



**School District of Clay County  
Green Cove Springs, Florida**

**Teacher Inservice Center - Fleming Island High School  
2233 Village Square Parkway  
TIME: 4:30 p.m.**

**August 12, 2013 Workshop**

**Call to Order**

**1. Attendance**

**Minutes:**

Present: Janice Kerekes, District 1; Carol Studdard, District 2; Tina Bullock, District 3; and Superintendent Charlie Van Zant.

Absent: Johnna McKinnon, District 4; and Lisa Graham, District 5.

**Workshop Items**

**2. Budget Review**

**Minutes:**

Dr. George Copeland, Assistant Superintendent for Business Affairs, stated the purpose of this workshop was to provide the Board with a greater understanding of the tentative budget. Specifically, he reviewed the state accounting structure. The district follows the state's Financial and Program Cost Accounting and Reporting for Florida Schools, also known as the "Red Book," which establishes a comprehensive and uniform structure for reporting education fiscal data. The district uses a chart of accounts for budgeting and financial reporting and to track department budgets and expenditures. Dr. Copeland explained expenditures which are categorized using the following elements: Fund, Function, Object, and Cost Center. Some expenditures are also identified by a program or project number.

Budget Amendments and the Monthly Financial Report are included on each regular school board agenda and provide monthly information on revenues, expenditures and cash balances.

There was Board discussion following Dr. Copeland's presentation.

Audience members with questions were Tracy Butler and Renna Lee Paiva.

Dr. Copeland confirmed the board meeting on September 12, 2013, 7:00 p.m., to adopt the final budget.

Dr. Copeland invited Board Members to call him if they have additional questions, and he encouraged them to look at the final audit which will contain final and accurate information.

**Superintendent's Requests** (There were none.)

**School Board's Requests** (There were none.)

**Adjournment** (6:00 p.m.)

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**Superintendent**

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**Chairman**