

**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, 2011**

Return completed form to: Department of Education Office of Funding and Financial Reporting 325 W. Gaines St., Room 824 Tallahassee, FL 32399-0400
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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2011, 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 15, 2011.

\_\_\_\_\_  
 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, 2011

Exhibit K-1  
 DOE Page 1  
 Fund 100

	Account Number	
<b>REVENUES</b>		
<i>Federal Direct:</i>		
Federal Impact, Current Operation	3121	635,363.27
Reserve Officers Training Corps (ROTC)	3191	290,766.26
Miscellaneous Federal Direct	3199	
<b>Total Federal Direct</b>	<b>3100</b>	<b>926,129.53</b>
<i>Federal Through State and Local:</i>		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>0.00</b>
<i>State:</i>		
Florida Education Finance Program	3310	131,635,891.00
Workforce Development	3315	926,208.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	26,465.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expense	3323	20,960.25
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	134,515.00
Class Size Reduction/Operating Funds	3355	39,300,545.00
School Recognition Funds	3361	2,095,340.00
Excellent Teaching Program	3363	332,368.92
Voluntary Prekindergarten Program	3371	351,610.14
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	22,338.59
Other Miscellaneous State Revenue	3399	178,667.11
<b>Total State</b>	<b>3300</b>	<b>175,024,909.01</b>
<i>Local:</i>		
District School Taxes	3411	57,891,949.17
Tax Redemptions	3421	2,094,764.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	298,053.76
Interest on Investments	3431	27,595.88
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	24,777.94
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	31,446.00
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	24,274.00
Preschool Program Fees	3471	462,126.55
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	596,408.71
Other Miscellaneous Local Sources	3495	691,541.84
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	4,068.31
Collections for Lost, Damaged and Sold Textbooks	3498	31,636.04
Receipt of Food Service Indirect Costs	3499	220,914.55
<b>Total Local</b>	<b>3400</b>	<b>62,399,556.75</b>
<b>Total Revenues</b>	<b>3000</b>	<b>238,350,595.29</b>

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

For the Fiscal Year Ended June 30, 2011

EXPENDITURES	Account Number	100		200		300		400		500		600		700		Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses								
<i>Current:</i>																
Instruction	5000	115,431,104.95	31,345,261.82	2,659,734.45	11,649.19	5,530,915.28	592,603.07	171,756.83								155,743,025.59
Pupil Personnel Services	6100	6,127,165.69	1,678,794.51	586,437.15	3,413.69	55,369.46	4,505.93	15,819.60								8,471,506.03
Instructional Media Services	6200	1,508,301.51	402,573.69	187,847.50		80,683.76	225,277.80	1,812.08								2,406,496.34
Instruction and Curriculum Development Services	6300	2,870,095.64	720,935.99	64,232.73		215,318.92	5,269.41	25,281.86								3,901,134.55
Instructional Staff Training Services	6400	323,984.49	77,203.15	156,390.62		33,556.24	1,346.46	289.00								592,769.96
Instruction Related Technology	6500	648,492.64	179,345.57	288,619.26	238.28	45,831.76	33,547.70	24,579.48								1,220,654.69
School Board	7100	317,373.10	252,626.52	500,086.23		6,706.94		34,569.88								1,111,362.67
General Administration	7200	499,062.78	127,132.43	229,656.67		3,741.48	109.85	15,102.00								874,805.21
School Administration	7300	12,414,007.73	3,168,227.18	50,535.98		31,993.32	8,080.39	1,113.42								15,673,358.02
Facilities Acquisition and Construction	7410	869,756.22	215,746.25	130,989.81	3,743.15	4,942.33	821,321.51	250.40								2,046,749.67
Fiscal Services	7500	459,893.11	118,407.04	9,631.93		8,234.28	325.68	105.90								596,597.94
Food Services	7600	66,870.21	4,803.20													71,673.41
Central Services	7700	2,147,499.87	588,994.35	330,872.58	26,439.76	50,195.62	54,939.12	43,374.03								3,242,315.33
Pupil Transportation Services	7800	6,752,626.52	2,424,603.61	267,519.64	1,437,613.62	536,955.87	15,644.15	145,052.41								11,580,015.82
Operation of Plant	7900	6,435,918.89	2,108,746.25	3,491,872.93	7,403,577.21	420,858.92	13,867.71	73,221.79								19,948,063.70
Maintenance of Plant	8100	3,079,871.08	901,684.79	624,217.20	166,606.45	664,079.01	23,461.74	7,008.20								5,466,928.47
Administrative Technology Services	8200	732,841.08	188,565.92	540,110.63	10,979.55	23,996.40	5,349.86									1,501,843.44
Community Services	9100	245,859.17	81,608.41	3,721.69		52,171.34	598.68	36,029.13								419,988.42
<i>Capital Outlay:</i>																
Facilities Acquisition and Construction	7420						182,089.83									182,089.83
Other Capital Outlay	9300						692,612.37									692,612.37
<i>Debt Service: (Function 9200)</i>																
Redemption of Principal	710															
Interest	720															
<b>Total Expenditures</b>		160,930,724.68	44,585,260.68	10,122,477.00	9,064,260.90	7,764,950.93	2,680,951.26	737,966.01								235,886,591.46
<b>Excess (Deficiency) of Revenues Over Expenditures</b>																2,464,003.83

**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, 2011

Exhibit K-1  
DOE Page 3  
**Fund 100**

	Account Number	
<b>OTHER FINANCING SOURCES (USES)</b>		
Loans	3720	
Sales of Capital Assets	3730	13,358.40
Loss Recoveries	3740	15,711.39
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	3,385,928.71
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	3,385,928.71
<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
<b>Total Other Financing Sources (Uses)</b>		<b>3,414,998.50</b>
<b>Net Change In Fund Balance</b>		<b>5,879,002.33</b>
Fund Balance, July 1, 2010	2800	16,879,727.00
Adjustments to Fund Balance	2891	124,238.20
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	2,015,980.61
Restricted Fund Balance	2720	1,126,924.89
Committed Fund Balance	2730	
Assigned Fund Balance	2740	2,065,633.70
Unassigned Fund Balance	2750	17,674,428.33
<b>Total Fund Balance, June 30, 2011</b>	<b>2700</b>	<b>22,882,967.53</b>

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - SPECIAL REVENUE  
 FUNDS - FOOD SERVICES  
 For the Fiscal Year Ended June 30, 2011

Exhibit K-2  
 DOE Page 4  
 Fund 410

	Account Number	
<b>REVENUES</b>		
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	5,498,066.96
School Breakfast Reimbursement	3262	1,120,652.20
After School Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA Donated Foods	3265	891,684.00
Cash in Lieu of Donated Foods	3266	4,354.63
Summer Food Service Program	3267	45,161.34
Fresh Fruit and Vegetable Program	3268	
Other Food Service Revenues	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	7,559,919.13
<i>State:</i>		
School Breakfast Supplement	3337	61,111.00
School Lunch Supplement	3338	73,542.00
Other Miscellaneous State Revenues	3399	
Total State	3300	134,653.00
<i>Local:</i>		
Interest on Investments	3431	22,680.21
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	5,835,050.78
Student Breakfasts	3452	4,805.87
Adult Breakfasts/Lunches	3453	308,471.10
Student and Adult a la Carte	3454	328,435.66
Student Snacks	3455	56,930.28
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	3,585.98
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	6,559,959.88
<b>Total Revenues</b>	<b>3000</b>	<b>14,254,532.01</b>

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, 2011

Exhibit K-2  
DOE Page 5  
Fund 410

	Account Number	
<b>EXPENDITURES (Function 7600/9300)</b>		
Salaries	100	4,965,115.44
Employee Benefits	200	1,906,317.75
Purchased Services	300	184,980.40
Energy Services	400	170,031.25
Materials and Supplies	500	6,251,022.18
Capital Outlay	600	222,630.47
Other Expenses	700	317,609.42
Other Capital Outlay (Function 9300)	600	209,608.79
<b>Total Expenditures</b>		<b>14,227,315.70</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>27,216.31</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds of Loans	3720	
Proceeds from Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>27,216.31</b>
Fund Balance, July 1, 2010	2800	4,568,967.28
Adjustments to Fund Balance	2891	(8,620.40)
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	115,206.28
Restricted Fund Balance	2720	4,472,356.91
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
<b>Total Fund Balance, June 30, 2011</b>	<b>2700</b>	<b>4,587,563.19</b>

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - SPECIAL REVENUE  
 FUNDS - OTHER FEDERAL PROGRAMS  
 For the Fiscal Year Ended June 30, 2011

Exhibit K-3  
 DOE Page 6  
 Fund 420

	Account Number	
<b>REVENUES</b>		
<i>Federal Direct:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	324,758.85
Medicaid	3202	1,595,148.71
Workforce Investment Act	3220	
Math and Science Partnerships, Title II Part B	3226	1,283,253.06
Drug Free Schools	3227	18,022.28
Individuals with Disabilities Education Act	3230	5,824,962.06
Elementary and Secondary Education Act, Title I	3240	3,396,699.47
Adult General Education	3251	110,895.23
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	
Federal Through Local	3280	
Cuban and Haitian Refugee Program	3291	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	261,075.38
Total Federal Through State and Local	3200	12,814,815.04
<i>State:</i>		
Other Miscellaneous State Revenue	3399	10,323.81
Total State	3300	10,323.81
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	
Total Local	3400	0.00
<b>Total Revenues</b>	<b>3000</b>	<b>12,825,138.85</b>





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

For the Fiscal Year Ended June 30, 2011

To Capital Projects Funds	930	
Interfund	930	
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
<b>Net Change in Fund Balance</b>		<b>264,547.76</b>
Fund Balance, July 1, 2010	2800	963,455.31
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	10,770.35
Restricted Fund Balance	2720	1,217,232.72
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2011	2700	1,228,003.07

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, 2011

	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
<b>REVENUES</b>							
<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	11,702,653.00					11,702,653.00
State Fiscal Stabilization Funds - Workforce	3211	1,855.30					1,855.30
State Fiscal Stabilization Funds - VPK	3212						0.00
Excellent Teaching	3213						0.00
Race to the Top	3214				426,912.65		426,912.65
Education Jobs Act	3215					7,447,843.00	7,447,843.00
Individuals with Disabilities Education Act (IDEA)	3230		4,789,807.77				4,789,807.77
Elementary and Secondary Education Act, Title I	3240		1,175,311.66				1,175,311.66
Adult General Education	3251						0.00
Other Food Services	3269						0.00
Miscellaneous Federal Through State	3299		61,227.62	36,726.59			97,954.21
Total Federal Through State	3200	11,704,508.30	6,026,347.05	36,726.59	426,912.65	7,447,843.00	25,642,337.59
<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	11,704,508.30	6,026,347.05	36,726.59	426,912.65	7,447,843.00	25,642,337.59



DISTRICT SCHOOL BOARD OF CLAY COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS (Continued)  
For the Fiscal Year Ended June 30, 2011

Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>0.00</b>
Fund Balance, July 1, 2010	2800	0.00
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	
<b>Total Fund Balance, June 30, 2011</b>	<b>2700</b>	<b>0.00</b>



DISTRICT SCHOOL BOARD OF CLAY COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)  
For the Fiscal Year Ended June 30, 2011

Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>0.00</b>
Fund Balance, July 1, 2010	2800	0.00
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, 2011	2700	0.00



DISTRICT SCHOOL BOARD OF CLAY COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)  
For the Fiscal Year Ended June 30, 2011

Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>0.00</b>
Fund Balance, July 1, 2010	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balances:</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, 2011	2700	0.00



Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
<b>EXPENDITURES</b>								
<i>Current:</i>								
Instruction								0.00
Post Personnel Services								0.00
Instructional Media Services								0.00
Instruction and Curriculum Development Services								0.00
Instructional Staff Training Services								0.00
Instruction Related Technology	27,922.05	8,396.60	383,154.00					419,912.65
Board								0.00
General Administration								0.00
School Administration								0.00
Facilities Acquisition and Construction								0.00
Food Services								0.00
Food Services								0.00
Central Services								0.00
Post Transportation Services								0.00
Operation of Plant								0.00
Maintenance of Plant								0.00
Administrative Technology Services			7,000.00					7,000.00
Community Services								0.00
Capital Outlay:								0.00
Facilities Acquisition and Construction								0.00
Other Capital Outlay								0.00
Debt Service: (Function 9100)								0.00
Redemption of Principal								0.00
Interest								0.00
<b>Total Expenditures</b>	27,922.05	8,396.60	390,154.00	0.00	0.00	0.00	0.00	426,912.65
<b>Excess (Deficiency) of Revenues over Expenditures</b>								
<b>OTHER FINANCING SOURCES (USES)</b>								
Loans								0.00
Sales of Capital Assets								0.00
Loan Resources								0.00
Transfers In:								0.00
From General Fund								0.00
From Debt Service Funds								0.00
From Capital Projects Funds								0.00
Interfund								0.00
From Permanent Funds								0.00
From Internal Service Funds								0.00
From Enterprise Funds								0.00
Total Transfers In								0.00
Transfers Out: (Function 9100)								0.00
To the General Fund								0.00
To Debt Service Funds								0.00
To Capital Projects Funds								0.00
Interfund								0.00
To Permanent Funds								0.00
To Internal Service Funds								0.00
To Enterprise Funds								0.00
Total Transfers Out								0.00
<b>Total Other Financing Sources (Uses)</b>								0.00
<b>Net Change in Fund Balance</b>								0.00
<b>Fund Balance, July 1, 2010</b>								0.00
Advancements to Fund Balance								0.00
Ending Fund Balance:								0.00
Nonexpendable Fund Balance								0.00
Restricted Fund Balance								0.00
Committed Fund Balance								0.00
Assigned Fund Balance								0.00
Unassigned Fund Balance								0.00
<b>Total Fund Balance, June 30, 2011</b>								0.00



DISTRICT SCHOOL BOARD OF CLAY COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - EDUCATION JOBS ACT (Continued)  
For the Fiscal Year Ended June 30, 2011

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, 2010	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
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, 2011	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, 2011

Exhibit K-5  
 DOE Page 14  
 Fund 490

	Account Number	
<b>REVENUES</b>		
Federal Through Local	3280	
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>
<b>EXPENDITURES</b>		
<i>Current:</i>		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
<b>Total Expenditures</b>		<b>0.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>0.00</b>
Fund Balance, July 1, 2010	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	
<b>Total Fund Balance, June 30, 2011</b>	<b>2700</b>	<b>0.00</b>



DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS

Exhibit K-6  
 DOE Page 13

For the Fiscal Year Ended June 30, 2011

Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 101.14/1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
To Special Revenue Funds								0.00
Interfund								0.00
To Permanent Funds								0.00
To Internal Service Funds								0.00
To Enterprise Funds								0.00
Total Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00	5,527,861.99	0.00	5,527,861.99
Net Change in Fund Balances	(17,820.46)	1,994.55	0.00	0.00	0.00	4,383.35	0.00	(11,442.56)
Fund Balances, July 1, 2010	158,636.19	258,947.80				52,454.46		470,038.45
Adjustments to Fund Balances								0.00
Ending Fund Balance:								
Nonspendable Fund Balance		8,492.72				302.71		8,795.43
Restricted Fund Balance	140,815.73	252,449.63				56,535.10		449,800.46
Committed Fund Balance								0.00
Assigned Fund Balance								0.00
Unassigned Fund Balance								0.00
Total Fund Balances, June 30, 2011	140,815.73	260,942.35	0.00	0.00	0.00	56,837.81	0.00	458,595.89

Account Number	Section 1011.14/1011.15 F.S. Loans 310	Special Act Bonds (Rothchild) 320	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds 360	Capital Improvement Station 001.17(2) F.S. 370	Voiced Capital Improvement 380	Other Capital Projects 390	ARBA Economic Stimulus Capital Projects 399	Totals
<b>REVENUES</b>										
<i>Federal:</i>										
3199 Miscellaneous Federal Direct										0.00
3299 Miscellaneous Federal Through State										0.00
<i>State:</i>										
3121 CO&S Distributed					408,477.00					408,477.00
3125 Interest on Undistributed COARDS					15,233.03					15,233.03
3126 SE/COB1 Bond Interest										0.00
3141 Racing Commission Funds										0.00
3191 Public Education Capital Outlay (PECO)			2,062,385.00							2,062,385.00
3192 Classroom First Program										0.00
3193 School Infrastructure Thrift Program										0.00
3194 Effort Index Grant										0.00
3195 Smart Schools Small County Assistance Program										0.00
3196 Class Size Reduction/Capital Funds										0.00
3197 Charter School Capital Outlay Funding										0.00
3199 Other Miscellaneous State Revenue										0.00
3100 Total State Sources	0.00	0.00	2,062,385.00	0.00	423,710.03	0.00	0.00	74,528.15	0.00	2,560,643.18
<i>Local:</i>										
3413 District Local Capital Improvement Tax						13,647,039.98				13,647,039.98
3418 Local Sales Tax								1,572,002.06		1,572,002.06
3421 Tax Redemptions								493,504.96		493,504.96
3431 Interest on Investments		130.39	639.82		934.78			60,123.10		133,727.90
3432 Gain on Sale of Investments										0.00
3433 R4 Interest (Decrease) in Fair Value of Investments										0.00
3440 Gifts, Grants, and Bequests										0.00
3493 Miscellaneous Local Sources										0.00
3496 Inland Fees										0.00
3400 Total Local Sources	0.00	130.39	639.82	0.00	934.78	14,212,404.35	0.00	2,440,893.88	0.00	16,686,673.33
Total Revenues	0.00	130.39	2,062,024.82	0.00	424,644.81	14,212,404.35	0.00	4,097,547.39	0.00	20,797,611.96
<b>EXPENDITURES (Function 7400)</b>										
610 Library Books						3,416.37				3,416.37
620 Audio-Visual Materials (Non-consumable)										0.00
630 Buildings and Fixed Equipment						5,731.62				5,731.62
640 Furniture, Fixtures and Equipment		144,741.57	75,705.04			3,660,550.90				3,881,047.51
650 Motor Vehicles (Including Buses)			62.30			154,564.20				1,392,826.49
660 Land						2,467,060.00				2,467,060.00
670 Improvements Other than Buildings			167,101.63			292,901.48				460,003.11
680 Remodeling and Renovations			1,270,735.16			5,159,762.17				6,430,497.33
690 Computer Software						276.00				276.00
710 Debt Service (Function 9200)										0.00
720 Interest										0.00
730 Dues and Fees										0.00
790 Miscellaneous Expenses										0.00
Total Expenditures	0.00	144,741.57	1,513,604.33	0.00	0.00	11,747,262.74	0.00	3,094,463.38	0.00	16,500,072.02
Excess (Deficiency) of Revenues Over Expenditures	0.00	(144,390.99)	549,420.49	0.00	424,644.81	2,465,141.61	0.00	1,003,084.01	0.00	4,237,739.94

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, 2011

	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds (Refund)	Section 1011.14(7)(1)1.15 F.S. Loans	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	AREA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
<b>OTHER FINANCING SOURCES (USES)</b>												
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							73,102.50				73,102.50
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Certificates of Participation	3750											0.00
Premium on Certificates of Participation	3795											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 9239)	760											0.00
Discounts on Sale of Bonds (Function 9239)	891											0.00
Discounts on Refunding Bonds (Function 9239)	892											0.00
Discounts on Certificates of Participation (Function 9239)	893											0.00
<b>Transfers In:</b>												
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	0.00	0.00	0.00	0.00
<b>Transfers Out: (Function 9700)</b>												
To General Fund	910				(45,000.00)			(3,340,928.71)		(1,414,315.34)		(3,185,928.71)
To Debt Service Funds	920							(4,113,546.65)				(5,227,861.95)
To Special Revenue Funds	940											0.00
Interfund	910											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			(45,000.00)		0.00	(7,454,475.36)	0.00	(1,414,315.34)	0.00	(8,913,790.70)
Total Other Financing Sources (Uses)					(45,000.00)		0.00	(7,381,372.86)	0.00	(1,414,315.34)	0.00	(8,840,688.20)
Net Change in Fund Balances		0.00	(144,520.99)	0.00	594,420.48	0.00	424,684.81	(4,916,231.25)	0.00	(411,231.33)	0.00	(4,549,948.29)
Fund Balances, July 1, 2010	2800		145,570.05		479,891.56		3,489.74	12,913,538.42		1,693,551.49		15,241,601.07
Adjustments to Fund Balances	2891											0.00
<b>Ending Fund Balance:</b>												
Unexpended Fund Balance	2710				41,033.87		2,321.68	282,163.66		188,965.86		516,465.07
Restricted Fund Balance	2720		979.08		941,279.98		427,812.87	7,643,841.01		1,091,154.10		10,109,067.24
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750							73,102.50				73,102.50
Total Fund Balances, June 30, 2011	2700	0.00	979.08	0.00	984,313.85	0.00	430,134.55	7,999,107.17	0.00	1,284,120.16	0.00	10,698,654.81



DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - PERMANENT FUND  
 For the Fiscal Year Ended June 30, 2011

Exhibit K-8  
 DOE Page 18  
 Fund 000

	Account Number	
<b>REVENUES</b>		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
<b>Total Revenues</b>		0.00
<b>EXPENDITURES</b>		
<i>Current:</i>		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
<i>Debt Service: (Function 9200)</i>		
Retirement of Principal	710	
Interest	720	
<b>Total Expenditures</b>		0.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		0.00
<b>OTHER FINANCING SOURCES (USES)</b>		
Sales of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
<b>Total Transfers In</b>	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
<b>Total Transfers Out</b>	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>Net Change in Fund Balance</b>		0.00
Fund Balance, July 1, 2010	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	
<b>Total Fund Balance, June 30, 2011</b>	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, 2011

	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
<b>OPERATING REVENUES</b>									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other Expenses	700								0.00
Depreciation	780								0.00
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Miscellaneous Local Sources	3495								0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
<b>Total Transfers In</b>	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Assets</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets, July 1, 2010	2880								0.00
Adjustments to Net Assets	2896								0.00
<b>Net Assets, June 30, 2011</b>	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, 2011

	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
<b>OPERATING REVENUES</b>									
Charges for Services	3481	2,867,345.35							2,867,345.35
Charges for Sales	3482								0.00
Premium Revenue	3484	12,100.00							12,100.00
Other Operating Revenue	3489		0.00	0.00			0.00		0.00
<b>Total Operating Revenues</b>		<b>2,879,445.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,879,445.35</b>
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100								0.00
Employee Benefits	200	621,822.68							621,822.68
Purchased Services	300	1,541,610.44							1,541,610.44
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other Expenses	700								0.00
Depreciation	780								0.00
<b>Total Operating Expenses</b>		<b>2,163,433.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,163,433.12</b>
<b>Operating Income (Loss)</b>		<b>716,012.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>716,012.23</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431		22,407.19						22,407.19
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)	700								0.00
Miscellaneous Expense (Function 9900)	790								0.00
<b>Loss on Disposition of Assets (Function 9900)</b>		<b>22,407.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,407.19</b>
<b>Total Nonoperating Revenues (Expenses)</b>	<b>810</b>	<b>738,419.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>738,419.42</b>
<b>Income (Loss) Before Operating Transfers</b>		<b>1,454,431.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,454,431.65</b>
<b>Transfers In:</b>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
<b>Total Transfers In</b>	<b>36000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Transfers Out: (Function 9700)</b>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Change in Net Assets</b>		<b>738,419.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>738,419.42</b>
Net Assets, July 1, 2010	2880	4,861,517.02							4,861,517.02
Adjustments to Net Assets	2896								0.00
<b>Net Assets, June 30, 2011</b>	<b>2780</b>	<b>5,599,936.44</b>							<b>5,599,936.44</b>

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 SCHOOL INTERNAL FUNDS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 June 30, 2011

Exhibit K-11  
 DOE Page 21  
 Fund 891

	Account Number	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
<b>ASSETS</b>					
Cash	1110	1,122,901.38	8,784,966.68	8,532,132.06	1,375,736.00
Investments	1160	1,741,682.87	135,107.25	183,013.79	1,693,776.33
Accounts Receivable, Net	1130	0.00			0.00
Interest Receivable	1170	0.00			0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00			0.00
Inventory	1150	0.00			0.00
Due from Other Agencies	1220	0.00			0.00
<b>Total Assets</b>		<b>2,864,584.25</b>	<b>8,920,073.93</b>	<b>8,715,145.85</b>	<b>3,069,512.33</b>
<b>LIABILITIES</b>					
Salaries, Benefits, and Payroll Taxes Payable	2110	0.00			0.00
Payroll Deductions and Withholdings	2170	0.00			0.00
Accounts Payable	2120	93,935.22	8,532,132.06	8,556,668.83	69,398.45
Due to Budgetary Funds	2161	21,254.10	45,180.20	13,115.43	53,318.87
Internal Accounts Payable	2290	2,749,394.93	342,761.67	145,361.59	2,946,795.01
<b>Total Liabilities</b>		<b>2,864,584.25</b>	<b>8,920,073.93</b>	<b>8,715,145.85</b>	<b>3,069,512.33</b>

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

Exhibit K-12  
 DOE Page 22  
 Fund 601

June 30, 2011

	Account Number	Governmental Activities Total Balance June 30, 2011 [1]	Business-type Activities Total Balance June 30, 2011 [1]	Total
Notes Payable	2310			0.00
Obligations Under Capital Leases	2315	156,218.27		156,218.27
Bonds Payable	2320	7,950,000.00		7,950,000.00
Liability for Compensated Absences	2330	17,147,099.83		17,147,099.83
Certificates of Participation Payable	2340	63,120,000.00		63,120,000.00
Estimated Liability for Long-term Claims	2350	2,065,522.00		2,065,522.00
Other Post-employment Benefits Obligation	2360	1,041,710.00		1,041,710.00
Estimated PECO Advance Payable	2370			0.00
Other Long-term Liabilities	2380			0.00
<b>Total Long-term Liabilities</b>		<b>91,480,550.10</b>	<b>0.00</b>	<b>91,480,550.10</b>

[1] Include total current and noncurrent liability balances at June 30, 2011.

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 SCHEDULE OF CATEGORICAL PROGRAMS  
 REPORT OF EXPENDITURES AND AVAILABLE FUNDS  
 For the Fiscal Year Ended June 30, 2011

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2010	Returned To DOE	Revenues [4] 2010-11	Expenditures 2010-11	Flexibility [5] 2010-11	Unexpended June 30, 2011
Class Size Reduction/Operating Funds (3355)	94740	79,363.60		39,300,545.00	39,104,757.01		275,151.59
Class Size Reduction/Capital Funds (3396)	91050	29,558.52			29,558.52		0.00
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800	124,440.79		1,361,189.00	1,400,283.63		85,346.16
Excellent Teaching (3363/3213) [1]	90570			332,368.92	331,675.32		693.60
Florida Teachers Lead Program (FEFP Earmark)	97580	4,499.79		455,802.00	459,349.60		952.19
Instructional Materials (FEFP Earmark) [2]	90880	927,966.37		2,699,275.00	3,357,579.77		269,661.60
Library Media (FEFP Earmark) [2]	90881	480.23		160,846.00	156,728.53		4,597.70
Preschool Projects (3372)	97950						
Public School Technology (3375)	90320						
Safe Schools (FEFP Earmark) [3]	90803	89,802.06		632,599.00	668,679.06		53,722.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						
School Recognition Funds (3361)	92040	245,582.55		2,095,340.00	2,079,248.62		261,673.93
Supplemental Academic Instruction (FEFP Earmark)	91280	46,776.85		9,827,276.00	9,770,686.83		103,366.02
Teacher Recruitment and Retention (3362)	93460						
Teacher Training (3376)	91290						
Pupil Transportation (FEFP Earmark)	90830			7,990,419.00	7,990,419.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	66,018.62		351,610.14	345,868.66		71,760.10
Voluntary Prekindergarten - Summer Program (3371)	96441						

[1] Combine both general fund and ARRA funds revenue for Excellent Teaching categorical program.

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

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

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

[5] 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, 2011

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>ENERGY EXPENDITURES:</b>						
Natural Gas	410					0.00
Bottled Gas	420	7,707.17				7,707.17
Electricity	430	7,242,606.69	163,272.27			7,405,878.96
Heating Oil	440	106,565.22				106,565.22
<b>Total</b>		<b>7,356,879.08</b>	<b>163,272.27</b>	<b>0.00</b>	<b>0.00</b>	<b>7,520,151.35</b>
<b>ENERGY EXPENDITURES FOR PUPIL TRANSPORTATION:</b>						
Gasoline	450	57,840.18				57,840.18
Diesel	460	1,379,773.44		32,585.83	102.16	1,412,461.43
Oil & Grease	540	41,824.36				41,824.36
<b>Total</b>		<b>1,479,437.98</b>		<b>32,585.83</b>	<b>102.16</b>	<b>1,512,125.97</b>

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
<b>EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:</b>						
Buses	651				2,467,060.00	2,467,060.00
<b>EXPENDITURES FOR CAPITALIZED AUDIO VISUAL MATERIALS:</b>						
Audio Visual Materials	621	977.90				977.90

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
Subrecipient awards up to \$25,000	311	25,000.00		25,000.00		75,000.00
Subrecipient awards greater than \$25,000	312	2,491,218.60		748,867.94	8,992.50	3,249,079.04
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
<b>FOOD SERVICE SUPPLIES SUBOBJECT</b>		
Supplies	510	416,726.45
Purchased food to include commodities	570	4,931,717.70

**DISTRICT SCHOOL BOARD OF CLAY COUNTY**  
**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**

For the Fiscal Year Ended June 30, 2011

Exhibit K-14  
 DOE Page 25

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>Teacher Salaries</b>					
Basic Programs 101, 102, and 103 (Function 5100)	120	65,041,590.00	550,535.00	6,227,013.00	71,819,138.00
Basic Programs 101, 102, and 103 (Function 5100)	140	1,299,471.00	3,912.00	136.00	1,303,519.00
Basic Programs 101, 102, and 103 (Function 5100)	750				0.00
<b>Total Basic Program Salaries</b>		66,341,061.00	554,447.00	6,227,149.00	73,122,657.00
Other Programs 130 (ESOL) (Function 5100)	120	911,875.00	16,119.00	52,635.00	980,629.00
Other Programs 130 (ESOL) (Function 5100)	140	18,218.00	115.00	1.00	18,334.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
<b>Total Other Program Salaries</b>		930,093.00	16,234.00	52,636.00	998,963.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	33,374,626.00	1,394,229.00	3,794,599.00	38,563,454.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140	666,794.00	9,907.00	83.00	676,784.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750				0.00
<b>Total ESE Program Salaries</b>		34,041,420.00	1,404,136.00	3,794,682.00	39,240,238.00
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
<b>Total Career Program Salaries</b>		2,360,507.00	0.00	644,798.00	3,005,305.00

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>Textbooks (used for classroom instruction)</b>					
Textbooks (Function 5000)	520	3,449,581.90	34,096.02		3,483,677.92



DISTRICT SCHOOL BOARD OF CLAY COUNTY  
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION  
For the Fiscal Year Ended June 30, 2011

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
<b>EXPENDITURES</b>								
<i>Instruction:</i>								
Basic Instruction	5100							0.00
Exceptional Instruction	5200							0.00
Career Instruction	5300							0.00
Adult Instruction	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
<b>Total Flexible Spending Instructional Expenditures</b>	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

LIFELONG LEARNING:	Account Number	Amount
(Lifelong Learning Expenditures are used in federal reporting)		
<i>Expenditures:</i>		
General Fund	5900	5,531.99
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
<b>Total:</b>	5900	5,531.99

MEDICAID EXPENDITURE REPORT	Unexpended July 1, 2010	Earnings 2010-2011	Expenditures 2010-2011	Unexpended June 30, 2011
(Medicaid Expenditures are used in federal reporting)	975,336.94	1,595,148.71	1,330,600.95	1,239,884.70
Earnings, Expenditures, and Carryforward Amounts:				
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				966,015.72
<i>Other: Please limit explanation to 100 characters.</i>				
Basic Instruction				93,413.80
Career and Technical Education				2,552.94
Pupil Personnel Services				56,036.93
Instruction and Curriculum Development Services				105,626.67
Instructional Staff Training Services				56,589.13
Facilities Acquisition and Construction				2,241.36
Staff Services				44,367.36
Pupil Transportation Services				3,757.04

**SCHEDULE 5  
SCHEDULE OF EXPENDITURES OF FEDERAL  
AWARDS  
For the Fiscal Year Ended June 30, 2011**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures  (1)
<b>United States Department of Agriculture:</b>			
Indirect:			
Child Nutrition Cluster:			
Florida Department of Education:			
School Breakfast Program	10.553	321	\$ 1,120,652.20
National School Lunch Program	10.555	300	5,498,066.96
National School Lunch Program - Cash in Lieu of Commodities	10.555	None	4,354.63
Summer Food Service Program for Children	10.559	323	45,161.34
Florida Department of Agriculture and Consumer Services: National School Lunch Program	10.555 (2)(A)	None	<u>891,684.00</u>
<b>Total Child Nutrition Cluster</b>			<b>7,559,919.13</b>
Florida Department of Health:			
Child and Adult Care Food Program	10.558	I-3198	<u>4,369.49</u>
<b>Total United States Department of Agriculture</b>			<b><u>7,564,288.62</u></b>
<b>United States Department of Labor:</b>			
Indirect:			
Florida Association of Career and Technical Education:			
WIA Adult Program, ARRA-WIA Dislocated Workers, Recovery Act			
WIA Youth Activities	17.258, 17.260, 17.259	1282030	43,608.16
First Coast Workforce Development, Inc.:			
WIA Youth Activities	17.259	FCWD 2011-05	53,757.72
ARRA - WIA Youth Activities, Recovery Act	17.259	FCWD 2010-S02, S03	<u>36,726.59</u>
<b>Total United States Department of Labor</b>			<b><u>134,092.47</u></b>
<b>United States General Services Administration:</b>			
Indirect:			
Florida Department of Management Services:			
Donation of Federal Surplus Personal Property	39.003 (2)(B)	None	<u>2,617.33</u>
<b>United States Department of Education:</b>			
Direct:			
Impact Aid	84.041	N/A	<u>635,363.27</u>
Indirect:			
Title 1, Part A Cluster:			
Florida Department of Education:			
Title 1 Grants to Local Educational Agencies	84.010	212,222,226,228	3,396,699.47
ARRA - Title 1 Grants to Local Educational Agencies, Recovery Act	84.389	212, 226	<u>1,175,311.66</u>
<b>Total Title 1, Part A Cluster</b>			<b>4,572,011.13</b>
Special Education Cluster:			
Florida Department of Education:			
Special Education - Grants to States	84.027	262, 263	5,765,058.52
Special Education - Preschool Grants	84.173	267	59,903.54

**SCHEDULE 5  
SCHEDULE OF EXPENDITURES OF FEDERAL  
AWARDS  
For the Fiscal Year Ended June 30, 2011**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)
ARRA - Special Education Grants to States, Recovery Act	84.391	263	4,624,280.84
ARRA - Special Education - Preschool Grants, Recovery Act	84.392	267	165,530.50
University of South Florida:			
Special Education - Grants to States	84.027	1725104600	23,073.81
Duval County District School Board:			
Special Education - Grants to States	84.027	48907	439.04
<b>Total Special Education Cluster</b>			<b>10,638,286.25</b>
Education for Homeless Children and Youth Cluster:			
Florida Department of Education:			
Education for Homeless Children and Youth	84.196	127	71,380.01
ARRA - Education for Homeless Children and Youth, Recovery Act	84.387	127	21,417.90
<b>Total Education for Homeless Children and Youth Cluster</b>			<b>92,797.91</b>
Education Technology State Grants Cluster:			
Florida Department of Education:			
Education Technology State Grants	84.318	121, 122	212,360.13
ARRA - Education Technology State Grants, Recovery Act	84.386	121	39,806.15
<b>Total Education Technology State Grants Cluster</b>			<b>252,166.28</b>
State Fiscal Stabilization Fund Cluster:			
Florida Department of Education:			
ARRA-State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	84.394	591	11,450,664.00
ARRA-State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	84.397	592	253,844.30
<b>Total State Fiscal Stabilization Fund Cluster</b>			<b>11,704,508.30</b>
Florida Department of Education:			
Adult Education-Basic Grants to States	84.002	191	110,895.23
Career and Technical Education - Basic Grants to States	84.048	161	281,150.69
Safe and Drug-Free Schools and Communities - State Grants	84.186	103	18,022.28
English Language Acquisition Grants	84.365	102	70,967.75
Improving Teacher Quality State Grants	84.367	224	1,082,105.11
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395	RL111	426,912.65
Education Jobs Fund	84.410	541	7,447,843.00
Washington County District School Board:			
Reading First State Grants	84.357	7929003	1,800.00

**SCHEDULE 5  
SCHEDULE OF EXPENDITURES OF FEDERAL  
AWARDS  
For the Fiscal Year Ended June 30, 2011**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures  (1)
<b>Total Indirect</b>			<u>36,699,466.58</u>
<b>Total United States Department of Education</b>			<u>37,334,829.85</u>
<b>United States Department of Health and Human Services:</b>			
Indirect:			
First Coast Workforce Development, Inc.:			
Temporary Assistance for Needy Families	93.558	FCWD 2011-05	<u>53,757.72</u>
<b>United States Department of Defense:</b>			
Direct:			
Navy Junior Reserve Officers Training Corps	None	N/A	<u>331,516.17</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 45,421,102.16</u></u>

Notes:

- (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal Programs during the 2010-11 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 2010-11 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 2010-11 fiscal year.