

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - GENERAL FUND
 For the Fiscal Year Ended June 30, 2009

Exhibit K-1
 DOE Page 1
 Fund 100

	Account Number	
REVENUES		
<i>Federal Direct:</i>		
Federal Impact, Current Operation	3121	651,578.96
Reserve Officers Training Corps (ROTC)	3191	270,150.27
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	921,729.23
<i>Federal Through State and Local:</i>		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	21,285.51
Total Federal Through State and Local	3200	21,285.51
<i>State:</i>		
Florida Education Finance Program	3310	126,576,147.00
Workforce Development	3315	964,115.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	27,681.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expense	3323	20,970.57
<i>Categoricals:</i>		
Florida Teacher Lead Program	3334	514,001.00
Instructional Materials	3336	3,391,597.00
District Discretionary Lottery Funds	3344	886,531.00
Pupil Transportation	3354	7,620,149.00
Class Size Reduction/Operating Funds	3355	36,936,748.00
School Recognition Funds	3361	2,472,865.00
Excellent Teaching Program	3363	1,005,133.08
Voluntary Prekindergarten Program	3371	370,139.34
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	36,522.81
State License Tax	3343	27,398.09
Other Miscellaneous State Revenue	3399	229,125.15
Total State	3300	181,079,123.04
<i>Local:</i>		
District School Taxes	3411	62,962,559.26
Tax Redemptions	3421	145,424.16
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	176,682.80
Interest on Investments	3431	506,510.40
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	24,856.95
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	1,644.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	32,983.00
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	19,766.00
Preschool Program Fees	3471	420,339.66
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	378,049.14
Other Miscellaneous Local Sources	3495	606,177.51
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	8,181.45
Collections for Lost, Damaged and Sold Textbooks	3498	31,275.13
Receipt of Food Service Indirect Costs	3499	199,308.40
Total Local	3400	65,513,757.86
Total Revenues	3000	247,535,895.64

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, 2009

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000	132,685,519.87	33,336,574.64	2,536,621.23	9,609.00	5,981,884.25	607,657.08	95,057.69	175,252,923.76
Pupil Personnel Services	6100	10,278,898.47	2,533,740.83	1,207,086.48	3,419.73	54,603.85	3,891.79	20,451.10	14,102,092.25
Instructional Media Services	6200	4,269,820.56	1,057,403.88	29,517.62		196,161.39	301,238.03	10,737.79	5,864,899.27
Instruction and Curriculum Development Services	6300	3,149,856.96	724,638.62	79,632.37	131.75	242,056.31	3,588.74	2,023.67	4,201,928.42
Instructional Staff Training Services	6400	541,031.14	100,074.86	591,231.10		26,380.07	7,299.66	528.00	1,266,544.83
Instruction Related Technology	6500	566,237.52	140,034.63	286,216.14		13,697.81	181,429.63	9,090.47	1,196,706.20
School Board	7100	167,923.65	179,916.86	694,593.86		6,715.06	319.93	41,545.84	1,091,015.20
General Administration	7200	657,393.87	141,956.61	62,678.45		2,781.99	217.76	31,074.00	896,102.68
School Administration	7300	12,103,458.77	2,862,533.86	67,124.77		32,744.97	10,403.66		15,076,266.03
Facilities Acquisition and Construction	7410	909,258.15	210,825.81	464,456.10	5,737.28	10,134.65	276,888.54	205.70	1,877,506.23
Fiscal Services	7500	574,439.13	135,306.03	11,213.53		7,217.26	343.01	185.00	728,703.96
Food Services	7600	75,530.70	5,080.34					23.43	80,634.47
Central Services	7700	2,346,970.82	593,469.11	400,377.10	23,654.70	6,028.20	169,449.72	62,764.75	3,602,714.40
Pupil Transportation Services	7800	7,015,498.92	2,348,520.67	344,282.56	1,165,720.23	396,340.26	8,371.95	178,632.25	11,457,366.84
Operation of Plant	7900	6,916,915.64	2,182,138.05	3,437,590.01	7,247,909.49	454,300.62	25,841.23	34,352.35	20,299,047.39
Maintenance of Plant	8100	3,282,438.16	864,764.88	720,809.66	151,522.45	845,361.59	21,603.91	36,326.07	5,922,826.72
Administrative Technology Services	8200	840,538.62	198,655.48	784,501.90	11,238.84	37,966.12	42,759.64	5,856.52	1,921,517.12
Community Services	9100	239,747.84	65,406.44	4,165.75		25,628.63	3,078.55	37,751.91	375,779.12
Capital Outlay:									
Facilities Acquisition and Construction	7420						181,343.79		181,343.79
Other Capital Outlay	9300						1,938,664.50		1,938,664.50
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Total Expenditures		186,621,478.79	47,681,041.60	11,722,098.63	8,618,943.47	8,340,003.03	3,804,411.12	566,606.54	267,354,583.18
Excess (Deficiency) of Revenues Over Expenditures									(19,818,687.54)

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, 2009

Exhibit K-1
 DOE Page 3
Fund 100

	Account Number	
OTHER FINANCING SOURCES (USES)		
Loans	3720	
Sales of Capital Assets	3730	5,320.29
Loss Recoveries	3740	14,497.67
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	3,330,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	3,330,000.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	(14,448.38)
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(14,448.38)
Total Other Financing Sources (Uses)		3,335,369.58
Net Change In Fund Balance		(16,483,317.96)
Fund Balance, July 1, 2008	2800	31,821,403.03
Adjustments to Fund Balance	2891	(383,859.66)
Fund Balance, June 30, 2009	2700	14,954,225.41

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE
 FUND - FOOD SERVICES
 For the Fiscal Year Ended June 30, 2009

Exhibit K-2
 DOE Page 4
 Fund 410

	Account Number	
REVENUES		
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	4,308,622.20
School Breakfast Reimbursement	3262	777,552.82
After School Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA Donated Foods	3265	687,896.00
Cash in Lieu of Donated Foods	3266	27,599.88
Summer Food Service Program	3267	32,484.38
Nutrition Education and Training Program	3268	
Other Food Service Revenues	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	5,834,155.28
<i>State:</i>		
School Breakfast Supplement	3337	44,650.00
School Lunch Supplement	3338	71,607.00
Other Miscellaneous State Revenues	3399	
Total State	3300	116,257.00
<i>Local:</i>		
Interest on Investments	3431	48,356.35
Gain on Sale Of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	5,611,696.19
Student Breakfasts	3452	8,921.02
Adult Breakfasts/Lunches	3453	268,183.65
Student and Adult a la Carte	3454	616,795.96
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	4,314.67
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	6,558,267.84
Total Revenues	3000	12,508,680.12

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, 2009

Exhibit K-2
DOE Page 5
Fund 410

	Account Number	
EXPENDITURES (Function 7600/9300)		
Salaries	100	4,318,433.43
Employee Benefits	200	1,596,287.13
Purchased Services	300	114,433.84
Energy Services	400	155,384.73
Materials and Supplies	500	5,517,376.64
Capital Outlay	600	8,487.78
Other Expenses	700	266,134.89
Other Capital Outlay (Function 9300)	600	9,491.52
Total Expenditures		11,986,029.96
Excess (Deficiency) of Revenues Over Expenditures		522,650.16
OTHER FINANCING SOURCES (USES)		
Proceeds of Loans	3720	
Proceeds from Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	14,448.38
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	14,448.38
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		14,448.38
Net Change in Fund Balance		537,098.54
Fund Balance, July 1, 2008	2800	2,946,864.83
Adjustments to Fund Balance	2891	(20,678.48)
Fund Balance, June 30, 2009	2700	3,463,284.89

DISTRICT SCHOOL BOARD OF _CLAY_ COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUND - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2009

Exhibit K-3
DOE Page 6
Fund 420

	Account Number	
REVENUES		
<i>Federal Direct:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	311,684.21
Total Federal Direct	3100	311,684.21
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	264,880.13
Medicaid	3202	843,103.18
Workforce Investment Act	3220	
Eisenhower Math and Science	3226	1,012,926.22
Drug Free Schools	3227	78,660.40
Individuals with Disabilities Education Act	3230	7,368,091.10
Elementary and Secondary Education Act, Title I	3240	3,377,112.20
Adult General Education	3251	
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	2,117.54
Federal Through Local	3280	81.89
Cuban and Haitian Refugee Program	3291	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	809,814.32
Total Federal Through State and Local	3200	13,756,786.98
<i>State:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	14,068,471.19

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, 2009

	Account Number	2009						700		Totals
		100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	300 Materials and Supplies	600 Capital Outlay	Other Expenses		
EXPENDITURES										
Current:										
Instruction	5000	5,590,281.61	1,665,404.98	813,458.00		464,538.80		10,273.73	8,970,643.47	
Pupil Personnel Services	6100	622,718.66	165,923.69	1,000.00		82,104.02		855.19	980,387.14	
Instructional Media Services	6200	451.80	79.07			48.00			2,116.09	
Instruction and Curriculum Development Services	6300	891,054.01	199,320.57	59,806.83		15,721.62		4,340.78	1,189,346.83	
Instructional Staff Training Services	6400	592,261.67	110,959.89	687,800.18		157,077.05		62,079.39	1,668,425.37	
Instruction Related Technology	6500	0.00						135.00	135.00	
Board	7100							337,196.20	337,196.20	
General Administration	7200					760.00		0.00	760.00	
School Administration	7300			572.00				5,529.91	6,101.91	
Facilities Acquisition and Construction	7410								0.00	
Fiscal Services	7500								0.00	
Food Services	7600								42,622.94	
Central Services	7700	32,097.00	10,525.94						49,727.79	
Pupil Transportation Services	7800	16,689.64	4,156.51	16,659.28	12,287.36				0.00	
Operation of Plant	7900								0.00	
Maintenance of Plant	8100								0.00	
Administrative Technology Services	8200								0.00	
Community Services	9100								0.00	
Capital Outlay:										
Facilities Acquisition and Construction	7420								15,824.36	
Other Capital Outlay	9300								594,275.82	
Debt Service: (Function 9200)										
Redemption of Principal	710								0.00	
Interest	720	7,745,554.39	2,156,370.65	1,687,285.14	12,287.36	720,249.49		414,745.29	13,857,627.92	
Total Expenditures									210,843.27	
Excess (Deficiency) of Revenues over Expenditures										
OTHER FINANCING SOURCES (USES)										
Loans	3720									
Sales of Capital Assets	3730									
Loss 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	
Net Change in Fund Balance									210,843.27	
Fund Balance, July 1, 2008	2800								365,359.01	
Adjustments to Fund Balance	2891									
Fund Balance, June 30, 2009	2700								776,202.28	

**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, 2009

	Account Number	State Fiscal Stabilization Funds (431)	Targeted ARRA Stimulus Funds (432)	Other ARRA Stimulus Grants (433)	Totals
REVENUES					
<i>Federal Direct:</i>					
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct	3100			0.00	0.00
<i>Federal Through State:</i>					
State Fiscal Stabilization Funds – K-12	3210				0.00
State Fiscal Stabilization Funds – Workforce	3211				0.00
State Fiscal Stabilization Funds – VPK	3212				0.00
Individuals with Disabilities Education Act (IDEA)	3230		246,486.41		246,486.41
Elementary and Secondary Education Act, Title I	3240				0.00
Other Food Services	3269				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State	3200	0.00	246,486.41	0.00	246,486.41
<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
Total Revenues	3000	0.00	246,486.41	0.00	246,486.41

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, 2009

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
<i>Current:</i>									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
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								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures									0.00
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES)									
Sales of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From Capital Projects Funds	3650								0.00
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To Capital Projects Funds	930								0.00
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									
Net Change in Fund Balance									
Fund Balance, July 1, 2008	2800								
Adjustments to Fund Balance	2891								
Fund Balance, June 30, 2009	2700								

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - TARGETED ARRA STIMULUS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2009

Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES								
<i>Current:</i>								
Instruction	171,421.38	30,070.17			6,141.14			207,632.69
Pupil Personnel Services	8,043.77	1,407.65						9,451.42
Instructional Media Services								0.00
Instruction and Curriculum Development Services	4,344.13	760.22	4,110.23		12,521.85			5,104.53
Instructional Staff Training Services								16,692.08
Instruction Related Technology								0.00
Board							7,665.87	7,665.87
General Administration								0.00
School Administration								0.00
Facilities Acquisition and Construction								0.00
Fiscal Services								0.00
Food Services								0.00
Central Services								0.00
Pupil Transportation Services								0.00
Operation of Plant								0.00
Maintenance of Plant								0.00
Administrative Technology Services								0.00
Community Services								0.00
<i>Capital Outlay:</i>								
Facilities Acquisition and Construction								0.00
Other Capital Outlay								0.00
<i>Debt Service: (Function 9200)</i>								
Redemption of Principal								0.00
Interest								0.00
Total Expenditures	183,809.28	32,238.04	4,110.23	0.00	18,662.99	0.00	7,665.87	246,486.41
Excess (Deficiency) of Revenues over Expenditures								0.00
OTHER FINANCING SOURCES (USES)								
Sales of Capital Assets								0.00
Loss Recoveries								0.00
<i>Transfers In:</i>								
From Capital Projects Funds								0.00
Total Transfers In								0.00
<i>Transfers Out: (Function 9700)</i>								
To Capital Projects Funds								0.00
Total Transfers Out								0.00
Total Other Financing Sources (Uses)								0.00
Net Change in Fund Balance								0.00
Fund Balance, July 1, 2008								0.00
Adjustments to Fund Balance								0.00
Fund Balance, June 30, 2009								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, 2009

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
<i>Current:</i>									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
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								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES)									
Sales of Capital Assets	3730								0.00
Loss Recoveries	3740								0.00
<i>Transfers In:</i>									
From Capital Projects Funds	3650								0.00
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To Capital Projects Funds	930								0.00
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									
Net Change in Fund Balance									
Fund Balance, July 1, 2008	2800								0.00
Adjustments to Fund Balance	2891								0.00
Fund Balance, June 30, 2009	2700								0.00

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

Exhibit K-5
 DOE Page 12
Fund 490

For the Fiscal Year Ended June 30, 2009

	Account Number	
REVENUES		
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	
Total Revenues	3000	0.00
EXPENDITURES		
<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	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2008	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2009	2700	

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2009

	Account Number	SBE/COBI Bonds (210)	Special Act Bonds (220)	Section 1011.147/1011.15 F.S. Loans (230)	Motor Vehicle Revenue Bonds (240)	District Bonds (250)	Other Debt Service (290)	Totals
REVENUES								
<i>State:</i>								
CO & DS Distributed	3321							0.00
CO & DS Withheld for SBE/COBI Bonds	3322	962,762.70						962,762.70
Cost of Issuing SBE/COBI Bonds	3324							0.00
Interest on Undistributed CO&DS	3325	286.95						286.95
SBE/COBI Bond Interest	3326		223,250.00					223,250.00
Racing Commission Funds	3341							0.00
Other Miscellaneous State Revenue	3399		223,250.00	0.00			0.00	1,186,299.65
Total State Sources	3300	963,049.65						
<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		7,127.69					7,127.69
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	3495							0.00
Impact Fees	3496							0.00
Refunds of Prior Year Expenditures	3497							0.00
Total Local Sources	3400	963,049.65	7,127.69	0.00	0.00	0.00	0.00	1,931,815.00
Total Revenues								
		963,049.65	7,127.69	0.00	0.00	0.00	0.00	3,245,000.00
EXPENDITURES (Function 9200)								
Redemption of Principal	710	640,000.00					2,905,000.00	3,429,947.12
Interest	720	343,140.00					2,987,938.37	79,101.97
Dues and Fees	730	742.33					771,982.51	0.00
Miscellaneous Expenses	790						5,570,720.88	6,754,049.09
Total Expenditures		983,882.33	199,445.88	0.00	0.00	0.00	(3,570,333.22)	(5,560,234.09)
		(20,832.68)	30,931.81	0.00	0.00	0.00		0.00
OTHER FINANCING SOURCES (USES)								
Sale of Bonds	3710							0.00
Premium on Sale of Bonds	3721							0.00
Proceeds of Refunding Bonds	3715							0.00
Premium on Refunding Bonds	3720							0.00
Proceeds of Loans	3750						65,000.00	65,000.00
Proceeds of Certificates of Participation	3793							0.00
Premium on Certificates of Participation	3760							0.00
Proceeds of Forward Supply Contract	760							0.00
Payments to Refunded Bond Issuer Agent (Function 9299)	891							0.00
Discounts on Sale of Bonds (Function 9299)	892							0.00
Discounts on Refunding Bonds (Function 9299)	893							0.00
Discounts on Certificates of Participation (Function 9299)								0.00
<i>Transfer In:</i>								
From General Fund	3610						5,515,826.19	5,515,826.19
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
From Enterprise Funds	3680							0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	5,515,826.19	5,515,826.19
<i>Transfer Out: (Function 9700)</i>								
To General Fund	910							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
To Enterprise Funds	990							0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	5,580,826.19	5,580,826.19
Net Change in Fund Balances		(20,832.68)	30,931.81	0.00	0.00	0.00	10,492.97	20,972.10
Fund Balances, July 1, 2008	2800	195,440.74	476,436.21				44,082.61	715,959.56
Adjustments to Fund Balances	2891						176.80	176.80
Fund Balances, June 30, 2009	2700	174,608.06	507,368.02				54,759.38	736,729.46

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, 2009

	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)
REVENUES							
<i>Federal:</i>							
Miscellaneous Federal Direct	3199						
Miscellaneous Federal Through State	3299						434,154.51
<i>State:</i>							14,074.55
CO&DS Distributed	3321						
Interest on Undistributed CO&DS	3325						
SBE/COBI Bond Interest	3326						
Racing Commission Funds	3341				6,243,501.00		
Public Education Capital Outlay (PECO)	3391						
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	0.00	0.00	0.00	6,243,501.00	0.00	448,229.06
Total State Sources	3300	0.00	0.00	0.00			
<i>Local:</i>							
District Local Capital Improvement Tax	3413						
Local Sales Tax	3418						
Tax Redemptions	3421				18,626.18		4,002.12
Interest on Investments	3431						
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	0.00	0.00	0.00	18,626.18	0.00	4,002.12
Total Local Sources	3400	0.00	0.00	0.00	6,262,127.18	0.00	452,231.18
Total Revenues	3000	0.00	0.00	0.00			
EXPENDITURES (Function 7400)							
Library Books	610				216,658.57		
Audio-Visual Materials (Non-consumable)	620				56,256.46		
Buildings and Fixed Equipment	630				4,417,387.21		3,885.00
Furniture, Fixtures and Equipment	640				808,988.97		
Motor Vehicles (Including Buses)	650						
Land	660				2,250.00		
Improvements Other than Buildings	670				667,901.72		
Remodeling and Renovations	680				2,119,165.45		
Computer Software	690				22,348.46		
Debt Service (Function 9200)							
Redemption of Principal	710						
Interest	720						669.29
Dues and Fees	730						
Miscellaneous Expenses	790	0.00	0.00	0.00	8,310,956.84	0.00	4,554.29
Total Expenditures		0.00	0.00	0.00	(2,048,829.66)	0.00	447,676.89
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00			

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, 2009

	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
REVENUES						
<i>Federal:</i>						
Miscellaneous Federal Direct	3199					0.00
Miscellaneous Federal Through State	3299					0.00
<i>State:</i>						
CO&DS Distributed	3321					434,154.51
Interest on Undistributed CO&DS	3325					14,074.55
SBE/COBI Bond Interest	3326					0.00
Racing Commission Funds	3341					0.00
Public Education Capital Outlay (PECO)	3391					6,243,501.00
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		0.00	76,476.53	0.00	76,476.53
Total State Sources	3300	0.00	0.00	76,476.53	0.00	6,768,206.59
<i>Local:</i>						
District Local Capital Improvement Tax	3413	18,578,803.52				18,578,803.52
Local Sales Tax	3418			1,581,710.31		1,581,710.31
Tax Redemptions	3421	147,531.42				147,531.42
Interest on Investments	3431	251,416.81		329,563.37		603,608.48
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			3,627,815.73		3,627,815.73
Total Local Sources	3400	18,977,751.75	0.00	5,539,089.41	0.00	24,539,469.46
Total Revenues	3000	18,977,751.75	0.00	5,615,565.94	0.00	31,307,676.05
EXPENDITURES (Function 7400)						
Library Books	610			243,345.86		460,004.43
Audio-Visual Materials (Non-consumable)	620			101,243.78		157,500.24
Buildings and Fixed Equipment	630	1,397,051.54		21,527,056.02		27,345,379.77
Furniture, Fixtures and Equipment	640	2,429.80		2,672,791.45		3,484,210.22
Motor Vehicles (Including Buses)	650	4,639,112.20				4,639,112.20
Land	660	2,850.00				5,100.00
Improvements Other than Buildings	670	489,313.40		91,908.96		1,249,124.08
Remodeling and Renovations	680	2,066,166.01		100,728.06		4,286,059.52
Computer Software	690			678,691.04		701,039.50
Debt Service (Function 9200)						
Redemption of Principal	710					0.00
Interest	720					0.00
Dues and Fees	730					669.29
Miscellaneous Expenses	790					0.00
Total Expenditures		8,596,922.95	0.00	25,415,765.17	0.00	42,328,199.25
Excess (Deficiency) of Revenues Over Expenditures		10,380,828.80	0.00	(19,800,199.23)	0.00	(11,020,523.20)

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, 2009	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (Race-track) (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)
OTHER FINANCING SOURCES (USES)							
Sale of Bonds	3710						
Premium on Sale of Bonds	3791						
Proceeds of Refunding Bonds	3715						
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						
Transfers In:							
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
Transfers Out: (Function 9700)							
To General Fund	910				(130,000.00)		
To Debt Service Funds	920						
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	(130,000.00)	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(2,178,829.66)	0.00	447,676.89
Net Change in Fund Balances					12,716,639.57		555,472.93
Fund Balances, July 1, 2008	2800						
Adjustments to Fund Balances	2891						
Fund Balances, June 30, 2009	2700				10,537,809.91		1,003,149.82

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, 2009

	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
OTHER FINANCING SOURCES (USES)						
Sale of Bonds	3710					0.00
Premium on Sale of Bonds	3791					0.00
Proceeds of Refunding Bonds	3715					0.00
Premium on Refunding Bonds	3792					0.00
Loans	3720					0.00
Sales of Capital Assets	3730	92,435.00				92,435.00
Loss Recoveries	3740					0.00
Proceeds of Certificates of Participation	3750			11,100,000.00		11,100,000.00
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					0.00
From Special Revenue Funds	3640					0.00
Interfund	3650					0.00
From Permanent Funds	3660					0.00
From Internal Service Funds	3670					0.00
From Enterprise Funds	3690					0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>						
To General Fund	910	(3,200,000.00)				(3,330,000.00)
To Debt Service Funds	920	(4,284,436.89)		(1,231,389.30)		(5,515,826.19)
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	(7,484,436.89)	0.00	(1,231,389.30)	0.00	(8,845,826.19)
Total Other Financing Sources (Uses)		(7,392,001.89)	0.00	9,868,610.70	0.00	2,346,608.81
Net Change in Fund Balances		2,988,826.91	0.00	(9,931,588.53)	0.00	(8,673,914.39)
Fund Balances, July 1, 2008	2800	14,460,503.24		28,827,598.07		56,560,213.81
Adjustments to Fund Balances	2891					0.00
Fund Balances, June 30, 2009	2700	17,449,330.15		18,896,009.54		47,886,299.42

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ended June 30, 2009

Exhibit K-8
DOE Page 18
Fund 000

	Account Number	
REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		0.00
EXPENDITURES		
<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	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
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	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2008	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2009	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, 2009

	Account Number	Self Insurance Consortium (911)	Self Insurance Consortium (912)	Self Insurance Consortium (913)	Self Insurance Consortium (914)	Self Insurance Consortium (915)	Other (921)	Other (922)	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other Expenses	700								0.00
Depreciation	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)									0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
(Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Miscellaneous Local Sources	3495								0.00
Less Recoveries	3740								0.00
3780									0.00
Gain on Disposition of Assets	720								0.00
Interest Expense (Function 9900)	790								0.00
Miscellaneous Expense (Function 9900)	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets (Function 9900)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers									0.00
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3650								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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Assets									0.00
Net Assets, July 1, 2008	2880								0.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2009	2780								0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2009

	Account Number	Self Insurance (711)	Self Insurance (712)	Self Insurance (713)	Self Insurance (714)	Self Insurance (715)	Consortium Programs (731)	Other Internal Service (791)	Totals
OPERATING REVENUES									
Charges for Services	3481	1,531,915.00							1,531,915.00
Charges for Sales	3482								0.00
Premium Revenue	3484	11,967.00							11,967.00
Other Operating Revenue	3489		0.00	0.00	0.00	0.00		0.00	0.00
Total Operating Revenues		1,543,882.00	0.00	0.00	0.00	0.00			1,543,882.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200	1,088,257.81							1,088,257.81
Purchased Services	300	1,598,335.92							1,598,335.92
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other Expenses	700								0.00
Depreciation	780	2,686,593.73	0.00	0.00	0.00	0.00		0.00	2,686,593.73
Total Operating Expenses		(1,142,711.73)	0.00	0.00	0.00	0.00		0.00	(1,142,711.73)
Operating Income (Loss)		76,018.82							76,018.82
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
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
Loss on Disposition of Assets (Function 9900)	810	76,018.82	0.00	0.00	0.00	0.00		0.00	76,018.82
Total Nonoperating Revenues (Expenses)		(1,066,692.91)	0.00	0.00	0.00	0.00		0.00	(1,066,692.91)
Income (Loss) Before Operating Transfers		76,018.82							76,018.82
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3650								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Transfers Out: (Function 9700)									
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
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Change in Net Assets		(1,066,692.91)	0.00	0.00	0.00	0.00		0.00	(1,066,692.91)
Net Assets, July 1, 2008	2880	3,837,240.73							3,837,240.73
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2009	2780	2,770,547.82							2,770,547.82

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

Exhibit K-11
 DOE Page 21
 Fund 891

June 30, 2009

	Account Number	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
ASSETS					
Cash	1110	926,283.47	8,872,269.12	8,852,871.94	945,680.65
Investments	1160	1,910,982.87	332,550.72	388,820.00	1,854,713.59
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
Total Assets		2,837,266.34	9,204,819.84	9,241,691.94	2,800,394.24
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	101,796.41	8,852,871.94	8,877,091.99	77,576.36
Due to Budgetary Funds	2161	70,954.86	16,021.66	22,219.85	64,756.67
Internal Accounts Payable	2290	2,664,515.07	335,926.24	342,380.10	2,658,061.21
Total Liabilities		2,837,266.34	9,204,819.84	9,241,691.94	2,800,394.24

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2009

	Account Number	Governmental Activities Total Balance June 30, 2009 [1]	Business-type Activities Total Balance June 30, 2009 [1]	Total
Notes Payable	2310			0.00
Obligations Under Capital Leases	2315			0.00
Bonds Payable	2320	8,015,000.00		8,015,000.00
Liability for Compensated Absences	2330	18,032,715.57		18,032,715.57
Certificates of Participation Payable	2340	68,007,028.00		68,007,028.00
Estimated Liability for Long-term Claims	2350	2,927,333.00		2,927,333.00
Other Post-employment Benefits Obligation	2360	722,018.00		722,018.00
Estimated PECO Advance Payable	2370			0.00
Other Long-term Liabilities	2380			0.00
Total Long-term Liabilities		97,704,094.57	0.00	97,704,094.57

[1] Include total current and noncurrent liability balances at June 30, 2009.

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 SCHEDULE OF STATE CATEGORICAL PROGRAMS
 REPORT OF EXPENDITURES AND AVAILABLE FUNDS
 For the Fiscal Year Ended June 30, 2009

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2008	Returned To DOE	Revenues 2008-09	Expenditures 2008-09	Flexibility [3] 2008-09	Balance June 30, 2009	
							Encumbered	Unencumbered
Class Size Reduction/Operating Funds (3355)	94740	505,894.74		36,936,747.99	37,272,403.21			170,239.52
Class Size Reduction/Capital Funds (3396)	91050	21,589,657.10			12,338,699.29		9,228,676.76	22,281.05
Comprehensive K-12 Reading Plan (FEFP Benchmark)	90800	281,807.22		1,478,691.00	1,760,498.22			0.00
Excellent Teaching (3363)	90570			1,005,133.08	1,005,133.08			0.00
Florida Teacher Lead Program (3334)	97580			514,001.00	514,001.00			0.00
Instructional Materials (3336) [1]	90880	686,357.17		3,202,462.00	3,495,630.72			393,188.45
Library Media (3336) [1]	90881	3,867.35		190,365.00	194,036.20			196.15
Preschool Projects (3372)	97950							
Public School Technology (3375)	90320							
Safe Schools (FEFP Benchmark) [2]	90803	416,025.98		659,413.00	1,052,001.06		3,000.00	20,437.92
Salary Bonus Outstanding Teachers in D and F Schools	94030							
School Recognition Funds (3361)	92040	244,484.62		2,472,865.00	2,477,197.21		9,732.49	230,419.92
Supplemental Academic Instruction (FEFP Benchmark)	91280			10,509,055.02	10,506,450.58		100.00	2,504.44
Teacher Recruitment and Retention (3362)	93460							
Teacher Training (3376)	91290							
Pupil Transportation (3354)	90830			7,620,149.00	7,620,149.00			0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	108,757.68		370,139.34	366,500.77		6,010.93	106,385.32
Voluntary Prekindergarten - Summer Program (3371)	96441							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] 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 SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2009

	Sub-Object	General Fund	Special Revenue Fund Food Service (410)	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Total
ENERGY EXPENDITURES:						
Natural Gas	410					0.00
Bottled Gas	420	6,254.39				6,254.39
Electricity	430	6,900,319.35	148,809.55			7,049,128.90
Heating Oil	440	90,038.89				90,038.89
Total		6,996,612.63	148,809.55	0.00	0.00	7,145,422.18
ENERGY EXPENDITURES FOR PUPIL TRANSPORTATION:						
Gasoline	450	64,238.78				64,238.78
Diesel	460	1,089,480.56		12,287.36		1,101,767.92
Oil & Grease	540	48,152.17				48,152.17
Total		1,201,871.51		12,287.36	0.00	1,214,158.87

	Sub-Object	General Fund	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Capital Projects Funds	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				6,611,602.20	6,611,602.20
EXPENDITURES FOR CAPITALIZED AUDIO VISUAL MATERIALS:						
Audio Visual Materials	621	2,391.72	5,497.49			7,889.21

	Sub-Object	General Fund	Special Revenue Fund Food Service (410)	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311	25,000.00		25,000.00		50,000.00
Subrecipient awards greater than \$25,000	312	2,695,230.20		527,647.96		3,222,878.16
Subrecipient awards up to \$25,000	391					0.00
Subrecipient awards greater than \$25,000	392					0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2009

	Sub-Object	General Fund	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120	75,743,246.00	373,528.00		76,116,774.00
Basic Programs 101, 102, and 103 (Function 5100)	140	1,257,811.00	1,375.00		1,259,186.00
Basic Programs 101, 102, and 103 (Function 5100)	750				0.00
Total Basic Program Salaries		77,001,057.00	374,903.00	0.00	77,375,960.00
Other Programs 130 (ESOL) (Function 5100)	120	1,164,930.00	2,217.00		1,167,147.00
Other Programs 130 (ESOL) (Function 5100)	140	19,345.00	8.00		19,353.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		1,184,275.00	2,225.00	0.00	1,186,500.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	35,787,189.00	1,424,136.00		37,211,325.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140	594,291.00	5,243.00		599,534.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750				0.00
Total ESE Program Salaries		36,381,480.00	1,429,379.00	0.00	37,810,859.00
Career Program 300 (Function 5300)	120	2,814,871.00			2,814,871.00
Career Program 300 (Function 5300)	140	46,744.00			46,744.00
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		2,861,615.00	0.00	0.00	2,861,615.00

	Sub-Object	General Fund	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Total
Textbooks (used for classroom instruction)					
Textbooks (Function 5000)	520	3,728,000.64	52,677.03		3,780,677.67

SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL
ASSISTANCE PROGRAM EXPENDITURES
For the Fiscal Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Amount of Expenditures (1)
United States Department of Agriculture:		
Indirect:		
Child Nutrition Cluster:		
Florida Department of Education:		
School Breakfast Program	10.553	\$ 777,552.82
National School Lunch Program	10.555	4,308,622.20
Summer Food Service Program for Children	10.559	32,484.38
Florida Department of Agriculture and Consumer Services:		
National School Lunch Program	10.550 (2)(A)	<u>728,623.16</u>
Total United States Department of Agriculture		<u>5,847,282.56</u>
United States Department of Labor:		
Indirect:		
First Coast Workforce Development:		
WIA Youth Activities	17.259	28,896.78
Northeast Florida Builders Association:		
WIA Youth Activities	17.259	<u>9,289.36</u>
Total United States Department of Labor		<u>38,186.14</u>
United States General Services Administration:		
Indirect:		
Florida Department of Management Services:		
Donation of Federal Surplus Personal Property	39.003 (2)(B)	<u>1,067.38</u>
United States Department of Education:		
Direct:		
Impact Aid	84.041	651,578.96
Fund for the Improvement of Education	84.215	<u>311,684.21</u>
Total Direct		<u>963,263.17</u>
Indirect:		
Special Education Cluster:		
Florida Department of Education:		
Special Education - Grants to States	84.027	7,297,337.85
Special Education - Preschool Grants	84.173	158,934.36
University of South Florida:		
Special Education - Grants to States	84.027	<u>49,243.19</u>
Total Special Education Cluster		7,505,515.40
Florida Department of Education:		
Title I Grants to Local Educational Agencies	84.010	3,453,594.85
Career and Technical Education - Basic Grants to States	84.048	264,880.13
Safe and Drug-Free Schools and Communities - State Grants	84.186	78,660.40
Education for Homeless Children and Youth	84.196	101,306.44
State Grants for Innovative Programs	84.298	2,117.54
Education Technology State Grants	84.318	23,559.82
Reading First State Grants	84.357	104,741.66

SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL
ASSISTANCE PROGRAM EXPENDITURES
For the Fiscal Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Amount of Expenditures (1)
English Language Acquisition Grants	84.365	438,440.55
Improving Teacher Quality State Grants	84.367	1,012,926.22
School Improvement Grants	84.377	81,822.65
St. Johns River Community College:		
Career and technical Education - Basic Grants to States	84.048	<u>17,443.41</u>
Total Indirect		<u>13,085,009.07</u>
Total United States Department of Education		<u>14,048,272.24</u>
United States Department of Homeland Security:		
Indirect:		
Florida Department of Community Affairs:		
Public Assistance Grants	97.036	15,964.13
Florida Department of Education:		
Homeland Security Grant Program	97.067	<u>36,975.00</u>
Total United States Department of Homeland Security		<u>52,939.13</u>
United States Department of Defense:		
Direct:		
Navy Junior Reserve Officers Training Corps	None	<u>312,336.48</u>
Total Expenditures of Federal Awards		<u><u>\$ 20,300,083.93</u></u>

Notes:

- (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal Programs during the 2008-09 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 used during the 2008-09 fiscal year including cash in lieu of donated food of \$27,599.88. 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 2008-09 fiscal year.