

**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, 2010**

Return completed form to: Department of Education Office of Funding and Financial Reporting 325 W. Gaines St., Room 824 Tallahassee, FL 32399-0400
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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2010, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on September 16, 2010.

\_\_\_\_\_  
 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, 2010

Exhibit K-1

DOB Page 1

Fund 100

	Account Number	
<b>REVENUES</b>		
<i>Federal Direct:</i>		
Federal Impact, Current Operation	3121	525,893.95
Reserve Officers Training Corps (ROTC)	3191	274,504.19
Miscellaneous Federal Direct	3199	
<b>Total Federal Direct</b>	<b>3100</b>	<b>800,398.14</b>
<i>Federal Through State and Local:</i>		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	38,300.00
Miscellaneous Federal Through State	3299	
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>38,300.00</b>
<i>State:</i>		
Florida Education Finance Program	3310	129,047,306.00
Workforce Development	3315	885,827.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	31,464.00
Adults with Disabilities	3318	
CO & DS Withheld for Administrative Expense	3323	21,079.17
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	100,503.00
Class Size Reduction/Operating Funds	3355	38,642,384.00
School Recognition Funds	3361	1,857,131.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	348,542.22
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	39,804.58
State License Tax	3343	24,730.04
Other Miscellaneous State Revenue	3399	158,583.65
<b>Total State</b>	<b>3300</b>	<b>171,157,354.66</b>
<i>Local:</i>		
District School Taxes	3411	60,784,499.07
Tax Redemptions	3421	2,721,784.05
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	316,645.00
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	30,519.59
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	33,781.00
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	27,522.00
Preschool Program Fees	3471	446,645.37
Pre-K Early Intervention Fees	3472	
School Age Child Care Fees	3473	
Other School, Course and Class Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services-School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	884,072.63
Other Miscellaneous Local Sources	3495	704,334.79
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	5,141.95
Collections for Lost, Damaged and Sold Textbooks	3498	20,424.95
Receipt of Food Service Indirect Costs	3499	203,712.60
<b>Total Local</b>	<b>3400</b>	<b>66,179,083.00</b>
<b>Total Revenues</b>	<b>3000</b>	<b>238,175,135.80</b>

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, 2010

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
<b>EXPENDITURES</b>									
<i>Current:</i>									
Instruction	5000	117,354,486.83	31,989,022.02	2,765,527.77	13,165.10	4,290,457.50	459,811.46	173,767.78	157,046,238.46
Pupil Personnel Services	6100	7,876,224.83	2,132,208.85	567,214.50	2,175.67	56,180.20	2,495.79	25,074.07	10,661,575.91
Instructional Media Services	6200	1,663,519.94	444,912.86	35,435.86		160,494.74	282,571.75	10,972.76	2,597,907.91
Instruction and Curriculum Development Services	6300	2,851,206.47	709,324.44	57,369.21	16.63	45,264.47	4,665.42	1,585.15	3,669,431.79
Instructional Staff Training Services	6400	396,681.50	82,320.09	91,414.04		52,147.05	4,764.83	1,142.60	628,470.11
Instruction Related Technology	6500	575,932.84	148,169.55	256,104.98		11,739.03	58,869.56	6,423.25	1,057,259.21
School Board	7100	168,015.00	412,352.54	610,690.45		3,429.10	175.00	1,336.66	1,195,998.75
General Administration	7200	640,461.60	155,827.20	53,200.16		3,366.89		0.00	852,855.85
School Administration	7300	12,014,200.86	3,061,909.51	70,090.61		29,931.80	2,963.74	4,078.83	15,183,109.35
Facilities Acquisition and Construction	7410	837,153.34	209,456.50	222,963.50	4,110.28	9,198.37	201,779.30	210.00	1,484,871.29
Fiscal Services	7500	576,563.58	149,781.76	23,820.20		7,333.21	114.95	190.00	757,803.70
Food Services	7600	50,591.32	3,553.42						54,144.74
Central Services	7700	2,204,463.71	593,225.74	275,043.50	21,049.70	23,506.74	86,953.11	43,721.08	3,247,963.58
Pupil Transportation Services	7800	6,612,664.15	2,318,629.26	282,394.01	1,242,330.36	470,702.02	32,300.87	128,949.09	11,087,963.76
Operation of Plant	7900	6,777,125.79	2,253,286.39	3,292,620.40	6,837,103.32	447,023.72	16,692.96	53,990.79	19,677,783.37
Maintenance of Plant	8100	3,164,032.19	910,154.87	677,978.27	142,930.53	712,501.03	21,457.70	6,178.20	5,635,232.79
Administrative Technology Services	8200	832,644.65	211,312.31	615,831.29	11,299.09	39,903.66	101,715.06		1,812,706.06
Community Services	9100	247,641.51	73,192.04	6,133.38		40,395.60	3,421.77	40,238.68	411,022.98
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						380,599.95		380,599.95
Other Capital Outlay	9300						2,070,841.44		2,070,841.44
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710							166,683.33	166,683.33
Interest	720								0.00
<b>Total Expenditures</b>		164,843,630.11	45,858,633.35	9,903,772.13	8,274,180.68	6,403,575.13	3,732,194.66	664,482.27	239,680,468.33
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									(1,505,332.53)

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, 2010

Exhibit K-1  
 DOE Page 3  
 Fund 100

	Account Number	
<b>OTHER FINANCING SOURCES (USES)</b>		
Loans	3720	
Sales of Capital Assets	3730	506,977.25
Loss Recoveries	3740	40,980.68
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	3,101,284.30
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	3,101,284.30
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	(28,457.51)
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(28,457.51)
<b>Total Other Financing Sources (Uses)</b>		<b>3,620,784.72</b>
<b>Net Change In Fund Balance</b>		<b>2,115,452.19</b>
Fund Balance, July 1, 2009	2800	14,912,342.71
Adjustments to Fund Balance	2891	(148,067.90)
Fund Balance, June 30, 2010	2700	16,879,727.00

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

Exhibit K-2  
DOE Page 4  
Fund 410

For the Fiscal Year Ended June 30, 2010

	Account Number	
<b>REVENUES</b>		
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	5,184,768.82
School Breakfast Reimbursement	3262	1,046,503.56
After School Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA Donated Foods	3265	655,607.00
Cash in Lieu of Donated Foods	3266	14,390.42
Summer Food Service Program	3267	65,900.49
Fresh Fruit and Vegetable Program	3268	
Other Food Service Revenues	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>6,967,170.29</b>
<i>State:</i>		
School Breakfast Supplement	3337	53,500.00
School Lunch Supplement	3338	71,630.00
Other Miscellaneous State Revenues	3399	
<b>Total State</b>	<b>3300</b>	<b>125,130.00</b>
<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	
Student Lunches	3451	5,545,406.05
Student Breakfasts	3452	7,251.30
Adult Breakfasts/Lunches	3453	271,449.91
Student and Adult a la Carte	3454	425,264.40
Student Snacks	3455	27,339.93
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	5,687.10
Refunds of Prior Year's Expenditures	3497	
<b>Total Local</b>	<b>3400</b>	<b>6,282,398.69</b>
<b>Total Revenues</b>	<b>3000</b>	<b>13,374,698.98</b>

DISTRICT SCHOOL BOARD OF CLAY COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - SPECIAL REVENUE

FUND - FOOD SERVICES (Continued)

For the Fiscal Year Ended June 30, 2010

Exhibit K-2

DOE Page 5

Fund 410

	Account Number	
<b>EXPENDITURES (Function 7600/9300)</b>		
Salaries	100	4,347,873.41
Employee Benefits	200	1,615,774.19
Purchased Services	300	103,530.76
Energy Services	400	151,978.74
Materials and Supplies	500	5,644,733.14
Capital Outlay	600	112,822.83
Other Expenses	700	301,363.60
Other Capital Outlay (Function 9300)	600	19,976.28
<b>Total Expenditures</b>		<b>12,298,052.95</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>1,076,646.03</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds of Loans	3720	
Proceeds from Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	28,457.51
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
<b>Total Transfers In</b>	<b>3600</b>	<b>28,457.51</b>
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>
<b>Total Other Financing Sources (Uses)</b>		<b>28,457.51</b>
<b>Net Change in Fund Balance</b>		<b>1,105,103.54</b>
Fund Balance, July 1, 2009	2800	3,463,284.89
Adjustments to Fund Balance	2891	578.85
Fund Balance, June 30, 2010	2700	4,568,967.28

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

Exhibit K-3  
 DOE Page 6  
 Fund 420

For the Fiscal Year Ended June 30, 2010

	Account Number	
<b>REVENUES</b>		
<i>Federal Direct:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	123,400.00
Total Federal Direct	3100	123,400.00
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	241,203.27
Medicaid	3202	1,114,695.45
Workforce Investment Act	3220	
Eisenhower Math and Science	3226	900,672.68
Drug Free Schools	3227	80,058.18
Individuals with Disabilities Education Act	3230	7,029,528.03
Elementary and Secondary Education Act, Title I	3240	3,855,876.06
Adult General Education	3251	130,595.34
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	
Federal Through Local	3280	
Cuban and Haitian Refugee Program	3291	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	525,214.36
Total Federal Through State and Local	3200	13,877,843.37
<i>State:</i>		
Other Miscellaneous State Revenue	3399	68.40
Total State	3300	68.40
<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	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	
Total Local	3400	0.00
<b>Total Revenues</b>	<b>3000</b>	<b>14,001,311.77</b>

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS (Continued)  
For the Fiscal Year Ended June 30, 2010

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
<b>EXPENDITURES</b>									
<i>Current:</i>									
Instruction	5000	5,587,501.65	1,691,559.66	821,309.44		505,107.06	399,354.57	16,971.30	9,021,803.68
Pupil Personnel Services	6100	613,782.76	166,824.20	59,354.96		82,619.54	2,336.87	107.57	925,025.90
Instructional Media Services	6200						70.28		70.28
Instruction and Curriculum Development Services	6300	1,004,898.44	233,909.74	26,142.97		25,580.76	13,415.16	2,584.20	1,306,531.27
Instructional Staff Training Services	6400	646,375.37	117,339.77	386,333.06		90,777.30	51,810.93	61,733.93	1,354,370.36
Instruction Related Technology	6500		799.00						799.00
Board	7100								0.00
General Administration	7200							324,079.27	324,079.27
School Administration	7300								0.00
Facilities Acquisition and Construction	7410						2,311.09		2,311.09
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	32,360.25	10,221.35						42,581.60
Pupil Transportation Services	7800	1,625.71	278.70	70,975.40	2,464.72				75,344.53
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						761,141.76		761,141.76
Debt Service: (Function 9200)									0.00
Redemption of Principal	710								0.00
Interest	720	7,886,544.18	2,220,133.42	1,364,914.83	2,464.72	704,084.66	1,230,440.66	405,476.27	13,814,058.74
<b>Total Expenditures</b>									187,253.03
<b>OTHER FINANCING SOURCES (USES)</b>									
Loans	3720								
Sales of Capital Assets	3730								
Less 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	3600								0.00
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								0.00
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									187,253.03
Fund Balance, July 1, 2009	2800								754,569.76
Adjustments to Fund Balance	2891								21,632.52
Fund Balance, June 30, 2010	2700								963,455.31



**DISTRICT SCHOOL BOARD OF CLAY COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - SPECIAL REVENUE  
FUNDS - AMERICAN RECOVERY AND REINVESTMENT ACT ECONOMIC STIMULUS FUNDS**

Exhibit K-4  
DOE Page 8

For the Fiscal Year Ended June 30, 2010

	Account Number	State Fiscal Stabilization Funds (431)	Targeted ARRA Stimulus Funds (432)	Other ARRA Stimulus Grants (433)	Totals
<b>REVENUES</b>					
<i>Federal Direct:</i>					
Workforce Investment Act	3170			68,103.75	68,103.75
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct	3100	0.00	0.00	68,103.75	68,103.75
<i>Federal Through State:</i>					
State Fiscal Stabilization Funds - K-12	3210	12,306,100.32			12,306,100.32
State Fiscal Stabilization Funds - Workforce	3211	59,615.70			59,615.70
State Fiscal Stabilization Funds - VPK	3212				0.00
State Fiscal Stabilization Funds - Excellent Teaching	3213	772,800.00			772,800.00
Individuals with Disabilities Education Act (IDEA)	3230		3,049,169.41		3,049,169.41
Elementary and Secondary Education Act, Title I	3240		1,183,176.34		1,183,176.34
School Lunch Reimbursement	3261				0.00
School Breakfast Reimbursement	3262				0.00
After School Snack Reimbursement	3263				0.00
Child Care Food Program	3264				0.00
Other Food Services	3269				0.00
Miscellaneous Federal Through State	3299		71,785.86	3,530.02	75,315.88
Total Federal Through State	3200	13,138,516.02	4,304,131.61	3,530.02	17,446,177.65
<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
Refund of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	3000	13,138,516.02	4,304,131.61	71,633.77	17,514,281.40

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - STATE FISCAL STABILIZATION FUNDS (Continued)  
For the Fiscal Year Ended June 30, 2010

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
<b>EXPENDITURES</b>									
<i>Current:</i>									
Instruction	5000					727.97	6,196.18		7,458,466.93
Pupil Personnel Services	6100	5,998,009.38	1,453,533.40						2,607,529.89
Instructional Media Services	6200	2,100,552.22	506,977.67						2,623,333.39
Instruction and Curriculum Development Services	6300	2,117,807.89	505,525.30						2,450.25
Instructional Staff Training Services	6400	2,174.26	275.99						9,580.56
Instruction Related Technology	6500	2,380.68	292.12	6,907.76					0.00
Board	7100								0.00
General Administration	7200							369,560.57	369,560.57
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500						0.00		0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil 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
<b>Capital Outlays:</b>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						67,594.43		67,594.43
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		10,220,924.43	2,466,604.68	6,907.76	0.00	727.97	73,790.61	369,560.57	13,138,516.02
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES)</b>									
Sales of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From Capital Projects Funds	3630								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To Capital Projects Funds	930								
Total Transfers Out	9700								0.00
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2009	2800								
Adjustments to Fund Balance	2891								
Fund Balance, June 30, 2010	2700								

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
<b>EXPENDITURES</b>									
<i>Current:</i>									
Instruction	5000	2,627,257.58	684,098.54	1,279.93		21,761.75	16,306.50		3,350,693.30
Pupil Personnel Services	6100	34,533.58	8,495.51	24,000.00		706.44			67,735.53
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	23,390.09	5,431.49						28,821.58
Instructional Staff Training Services	6400	487,509.57	125,024.76	3,855.78		2,704.29			618,994.40
Instruction Related Technology	6500			29,056.00					29,056.00
Board	7100								0.00
General Administration	7200							130,513.81	130,513.81
School Administration	7300	5,641.66	1,005.53						6,647.19
Facilities Acquisition and Construction	7410			2,000.00			0.00		2,000.00
Fiscal Services	7500								0.00
Road Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800			4,707.80					4,707.80
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						6,795.00		6,795.00
Other Capital Outlay	9300						58,267.00		58,267.00
Debt Service: (Function 9200)	710								0.00
Redemption of Principal	720								0.00
Interest									0.00
<b>Total Expenditures</b>		<b>3,178,127.48</b>	<b>824,055.83</b>	<b>64,893.51</b>	<b>0.00</b>	<b>25,172.48</b>	<b>81,368.50</b>	<b>130,513.81</b>	<b>4,304,131.61</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>OTHER FINANCING SOURCES (USES)</b>									
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From Capital Projects Funds	3630								
Total Transfers In	3600								0.00
Transfers Out: (Function 9700)									
To Capital Projects Funds	930								0.00
Total Transfers Out	9700								0.00
<b>Total Other Financing Sources (Use)</b>									
<b>Net Change in Fund Balance</b>									
Fund Balance, July 1, 2009	2800								0.00
Adjustments to Fund Balance	2891								0.00
Fund Balance, June 30, 2010	2700								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER ARRA STIMULUS GRANTS (Continued)  
For the Fiscal Year Ended June 30, 2010

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
<b>EXPENDITURES</b>									
<i>Current:</i>									
Instruction	5000		569.93						61,106.14
Pupil Personnel Services	6100	3,178.27	125.90	35,569.14		17,210.63	3,579.85	998.32	829.94
Instructional Media Services	6200	704.04							0.00
Instruction and Curriculum Development Services	6300	6,176.04	1,088.51						7,264.55
Instructional Staff Training Services	6400								0.00
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800		25.57		232.24				404.00
Operation of Plant	7900	146.19							0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						2,029.13		2,029.13
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		10,204.54	1,809.91	35,569.14	232.24	17,210.63	5,608.98	998.32	71,633.76
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>OTHER FINANCING SOURCES (USES)</b>									
Sales of Capital Assets	3730								
Less Recoveries	3740								
<i>Transfers In:</i>									
From Capital Projects Funds	3630								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To Capital Projects Funds	930								
Total Transfers Out	9700								0.00
<b>Total Other Financing Sources (Uses)</b>									
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2009	2800								0.00
Adjustments to Fund Balance	2891								0.01
Fund Balance, June 30, 2010	2700								

**DISTRICT SCHOOL BOARD OF CLAY COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND -**  
**MISCELLANEOUS**  
For the Fiscal Year Ended June 30, 2010

Exhibit K-5  
DOE Page 12  
**Fund 490**

	Account Number	
<b>REVENUES</b>		
Federal Through Local	3280	
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
<b>Total Revenues</b>	3000	0.00
<b>EXPENDITURES</b>		
<i>Current:</i>		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
<b>Total Expenditures</b>		0.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		0.00
<b>OTHER FINANCING SOURCES (USES)</b>		
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
<b>Total Transfers In</b>	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	
<b>Total Transfers Out</b>	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>Net Change in Fund Balance</b>		0.00
Fund Balance, July 1, 2009	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2010	2700	

	Account Number	SEB/COBI Bonds (210)	Special Act Bonds (220)	Section 101.147/101.115 F.S. Loans (230)	Motor Vehicle Revenue/Bonds (240)	District Bonds (250)	Other Debt Service (260)	ARRA Economic Stimulus Debt Service (299)	Totals
<b>REVENUES</b>									
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO & DS Distributed	3211								0.00
CO & DS Withheld for SEB/COBI Bonds	3222	970,336.04							970,336.04
Cost of Issuing SEB/COBI Bonds	3224								0.00
Interest on Undistributed CO&DS	3225								0.00
SEB/COBI Bond Interest	3226	565.70							565.70
Racing Commission Funds	3241		223,240.00						223,240.00
Other Miscellaneous State Revenue	3299		223,240.00						446,480.00
<b>Total State Sources</b>	3300	970,901.74	223,240.00	0.00	0.00	0.00	0.00	0.00	1,194,151.74
<i>Local:</i>									
District Interest and Sinking Taxes	3412								0.00
Local Sales Tax	3418								0.00
Tax Redemptions	3421								0.00
Payments in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431						2.20		2.20
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
Miscellaneous Local Revenues	3493								0.00
Impact Fees	3496								0.00
Refunds of Prior Year Expenditures	3497								0.00
<b>Total Local Sources</b>	3400	0.00	0.00	0.00	0.00	0.00	2.20	0.00	2.20
<b>Total Revenues</b>	3000	970,901.74	223,240.00	0.00	0.00	0.00	2.20	0.00	1,194,151.94
<b>EXPENDITURES (Function 9100)</b>									
Redemption of Principal	710	675,000.00					2,570,000.00		3,245,000.00
Interest	720	311,167.72	46,721.87				2,937,179.75		3,245,000.00
Dues and Fees	730	3,773.14	63,670.81				19,411.88		86,855.83
Miscellaneous Expenses	790		62,018.29						62,018.29
<b>Total Expenditures</b>		989,940.86	172,410.97	0.00	0.00	0.00	5,526,591.63	0.00	6,688,953.46
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(19,039.12)	50,829.03	0.00	0.00	0.00	(5,526,589.43)	0.00	(5,494,809.52)
<b>OTHER FINANCING SOURCES (USES)</b>									
Sale of Bonds	3710								0.00
Premium on Sale of Bonds	3721								0.00
Proceeds of Refunding Bonds	3715	340,000.00	1,377,446.03						1,717,446.03
Premium on Refunding Bonds	3722	33,487.90							33,487.90
Proceeds of Loans	3720								0.00
Proceeds of Certificates of Participation	3750								0.00
Premium on Certificates of Participation	3723								0.00
Proceeds of Forward Supply Contract	3760								0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	(370,400.65)	(1,641,721.88)						(2,012,122.53)
Discounts on Sale of Bonds (Function 9299)	891								(34,983.40)
Discounts on Refunding Bonds (Function 9299)	892								0.00
Discounts on Certificates of Participation (Function 9299)	893								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						5,528,629.75		5,528,629.75
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
<b>Total Transfers In</b>	3600	0.00	0.00	0.00	0.00	0.00	5,528,629.75	0.00	5,528,629.75
<i>Transfer Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930						(4,338.24)		(4,338.24)
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
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	(4,338.24)	0.00	(4,338.24)
<b>Total Other Financing Sources (Uses)</b>		3,087.25	(299,259.25)	0.00	0.00	0.00	5,524,291.51	0.00	5,228,119.51
<b>Net Change in Fund Balances</b>		(15,971.87)	(248,420.22)	0.00	0.00	0.00	(2,297.92)	0.00	(266,690.01)
<b>Fund Balances, July 1, 2009</b>	2800	174,608.06	307,568.02				30,419.70		732,595.78
Adjustments to Fund Balances	2891						4,332.68		4,332.68
<b>Fund Balances, June 30, 2010</b>	2700	158,636.19	238,947.80	0.00	0.00	0.00	32,454.46	0.00	470,038.45

**DISTRICT SCHOOL BOARD OF CLAY COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS**  
 For the Fiscal Year Ended June 30, 2010

Exhibit K-7  
DOE Page 14

	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (Racetrack) (320)	Section 1011.14/1011.15 F.S. Loans (330)	Public Education Capital Outlay (PECO) (340)	District Bonds (350)	Capital Outlay and Debt Service Funds (360)
<b>REVENUES</b>							
<i>Federal:</i>							
Miscellaneous Federal Direct	3199						
Miscellaneous Federal Through State	3299						
<i>State:</i>							
CO & DS Distributed	3321						413,862.79
Interest on Undistributed CO & DS	3325						15,486.55
SBE/COBI Bond Interest	3326						
Racing Commission Funds	3341						
Public Education Capital Outlay (PECO)	3391				724,455.00		
Classrooms First Program	3392						
School Infrastructure Thrift Program	3393						
Effort Index Grant	3394						
Smart Schools Small County Assistance Program	3395						
Class Size Reduction/Capital Funds	3396						
Charter School Capital Outlay Funding	3397						
Other Miscellaneous State Revenue	3399						
<b>Total State Sources</b>	<b>3300</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>724,455.00</b>	<b>0.00</b>	<b>429,349.34</b>
<i>Local:</i>							
District Local Capital Improvement Tax	3413						
Local Sales Tax	3418						
Tax Redemptions	3421						
Interest on Investments	3431		828.49				1,458.02
Gain on Sale of Investments	3432						
Net Increase (Decrease) in Fair Value of Investments	3433						
Gifts, Grants, and Bequests	3440						
Miscellaneous Local Sources	3495						
Impact Fees	3496						
<b>Total Local Sources</b>	<b>3400</b>	<b>0.00</b>	<b>828.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,458.02</b>
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>828.49</b>	<b>0.00</b>	<b>724,455.00</b>	<b>0.00</b>	<b>430,807.36</b>
<b>EXPENDITURES (Function 7400)</b>							
Library Books	610						
Audio-Visual Materials (Non-consumable)	620						
Buildings and Fixed Equipment	630		1,477,812.40		9,533,868.12		1,427,816.34
Furniture, Fixtures and Equipment	640						
Motor Vehicles (Including Buses)	650						
Land	660						
Improvements Other than Buildings	670				79,439.70		
Remodeling and Renovations	680				1,119,063.73		
Computer Software	690						
Debt Service (Function 9200)	710						
Redemption of Principal	720						
Interest	730						691.10
Dues and Fees	790						
Miscellaneous Expenses							
<b>Total Expenditures</b>		<b>0.00</b>	<b>1,477,812.40</b>	<b>0.00</b>	<b>10,732,371.55</b>	<b>0.00</b>	<b>1,428,507.44</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>0.00</b>	<b>(1,476,983.91)</b>	<b>0.00</b>	<b>(10,007,916.55)</b>	<b>0.00</b>	<b>(997,700.08)</b>

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)  
 For the Fiscal Year Ended June 30, 2010

	Account Number	Capital Improvement Section 1011.71(2) F.S. (370)	Voted Capital Improvement (380)	Other Capital Projects (390)	ARRA Economic Stimulus Capital Projects (399)	Totals
<b>REVENUES</b>						
<i>Federal:</i>						
Miscellaneous Federal Direct	3199					0.00
Miscellaneous Federal Through State	3299					0.00
<i>State:</i>						
CO & DS Distributed	3321					413,862.79
Interest on Undistributed CO & DS	3325					15,486.55
SBE/COBI Bond Interest	3326					0.00
Racing Commission Funds	3341					0.00
Public Education Capital Outlay (PECO)	3391					724,455.00
Classrooms First Program	3392					0.00
School Infrastructure Thrift Program	3393					0.00
Effort Index Grant	3394					0.00
Smart Schools Small County Assistance Program	3395					0.00
Class Size Reduction/Capital Funds	3396					0.00
Charter School Capital Outlay Funding	3397					0.00
Other Miscellaneous State Revenue	3399			75,667.37		75,667.37
Total State Sources	3300	0.00	0.00	75,667.37	0.00	1,229,471.71
<i>Local:</i>						
District Local Capital Improvement Tax	3413	15,309,430.53				15,309,430.53
Local Sales Tax	3418			1,532,152.06		1,532,152.06
Tax Redemptions	3421					0.00
Interest on Investments	3431					2,286.51
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
Miscellaneous Local Sources	3495					0.00
Impact Fees	3496			3,669,348.68		3,669,348.68
Total Local Sources	3400	15,309,430.53	0.00	5,201,500.74	0.00	20,513,217.78
Total Revenues	3000	15,309,430.53	0.00	5,277,168.11	0.00	21,742,689.49
<b>EXPENDITURES (Function 7400)</b>						
Library Books	610			163,432.79		163,432.79
Audiovisual Materials (Non-consumable)	620	4,063.85		124,828.95		128,892.80
Buildings and Fixed Equipment	630	7,282,700.46		18,022,692.86		37,744,890.18
Furniture, Fixtures and Equipment	640	382,723.65		2,154,699.69		2,537,423.34
Motor Vehicles (Including Buses)	650	2,098,864.00				2,098,864.00
Land	660					0.00
Improvements Other than Buildings	670	197,713.89		44,368.97		321,522.56
Remodeling and Renovations	680	2,993,359.90				4,112,423.63
Computer Software	690	187,082.04		144,336.56		331,418.60
Debt Service (Function 9200)						0.00
Redemption of Principal	710					0.00
Interest	720					0.00
Dues and Fees	730					691.10
Miscellaneous Expenses	790					0.00
Total Expenditures		13,146,507.79	0.00	20,654,359.82	0.00	47,439,559.00
Excess (Deficiency) of Revenues Over Expenditures		2,162,922.74	0.00	(15,377,191.71)	0.00	(25,696,869.51)



DISTRICT SCHOOL BOARD OF CLAY COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

For the Fiscal Year Ended June 30, 2010

Exhibit K-7  
DOE Page 16

	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (Racetrack) (320)	Section 1011.14/1011.15 F.S. Loans (330)	Public Education Capital Outlay (PECO) (340)	District Bonds (350)	Capital Outlay and Debt Service Funds (360)
<b>OTHER FINANCING SOURCES (USES)</b>							
Sale of Bonds	3710						
Premium on Sale of Bonds	3791						
Proceeds of Refunding Bonds	3715		1,622,553.97				
Premium on Refunding Bonds	3792						
Loans	3720						
Sales of Capital Assets	3730						
Loss Recoveries	3740						
Proceeds of Certificates of Participation	3750						
Premium on Certificates of Participation	3793						
Proceeds of Forward Supply Contract	3760						
Proceeds from Special Facilities Construction Advance	3770						
Payments to Refunded Bond Escrow Agent (Function 9299)	760						
Discounts on Sale of Bonds (Function 9299)	891						
Discounts on Refunding Bonds (Function 9299)	892						
Discounts on Certificates of Participation (Function 9299)	893						
<i>Transfers In:</i>							
From General Fund	3610						
From Debt Service Funds	3620						
From Special Revenue Funds	3640						
Interfund	3650						
From Permanent Funds	3660						
From Internal Service Funds	3670						
From Enterprise Funds	3690						
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>							
To General Fund	910						
To Debt Service Funds	920				(50,000.00)		
To Special Revenue Funds	940						
Interfund	950						
To Permanent Funds	960						
To Internal Service Funds	970						
To Enterprise Funds	990						
Total Transfers Out	9700	0.00	0.00	0.00	(50,000.00)	0.00	0.00
Net Change in Fund Balances		0.00	1,622,553.97	0.00	(50,000.00)	0.00	0.00
Fund Balances, July 1, 2009	2800		145,570.06		(10,057,916.55)		(997,700.08)
Adjustments to Fund Balances	2891				10,536,309.76		996,000.92
Fund Balances, June 30, 2010	2700		145,570.06		479,893.36		5,449.74

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)  
 For the Fiscal Year Ended June 30, 2010

Account Number	Capital Improvement Section 1011.71(2) F.S. (370)	Voted Capital Improvement (380)	Other Capital Projects (390)	ARRA Economic Stimulus Capital Projects (399)	Totals
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of Bonds					
Premium on Sale of Bonds	3710				0.00
Proceeds of Refunding Bonds	3791				0.00
Premium on Refunding Bonds	3715				1,622,553.97
Loans	3792				0.00
	3720				0.00
Sales of Capital Assets	3730	55,195.00			55,195.00
Loss Recoveries	3740				0.00
Proceeds of Certificates of Participation	3750				0.00
Premium on Certificates of Participation	3793				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facilities Construction Advance	3770				0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760				0.00
Discounts on Sale of Bonds (Function 9299)	891				0.00
Discounts on Refunding Bonds (Function 9299)	892				0.00
Discounts on Certificates of Participation (Function 9299)	893				0.00
<i>Transfers In:</i>					
From General Fund	3610				0.00
From Debt Service Funds	3620		4,338.24		4,338.24
From Special Revenue Funds	3640				0.00
Interfund	3650				0.00
From Permanent Funds	3660				0.00
From Internal Service Funds	3670				0.00
From Enterprise Funds	3690				0.00
Total Transfers In	3600	0.00	4,338.24	0.00	4,338.24
<i>Transfers Out: (Function 9700)</i>					
To General Fund	910	(3,051,284.30)			(3,101,284.30)
To Debt Service Funds	920	(3,700,825.17)	(1,827,804.58)		(5,528,629.75)
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	(6,752,109.47)	(1,827,804.58)	0.00	(8,629,914.05)
<b>Total Other Financing Sources (Uses)</b>		(6,696,914.47)	(1,823,466.34)	0.00	(6,947,826.84)
<b>Net Change in Fund Balances</b>		(4,533,991.73)	(17,200,658.05)	0.00	(32,644,696.35)
Fund Balances, July 1, 2009	2800	17,208,008.83	18,452,277.61		47,192,597.12
Adjustments to Fund Balances	2891	241,321.32	443,731.93		693,702.30
<b>Fund Balances, June 30, 2010</b>	2700	12,915,338.42	1,695,351.49		15,241,603.07

DISTRICT SCHOOL BOARD OF CLAY COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - PERMANENT FUND

For the Fiscal Year Ended June 30, 2010

Exhibit K-8

DOE Page 18

Fund 000

	Account Number	
<b>REVENUES</b>		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
<b>Total Revenues</b>		0.00
<b>EXPENDITURES</b>		
<i>Current:</i>		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
<i>Debt Service: (Function 9200)</i>		
Retirement of Principal	710	
Interest	720	
<b>Total Expenditures</b>		0.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		0.00
<b>OTHER FINANCING SOURCES (USES)</b>		
Sales 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	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
<b>Total Transfers In</b>	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
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	
<b>Total Transfers Out</b>	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>Net Change in Fund Balance</b>		0.00
Fund Balance, July 1, 2009	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2010	2700	

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS  
 For the Fiscal Year Ended June 30, 2010

Exhibit K-9  
 DOB Page 19

	Account Number	Self-Insurance Consortium (911)	Self-Insurance Consortium (912)	Self-Insurance Consortium (913)	Self-Insurance Consortium (914)	Self-Insurance Consortium (915)	Other Enterprise Programs (921)	Other Enterprise Programs (922)	Totals
<b>OPERATING REVENUES</b>									
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
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other Expenses	700								0.00
Depreciation	780								0.00
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
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
Miscellaneous Local Sources	3495								0.00
Less Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
<b>Total Transfers In</b>	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Assets</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets, July 1, 2009	2880								0.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2010	2780								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS

Exhibit K-10  
 DOB Page 20

For the Fiscal Year Ended June 30, 2010

	Account Number	Self-Insurance (711)	Self-Insurance (712)	Self-Insurance (719)	Self-Insurance (714)	Self-Insurance (715)	Consortium Programs (731)	Other Internal Service (791)	Totals
<b>OPERATING REVENUES</b>									
Charges for Services	3481	4,486,787.24							4,486,787.24
Charges for Sales	3482								0.00
Premium Revenue	3484	11,967.00							11,967.00
Other Operating Revenue	3489								0.00
<b>Total Operating Revenues</b>		<b>4,498,754.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,498,754.24</b>
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100								0.00
Employee Benefits	200	835,033.87							835,033.87
Purchased Services	300	1,572,751.17							1,572,751.17
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other Expenses	700								0.00
Depreciation	780								0.00
<b>Total Operating Expenses</b>		<b>2,407,785.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,407,785.04</b>
<b>Operating Income (Loss)</b>		<b>2,090,969.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,090,969.20</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
<b>Net Increase (Decrease) in Fair Value of Investments</b>	<b>3433</b>								<b>0.00</b>
Gifts, Grants and Bequests	3440								0.00
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
<b>Loss on Disposition of Assets (Function 9900)</b>	<b>810</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Nonoperating Revenues (Expenses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Income (Loss) Before Operating Transfers</b>		<b>2,090,969.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,090,969.20</b>
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Change in Net Assets</b>		<b>2,090,969.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,090,969.20</b>
Net Assets, July 1, 2009	2880	2,542,413.68							2,542,413.68
Adjustments to Net Assets	2896	228,134.14							228,134.14
<b>Net Assets, June 30, 2010</b>	<b>2780</b>	<b>4,861,517.02</b>							<b>4,861,517.02</b>

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 SCHOOL INTERNAL FUNDS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 June 30, 2010

Exhibit K-11  
 DOE Page 21  
 Fund 891

	Account Number	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010
<b>ASSETS</b>					
Cash	1110	945,680.65	8,334,554.77	8,157,334.04	1,122,901.38
Investments	1160	1,854,713.59	122,763.33	235,794.05	1,741,682.87
Accounts Receivable, Net	1130				0.00
Interest Receivable	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150				0.00
Due from Other Agencies	1220				0.00
<b>Total Assets</b>		2,800,394.24	8,457,318.10	8,393,128.09	2,864,584.25
<b>LIABILITIES</b>					
Salaries, Benefits and Payroll Taxes Payable	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	77,576.36	8,157,334.04	8,140,975.18	93,935.22
Due to Budgetary Funds	2161	64,756.67	21,458.64	64,961.21	21,254.10
Internal Accounts Payable	2290	2,658,061.21	278,525.42	187,191.70	2,749,394.93
<b>Total Liabilities</b>		2,800,394.24	8,457,318.10	8,393,128.09	2,864,584.25

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

June 30, 2010

Exhibit K-12  
 DOE Page 22  
 Fund 601

	Account Number	Governmental Activities Total Balance June 30, 2010 [1]	Business-type Activities Total Balance June 30, 2010 [1]	Total
Notes Payable	2310			0.00
Obligations Under Capital Leases	2315	314,605.92		314,605.92
Bonds Payable	2320	8,730,000.00		8,730,000.00
Liability for Compensated Absences	2330	18,004,406.78		18,004,406.78
Certificates of Participation Payable	2340	65,790,000.00		65,790,000.00
Estimated Liability for Long-term Claims	2350	2,400,107.00		2,400,107.00
Other Post-employment Benefits Obligation	2360	510,011.00		510,011.00
Estimated PECO Advance Payable	2370			0.00
Other Long-term Liabilities	2380			0.00
<b>Total Long-term Liabilities</b>		<b>95,749,130.70</b>	<b>0.00</b>	<b>95,749,130.70</b>

[1] Include total current and noncurrent liability balances at June 30, 2010.

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 SCHEDULE OF CATEGORICAL PROGRAMS  
 REPORT OF EXPENDITURES AND AVAILABLE FUNDS  
 For the Fiscal Year Ended June 30, 2010

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2009	Returned To DOE	Revenues [3] 2009-10	Expenditures 2009-10	Flexibility [4] 2009-10	Balance June 30, 2010	
							Encumbered	Unencumbered
Class Size Reduction/Operating Funds (3355)	94740	170,239.53		38,642,384.00	38,733,259.93		0.00	79,363.60
Class Size Reduction/Capital Funds (3396)	91050	9,288,349.81		0.00	9,258,791.29		29,558.52	0.00
Comprehensive K-12 Reading Plan (FBFP Earmark)	90800	0.00		1,377,501.00	1,253,060.21		0.00	124,440.79
Excellent Teaching (3213 & 3365)	90570	0.00		772,800.00	772,800.00		0.00	0.00
Florida Teacher Lead Program (FBFP Earmarked)	97580	0.00		461,764.00	457,264.20		0.00	4,499.80
Instructional Materials (FBFP Earmarked) [1]	90880	393,188.45		2,735,404.00	2,200,626.08		127,526.32	800,440.05
Library Media (FBFP Earmarked) [1]	90881	196.15		162,773.00	162,488.91		0.00	480.24
Preschool Projects (3372)	97950	0.00		0.00	0.00		0.00	0.00
Public School Technology	90320	0.00			0.00		0.00	0.00
Safe Schools (FBFP Earmark) [2]	90803	23,437.92		636,320.01	569,955.87		0.00	89,802.06
Salary Bonus Outstanding Teachers in D and F Schools	94030	0.00			0.00		0.00	0.00
School Recognition Funds (3361)	92040	240,152.41		1,857,131.00	1,851,700.86		8,204.81	237,377.74
Supplemental Academic Instruction (FBFP Earmark)	91280	2,604.44		9,830,810.00	9,786,637.58		11,257.50	35,519.36
Teacher Recruitment and Retention	93460	0.00			0.00		0.00	0.00
Teacher Training	91290	0.00			0.00		0.00	0.00
Pupil Transportation (FBFP Earmarked)	90830	0.00		6,866,524.00	6,866,524.00		0.00	0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	112,396.25		348,542.22	394,919.85		0.00	66,018.62
Voluntary Prekindergarten - Summer Program (3371)	96441	0.00		0.00	0.00		0.00	0.00

[1] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."  
 [2] Combine all programs funded from the Safe Schools allocation on one line "Safe Schools."  
 [3] Include both state and local revenue sources. Revenue should agree to the FBFP 4th Calculation allocation.  
 Excellent Teaching revenue reported in Account 3213, Fund 431.  
 [4] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.



DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 SCHEDULE OF SELECTED SUBJECT EXPENDITURES

Exhibit K-14  
 DOE Page 24

For the Fiscal Year Ended June 30, 2010

	Sub-Object	General Fund	Special Revenue Fund Food Service (410)	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Total
<b>ENERGY EXPENDITURES:</b>						
Natural Gas	410					0.00
Bottled Gas	420	14,168.99				14,168.99
Electricity	430	6,897,500.31	146,389.83			7,043,890.14
Heating Oil	440	95,442.95				95,442.95
<b>Total</b>		<b>7,007,112.25</b>	<b>146,389.83</b>	<b>0.00</b>	<b>0.00</b>	<b>7,153,502.08</b>
<b>ENERGY EXPENDITURES FOR PUPIL TRANSPORTATION:</b>						
Gasoline	450	36,155.49				36,155.49
Diesel	460	1,206,174.87		2,464.72	232.24	1,208,871.83
Oil & Grease	540	45,820.48				45,820.48
<b>Total</b>		<b>1,288,150.84</b>		<b>2,464.72</b>	<b>232.24</b>	<b>1,290,847.80</b>

	Sub-Object	General Fund	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Capital Projects Funds	Total
<b>EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:</b>						
Buses	651				2,098,864.00	2,098,864.00
<b>EXPENDITURES FOR CAPITALIZED AUDIOVISUAL MATERIALS:</b>						
Audiovisual Materials	621	2,826.35				2,826.35

	Sub-Object	General Fund	Special Revenue Fund Food Service (410)	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
Subrecipient awards up to \$25,000	311	25,000.00		25,000.00		75,000.00
Subrecipient awards greater than \$25,000	312	2,377,744.16		643,081.69	5,037.50	3,025,863.35
Subrecipient awards up to \$25,000	391					0.00
Subrecipient awards greater than \$25,000	392					0.00

	Sub-Object	Special Revenue Fund Food Services (410)
<b>FOOD SERVICE SUPPLIES SUBJECT</b>		
Supplies	510	389,280.90
Purchased food to include commodities	570	4,605,093.42

**DISTRICT SCHOOL BOARD OF CLAY COUNTY**  
**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**  
 For the Fiscal Year Ended June 30, 2010

	Sub-Object	General Fund	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Total
<b>Teacher Salaries</b>					
Basic Programs 101, 102, and 103 (Function 5100)	120	65,898,021.00	574,675.00	4,489,463.00	70,962,159.00
Basic Programs 101, 102, and 103 (Function 5100)	140	1,279,132.00	2,914.00	4,047.00	1,286,093.00
Basic Programs 101, 102, and 103 (Function 5100)	750				0.00
<b>Total Basic Program Salaries</b>		67,177,153.00	577,589.00	4,493,510.00	72,248,252.00
Other Programs 130 (ESOL) (Function 5100)	120	939,539.00	17,429.00	46,948.00	1,003,916.00
Other Programs 130 (ESOL) (Function 5100)	140	18,237.00	88.00	42.00	18,367.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
<b>Total Other Program Salaries</b>		957,776.00	17,517.00	46,990.00	1,022,283.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	34,216,334.00	1,655,129.00	2,808,126.00	38,679,589.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140	664,166.00	8,392.00	2,531.00	675,089.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750				0.00
<b>Total ESE Program Salaries</b>		34,880,500.00	1,663,521.00	2,810,657.00	39,354,678.00
Career Program 300 (Function 5300)	120	2,803,104.00		6,138.00	2,809,242.00
Career Program 300 (Function 5300)	140	54,410.00		6.00	54,416.00
Career Program 300 (Function 5300)	750				0.00
<b>Total Career Program Salaries</b>		2,857,514.00	0.00	6,144.00	2,863,658.00

	Sub-Object	General Fund	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Total
<b>Textbooks (used for classroom instruction)</b>					
Textbooks (Function 5000)	520	2,248,225.14	101,950.46	5,346.00	2,355,521.60

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION  
 For the Fiscal Year Ended June 30, 2010

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

LIFELONG LEARNING: (Lifelong Learning Expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	13,695.23
Special Revenue Fund - Other	5900	
Special Revenue Fund - ARRA	5900	
<b>Total:</b>	5900	13,695.23

MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting)	Unexpended July 1, 2009	Earnings 2009-2010	Expenditures 2009-2010	Unexpended June 30, 2010
<i>Earnings, Expenditures, and Carryforward Amounts:</i>	788,083.91	1,114,695.45	927,442.42	975,336.94
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				678,872.67
<i>Other: Please limit explanation to 100 characters.</i>				
Pupil Personnel Services				39,918.60
Instruction & Curriculum Development Svcs.				159,337.15
Instructional Staff Training Svcs.				1,966.89
Facilities Acquisition and Construction				2,311.09
Staff Services				42,581.60
Pupil Transportation Services				2,434.42

**SCHEDULE 5  
SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL  
ASSISTANCE PROGRAM EXPENDITURES  
For the Fiscal Year Ended June 30, 2010**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures  (1)
<b>United States Department of Agriculture:</b>			
Indirect:			
Child Nutrition Cluster:			
Florida Department of Education:			
School Breakfast Program	10.553	321	\$ 1,046,503.56
National School Lunch Program	10.555	300	5,184,768.82
Summer Food Service Program for Children	10.559	323	65,900.49
Florida Department of Agriculture and Consumer Services:			
National School Lunch Program	10.550 (2)(A)	None	<u>655,607.00</u>
<b>Total United States Department of Agriculture</b>			<u>6,952,779.87</u>
<b>United States Department of Labor:</b>			
Indirect:			
First Coast Workforce Development, Inc.:			
ARRA - WIA Youth Activities, Recovery Act	17.259	FCWD 2010-S02	<u>71,633.76</u>
<b>United States General Services Administration:</b>			
Indirect:			
Florida Department of Management Services:			
Donation of Federal Surplus Personal Property	39.003 (2)(B)	None	<u>1,364.06</u>
<b>United States Department of Education:</b>			
Direct:			
Impact Aid	84.041	N/A	525,893.95
Fund for the Improvement of Education	84.215	N/A	<u>123,400.00</u>
<b>Total Direct</b>			<u>649,293.95</u>
Indirect:			
Special Education Cluster:			
Florida Department of Education:			
Special Education - Grants to States	84.027	262, 263	6,897,022.34
Special Education - Preschool Grants	84.173	267	132,505.69
ARRA - Special Education Grants to States, Recovery Act	84.391	263	2,981,647.94
ARRA - Special Education - Preschool Grants, Recovery Act	84.392	267	67,521.47
Duval County District School Board:			
Special Education - Grants to States	84.027	48400	249.23
University of South Florida:			
Special Education - Grants to States	84.027	1725-1040-00-H	<u>50,068.40</u>
<b>Total Special Education Cluster</b>			10,129,015.07
Florida Department of Education:			
Adult Education - Basic Grants to States	84.002	191	130,595.34
Title I Grants to Local Educational Agencies	84.010	212, 222, 226, 228	3,818,226.06
Career and Technical Education - Basic Grants to States	84.048	161	241,203.27
Safe and Drug-Free Schools and Communities - State Grants	84.186	103	80,058.18
Education for Homeless Children and Youth	84.196	127	70,310.45
Education Technology State Grants	84.318	121	23,722.97

**SCHEDULE 5  
SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL  
ASSISTANCE PROGRAM EXPENDITURES  
For the Fiscal Year Ended June 30, 2010**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures  (1)
English Language Acquisition Grants	84.365	102	381,180.94
Improving Teacher Quality State Grants	84.367	224	900,672.68
School Improvement Grants	84.377	126	37,650.00
ARRA - Education Technology State Grants, Recovery Act	84.386	121	30,006.13
ARRA - Education for Homeless Children and Youth, Recovery Act	84.387	127	41,779.73
ARRA - Title 1 Grants to Local Educational Agencies, Recovery Act	84.389	212, 226	1,183,176.34
ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	84.394	591	11,836,893.00
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	84.397	592	1,301,623.02
Washington County District School Board Reading First State Grants	84.357	7929003	<u>38,300.00</u>
<b>Total Indirect</b>			<u>30,244,413.18</u>
<b>Total United States Department of Education</b>			<u>30,893,707.13</u>
<b>United States Department of Defense:</b>			
Direct:			
Navy Junior Reserve Officers Training Corps	None	N/A	<u>319,771.50</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 38,239,256.32</u>

Notes:

- (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal Programs during the 2009-10 fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconciled to and are in material agreement with amounts recorded in the District's accounting records from which the basic financial statements have been reported.
- (2) Noncash Assistance
  - (A) National School Lunch Program - Represents the amount of donated food during the 2009-10 fiscal year. Commodities are valued at fair value as determined at the time of donation.
  - (B) Donation of Federal Surplus Personal Property - Represents 23.3 percent of the original acquisition costs of donated Federal surplus personal property obtained during the 2009-10 fiscal year.