	SBA/OTH	47,756,254.49
Special Rev. - Other	0.00	825,859.81	SBA	825,859.81
Spec. Rev.-Food Service	2,255,521.50	47,427.84	SBA	2,302,949.34
Self Insurance	40,000.00	6,324,258.36	SBA	6,364,258.36
GRAND TOTALS	\$2,752,625.89	\$75,651,283.96		\$78,403,909.85

NOTES:

1. On the Summary of Cash & Investments, the figure reported for General Fund Investments includes \$1,955,792.68 invested for School Internal Accounts.
2. The rate of interest earned on investments with the State Board of Administration during the month of September 30, 2008 was 2.43%.
3. For comparison purposes with the General Fund Statement of Revenue, we have completed 25% 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, 2008 thru September, 2008

	Acct. #	ORIGINAL BUDGET	AMENDED BUDGET	CASH RECEIVED	% OF COLL.
FEDERAL DIRECT:					
Federal Impact, Curr Operation	3121	610,000.00	610,000.00	0.00	0.00%
(R.O.T.C.) Reserve Officers Training Corps	3191	200,000.00	200,000.00	51,755.27	25.88%
TOTAL FEDERAL SOURCES		810,000.00	810,000.00	51,755.27	6.39%
STATE SOURCES:					
Florida Education Finance Program	3310	135,140,012.00	135,140,012.00	33,736,149.00	24.96%
Workforce Development	3315	992,949.00	992,949.00	241,026.00	24.27%
Performance Pay Incentive	3317	0.00	0.00	7,209.00	0.00%
CO & DS Withheld for Administrative Exp	3323	21,139.89	21,139.89	0.00	0.00%
Teacher Lead Program (HB 17-A)	3334	514,001.00	514,001.00	514,001.00	100.00%
Instructional Materials	3336	3,674,787.00	3,674,787.00	1,837,393.00	50.00%
State Forrest Funds	3342	0.00	0.00	0.00	0.00%
State License Tax	3343	40,000.00	40,000.00	3,247.19	8.12%
District Discretionary Lottery Funds	3344	1,480,036.00	1,480,036.00	0.00	0.00%
Transportation	3354	7,781,700.00	7,781,700.00	1,945,425.00	25.00%
Class Size Reduction	3355	38,724,763.00	38,724,763.00	9,110,318.00	23.53%
School Recognition/Merit Schl	3361	1,440,405.00	1,440,405.00	2,472,865.00	171.68%
Excellent Teach. Prg. Nat'l Bd.	3363	1,300,000.00	1,300,000.00	0.00	0.00%
Voluntary Pre-K	3371	300,000.00	339,553.93	90,577.26	26.68%
Miscellaneous State Revenue	3390	0.00	305,567.00	24,240.76	7.93%
Other Misc. State Revenue	3399	330,084.00	24,517.00	6,810.24	27.78%
TOTAL STATE SOURCES		191,739,876.89	191,779,430.82	49,989,261.45	26.07%
LOCAL SOURCES:					
District School Tax	3411	62,188,953.00	62,188,953.00	269,293.36	0.43%
Tax Redemptions	3421	150,000.00	150,000.00	59,762.94	39.84%
Rent	3425	210,025.00	213,625.00	23,860.00	11.17%
Interest, Including Profit on Investments	3430	1,700,000.00	1,700,000.00	197,090.48	11.59%
Gifts, Grants & Bequests	3440	14,000.00	14,000.00	3,300.00	23.57%
GED-Adult Gen Educ Course Fees	3461	0.00	0.00	0.00	0.00%
Postsecondary Voc Course Fees	3462	4,000.00	4,000.00	778.00	19.45%
Lifelong Learning Fees	3466	34,000.00	34,000.00	3,714.00	10.92%
Other Student Fees-Summer Rec	3469	15,000.00	15,000.00	3,569.00	23.79%
Preschool Program Fees - Vocational Child Care	3471	385,700.00	385,700.00	21,748.04	5.64%
Miscellaneous Local Sources	3490	1,343,221.32	801,721.32	22,686.79	2.83%
Receipt of Federal Indirect Cost	3494	0.00	300,000.00	16,183.89	5.39%
Other Miscellaneous Local Sources	3495	0.00	0.00	7,114.04	0.00%
Refund of Prior Year's Expense	3497	14,000.00	14,000.00	6,577.11	46.98%
Lost, Damaged & Sale of Textbook	3498	0.00	28,000.00	0.00	0.00%
Receipt of Food & Nutrition Serv Ind Cost	3499	0.00	200,000.00	0.00	0.00%
TOTAL LOCAL SOURCES		66,058,899.32	66,048,999.32	635,677.65	0.96%
TRANSFERS:					
From Capital Project Funds	3630	480,000.00	480,000.00	0.00	0.00%
TOTAL TRANSFERS		480,000.00	480,000.00	0.00	0.00%
OTHER FINANCING SOURCES:					
Sale of Equipment	3733	100,000.00	100,000.00	2,750.29	2.75%
Insurance Loss Recoveries	3740	40,000.00	40,000.00	8,979.41	22.45%
TOTAL OTHER FINANCING SOURCES		140,000.00	140,000.00	11,729.70	8.38%
TOTALS		259,228,776.21	259,258,430.14	50,688,424.07	19.55%
Fund Balance July 1, 2008		31,821,403.03	31,821,403.03	31,821,403.03	
GRAND TOTALS		291,050,179.24	291,079,833.17	82,509,827.10	28.35%

CLAY COUNTY SCHOOL BOARD

GENERAL FUND

STATEMENT OF EXPENDITURES and TRANSFERS

July 1, 2008 thru September 30, 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	131,227,622.72	12,213,464.54	3,007,344.89	334,213.41	232.05	4,102,915.79	243,780.63	32,292.80	19,934,244.11	15.19%
Exceptional Educ.	5200	38,078,445.60	3,756,023.75	945,876.66	102,713.22	762.78	145,306.74	5,998.54	4,495.14	4,961,176.83	13.03%
Vocational-Technical	5300	6,752,077.92	620,763.38	152,792.99	14,629.76	48.83	69,520.11	44,988.39	897.99	903,641.45	13.38%
Adult General	5400	1,410,923.39	106,279.87	19,945.23	82,827.71	0.00	28,027.36	(12,310.57)	0.00	224,769.60	15.93%
Pre Kdg	5500	456,070.36	28,276.07	5,180.07	200.00	0.00	5,626.63	0.00	0.00	39,282.77	8.61%
Other Instruction	5900	0.00	7,078.50	1,309.53	0.00	0.00	0.00	0.00	0.00	8,388.03	NA
Pupil Personnel Services	6100	14,581,949.55	1,708,624.13	389,539.66	492,745.83	796.58	29,826.58	360.00	6,987.25	2,628,880.03	18.03%
Instructional Media Serv.	6200	6,332,584.25	609,211.89	144,224.50	8,983.60	0.00	54,935.17	41,853.77	3,367.20	862,576.13	13.62%
Instr. & Curr. Develop.	6300	4,639,524.64	731,351.83	155,486.84	5,031.02	0.00	3,882.14	7,846.36	125.00	903,723.19	19.48%
Staff Development	6400	1,847,770.74	181,116.68	27,798.62	270,921.25	0.00	8,422.81	523.20	25.00	488,807.56	26.45%
Instruction Related Technology	6500	1,257,499.56	134,345.02	29,282.47	148,544.29	0.00	(1,569.02)	115,248.98	2,891.78	428,743.52	34.09%
Board of Education	7100	2,308,809.22	41,605.30	25,889.38	232,292.80	0.00	1,389.25	0.00	20,920.00	322,096.73	13.95%
General Administration	7200	1,224,130.82	159,475.65	31,781.36	25,419.47	0.00	1,321.39	193.51	15,897.00	234,088.38	19.12%
School Administration	7300	15,073,672.21	2,824,620.75	601,123.92	22,004.02	0.00	11,108.26	7,393.13	(125.99)	3,466,124.09	22.99%
Fac. Acq. & Construct.	7400	3,873,227.50	227,086.06	47,522.31	366,525.70	2,719.94	3,401.78	292,138.90	0.00	939,394.69	24.25%
Fiscal Services	7500	736,790.52	141,858.26	30,684.56	5,189.04	0.00	862.08	0.00	3,264.28	181,858.22	24.68%
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Central Services	7700	4,117,402.38	637,526.31	135,899.46	123,275.40	10,712.30	(24,261.15)	120,762.87	29,044.57	1,032,959.76	25.09%
Pupil Transportation	7800	15,490,018.79	960,980.84	289,670.97	49,545.24	249,475.20	153,741.33	109,367.39	6,224.23	1,819,005.20	11.74%
Operations of Plant	7900	22,604,536.31	1,699,793.58	411,720.30	506,663.07	1,158,137.40	161,608.04	2,469.44	7,233.67	3,947,625.50	17.46%
Maintenance of Plant	8100	6,733,802.85	826,807.93	184,371.73	188,148.08	52,239.89	232,997.52	40,738.40	31,216.07	1,556,519.62	23.12%
Administrative Tech Services	8200	2,609,673.41	202,453.22	42,361.73	533,122.64	3,240.95	6,191.46	435,401.61	4,873.66	1,227,645.27	47.04%
Community Service	9100	414,574.00	35,775.12	9,335.41	0.00	0.00	6,850.41	0.00	3,745.85	55,706.79	13.44%
Transfer of Funds	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTALS		281,771,106.74	27,854,518.68	6,689,142.59	3,512,995.55	1,478,365.92	5,002,104.68	1,456,754.55	173,375.50	46,167,257.47	16.38%
Reserve for State Categoricals	2710	0.00	0.00							0.00	
Reserve for Other Proj & Txblk	2711	0.00	0.00							0.00	
Reserve for Inventory	2730	2,173,908.44								2,173,908.44	
Designated for Insurance	2765	0.00	0.00							0.00	
Reserve for Performance Pay	2767	0.00	0.00							0.00	
Unreserved Fund Balance	2769	7,134,817.99								34,168,661.19	
GRAND TOTALS		291,079,833.17	27,854,518.68	6,689,142.59	3,512,995.55	1,478,365.92	5,002,104.68	1,456,754.55	173,375.50	82,509,827.10	28.35%

CLAY COUNTY SCHOOL BOARD
DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS
July 1, 2008 thru September 30, 2008

REVENUE & TRANSFERS		AMENDED	CASH RECEIVED	% COLL
		BUDGETED REVENUE		
State Sources:				
C.O. & D.S Withheld for SBE/COBI bonds	3322	962,762.70	0.00	0.00%
SBE/COBI Bond Interest	3326	8,000.00	0.00	0.00%
Racing Commission Funds	3341	223,250.00		0.00%
TOTAL STATE SOURCES		1,194,012.70	0.00	0.00%
Local Sources:				
Interest, Including Profit on Investments	3430	25,000.00	7,904.16	31.62%
TOTAL LOCAL SOURCES		25,000.00	7,904.16	31.62%
Other Revenue Sources:				
Transfer from Capital Projects Funds	3630	5,515,826.00	0.00	0.00%
TOTAL OTHER REVENUE SOURCES		5,515,826.00	0.00	0.00%
TOTAL REVENUE & TRANSFERS		6,734,838.70	7,904.16	0.12%
FUND BALANCE JULY 1, 2008		715,959.56	715,959.56	
GRAND TOTAL		7,450,798.26	723,863.72	9.72%
EXPENDITURES				
		APPROPRIATIONS	EXPENDITURES	% EXPEND
Function 9200 - Debt Service				
Objects:				
710 - Redemption of Principal		3,245,000.00	0.00	0.00%
720 - Interest		3,431,585.00	49,534.37	1.44%
730 - Fees to Paying Agent		22,550.00	4,635.00	20.55%
TOTAL EXPENDITURES		6,699,135.00	54,169.37	0.81%
UNAPPROPRIATED FUND BALANCE		751,663.26	669,694.35	
GRAND TOTAL		7,450,798.26	723,863.72	9.72%

CLAY COUNTY SCHOOL BOARD
CAPITAL IMPROVEMENT FUNDS
STATEMENT OF REVENUE, EXPENDITURES, TRANSFERS
July 1, 2008 thru September 30, 2008

REVENUES & TRANSFERS		AMENDED BUDGETED REVENUE	CASH RECEIVED	% COLL
State Sources:				
CO & DS Distributed to Districts	3321	445,273.19	0.00	0.00%
Interest on Undistributed CO & DS	3325	20,000.00	0.00	0.00%
Public Education Capital Outlay (PECO)	3391	6,243,501.00	1,933,808.00	30.97%
Class Size Reduct. - Cap Outlay	3396	0.00	0.00	0.00%
Gas Tax Refund	3398	91,000.00	0.00	0.00%
Other Miscellaneous State Revenue	3399			0.00%
TOTAL STATE SOURCES		6,799,774.19	1,933,808.00	28.44%
Local Sources:				
District Local Cap Improv Taxes	3413	18,453,750.00	0.00	0.00%
Local Sales Tax	3418	1,600,000.00	288,336.74	18.02%
Tax Redemptions	3421	0.00	116,563.56	0.00%
Interest, Including Profit on Investments	3430	1,300,000.00	333,239.11	25.63%
Miscellaneous Local Sources	3490	0.00	0.00	0.00%
Impact Fees	3496	3,500,000.00	864,545.92	24.70%
Refund of Prior Year's Expenses	3497			0.00%
TOTAL LOCAL SOURCES		24,853,750.00	1,602,685.33	6.45%
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	11,100,000.00	11,100,000.00	100.00%
TOTAL REVENUE & TRANSFERS		42,753,524.19	14,636,493.33	34.23%
FUND BALANCE JULY 1, 2008		56,560,213.81	56,560,213.81	
GRAND TOTAL		99,313,738.00	71,196,707.14	71.69%
EXPENDITURES				
		APPROPRIATIONS	EXPENDITURES	% EXPEND
Function 7400 Facilities				
Other Purchased Services		0.00	0.00	0.00%
Library Books - New Libraries		329,576.95	311,479.41	94.51%
Library Books - Elementary		0.00	0.00	0.00%
AV Materials \$750/OVER		0.00	0.00	0.00%
AV Materials Less Than \$750		99,872.98	96,292.14	96.41%
Buildings & Fixed Equipment		50,529,913.30	4,623,232.74	9.15%
Direct Purchases - Buildings		17,302,762.90	1,169,781.08	6.76%
New Relocables Purchase & Setup		0.00	0.00	0.00%
Furniture, Fixtures & Equipment		4,779,322.02	1,712,497.52	35.83%
School Buses		4,688,260.30	44,951.30	0.96%
Vehicles		0.00	0.00	0.00%
Land		3,117,000.00	2,250.00	0.07%
Improvements other than Buildings		2,017,963.01	756,316.21	37.48%
Capitalized Remodeling		2,052,520.67	11,196.20	0.55%
Remodeling & Renovations		6,393,095.29	1,520,144.41	23.78%
Direct Purchases - NonCap Remodeling		97,976.60	87,841.42	89.66%
Software \$750 & Over		0.00	0.00	0.00%
Software Less Than \$750		57,941.09	77,394.89	133.58%
Dues and Fees		0.00	0.00	0.00%
Transfer to General Fund		480,000.00	0.00	0.00%
Transfer to Debt Service		5,515,826.00	0.00	0.00%
Transfers to Capital Projects		0.00	0.00	0.00%
TOTAL EXPENDITURES		97,462,031.11	10,413,377.32	10.68%
UNAPPROPRIATED FUND BALANCE		1,851,706.89	60,783,329.82	
GRAND TOTAL		99,313,738.00	71,196,707.14	71.69%

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

PROJECT NAME & NUMBER	SOURCE CODE	BUDGETED AMOUNT	AMENDED BUDGET	COMMITTED	ENCUMBRANC	EXPENDITURES	UNENCUM BALANCE
CARRYOVER PROJECTS:							
1978 Painting Overtime FY 2008	3	1,920.91	1,920.91	0.00	0.00	0.00	1,920.91
3018 GCSJH Renovate Restrooms	2	259,534.93	259,534.93	0.00	26,990.62	232,544.31	0.00
3026 New Elementary School "Y"	8	592,372.50	592,372.50	0.00	592,372.50	0.00	0.00
3028 Replace Fire Alarms Countywide	2	6,766.33	6,766.33	0.00	6,766.33	0.00	0.00
3048 RHS Second Chiller Addition	2	4,400.00	4,400.00	0.00	1,628.00	2,772.00	0.00
3057 New Elementary School "F"	3,2	1,502,000.00	1,502,000.00	0.00	0.00	2,250.00	1,499,750.00
3068 TES Easement & Sewer/Water	2	45,000.00	45,000.00	0.00	45,000.00	0.00	0.00
3106 New Elementary School "W"	1,2,3,8,9	1,427,476.01	1,398,476.01	20,003.92	154,484.70	734,119.53	489,867.86
3108 KHHS Re-Roofing Bldg 8 Art	2	18,160.35	18,160.35	0.00	0.00	18,160.35	0.00
3135 BLC- Covered Play/Restroom	2	200,100.00	200,100.00	0.00	1,598.71	529.14	197,972.15
3157 District-Wide Facilities Tech	10	2,887.64	2,887.64	0.00	0.00	2,887.64	0.00
3158 District-Wide Facilities Tech	10	1,464,337.57	1,464,337.57	0.00	208,188.36	518,900.23	737,248.98
3164 Paving Project at Dist Office	2	618,877.42	618,877.42	0.00	18,877.42	0.00	600,000.00
3178 CHS Re-Roofing Building 1	2	183,738.49	183,738.49	0.00	5,944.31	177,672.23	121.95
3204 Elementary School "V"-Coppergate	9	500.00	500.00	0.00	500.00	0.00	0.00
3216 Elementary School "X" Lake Asbury	2,3,8,9	2,502,331.41	2,502,331.41	16,643.87	141,109.99	1,988,302.83	356,274.72
3248 LAE Re-Shingle Bldgs. 1,2,3	2	53,701.26	53,701.26	0.00	8,105.65	45,595.61	0.00
3338 Remodeling of Bldgs. 4&5 CEB	2,3	267,356.90	267,356.90	0.00	165,386.33	16,480.07	85,490.50
3348 Safety-To-Life	3	197,216.40	197,216.40	0.00	0.00	3,836.40	193,380.00
3406 Permanent Classroom CEB	3,8	211,250.62	211,250.62	0.00	0.00	191,250.62	20,000.00
3412 New Elementary School "Z"	2,8,9	7,327,256.06	7,327,256.06	0.00	1,956,373.77	3,241,508.52	2,129,373.77
3423 New High School "QQQ"	1,2,3,8,7,9	52,832,782.47	52,832,782.47	4,498,803.00	44,775,271.77	1,149,948.70	2,408,759.00
3434 District Security Fencing	2	100,100.00	100,100.00	0.00	0.00	0.00	100,100.00
3441 Keystone Transportation Improvement	2	75,000.00	75,000.00	0.00	0.00	0.00	75,000.00
3456 Roadway, Sidewalk Improvement	9	91,000.00	91,000.00	0.00	0.00	0.00	91,000.00
3468 District Ancillary Facilities	2	419,181.25	419,181.25	0.00	184,375.25	234,806.00	0.00
3475 Parking Improvements TBE	2,3	427,655.39	427,655.39	0.00	52,655.28	344,523.40	30,476.71
3486 Parking Improvements MBE	3,9	133,275.09	133,275.09	0.00	5,849.54	72,468.26	54,957.29
3563 Land Acquisitions	2	115,000.00	115,000.00	0.00	0.00	0.00	115,000.00
3608 CHS Re-Roofing Bldg. 6 Art	2	20,486.68	20,486.68	0.00	0.00	20,486.68	0.00
3655 Covered Walkway Countywide	2	201,600.50	260,600.50	0.00	195,969.39	32,014.00	32,617.11
3723 Repayment of COP 2000	2	1,936,567.50	1,936,567.50	0.00	0.00	0.00	1,936,567.50
3733 Repayment of COP 2003	2	667,690.00	667,690.00	0.00	0.00	0.00	667,690.00
3743 Repayment of COP 2004	2	1,109,487.50	1,109,487.50	0.00	0.00	0.00	1,109,487.50
3753 Repayment of COP 2005 - "NN"	2,7	961,988.76	961,988.76	0.00	0.00	0.00	961,988.76
3763 Repayment of COP Dues & Fees	2	21,450.00	21,450.00	0.00	0.00	0.00	21,450.00
3768 TES Re-Roofing Bldgs. 3 & 4	2	0.00	0.00	0.00	0.00	0.00	0.00
3773 Repayment of COP 2008 High School	2	818,642.24	818,642.24	0.00	0.00	0.00	818,642.24
3878 School Bus New/Replacement	2	4,688,260.30	4,688,260.30	0.00	944,285.00	44,951.30	3,699,024.00
NEW PROJECTS							
1529 School Equip. Disbursement	2	0.00	300,000.00	0.00	0.00	0.00	300,000.00
1619 Replace Light Fixtures	2	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1979 Painting Overtime FY 2009	3	128,079.09	128,079.09	0.00	0.00	0.00	128,079.09
3159 District-Wide Facilities Tech	10	1,600,000.00	1,600,000.00	0.00	0.00	0.00	1,600,000.00
3309 Special Maintenance Account	2,3	5,835,016.64	5,835,016.64	149,429.15	882,260.76	1,332,354.88	3,470,971.85
3339 Re-Roofing of Bldg. 12 OPH	2	250,000.00	250,000.00	0.00	0.00	0.00	250,000.00
3429 CGE Site Drainage	2	200,000.00	200,000.00	0.00	5,185.38	5,014.62	189,800.00
3459 New Elementary School "C"	8	1,500,000.00	1,500,000.00	0.00	0.00	0.00	1,500,000.00
		91,070,448.21	91,400,448.21	4,684,879.94	50,379,179.06	10,413,377.32	25,923,011.89
OTHER PROJECTS							
0000 No Project		300,000.00	0.00	0.00	0.00	0.00	0.00
0001 Capital Projects Contingency		6,091,582.90	6,061,582.90	0.00	0.00	0.00	6,061,582.90
GRAND TOTAL		97,462,031.11	97,462,031.11	4,684,879.94	50,379,179.06	10,413,377.32	31,984,594.79

Source code: 1 - CO & DS 2 - Dist. Voted Capital Improvmt 3 - PECO 5 - SBE Bonds 7 - C.O.P. 8 - Impact Fees 9 - Other Misc. Sources 10 - Sales Surtax

**CLAY COUNTY SCHOOL BOARD
CAPITAL PROJECT FUNDS
ESTIMATED PROJECT COSTS
July 1, 2008 thru September 30, 2008**

Project Name	Historical Cost 06/30/2008	Amended Current Year Budget FY09	Estimated Cost
3026 Elementary School "Y"	331,815.50	592,372.50	924,188.00
3106 Elementary School "W" Oakleaf Village	23,866,567.56	1,398,476.01	25,265,043.57
3206 Elementary School "X" Shadowlawn	26,304,262.01	2,502,331.41	28,806,593.42
3412 Elementary School "Z"	13,525,272.83	7,327,256.06	20,852,528.89
3423 High School "QQQ"	2,367,142.37	52,832,782.47	55,199,924.84
	<u>\$ 66,395,060.27</u>	<u>\$ 64,653,218.45</u>	<u>\$ 131,048,278.72</u>

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE - FOOD SERVICE
July 1, 2008 thru September 30, 2008

REVENUE & TRANSFERS		BUDGETED REVENUE	AMENDED BUDGET	CASH RECEIVED	% COLL
Federal through State					
3261	School Lunch Reimbursement	4,300,000.00	4,300,000.00	0.00	0.00%
3262	School Breakfast Reimbursement	685,000.00	685,000.00	0.00	0.00%
3265	USDA Donated Commodities	925,000.00	925,000.00	0.00	0.00%
3266	Cash In Lieu of Donated Foods	25,000.00	25,000.00	0.00	0.00%
TOTAL FEDERAL SOURCES		5,935,000.00	5,935,000.00	0.00	0.00%
State					
3337	School Breakfast Supplement	47,500.00	47,500.00	0.00	0.00%
3338	School Lunch Supplement	67,500.00	67,500.00	0.00	0.00%
TOTAL STATE SOURCES		115,000.00	115,000.00	0.00	0.00%
Local Sources:					
3430	Interest, Including Profit on Investments	50,000.00	50,000.00	24,474.27	48.95%
3451	Student Lunches	5,975,461.00	5,975,461.00	(373.11)	-0.01%
3452	Student Breakfasts	1,034,500.00	1,034,500.00	0.00	0.00%
3453	Adult Breakfasts/Lunches	79,600.00	79,600.00	0.00	0.00%
3454	Student A La Carte	491,000.00	491,000.00	0.00	0.00%
3455	Adult A La Carte	134,000.00	134,000.00	0.00	0.00%
3490	Misc. Local Sources	0.00	0.00	0.00	0.00%
3497	Refund of Prior Year's Expense	0.00	0.00	0.00	0.00%
TOTAL LOCAL SOURCES		7,764,561.00	7,764,561.00	24,101.16	0.31%
3610	Transfer from General Fund	0.00	0.00	0.00	100.00%
TOTAL REVENUE & TRANSFERS		13,814,561.00	13,814,561.00	24,101.16	0.17%
FUND BALANCE JULY 1, 2008		2,946,864.83	2,946,864.83	2,946,864.83	
GRAND TOTAL		16,761,425.83	16,761,425.83	2,970,965.99	17.73%
EXPENDITURES					
			APPROPRIATIONS	EXPENDITURES	% EXPEND
Function 7600 - Food Service					
100 - Salaries			4,253,001.33	592,813.60	13.94%
200 - Employee Benefits			1,533,027.75	183,996.73	12.00%
300 - Purchased Services			252,158.00	37,585.49	14.91%
400 - Energy Services			143,930.00	1,699.80	1.18%
500 - Materials & Supplies			6,780,372.43	774,522.01	11.42%
600 - Capital Outlay			123,445.00	6,966.99	5.64%
700 - Other Expense			237,100.00	11,501.19	4.85%
TOTAL EXPENDITURES			13,323,034.51	1,609,085.81	12.08%
RESERVE FOR INVENTORY			102,021.75	102,021.75	
UNAPPROPRIATED FUND BALANCE			3,336,369.57	1,259,858.43	
GRAND TOTAL			16,761,425.83	2,970,965.99	17.73%

**CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE - OTHER**

STATEMENT OF REVENUE, EXPENDITURES, ENCUMBRANCES

July 1, 2008 thru September 30, 2008

PROJ	NUMB	CARRYOVER GRANTS	TOTAL GRANT ALLOCATION	ORIGINAL BUDGET FY 2008-09	AMENDED BUDGET	COMMITTED	ENCUMBRANCES	EXPENDITURES & REVENUES	AVAILABLE BALANCE
	0000	No Project	0.00	0.00	0.00	0.00	0.00	2,550.53	(2,550.53)
4008		TITLE 1 Set Aside	507,179.00	3,219.20	3,219.20	0.00	0.00	0.00	3,219.20
4018		TITLE 1 Part A BASIC FY 08	2,670,000.00	723,900.40	723,837.71	0.00	0.00	375,448.57	348,389.14
4028		TITLE 11 FY 07	908,610.00	202,210.60	202,210.60	0.00	0.00	44,767.04	157,443.56
4038		TITLE 111 ESOL	30,040.29	43,315.71	43,347.70	0.00	2,000.00	41,635.09	1,712.61
4048		CARL PERKINS GRANT FY2008	197,942.00	52,546.78	50,750.97	0.00	0.00	50,750.54	0.43
4058		TITLE V FY2008	54,014.00	2,117.54	2,117.54	0.00	0.00	1,580.32	537.22
4076		PROJECT CONNECT	0.00	8,220.70	8,220.70	0.00	0.00	0.00	8,220.70
4108		I.D.E.A.-PART B FY08	6,893,227.00	531,036.54	493,924.57	0.00	0.00	825.92	493,098.65
4128		IDEA - PREK FY 2008	172,242.00	128.67	128.67	0.00	0.00	0.00	128.67
4158		Adult Educ. & Family Literacy	0.00	37,205.73	37,205.73	0.00	0.00	0.00	37,205.73
4168		READING FIRST FY2008	220,837.25	26,792.30	26,792.30	0.00	0.00	3,639.61	23,152.69
4190		Pass D	0.00	15,097.11	15,097.11	0.00	0.00	0.00	15,097.11
4200		Medicaid Reimb. (Constant)	0.00	10,702.40	189,587.62	2,700.00	17,939.92	0.00	168,947.70
4210		Medicaid-Admin. Claims (Constant)	0.00	0.00	507,354.75	2,451.33	92,843.07	61,475.21	350,585.14
4228		Enhancing Ed thru Technology 08	23,937.07	3,893.89	32.01	0.00	0.00	32.01	0.00
4238		Teaching American History	164,814.00	115,282.21	115,282.21	0.00	73,375.29	37,787.71	4,119.21
4248		TITLE III-Immigrant Child/Youth	95,783.00	7,987.20	164,814.00	0.00	22,550.98	20,294.30	121,968.72
4258		Safe & Drug Free Schools FY08	66,380.00	13,745.46	7,987.21	0.00	0.00	149.95	7,837.26
4288		Homeless Children and Youth FY08	44,550.00	7,294.89	14,072.24	0.00	0.00	14,072.24	0.00
4327		TITLE 1 SINI	80,518.00	0.00	33.23	0.00	0.00	7,294.89	0.00
4358		SEDNET IDEA PART B TRUST	37,917.00	398.74	398.74	0.00	0.00	0.00	398.74
4408		Tech Prep Grant FY08	6,000.00	4,548.46	4,548.46	0.00	0.00	0.00	4,548.46
4416		NEFBA GRANT	50,000.00	1,871.15	1,871.15	0.00	0.00	0.00	1,871.15
4598		Problem-Solving/Rtl							
		NEW YEAR 2008-2009							
4009		TITLE 1 Set Aside	625,728.00	615,599.00	625,728.00	54,777.00	114,358.28	0.00	456,592.72
4019		TITLE 1 Part A Basic FY 09	2,761,836.00	2,761,836.00	2,751,707.00	3,025.10	48,314.22	386,677.74	2,313,689.94
4029		TITLE 11 FY 09	949,874.00	949,874.00	999,874.00	1,337.33	28,471.20	170,346.55	799,718.92
4039		TITLE 111 ESOL	59,576.16	59,576.16	59,576.16	0.00	43,676.68	84.66	15,814.82
4049		CARL PERKINS GRANT FY2009	215,489.00	215,489.00	215,489.00	0.00	35,976.71	39,614.95	139,897.34
4109		I.D.E.A.-PART B FY09	7,059,225.00	7,059,225.00	7,059,225.00	0.00	48,743.00	650,119.03	6,360,362.97
4129		IDEA - PREK FY 2009	175,937.00	175,937.00	175,937.00	0.00	0.00	15,310.46	160,626.54
4169		READING FIRST FY2009	77,959.00	77,959.00	77,959.00	0.00	0.00	15,001.68	62,957.32
4179			38,441.92	0.00	38,441.92	0.00	0.00	36,975.00	1,466.92
4229		Enhancing Ed thru Technology 09	25,599.34	25,599.34	25,599.34	0.00	2,383.06	4,028.09	19,188.19
4239		Teaching American History	325,691.88	325,691.88	325,691.88	0.00	79,299.71	23,497.89	222,894.28
4259		Safe & Drug Free Schools FY09	82,653.00	82,653.00	82,653.00	320.00	65,805.00	2,274.60	14,253.40
4289		Homeless Children and Youth FY09	82,000.00	82,000.00	93,480.00	14.90	20,486.12	8,897.63	64,081.35
4359		SEDNET IDEA PART B TRUST	66,628.00	66,628.00	66,628.00	0.00	0.00	14,571.90	52,056.10
4369		SEDNET FY2008	38,656.00	38,656.00	38,656.00	0.00	0.00	9,139.29	29,516.71
4409		Tech Prep Grant FY09	14,246.00	14,246.00	14,246.00	0.00	0.00	4,200.00	10,046.00
4419		NEFBA Grant	10,141.62	0.00	10,141.62	0.00	9,289.36	0.00	852.26
4599		Problem-Solving/Rtl	50,000.00	50,000.00	50,000.00	0.00	0.00	512.25	49,487.75
		TOTALS	24,883,672.53	14,576,084.06	15,331,162.23	64,625.66	705,512.60	2,043,555.65	12,517,468.32

CLAY COUNTY SCHOOL BOARD
SELF INSURANCE FUND
STATEMENT OF REVENUES AND EXPENDITURES
July 1, 2008 thru September 30, 2008

REVENUES		BUDGETED REVENUE	CASH RECEIVED	% COLL
OPERATING REVENUES:				
Charges for Services	3481	2,088,030.00	0.00	0.00%
Premium Revenues	3484	11,970.00	0.00	0.00%
TOTAL OPERATING REVENUES		2,100,000.00	0.00	0.00%
NON-OPERATING REVENUES:				
Interest, Incl. Profit on Investments	3430	160,000.00	83,009.16	51.88%
Refund of Prior Year's Expense	3497	0.00	0.00	
TOTAL NON-OPERATING REVENUES:		160,000.00	83,009.16	51.88%
TOTAL REVENUE		2,260,000.00	83,009.16	3.67%
FUND BALANCE JULY 1, 2008		3,837,240.73	2,837,852.73	
GRAND TOTAL		6,097,240.73	2,920,861.89	47.90%
EXPENDITURES		APPROPRIATIONS	EXPENDITURES	% EXPEND
Worker's Compensation	240	1,172,553.00	191,576.93	16.34%
Professional & Technical Services	310	161,910.00	60,152.50	37.15%
Insurance & Bond Premiums	320	1,924,925.00	18,924.86	0.98%
Judgments Against School System	740	0.00	0.00	0.00%
TOTAL EXPENSES:		3,259,388.00	270,654.29	8.30%
UNAPPROPRIATED FUND BALANCE		2,837,852.73	2,650,207.60	
GRAND TOTAL		6,097,240.73	2,920,861.89	47.90%