

**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, 2012**

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2012, 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 20, 2012.

 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, 2012

Exhibit K-1
 DOE Page 1
 Fund 100

	Account Number	
REVENUES		
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	564,284.64
Reserve Officers Training Corps (ROTC)	3191	282,168.47
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	846,453.11
<i>Federal Through State and Local:</i>		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
<i>State:</i>		
Florida Education Finance Program	3310	122,594,989.00
Workforce Development	3315	886,001.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	17,405.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expense	3323	20,850.93
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	115,785.00
Class Size Reduction/Operating Funds	3355	38,859,846.00
School Recognition Funds	3361	2,027,496.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	412,006.51
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	
State License Tax	3343	21,289.29
Other Miscellaneous State Revenue	3399	179,650.46
Total State	3300	165,135,319.19
<i>Local:</i>		
District School Taxes	3411	55,810,581.50
Tax Redemptions	3421	1,855,469.98
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	316,397.80
Interest on Investments	3431	213,313.97
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	18,790.00
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	47,391.00
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	58,742.00
Preschool Program Fees	3471	382,645.63
Pre-K Early Intervention Fees	3472	
School Age Child Care Fees	3473	
Other Schools, Courses, and Classes Fees	3479	18,871.50
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services-School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	395,078.08
Other Miscellaneous Local Sources	3495	861,879.68
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	6,059.94
Collections for Lost, Damaged and Sold Textbooks	3498	18,068.94
Receipt of Food Service Indirect Costs	3499	214,290.39
Total Local	3400	60,217,580.41
Total Revenues	3000	226,199,352.71

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, 2012

	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	124,448,325.93	25,360,438.58	2,293,543.94	13,219.01	4,643,217.53	694,557.12	514,430.82	157,967,732.93
Pupil Personnel Services	6100	9,400,774.69	1,891,526.84	587,962.05	4,859.91	64,599.77	7,349.90	18,620.24	11,975,693.40
Instructional Media Services	6200	2,842,995.36	555,663.17	144,798.01		77,310.87	256,698.46	6,973.51	3,884,439.38
Instruction and Curriculum Development Services	6300	3,007,660.92	526,654.68	150,796.51		56,378.10	9,290.75	25,449.43	3,776,230.39
Instructional Staff Training Services	6400	368,752.48	53,216.52	177,615.20		38,380.29	1,418.89	483.95	639,867.33
Instructional-Related Technology	6500	978,593.60	199,609.40	540,015.45		35,885.27	87,041.50	925.74	1,842,070.96
Board	7100	317,370.00	207,115.40	473,930.39		7,576.26		20,952.25	1,026,944.30
General Administration	7200	491,134.28	89,058.61	151,465.42		2,649.27		15,102.00	749,409.58
School Administration	7300	11,806,003.51	2,173,408.86	58,270.31	57.09	29,609.87	12,835.08	3,928.79	14,084,113.51
Facilities Acquisition and Construction	7410	657,882.26	117,870.72	203,975.66	5,745.60	8,642.95	101,039.85	195.00	1,095,352.04
Fiscal Services	7500	224,476.77	43,411.95	13,549.32		9,046.96	99.36		290,584.36
Food Services	7600	69,245.45	4,999.28						74,244.73
Central Services	7700	2,183,265.86	437,228.24	361,825.59	28,848.12	27,491.23	95,556.30	38,741.81	3,172,957.15
Pupil Transportation Services	7800	6,526,502.51	1,909,599.82	272,411.40	1,706,216.59	363,067.57	9,680.44	116,330.49	10,903,808.82
Operation of Plant	7900	6,744,073.18	1,812,151.32	3,099,014.94	7,121,936.67	448,795.49	37,923.66	78,839.07	19,342,734.33
Maintenance of Plant	8100	3,035,997.93	693,348.42	577,869.40	206,555.95	667,220.74	22,574.77	514.80	5,204,082.01
Administrative Technology Services	8200	919,588.65	166,967.64	587,267.23	16,919.14	25,381.46	6,710.89		1,722,835.01
Community Services	9100	207,077.82	52,210.64	4,313.86		39,067.45	2,066.74	26,423.02	331,159.53
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						118,494.31		118,494.31
Other Capital Outlay	9300						854,127.92		854,127.92
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710							142,600.00	142,600.00
Interest	720								0.00
Total Expenditures		174,229,721.20	36,294,480.09	9,698,634.68	9,104,358.08	6,544,321.08	23,174,659.94	1,010,510.92	239,199,481.99
Excess (Deficiency) of Revenues Over Expenditures									(13,000,129.28)

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, 2012

Exhibit K-1
DOE Page 3
Fund 100

	Account Number	
OTHER FINANCING SOURCES (USES)		
Loans	3720	
Sale of Capital Assets	3730	178,185.74
Loss Recoveries	3740	31,285.24
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	3,325,543.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	3,325,543.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		3,535,013.98
Net Change In Fund Balance		(9,465,115.30)
Fund Balance, July 1, 2011	2800	22,882,967.53
Adjustments to Fund Balance	2891	(187,042.07)
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,779,315.53
Restricted Fund Balance	2720	811,679.73
Committed Fund Balance	2730	
Assigned Fund Balance	2740	1,749,028.91
Unassigned Fund Balance	2750	8,890,785.99
Total Fund Balance, June 30, 2012	2700	13,230,810.16

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

Exhibit K-2
DOE Page 4
Fund 410

For the Fiscal Year Ended June 30, 2012

	Account Number	
REVENUES		
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	5,010,533.50
School Breakfast Reimbursement	3262	1,167,528.46
After School Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA Donated Commodities	3265	618,500.00
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	49,789.52
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	6,846,351.48
<i>State:</i>		
School Breakfast Supplement	3337	55,690.00
School Lunch Supplement	3338	79,650.00
Other Miscellaneous State Revenues	3399	
Total State	3300	135,340.00
<i>Local:</i>		
Interest on Investments	3431	10,029.65
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	5,728,175.30
Student Breakfasts	3452	3,955.66
Adult Breakfasts/Lunches	3453	274,175.76
Student and Adult a la Carte	3454	285,029.00
Student Snacks	3455	9,199.18
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	5,366.73
Refunds of Prior Year's Expenditures	3497	47.72
Total Local	3400	6,315,979.00
Total Revenues	3000	13,297,670.48

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE
 FUNDS - FOOD SERVICES (Continued)
 For the Fiscal Year Ended June 30, 2012

Exhibit K-2
 DOE Page 5
 Fund 410

	Account Number	
EXPENDITURES (Function 7600/9300)		
Salaries	100	5,070,994.46
Employee Benefits	200	1,611,625.24
Purchased Services	300	86,065.07
Energy Services	400	166,927.85
Materials and Supplies	500	6,340,274.50
Capital Outlay	600	369,292.87
Other Expenses	700	311,892.76
Other Capital Outlay (Function 9300)	600	461,215.90
Total Expenditures		14,418,288.65
Excess (Deficiency) of Revenues Over Expenditures		(1,120,618.17)
OTHER FINANCING SOURCES (USES)		
Loans	3720	
Sale 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	
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		(1,120,618.17)
Fund Balance, July 1, 2011	2800	4,587,563.19
Adjustments to Fund Balance	2891	2,338.03
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	113,693.11
Restricted Fund Balance	2720	3,355,589.94
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	3,469,283.05

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

Exhibit K-3
DOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2012

	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	365,589.57
Total Federal Direct	3100	365,589.57
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	387,809.31
Medicaid	3202	1,789,434.66
Workforce Investment Act	3220	
Math and Science Partnerships, Title II Part B	3226	796,694.61
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	8,925,135.65
Elementary and Secondary Education Act, Title I	3240	3,902,375.93
Adult General Education	3251	281,411.89
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	278,080.37
Total Federal Through State and Local	3200	16,360,942.42
<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	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	16,726,531.99

OTHER FINANCING SOURCES (USES)		Totals
Loans	3720	
Sale 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	
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 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
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(1,075,844.85)
Fund Balance, July 1, 2011	2800	1,228,003.07
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	9,780.51
Restricted Fund Balance	2720	142,377.71
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	152,158.22

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 FEDERAL ECONOMIC STIMULUS PROGRAMS
 For the Fiscal Year Ended June 30, 2012

	Account Number	ARRA State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Act 435	Totals
REVENUES							
<i>Federal Direct:</i>							
Workforce Investment Act	3170						0.00
Community Action Programs	3180						0.00
Reserve Officers Training Corps (ROTC)	3191						0.00
Miscellaneous Federal Direct	3199						0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State:</i>							
Vocational Education Acts	3201						0.00
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
Race to the Top	3214				1,061,998.27		1,061,998.27
Education Jobs Act	3215					110,063.00	110,063.00
Individuals with Disabilities Education Act (IDEA)	3230		18,529.74				18,529.74
Elementary and Secondary Education Act, Title I	3240						0.00
Adult General Education	3251						0.00
Other Food Services	3269						0.00
Miscellaneous Federal Through State	3299		5,298.37				5,298.37
Total Federal Through State	3200	0.00	23,828.11	0.00	1,061,998.27	110,063.00	1,195,889.38
<i>State:</i>							
Other Miscellaneous State Revenue	3399						0.00
Total State	3300	0.00	0.00	0.00	0.00	0.00	0.00
<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
Gifts, Grants and Bequests	3440						0.00
Other Miscellaneous Local Sources	3495						0.00
Refund of Prior Year's Expenditures	3497						0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	23,828.11	0.00	1,061,998.27	110,063.00	1,195,889.38

OTHER FINANCING SOURCES (USES)		Totals
Loans	3720	
Sale 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	
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 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
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

OTHER FINANCING SOURCES (USES)		Totals
Loans	3720	
Sale 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	
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 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
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

OTHER FINANCING SOURCES (USES)		Totals
Loans	3720	
Sale 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	
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 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
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

OTHER FINANCING SOURCES (USES)		Totals
Loans	3720	
Sale 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	
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 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
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

OTHER FINANCING SOURCES (USES)		Totals
Loans	3720	
Sale 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	
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 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
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

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, 2012

Exhibit K-5
 DOE Page 14
 Fund 490

	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	
Instructional-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, 2011	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

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, 2012

	Account Number	SBE/COBH Bonds 210	Special Act Bonds 228	Section 1011.14/1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ABRA Economic Stimulus Debt Service 299	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								0.00
CO & DS Withheld for SBE/COBH Bonds	3322	969,195.81							969,195.81
Cost of Issuing SBE/COBH Bonds	3324								0.00
Interest on Undistributed COADS	3325								0.00
SBE/COBH Bond Interest	3326	(110.03)							(110.03)
Rising Commission Funds	3341		223,250.00						223,250.00
Other Miscellaneous State Revenue	3399								0.00
Total State Sources	3300	969,085.78	223,250.00	0.00	0.00	0.00	0.00	0.00	1,192,335.78
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
Local Sales Tax	3418								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excise Fees	3423								0.00
Interest on Investments	3431		821.26				842.38		1,663.64
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants, and Requests	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	0.00	821.26	0.00	0.00	0.00	842.38	0.00	1,663.64
Total Revenues	3000	969,085.78	224,071.26	0.00	0.00	0.00	842.38	0.00	1,193,999.62
EXPENDITURES (Function 9200)									
Redemption of Principal	710	740,000.00	100,000.00				2,410,000.00		3,250,000.00
Interest	720	245,346.25	120,137.52				2,170,205.25		2,535,689.02
Dues and Fees	730	3,888.88	2,302.13				18,103.25		24,294.26
Miscellaneous Expense	790						444,149.26		444,149.26
Total Expenditures		989,235.13	222,439.65	0.00	0.00	0.00	5,042,458.26	0.00	6,254,133.04
Excess (Deficiency) of Revenues Over Expenditures		(20,149.35)	1,631.61	0.00	0.00	0.00	(5,041,615.66)	0.00	(5,060,133.42)
OTHER FINANCING SOURCES (USES)									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Face Value of Refunding Bonds	3715	1,160,000.00							1,160,000.00
Premium on Refunding Bonds	3792	125,725.30							125,725.30
Loans	3720								0.00
Proceeds of Certificates of Participation	3750						24,830,000.00		24,830,000.00
Premium on Certificates of Participation	3793						1,376,288.80		1,376,288.80
Proceeds of Forward Supply Contract	3760								0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	(1,282,400.95)							(1,282,400.95)
Discount on Sale of Bonds (function 9299)	891								0.00
Discount on Refunding Bonds (function 9299)	892								0.00
Discount on Certificates of Participation (function 9299)	893								0.00
<i>Transfer In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						5,323,089.54		5,323,089.54
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	5,323,089.54	0.00	5,323,089.54
<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	930								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfer Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		3,374.35	0.00	0.00	0.00	0.00	5,041,109.80	0.00	5,044,434.15
Net Change in Fund Balances		(16,825.09)	1,631.61	0.00	0.00	0.00	(501.68)	0.00	(15,695.27)
Fund Balances, July 1, 2011	2800	149,815.13	260,942.33						410,757.46
Adjustments to Fund Balances	2891								438,592.89
<i>Ending Fund Balances:</i>									
Nonspendable Fund Balance	2710		7,712.20				274.89		7,987.09
Restricted Fund Balance	2720	123,950.73	254,861.76				56,057.04		434,909.53
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2012	2700	123,950.73	262,573.96	0.00	0.00	0.00	56,331.93	0.00	442,856.62

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, 2012

	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds (Rustmuck)	Section 1011.14/1011.15 F.S. Leases	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Funds	Capital Improvement Section 1011.71(2) F.S.	Voted Capital Improvement	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
	310	320	330	340	350	360	370	380	390	399		
REVENUES												
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State</i>												
CO&DS Distributed	3321											400,203.00
Interest on Undistributed CO&DS	3325						400,203.00					400,203.00
SEACOB Bond Interest	3326						14,303.02					14,303.02
Bearing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
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 Outlay	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenue	3399											71,726.90
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	414,506.02	0.00	0.00	71,726.90	0.00	486,232.92
<i>Local:</i>												
District Local Capital Improvement Tax	3413							12,927,072.57				12,927,072.57
Local Sales Tax	3418								1,562,024.26			1,562,024.26
Tax Redemptions	3421								430,384.96			430,384.96
Interest on Investments	3431		1.94		920.42		701.05		36,427.53	5,712.38		37,763.32
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants, and Bequests	3440						72.86					72.86
Miscellaneous Local Sources	3495											2,875,768.88
Innues Fees	3496											4,446,505.52
Total Local Sources	3400	0.00	1.94	0.00	920.42	0.00	773.91	13,387,885.06	0.00	4,446,505.52	0.00	17,836,086.85
Total Revenues	3000	0.00	1.94	0.00	920.42	0.00	415,279.93	13,387,885.06	0.00	4,520,232.42	0.00	18,324,319.77
EXPENDITURES (Function 7400)												
Library Books	610											0.00
Audio-Visual Materials (Non-consumable)	620											0.00
Buildings and Fixed Equipment	630							1,224,422.42		630,203.24		1,855,625.66
Furniture, Fixtures and Equipment	640							131,991.41		345,393.15		477,384.56
Motor Vehicles (including Buses)	650							874,310.00				874,310.00
Land	660											0.00
Improvements Other than Buildings	670		979.08		146,699.13		845,414.48	38,174.15		255,140.05		185,812.36
Remodeling and Renovations	680				833,650.87			6,343,305.01		302,262.80		8,279,510.41
Computer Software	690											302,262.80
Debt Service (function 9200)												0.00
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730											0.00
Miscellaneous Expense	790											0.00
Total Expenditures		0.00	979.08	0.00	982,310.00	0.00	845,414.48	8,615,202.99	0.00	1,535,999.24	0.00	11,279,903.79
Excess (Deficiency) of Revenues Over Expenditures		0.00	(977.14)	0.00	(981,389.58)	0.00	(430,134.55)	4,772,682.07	0.00	2,984,233.18	0.00	6,544,415.98

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, 2012

	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds (Restruct)	F.S. Loans	Section 1011.47(10)1.15	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Funds	Capital Improvement Section 1011.7(2) F.S.	Voted Capital Improvement	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
	310	320	330	340	350	360	370	380	390	399	400	401	
OTHER FINANCING SOURCES (USES)													
Issuance of Bonds	3710												0.00
Premium on Sale of Bonds	3791												0.00
Face Value of Refunding Bonds	3715												0.00
Premium on Refunding Bonds	3792												0.00
Losses	3720												0.00
Sale of Capital Assets	3730								97,547.50				97,547.50
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
Discount on Sale of Bonds (Function 9299)	891												0.00
Discount on Refunding Bonds (Function 9299)	892												0.00
Discount on Certificates of Participation (Function 9299)	893												0.00
<i>Transfer 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	3680												0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfer Out: (Function 9700)</i>													
To General Fund	910								(3,325,543.00)				(3,325,543.00)
To Debt Service Funds	920								(3,504,345.73)				(3,504,345.73)
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	0.00	0.00	(6,829,888.73)	0.00	(2,018,743.81)	0.00	(8,848,632.54)
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,732,341.23)	0.00	(2,018,743.81)	0.00	(8,751,085.04)
Net Change in Fund Balances		0.00	(977.14)	0.00	(981,134.55)	(430,134.55)	0.00	0.00	(1,959,659.16)	0.00	965,489.37	0.00	(2,406,671.06)
Fund Balances, July 1, 2011	2800		979.08		984,313.85	480,134.55			7,999,107.17		1,284,120.16		10,898,654.81
Adjustments to Fund Balances	2891												0.00
<i>Ending Fund Balance:</i>													
Responsible Fund Balance	2710				39,078.89	2,108.31			256,231.68		171,599.12		469,018.00
Restricted Fund Balance	2720		1.94		(36,134.62)	(2,108.31)			5,783,216.33		2,078,010.41		7,822,965.75
Committed Fund Balance	2730												0.00
Assigned Fund Balance	2740												0.00
Unassigned Fund Balance	2750												0.00
Total Fund Balances, June 30, 2012	2700	0.00	1.94	0.00	2,924.27	0.00	0.00	0.00	6,039,448.01	0.00	2,249,609.53	0.00	8,291,983.75

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ended June 30, 2012

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	
Instructional-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)		
Sale 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, 2011	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

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, 2012

	Account Number	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA 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 Expense	780								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	0.00	0.00	0.00	0.00	0.00	0.00	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
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								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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In:									
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
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
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets, July 1, 2011	2880								0.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2012	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, 2012

Exhibit K-10
DOE Page 20

	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	571,757.22							571,757.22
Charges for Sales	3482								0.00
Premium Revenue	3484	11,192.00							11,192.00
Other Operating Revenue	3489								0.00
Total Operating Revenues		582,949.22	0.00	0.00	0.00	0.00	0.00	0.00	582,949.22
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200	658,605.13							658,605.13
Purchased Services	300	1,608,142.03							1,608,142.03
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other Expenses	700								0.00
Depreciation Expense	780								0.00
Total Operating Expenses		2,266,747.16	0.00	0.00	0.00	0.00	0.00	0.00	2,266,747.16
Operating Income (Loss)		(1,683,797.94)	0.00	0.00	0.00	0.00	0.00	0.00	(1,683,797.94)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	19,575.22							19,575.22
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								0.00
Total Nonoperating Revenues (Expenses)		19,575.22	0.00	0.00	0.00	0.00	0.00	0.00	19,575.22
Income (Loss) Before Operating Transfers		(1,664,222.72)	0.00	0.00	0.00	0.00	0.00	0.00	(1,664,222.72)
<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
Total Transfers In	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 Enterprise Funds	990								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		(1,664,222.72)	0.00	0.00	0.00	0.00	0.00	0.00	(1,664,222.72)
Net Assets, July 1, 2011	2880	5,599,936.44							5,599,936.44
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2012	2780	3,935,713.72							3,935,713.72

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 SCHOOL INTERNAL FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 June 30, 2012

Exhibit K-11
 DOE Page 21
 Fund 891

	Account Number	Balance July 1, 2011	Additions	Deductions	Balance June 30, 2012
ASSETS					
Cash	1110	1,375,736.00	8,756,881.43	8,842,357.00	1,290,260.43
Investments	1160	1,693,776.33	99,910.28	113,405.99	1,680,280.62
Accounts Receivable, Net	1130				0.00
Interest Receivable on Investments	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		3,069,512.33	8,856,791.71	8,955,762.99	2,970,541.05
LIABILITIES					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	69,398.45	8,701,576.48	8,696,804.43	74,170.50
Due to Budgetary Funds	2161	53,318.87	155,215.23	111,880.23	96,653.87
Internal Accounts Payable	2290	2,946,795.01		147,078.33	2,799,716.68
Total Liabilities		3,069,512.33	8,856,791.71	8,955,762.99	2,970,541.05

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2012

Exhibit K-12
 DOE Page 22
Fund 601

	Account Number	Governmental Activities Total Balance June 30, 2012 [1]	Business-type Activities Total Balance June 30, 2012 [1]	Total
Notes Payable	2310			0.00
Obligations Under Capital Leases	2315			0.00
Bonds Payable	2320	6,985,000.00		6,985,000.00
Liability for Compensated Absences	2330	20,294,393.60		20,294,393.60
Certificates of Participation Payable	2340	59,965,000.00		59,965,000.00
Estimated Liability for Long-Term Claims	2350	1,488,717.00		1,488,717.00
Other Post-Employment Benefits Liability	2360	945,950.00		945,950.00
Estimated PECO Advance Payable	2370			0.00
Other Long-Term Liabilities	2380			0.00
Total Long-Term Liabilities		89,679,060.60	0.00	89,679,060.60

[1] Include total current and noncurrent liability balances at June 30, 2012.

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 SCHEDULE OF CATEGORICAL PROGRAMS
 REPORT OF EXPENDITURES AND AVAILABLE FUNDS
 For the Fiscal Year Ended June 30, 2012

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2011	Returned To DOE	Revenues [3] 2011-12	Expenditures 2011-12	Flexibility [4] 2011-12	Unexpended June 30, 2012
Class Size Reduction - Operating Funds (3355)	94740	275,151.59		38,859,846.00	39,134,997.59		0.00
Class Size Reduction - Capital Outlay (3396)	91050						
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800	85,346.16		1,291,553.00	1,315,463.83		61,435.33
Excellent Teaching (3363)	90570	693.60					693.60
Florida Teachers Lead Program (FEFP Earmark)	97580	952.19		432,448.00	430,139.20		3,260.99
Instructional Materials (FEFP Earmark) [1]	90880	269,661.60		2,531,852.00	2,697,388.64		104,124.96
Library Media (FEFP Earmark) [1]	90881	4,597.70		151,622.00	155,600.21		619.49
Preschool Projects (3372)	97950						
Public School Technology	90320						
Safe Schools (FEFP Earmark) [2]	90803	53,722.00		599,802.00	650,900.00		2,624.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						
School Recognition Funds (3361)	92040	261,673.93		2,027,496.00	2,017,968.31		271,201.62
Supplemental Academic Instruction (FEFP Earmark)	91280	103,366.02		9,424,423.00	9,218,811.23		308,977.79
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Pupil Transportation (FEFP Earmark)	90830			6,499,312.00	6,499,312.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	71,760.10		412,006.51	449,741.66		34,024.95
Voluntary Prekindergarten - Summer Program (3371)	96441						

[1] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."

[2] Combine all programs funded from the Safe Schools allocation under one line "Safe Schools."

[3] Include both state and local revenue sources. Revenue should agree to the FEFP 4th Calculation allocation.

[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 SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2012

Exhibit K-14
 DOE Page 24

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411					0.00
Bottled Gas	421	5,339.84				5,339.84
Electricity	430	6,944,170.26	158,545.15			7,102,715.41
Heating Oil	440	72,084.51				72,084.51
Total		7,021,594.61	158,545.15	0.00	0.00	7,180,139.76
ENERGY EXPENDITURES FOR PUPIL TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	41,729.53				41,729.53
Diesel Fuel	460	1,664,487.06		53,792.10		1,718,279.16
Oil & Grease	540	46,655.61				46,655.61
Total		1,752,872.20		53,792.10	0.00	1,806,664.30

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651	348.91			461,880.00	462,228.91
EXPENDITURES FOR CAPITALIZED AUDIO-VISUAL MATERIALS:						
Audio-Visual Materials	621	815.26	1,869.00			2,684.26

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311	25,000.00		25,000.00		75,000.00
Subrecipient awards greater than \$25,000	312	2,701,259.32		1,169,189.37		3,870,448.69
Subrecipient awards up to \$25,000	391					0.00
Subrecipient awards greater than \$25,000	392					0.00

	Sub-Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	442,546.70
Purchased food to include commodities	570	5,263,495.84

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2012

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120	68,041,590.00	3,227,013.00	161,131.72	71,429,734.72
Basic Programs 101, 102, and 103 (Function 5100)	140	1,299,471.00	136.00		1,299,607.00
Basic Programs 101, 102, and 103 (Function 5100)	750				0.00
Total Basic Program Salaries		69,341,061.00	3,227,149.00	161,131.72	72,729,341.72
Other Programs 130 (ESOL) (Function 5100)	120	911,875.00	52,635.00		964,510.00
Other Programs 130 (ESOL) (Function 5100)	140	18,218.00	1.00		18,219.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		930,093.00	52,636.00	0.00	982,729.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	33,374,626.00	3,794,599.00		37,169,225.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140	666,794.00	83.00		666,877.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750				0.00
Total ESE Program Salaries		34,041,420.00	3,794,682.00	0.00	37,836,102.00
Career Program 300 (Function 5300)	120	2,314,270.00	644,784.00		2,959,054.00
Career Program 300 (Function 5300)	140	46,237.00	14.00		46,251.00
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		2,360,507.00	644,798.00	0.00	3,005,305.00
TOTAL		106,673,081.00	7,719,265.00	161,131.72	114,553,477.72

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Textbooks (used for classroom instruction)					
Textbooks (Function 5000)	520	2,886,992.51	69,539.65		2,956,532.16

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2012

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND:	Account Number	Safe Schools	Pupil Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materials	Instructional Materials Library Media	Totals
EXPENDITURES								
<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
Total Flexible Spending Instructional Expenditures	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	1,382.76
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	1,050.42
Total:	5900	2,433.18

MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting)	Unexpended July 1, 2011	Earnings 2011-2012	Expenditures 2011-2012	Unexpended June 30, 2012
Earnings, Expenditures, and Carryforward Amounts:	1,239,884.70	1,789,434.66	2,865,379.86	163,939.50
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			2,145,085.68	
School Nurses and Health Care Services			33,800.71	
Occupational Therapy, Physical Therapy, and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development			373,338.51	
Medicaid Administration and Billing Services			42,431.96	
Student Services				
Consultants				
Other			270,723.00	
Total Expenditures			2,865,379.86	

**SCHEDULE 5
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS
For the Fiscal Year Ended June 30, 2012**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)
United States Department of Agriculture:			
Indirect:			
Child Nutrition Cluster:			
Florida Department of Education:			
School Breakfast Program	10.553	321	\$ 1,167,528.11
National School Lunch Program	10.555	300	5,010,533.50
Summer Food Service Program for Children	10.559	323	49,789.52
Florida Department of Agriculture and Consumer Services:			
National School Lunch Program	10.555 (2)(A)	None	<u>618,500.00</u>
Total United States Department of Agriculture			<u>6,846,351.13</u>
United States Department of Labor:			
Indirect:			
Florida Association of Career and Technical Education:			
WIA Adult Program	17.258	None	52,130.61
ARRA - WIA Dislocated Workers, Recovery Act	17.260	None	52,130.61
WIA Youth Activities	17.259	None	52,130.62
First Coast Workforce Development, Inc.:			
WIA Youth Activities	17.259	FCWD 2012-05	<u>61,949.45</u>
Total United States Department of Labor			<u>218,341.29</u>
United States General Services Administration:			
Indirect:			
Florida Department of Management Services:			
Donation of Federal Surplus Personal Property	39.003 (2)(B)	None	<u>2,643.29</u>
United States Department of Education:			
Direct:			
Impact Aid	84.041	N/A	<u>564,284.64</u>
Indirect:			
Special Education Cluster:			
Florida Department of Education:			
Special Education - Grants to States	84.027	262, 263	8,577,907.74
Special Education - Preschool Grants	84.173	267	333,249.12
ARRA - Special Education Grants to States, Recovery Act	84.391	263	18,529.74
University of South Florida:			
Special Education - Grants to States	84.027	1725104600	5,477.50
Washington County District School Board:			
Special Education - Grants to States	84.027	7623005	13,978.79
Duval County District School Board:			
Special Education - Grants to States	84.027	48907	<u>677.98</u>
Total Special Education Cluster			<u>8,949,820.87</u>

**SCHEDULE 5
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS
For the Fiscal Year Ended June 30, 2012**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)
Education for Homeless Children and Youth Cluster:			
Florida Department of Education:			
Education for Homeless Children and Youth	84.196	127	86,545.95
ARRA - Education for Homeless Children and Youth, Recovery Act	84.387	127	<u>5,298.37</u>
Total Education for Homeless Children and Youth Cluster			<u>91,844.32</u>
Florida Department of Education:			
Adult Education-Basic Grants to States	84.002	191	287,921.80
Title I Grants to Local Educational Agencies	84.010	212, 222, 226, 228	3,902,375.93
Career and Technical Education - Basic Grants to States	84.048	161	231,417.47
Education Technology State Grants	84.318	122	5,722.60
English Language Acquisition Grants	84.365	102	59,797.76
Improving Teacher Quality State Grants	84.367	224	790,972.01
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395	RL111 RD211, RG311	1,061,998.27
Education Jobs Fund	84.410	541	110,063.00
Putnam County District School Board:			
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395	71212	239.16
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	84.397	87211	<u>4,900.00</u>
Total Indirect			<u>15,497,073.19</u>
Total United States Department of Education			<u>16,061,357.83</u>
United States Department of Health and Human Services:			
Indirect:			
First Coast Workforce Development, Inc.: Temporary Assistance for Needy Families	93.558	FCWD 2012-05	<u>61,949.45</u>
United States Department of Defense:			
Direct:			
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556	N/A	365,589.57
Navy Junior Reserve Officers Training Corps	None	N/A	<u>364,620.71</u>
Total United States Department of Defense			<u>730,210.28</u>
Total Expenditures of Federal Awards			<u>\$ 23,920,853.27</u>

SCHEDULE 5
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS
For the Fiscal Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)
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Notes:

- (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal Programs during the 2011-12 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 received during the 2011-12 fiscal year. Donated foods 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 2011-12 fiscal year.