FLORIDA DEPARTMENT OF EDUCATION REPORT OF FINANCIAL DATA TO THE **COMMISSIONER OF EDUCATION (ESE 348)**

DISTRICT SCHOOL BOARD OF CLAY

COUNTY

Return completed form to: Department of Education Office of Funding and Financial Reporting 325 W. Gaines St., Room 824 Tallahassee, FL 32399-0400

For the Fiscal Year Ended June 30, 2007

	For the Fiscal Year Ended June 30, 2007	PA	GE NUMBE	R
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The Report of Fina	ancial Data to the Commissioner of Education (ESE 348) for the fiscal year e	ended June 30,	2007, was subi	mitted in
accordance with l	Rule 6A-1.0071, FAC (Section 1001.51(12)(b), F.S.). This report was	approved by	the school b	oard on
<u>Sept. 17,</u>	, 2007.			
District Superinten	dent's Signature Date			

Exhibit K-1 DOE Page 1 Fund 100

For the Fiscal Year Ended June 30, 2007		Fund 100
	Account	
	Number	
REVENUES		
Federal Direct: Federal Impact, Current Operation	3121	607,960.71
Reserve Officers Training Corps (ROTC)	3191	252,530.15
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	860,490.86
Federal Through State and Local:		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	40.050.64
Miscellaneous Federal Through State	3299 3200	49,970.74 49,970.74
Total Federal Through State and Local State:	3200	43,570.74
State: Florida Education Finance Program	3310	140,619,293.00
Workforce Development	3315	1,032,560.00
Workforce Development Capitalization Incentive Grant	3316	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expense	3323	20,600.05
Categoricals:		
Florida Teacher Lead Program	3334	605,231.00
Instructional Materials	3336	3,843,176.00
District Discretionary Lottery Funds	3344	1,403,542.00
Pupil Transportation	3354	7,829,414.00
Class Size Reduction/Operating Funds	3355 3361	27,954,734.00 2,679,309.00
School Recognition Funds Excellent Teaching Program	3361	2,679,309.00 1,123,917.76
Voluntary Prekindergarten Program	3371	42,613.39
Preschool Projects	3372	42,013.32
Reading Programs	3373	
Full Service Schools	3378	
Other State:		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	4,547.29
State License Tax	3343	36,198.15
Other Miscellaneous State Revenue	3399	403,621.70
Total State	3300	187,598,757.34
Local:	2411	51 200 AAC 7A
District School Taxes Tax Redemptions	3411 3421	51,288,006.70 140,959.31
Payment in Lieu of Taxes	3422	140,000.01
Excess Fees	3423	
Tuition	3424	
Rent	3425	224,223.60
Interest on Investments	3431	2,481,507.39
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	15,115.00
Adult General Education Course Fees	3461	4,825.46
Postsecondary Vocational Course Fees	3462	3,720.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees Postsecondary Lab Fees	3464 3465	
Lifelong Learning Fees	3466	32,578.00
Financial Aid Fees	3468	32,370.00
Other Student Fees	3469	61,147.00
Preschool Program Fees	3471	404,112.29
Pre-K Early Intervention Fees	3472	
School Age Child Care Fees	3473	
Other School, Course and Class Fees	3479	
Miscellaneous Local:	1	
Bus Fees	3491	
Transportation Services-School Activities	3492	
Sale of Junk	3493	455.004.55
Receipt of Federal Indirect Cost Rate	3494	452,004.78
Other Miscellaneous Local Sources	3495	912,335.09
Impact Fees Refunds of Prior Year's Expenditures	3496 3497	6,164.42
I REILINGS OF FIRDLES CAUCICULUICS	j 3471	
	3408	43 Q7R 61
Collections for Lost, Damaged and Sold Textbooks	3498 3499	43,978.61 193.418.58
	3498 3499 3400	43,978.61 193,418.58 56,264,096.23

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

Exhibit K-1 DOE Page 2

EXPENDITURES For the Fiscal Year Ended June 30, 2007 Debt Service: (Function 9200) Capital Outlay: Excess (Deficiency) of Revenues Over Expenditures Redemption of Principal Facilities Acquisition and Construction Operation of Plant Pupil Transportation Services Food Services Facilities Acquisition and Construction School Administration School Board Pupil Personnel Services Maintenance of Plant Other Capital Outlay Central Services General Administration instruction Related Technology instructional Staff Training Services Instruction and Curriculum Development Services nstructional Media Services Community Services Administrative Technology Services iscal Services nstruction Total Expenditures Number Account 6100 9300 9100 8200 8100 7900 7600 7500 7410 7300 7200 7100 6500 640 000 6300 6200 5000 7420 7800 7700 720 710 Salaries 164,332,618.76 114,966,092.95 2,772,474.85 1,016,663.06 3,042,988.75 3,768,159.13 9,228,518.77 8 5,998,765.58 6,970,934.00 2,250,954.66 567,901.51 522,257.68 830,612.93 607,433.15 488,104.70 815,092.95 162,416.80 71,552.24 Employee Benefits 41,255,408.36 28,474,174.53 2,292,386.06 2,536,210.26 200 1,804,290.12 2,222,018.27 124,427.52 727,343.02 551,024.13 192,542.70 111,813.38 704,500.16 929,946.29 124,939.95 115,396.29 193,683.80 70,815.85 5,353.59 Services Purchased 11,451,270.58 300 3,762,280.17 321,787.69 2,970,569.03 127,661.76 712,308.33 438,536.21 827,792.58 402,895.49 242,241.92 102,965.69 83,607.47 398,179.84 808,823.42 23,944.38 190,843.35 24,148.21 12,685.04 Services Energy 7,570,244.27 5,860,073.42 8 1,537,068.83 126,647.98 19,103.39 7,048.82 6,083.54 3,838.61 1,952.21 8,427.47 0.00 and Supplies Materials 9,790,620.07 500 7,011,396.16 242,250.02 488,387.55 190,903.84 964,718.34 529,113.15 66,265.43 43,221.05 12,813.33 50,529.07 (3,313.31) 55,808.96 6,497.66 70,462.80 53,069.46 8,129.56 367.00 Capital Outlay 8 4,961,316.68 2,055,984.77 722,311.56 566,076.73 491,368.20 698,685.11 143,565.32 157,896.51 21,455.48 28,615.47 27,490.40 14,953.80 13,112.24 6,107.73 7,720.69 3,569.69 1,771.75 631.23 0.00 0.00 Expenses Other 700 509,427.59 105,203.43 42,632.51 26,218.18 95,838.13 36,500.18 30,298.40 78,036.80 16,144.00 17,501.06 42,164.91 2,788.00 8,507.84 3,091.05 2,079.22 1,582.37 102.62 738.89 239,870,906.31 54,234,548.68 Totals 17,983,452.15 11,691,713.87 13,715,671.14 12,337,836.93 5,473,810.42 3,488,800.84 2,007,452.10 5,413,033.51 2,055,984.77 1,565,358.80 4,132,592.15 1,685,568.31 4,902,408.86 838,741.03 681,782.21 668,279.67 797,217.19 456,079.98 566,076.73 76,905.83 Fund 100 0.00 0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY STATEMENT OF REVENUES, EXPENDITURES AND

Exhibit K-1

DOE Page 3

CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

For the Fiscal Year Ended June 30, 2007		Fund 100
	Account	
	Number	
OTHER FINANCING SOURCES (USES)		
Loans	3720	
Sales of Capital Assets	3730	70,112.31
Loss Recoveries	3740	31,774.19
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	2,400,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	2,400,000.00
Transfers Out: (Function 9700)	(
To Debt Service Funds	920	
To Capital Projects Funds	930	(37,392.00)
To Special Revenue Funds	940	(23,840.58)
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(61,232.58)
Total Other Financing Sources (Uses)		2,440,653.92
Net Change In Fund Balance		7,343,062.78
Fund Balance, July 1, 2006	2800	25,224,881.13
Adjustments to Fund Balance	2891	103,455.93
Fund Balance, June 30, 2007	2700	32,671,399.84

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

Exhibit K-2 DOE Page 4

For the Fiscal Year Ended June 30, 2007

Fund 410

For the Fiscal Year Ended June 30, 2007		runa 410
	Account	
	Number	
REVENUES		
Federal Through State and Local:		
School Lunch Reimbursement	3261	3,601,358.55
School Breakfast Reimbursement	3262	597,232.97
After School Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA Donated Foods	3265	682,382.00
Cash in Lieu of Donated Foods	3266	85,832.40
Summer Food Service Program	3267	
Nutrition Education and Training Program	3268	
Other Food Service Revenues	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	4,966,805.92
State:		
School Breakfast Supplement	3337	43,128.00
School Lunch Supplement	3338	60,867.99
Other Miscellaneous State Revenues	3399	
Total State	3300	103,995.99
Local:		
Interest on Investments	3431	159,996.89
Gain on Sale Of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	5,157,873.25
Student Breakfasts	3452	33,328.40
Adult Breakfasts/Lunches	3453	229,363.81
Student and Adult a la Carte	3454	307,983.75
Student Snacks	3455	30,897.81
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	1,271.80
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	5,920,715.71
Total Revenues	3000	10,991,517.62

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

Exhibit K-2 DOE Page 5

For the Fiscal Year Ended June 30, 2007

Fund 410

For the Fiscal Year Ended June 30, 2007		UII DIII
	Account	
	Number	
EXPENDITURES (Function 7600/9300)		
Salaries	100	3,806,500.48
Employee Benefits	200	1,351,339.98
Purchased Services	300	255,199.49
Energy Services	400	131,993.59
Materials and Supplies	500	5,102,765.44
Capital Outlay	600	115,580.80
Other Expenses	700	249,762.45
Other Capital Outlay (Function 9300)	600	103,728.52
Total Expenditures		11,116,870.75
Excess (Deficiency) of Revenues Over Expenditures		(125,353.13)
OTHER FINANCING SOURCES (USES)		
Proceeds of Loans	3720	
Proceeds from Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	23,840.58
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	23,840.58
Transfers Out: (Function 9700)		
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)		23,840.58
Net Change in Fund Balance		(101,512.55)
Fund Balance, July 1, 2006	2800	3,511,453.42
Adjustments to Fund Balance	2891	(30,205.77)
Fund Balance, June 30, 2007	2700	3,379,735.10

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

Exhibit K-3 DOE Page 6

For the Fiscal Year Ended June 30, 2007

Fund 420

For the Fiscal Year Ended June 30, 2007		Fund 420
	Account	
	Number	
REVENUES		
Federal Direct:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	276,951.70
Total Federal Direct	3100	276,951.70
Federal Through State and Local:		
Vocational Education Acts	3201	162,862.91
Medicaid	3202	341,272.90
Workforce Investment Act	3220	
Eisenhower Math and Science	3226	1,017,890.53
Drug Free Schools	3227	113,219.45
Individuals with Disabilities Education Act	3230	6,903,062.49
Elementary and Secondary Education Act, Title I	3240	2,626,814.21
Adult General Education	3251	
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	77,362.75
Federal Through Local	3280	
Cuban and Haitian Refugee Program	3291	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	440,147.89
Total Federal Through State and Local	3200	11,682,633.13
State:		
Other Miscellaneous State Revenue	3399	1,837.70
Total State	3300	1,837.70
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	11,961,422.53

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12,252.00 10.00 24,000.00 24,704.94 23,255.25 20,251.44 20,000.00 24,000.00 25,068.23 20,251.44 20,031.44 20,000.00 24,000.00 25,068.23 20,251.44 20,031.44 20,031.44 20,000.00 30,000.00	2800	Fund Balance, July 1, 2006 Adjustments to Fund Balance
1,352,17	2800	Fund Balance, July 1, 2006
1,55,2,12	5100	
1,50,272 12,252.01 0.00 24,000.00 24,784.41 1.552.71 1.252.02 1.55.07.31 20,351.44 14,67 125.07.31 20,351.44 14,67 125.07.31 20,351.44 14,67 125.07.31 20,351.44 14,67 125.07.31 20,351.44 14,67 125.07.31 20,351.44 14,67 125.07.31 20,351.44 14,67 125.07.31 20,351.44 14,67 125.07.31 20,351.44 14,67 125.07.31 20,351.44 14,67 125.07.31 20,351.44 14,67 125.07.31 20,351.44 14,67 125.07.31 20,351.44 14,67 125.07.31 125	2000	Nat Change in Find Balance
1,35,272 12,252.01 0.00 24,00.001 24,784.41 1,352.72 12,355.25 12,355.25 125,60.63 125,60.73 125		Total Hausters Out
1.35.2.01 1.35.2.02 1.35.2.03 2.35.9.2.5 2.35.9.8.6 2.35.9.0.00 2.35.9.8.6 2.35.9.0.00 2.35.9.8.6 2.35.9.0.00 2.35.9.8.6 2.35.9.0.00 2.35.9.8.6 2.35.9.0.00 2.35.9.8.6 2.35.9.0.00 2.35.9.8.6 2.35.9.0.00 2.35.9.8.6 2.35.9.0.00 2.35.9.8.6 2.35.9.0.00 2.35.9.8.6 2.35.	0000	To Emerprise r mius
1,352,101 1,352,101 1,352,101 2,3298,25 2,3298,26 2,3298,26 2,4000,00 2,1000	000	To Internal Service Funds
1,352,01	000	To Permanent Funds
1,15,5,27 1,15,5,27 1,24,136 1,24,136 1,24,00,000 1,24,000,000 1,24,000 1,24,000 1,24,000 1,24,000 1,24,000 1,24,000 1,24,000 1,24,000 1,24,000 1,24,000 1,24,000 1,24,000 1,24,000 1,24,000 1,24,000 1,24,000 1,24,000 1,24,000 1,24,00	950	Interfund
1,155,271 1,125,200 1,24,74,36 1,24,436 1,25,205,23 1,25,008,23 1,	930	To Capital Projects Funds
1,155.71 1,125.10 1,1	920	To Debt Service Funds
1,352.71 1,252.00 1,364.36 32,395.25 23,295.25 24,000.00 24,000.00 24,000.00 25,008.63 24,000.00 24,000.00 24,000.00 25,008.63 20,007.13 20,507.14 20,000 20,007.13 20,507.14 20,000 20,000 20,100 20,	910	To the General Fund
1,35,271 1,25,270 1,25,270 1,25,270 23,295,25 23,295,25 24,000,00 24,000,00 25,608,63 25,608,63 25,608,63 25,608,63 25,608,63 25,608,63 25,608,63 25,608,63 25,608,63 25,608,63 25,608,63 25,608,63 25,608,63 25,608,63 25,608,63 25,609,63 25,600,00		Transfers Out: (Function 9700)
1,35,271 1,25,200 1,34,900 2,4,000,00 2,4,794,94 32,395,25 23,295,25 24,000,00 24,000,00 136,807,31 20,351,44 44,87 24,000,00 26,070 121,792,77 1,466,40 296,70 121,792,77 1,466,40 296,70 121,792,77 1,466,40 296,70 121,792,77 1,466,40 298,37,02 298,141,67 299,771,67 1,466,40 298,37,02 298,37,02 298,37 2	3600	Total Transfers In
1,33,201 1,23,200 1,23,200 24,000,00 24,000,00 24,000,00 24,000,00 24,000,00 24,000,00 24,000,00 24,000,00 24,000,00 24,000,00 25,339,86 20,351,44 20,351,44 20,320,00 2	3690	From Enterprise Funds
1,135,201 1,135,201 1,235,205 23,956,25 23,956,25 23,956,25 23,956,25 24,000,00 24,000,00 24,794,94 1,381,70 20,686,35 21,381,70 20,573 22,800 23,1351,44 44,87 23,1351 23,100 20,70	3670	From Internal Service Funds
1,135,271 1,235,270 1,235,275 1,235,275 1,235,275 1,235,275 1,245,277 1,245,	3660	From Permanent Funds
1.33.21 12,220.00 0.00 24,000.00 24,794.94 1.331.21 12,220.00 0.00 24,000.00 24,794.94 1.331.21 12,220.00 25,608.63 1,381.70 25,608.63 24,000.00 136,607.31 20,331.44 44,87 92,339.86 72,097,80 136,607.31 20,331.44 44,87 92,339.86 72,097,80 121,792.77 1,466.40 256.70 121,792.77 1,466.40 268,267.02 650,813.31 410.9 1191,010.71 1,499.921.63 1,466.40 508,267.02 650,813.31 410.9 1191,010.71 1,499.921.63 1,466.40 508,267.02 650,813.31 410.9 1191,010.71 1,499.921.63 1,466.40 508,267.02 650,813.31 410.9 1191,010.71 1,499.921.63 1,466.40 508,267.02 650,813.31 410.9 1191,010.71 1,499.921.63 1,466.40 508,267.02 650,813.31 410.9 1191,010.71 1,499.921.63 1,466.40 508,267.02 650,813.31 410.9 1191,010.71 1,499.921.63 1,466.40 508,267.02 650,813.31 410.9 1191,010.71 1,499.921.63 1,466.40 508,267.02 650,813.31 410.9 1191,010.71 1,499.921.63 1,466.40 508,267.02 650,813.31 410.9 1191,010.71 1,499.921.63 1,466.40 508,267.02 650,813.31 410.9 1191,010.71 1,499.921.63 1,466.40 508,267.02 650,813.31 410.9 1191,010.71 1,499.921.63 1,466.40 508,267.02 650,813.31 410.9 1191,010.71 1,499.921.63 1,466.40 508,267.02 650,813.31 410.9 1191,010.71 1,499.921.63 1,466.40 508,267.02 650,813.31 410.9 1191,010.71 1,499.921.63 1,466.40 508,267.02 650,813.31 410.9 1191,010.71 1,499.921.63 1,466.40 508,267.02 650,813.31 410.9 1191,010.71 1,499.921.63 1,466.40 508,267.02 650,813.31 410.9 1191,010.71 1,499.921.63 1,466.40 508,267.02 650,813.31 410.9 1191,010.71 1,499.921.63 1,499.	3650	Interfund
1,33,23,1 1,33,21 63,944,36 32,95,25 63,297,80 24,000,00 25,339,86 720,937,80 24,000,00 25,339,86 720,937,80 24,000,00 25,339,86 720,937,80 24,000,00 25,339,86 720,937,80 26,70 26,70 121,792,77 1,466,40 26,70 121,792,77 1,466,40 26,70 27,000,00 28,267,02 1,931,47,67 463,147,67	3030	From Capital Projects Funds
1,252.70 1,252.70 1,252.70 1,252.70 24,700.00 24,700.00 24,704.94 1,251.70 25,608.63 24,000.00 24,704.94 24,128.70 24,005.70 25,608.63 24,000.00 25,608.63 2	3620	From Debt Service Funds
1,252.20 1,252.20 1,252.20 24,000.00 24,704.94 25,608.63 23,295.25 24,007.31 20,351.44 24,87 25,339.86 24,000.00 24,000.00 25,339.86 24,000.00 25,339.86 24,000.00 26,70 26,70 26,70 26,70 26,70 121,792.77 1,466.40 26,70 121,792.77 1,466.40 26,87.30 26,87.31 27,800 361,75 361,	3610	From General Fund
1.535.21 12.2500 0.00 24,000.00 24,794.94 1.381.70 63,944.36 32,395.25 0.5608.63 1.381.70 4.487 95,339.86 720,977.80 136,807.31 20,351.44 44,87 95,339.86 720,997.80 136,807.31 238.00 328.00 328.00 24,000.00 328.0	3610	Transfers in:
1,135.21 12,2200 0.00 24,000.00 24,794.94 (1.381.70	27.70	Loss Recovenes
1.535.21 12.522.00 0.00 24,000.00 24,794.94 1.381.70	OCIC	Sales of Capital Assets
1,535,21 12,252,00 0.00 24,000.00 24,794.94 (1.535,21 12,352,00 0.00 24,000.00 24,794.94 (1.535,21 12,352,00 0.00 24,000.00 24,794.94 (1.535,21 12,352,00 0.00 24,000.00 25,608.63 1,381.70 (1.581,70 12,351,44 44,87 12,352,86 720,937.80 136,807.31 20,351,44 44,87 12,352,352,86 720,000 361,75 (1.581,000 0.00 121,792.77 1,466.40 296.70 121,792.77 1,466.40 463,147.67 463,147.67 463,147.67 1,499.921.63 1,466.40 508,267.02 650,813.31 410,9 1,1931,010.77 1,499.921.63 1,499.92 650,813.31 410,9 1,1931,010.77 1,499.921.63 1,499.92 650,813.31 410,9 1,1931,010.77 1,499.921.63 1,499.92 650,813.31 410,9 1,1931,010.77 1,499.921.63 1,499.92 650,813.31 410,9 1,1931,010.77 1,499.921.63 1,499.92 650,813.31 410,9 1,1931,010.77 1,499.921.63 1,499.92 650,813.31 410,9 1,1931,010.77 1,499.921.63 1,499.92 650,813.31 410,9 1,1931,010.77 1,499.92	2720	Loans
1.53.5.21 12.22.00 0.00 24,000.00 24,794.94 1.381.70 1.381.70 5,608.63 1.381.70 1.381.70 5,508.63 1.381.70 1.38	3720	T cone
1,535,21 12,252,00 0.00 24,000,00 24,794,94 63,944,36 32,957,25 5.608.63 1,381.70 5,608.63 1,381.70 95,339.86 720,937.80 136,807.31 20,351.44 44,87 95,339.86 24,000.00 324,000.00 328.0		OTHER FINANCING SOURCES (ISES)
1.25.2.2.1		Loral Expenditures
1,335.21 12,252.00 0.00 24,000.00 24,794.94 (1,335.21 12,252.00 5,608.63 1,381.70 5,608.63 1,381.70 (1,381.70 12,399.86 720,937.80 136,807.31 20,351.44 44,87 95,339.86 724,000.00 361,75 (1,381.77 12,400.00 121,792.77 1,466.40 463,147.67 463,147.67 (1,381.76 12,400.00 121,792.77 1,466.40 463,147.67	021	Interest
1,335,21	007	Redemption of Principal
1,335.21 12,252.00 0.00 24,000.00 24,794.94 63,944.36 32,395.25 5,608.63 1,381.70 95,339.86 720,937.80 136,807.31 20,351.44 44,87 95,339.86 24,000.00 361,75 0.00	710	Debt Service: (Function 9200)
1,335,21 12,252,00 0,00 24,000,00 24,794,94 563,944,36 32,395,25 5,608,63 1,381,70 5,608,63 24,794,36 95,339,86 720,937,80 136,807,31 20,331,44 44,87 95,339,86 24,000,00 361,75 0,000 361,	9300	Other Capital Outlay
1,23,252,01 1,235,21 1,252,00 1,335,21 1,381,70 2,394,36 2,395,25 2,395,25 2,390,00 2,400,00 2,400,00 2,4794,94 2,381,70 2,508,63 1,381,70 2,331,44 2,481 2,339,86 2,400,00 361,75 2,339,86 2,400,00 361,75 328,00 3	7420	Facilities Acquisition and Construction
1,23,252,10 1,235,21 1,252,00 1,335,21 1,381,70 2,395,25 2,395,25 2,398,66 2,400,000 24,794,94 20,339,86 24,000,000 24,794,94 20,339,86 24,000,000 24,794,94 24,794,94 25,339,86 24,000,000 361,75 256,70 121,792,77 1,466,40 296,70 121,792,77 1,466,40		Capital Outlay:
1,23,20,23 1,252,00 0,00 24,000,00 24,794,94 4 63,944,36 32,395,25 5,608,63 1,381.70 4,87 95,339,86 720,937,80 136,807,31 20,351,44 44,87 95,339,86 24,000,00 32,200 328,00 328,00 328,00 95,339,86 24,000,00 361,75 361,75 361,75 361,75 296,70 121,792,77 1,466,40 361,75 361,75 361,75	0016	Community Services
1,23,20,23 1,23,20,00 24,000,00 24,794,94 4 63,944,36 32,395,25 5,608,63 1,381.70 4,887 95,339,86 720,937,80 136,807,31 20,351,44 44,87 95,339,86 24,000,00 328,00 328,00 361,75 95,339,86 720,937,80 0,00 361,75 95,339,86 720,937,80 0,00 361,75 95,339,86 720,937,80 0,00 361,75 95,339,86 720,937,80 0,00 361,75 95,339,86 720,937,80 0,00 361,75 95,339,86 720,937,80 0,00 361,75 95,339,86 720,937,80 0,00 361,75 95,339,86 720,937,80 0,00 361,75 95,339,86 720,937,80 0,00 361,75 95,339,86 720,937,80 0,00 361,75 95,339,86 720,000,00 361,75 0,00 361,75 95,339,86 720,000,00 361,75 0,00 <td>8200</td> <td>Administrative Technology Services</td>	8200	Administrative Technology Services
1,23,20,20 1,23,20,00 24,000,00 24,794,94 4 1,335,21 12,252,00 5,608,63 1,381.70 4,81.70 63,944,36 32,395,25 136,807,31 20,351,44 44,87 95,339,86 720,937,80 136,807,31 328,00 328,00 24,000,00 24,000,00 361,75 0,00 361,75 296,70 121,792,77 1,466,40 1,466,40 1,466,40 1,466,40	0100	Maintenance of Plant
1.23,20,20 0.00 24,000.00 24,794.94 4 1.335,21 12,252.00 0.00 24,000.00 24,794.94 1,381.70 63,944,36 32,395.25 5,608.63 1,381.70 20,351.44 44,87 95,339.86 720,937.80 136,807.31 20,351.44 44,87 95,339.86 24,000.00 328.00 328.00 328.00 96,75 0.00 0.00 361,75 205,70 121,792.77 1,466.40 0.00	9100	Operation of Plant
1,535,21 12,22,00 0.00 24,000.00 24,794.94 1,535,21 12,222.00 0.00 24,000.00 24,794.94 1,535,21 12,322.00 5,608.63 1,381.70 5,394.36 720,937.80 136,807.31 20,351.44 95,339.86 720,937.80 328.00 24,000.00 328.00 32	7000	Fubil Timishorianon acraices
1,23,20,21 12,252,00 0,00 24,000,00 24,794,94 4 63,944,36 32,395,25 5,608,63 1,381.70 4,87 95,339,86 720,937,80 136,807,31 20,351,44 44,87 95,339,86 24,000,00 328,00 328,00 328,00 328,00 95,339,86 24,000,00 361,75 361,75 361,75 361,75	7800	Danil Transportation Cornings
1,73,200,1 1,73,200,1 0,00 24,000,00 24,794,94 24,794,94 1,535,21 12,232,00 5,608,63 1,381,70 32,395,25 32,395,25 20,351,44 32,351,44 32,351,44 32,351,44 32,351,44 32,800 328,00	7700	Central Services
1,73,20,71 1,73,20,71 24,700,00 24,000,00 24,794,94 24,794,94 1,535,21 12,232,00 5,608,63 1,381,70 63,944,36 32,395,25 5,608,63 20,351,44 95,339,86 720,937,80 136,807,31 20,351,44 95,339,86 24,000,00 328,00 328,00 328,00 328,00 328,00 328,00 328,00	7600	Food Services
1,535,21 12,522,00 0.00 24,000,00 24,794,94 1,535,21 12,325,20 5,608,63 1,381.70 63,944,36 32,395,25 32,608,63 20,351.44 95,339,86 720,937,80 136,807,31 20,351.44 95,339,86 24,000,00 328,00 328,00	7500	Fiscal Services
1,535,21 12,522,00 0.00 24,000,00 24,794,94 63,944,36 32,395,25 5,608,63 1,381.70 95,339,86 720,937,80 136,807,31 20,351,44 24,000,00 328,00 328,00	7410	Facilities Acquisition and Construction
1,535,21 12,722,00 0.00 24,000,00 24,794,94 1,535,21 12,232,00 5,608,63 1,381,70 63,944,36 32,395,25 5,608,63 1,381,70 95,339,86 720,937,80 136,807,31 20,351,44 95,339,86 24,000,00 328,00 328,00	7300	School Administration
1,73,200,71 1,73,200,70 0,00 24,000,00 24,794,94 1,535,21 12,232,00 5,608,63 1,381,70 63,944,36 32,395,25 5,608,63 1,381,70 95,339,86 720,937,80 136,807,31 20,351,44 95,339,86 24,000,00 328,00	7200	General Administration
1,73,20,71 1,73,20,71 24,700,00 24,700,00 24,794,94 1,535,21 12,222,00 0.00 25,008,63 1,381,70 63,944,36 32,395,25 5,608,63 1,381,70 95,339,86 720,937,80 136,807,31 20,351,44 95,339,86 24,000,00 328,00	7100	Board
1,535,21 12,252,00 0.00 24,000,00 24,794,94 63,944,36 32,395,25 5,608,63 1,381.70 95,339,86 720,937,80 136,807,31 20,351,44 95,339,86 74,000,00 136,807,31 32,800	6500	Instruction Related Technology
1,535,21 12,525,00 0.00 24,000.00 24,794,94 (1,535,21 12,525,00 5,608.63 1,381.70 (1,535,44.36 27,0.73.50 136,807.31 70,351.44	6400	Instructional Staff Training Services
1,535,21 12,252.00 0.00 24,000.00 24,794.94 1,535,21 12,252.00 5.608.62 1,381.70		Instruction and Curriculum Development Services
12 22 20 20 20 20 20 20 20 20 20 20 20 20		Instructional Media Services
	6100	Pupil Personnel Services
1,045,374.15 400,970.50 0.00 201,570.11		Instruction
200 200 200 200 200 200 200 200 200 200		Current:
	Pacition	EVDENINTTIDES
Employee Purchased Energy Materials Capital Outer Remefite Services Services and Supplies Outlay Expenses		
300 400 500 600		
		For the Fiscal Year Ended June 30, 2007

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

For the Fiscal Year Ended June 30, 2007

Exhibit K-4 DOE Page 8 Fund 490

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DOL BOARD OF CLAY COUNTY PATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS	CHANGES IN	FUND BALANCES - DEI	BT SERVICE FUNDS					Exhibit K-5 DOE Page 9
r Ended June 30, 2007					17.1.1	2.1.1.1	Officer Dobt	
		SBF/COBI	Special Act	Section 1011.14/1011.15	Motor Vehicle	District	Otter Dept	
	_	Dande	Ponds	F.S. Loans	Revenue Bonds	Bonds	Service	
	THOUSE	Potton			3	350	790	Totals
	Number	(210)	(220)	(00.7)	(240)	(0000)		
								8
	3331							0.00
nted	3321							050 050 AR
								207,000,10

								im paraires, suite po, toor
20,700,700	37,804.90				441,428.40	207,423.27	2700	Aujusticius io ruiti bataives
						000	2000	Fund Balances, July 1, 2000
727,920.49	20,265.54					30.205	2800	VEL CHARGE HILL DAMAINGS
	17,589.41	0.00	0.00	0.00	45,076.11	(103.879.39)		Total Cultar Friend Bolleness (Cose)
	10.101,250,4	0.00				0.00		Total Other Emproise Sources (Tiese)
4 607 101 81	10 101 61	0.00		0.00	0.00	0.00	9700	Total Transfers Out
	000	200					990	o Enterprise Funds
							970	To Internal Service Funds
							980	To Permanent Funds
							950	Interfund
							949	o Special Revenue Funds
							200	To Capital Projects Funds
							310	o General Fund
							95	Albiers Out: (runthon >/oo)
								Transfers Out: (Eurodian 9700)
	7,072,101.01	0.00	0.00	0.00	0.00	0.00	3600	Total Transfers in
4 692 101 81	18 101 609 7	000					3690	rom Enterprise Funds
							3670	From Internal Service Funds
							2000	rom Permanent Funds
							2000	memma
							3650	LOSS CONTRACTOR ASSESSMENT OF THE PROPERTY OF
							3640	rom Special Revenue Funds
	1,000,000						3630	From Capital Projects Funds
4.692	18 101 669 7						3610	rom General Fund
0.00								Transfers In:
							075	scounts on Cernicates of Participation (Puricuon 9299)
							200	scounts on Kelminnik boline (Emikadii 2222)
							892	country on Parinding Bonds (Function 9700)
							891	counts on Sale of Ronds (Function 9299)
							760	yments to Refunded Bond Escrow Agent (Function 9299)
							3/60	oceeds of Forward Supply Contract
							3/33	mum on Ceruncares of Parucipation
							כחקרב	occup of Countries of Landahanon
				**			1750	Section of Destination
							3720	reade of I name
							3792	mium on Refunding Bonds
							3/13	Proceeds of Refunding Bonds
							16/6	mium on Sale of Bonds
							1000	e or points
							3710	HEN FIRM CHIC SOUNCES (COES)
								CSS (Denotately) of the military of the temperature
	(4,07,4,0,1,0)	0.00	0.00	0.00	45,076.11	(103,879.39)		sees (Deficiency) of Revenues Over Expenditures
	(OF GIS VES V)	0.00	0.00	00.0	68'517'661	1,079,864.13		otal Expenditures
5.970.273.16	4 690 693 14	000	000				790	Miscellaneous Expenses
					3/1.13	8/,930.03	/30	es and Fees
106,	18,354.38				E1 77£	63 350 50	720	rest
3,173,605.02	2,662,338.76				109.338.76	401 927 50	770	Regulption of rangolar
10697	2,010,000.00				90,000.00	590,000,00	710	a ENDIA ONES (remenon 2007)
			!					IOM KEVERES
40000	10,100.74	0.00	0.00	0.00	244,792.00	975,984.74	3000	otal Personnes
1 236 957 48	16180 74	0.00	0.00	0.00	21,542.00	0.00	3400	Total Local Sources
37.	16 180 74	000	200				3497	inds of Prior Year Expenditures
							3490)act Fees
							2005	Cellaneous Local Kevenues
							3005	s, challs, and bequests
							3440	n Contract
							3433	Increase (Decrease) in Fair Value of Investments
							3432	Gain on Sale of Investments
					21,342,00		3431	nest on Investments
37,722.74	16.180.74				21 62 00		3423	xcess Fees
							2242	ments in Lieu of Taxes
							CCVE	ax Kedelipholis
***************************************							1421	d checking
							3418	al Sales Tax
							3412	District Interest and Sinking Taxes
				0.00	00.00-9-09-7	41.49KC1K	3,300	otal State Sources
1,199,234.74	0,00	0.00	0.00	000	חח חזכ בככ	075 004 74	3399	er Miscellaneous State Revenue
							1450	ing Commission Funds
223,2					00 050 500	0,777,100	2265	COBI Bond Interest
2,6						96 red 9	3775	rest on Undistribilizar CO&DS
							SCEE	COLESCIENT SERVICES
							VCEE	& Do William to one con pains
1,606						969,050,48	222	e De Method for Confession
0,00							3321	REVENUES
					1223	(014)	Munici	
Totals	(290)	(250)	Revenue Bonds (240)	F.S. Loans (230)	Bonds (220)	Bonds	Account	
	Other Debt	District	Motor Vehicle	Section 1011.14/1011.15	Special Act	SBE/COBI		For the Fiscal Year Ended June 30, 2007
COSTINGO	74- 74+	2	11.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1					07

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

For the Fiscal Year Ended June 30, 2007

Excess (Deficiency) of Revenues Over Expenditures Debt Service (Function 9200) Audio-Visual Materials (Non-consumable)
Buildings and Fixed Equipment
Furniture, Fixtures and Equipment
Motor Vehicles (Including Buses) **EXPENDITURES (Function 7400)** Gifts, Grants, and Bequests
Miscellaneous Local Sources District Local Capital Improvement Tax Smart Schools Small County Assistance Program Class Size Reduction/Capital Funds Charter School Capital Outlay Funding Other Miscellancous State Revenue SBE/COBI Bond Interest CO&DS Distributed Viscellaneous Federal Through State Miscellaneous Federal Direct REVENUES mpact Fees mprovements Other than Buildings temodeling and Renovations tomputer Software Miscellaneous Expenses Dues and Fees Redemption of Principal ibrary Books ain on Sale of Investments ax Redemptions iterest on Investments **Total State Sources** acing Commission Funds
ublic Education Capital Outlay (PECO) Total Revenues et Increase (Decrease) in Fair Value of Investments ocal Sales Tax shool Infrastructure Thrift Program lassrooms First Program **Fort Index Grant** terest on Undistributed CO&DS Total Local Sources Fotal Expenditures Number Account 3400 3000 3433 3440 3495 3418 3421 3396 3397 3393 3394 3395 3496 3431 3432 3413 3399 3300 3391 3392 3326 3341 3321 3325 3199 3299 710 720 730 Capital Outlay Bond Issues (COBI) 0.00 0.00 0.00 0.00 0.00 00 Special Act Bonds (Racetrack) (320) 9. 90 0.00 0.00 0.00 0.00 1011.14/1011.15 F.S. Loans (330) 0.00 0.00 0.00 0.00 0.00 Public Education Outlay (PECO) Capital 340) 11,154,405.45 11,110,811.00 11,110,811.00 4,309,686.52 2,407,485.20 4,093,597.18 6,844,718.93 343,636.55 43,594.45 43,594.45 District Bonds (350) 0.00 0.00 0.00 0.00

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Exhibit K-6 DOE Page 10

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, 2007

45,244,186.42	32,114,206.61	0.00	8,909,236.55	(88,943.26)		Excess (Deficiency) of Revenues Over Expenditures
39,373,598.75	22,388,152.12	0.00	9,622,670.97	518,056.73		Total Expenditures
0.00					790	Miscellaneous Expenses
0.00					730	Dues and Fees
0.00					720	Interest
0.00					710	Redemption of Principal
						Debt Service (Function 9200)
197,838.98	91,287.81		106,551.17		690	Computer Software
3,587,338.35	134,160.31		1,045,692.84		680	Remodeling and Renovations
730,092.14			386,455.59		670	Improvements Other than Buildings
1,162,427.50	1,162,427.50				660	Land
4,023,994.50			4,023,994.50		650	Motor Vehicles (Including Buses)
3,533,719.01	1,718,420.88		1,788,165.27	27,132.86	640	Furniture, Fixtures and Equipment
25,899,046.13	19,281,855.62		2,080,787.43	442,805.90	630	Buildings and Fixed Equipment
95,014.45			75,704.33	19,310.12	620	Audio-Visual Materials (Non-consumable)
144,127.69			115,319.84	28,807.85	610	EXPENDITURES (Function 7400) Library Books
64,017,765.17	34,302,338.73	0.00	18,531,907.52	429,113.47	3000	Total Revenues
01 (17 705 17	11,507,797.55	0.00	18,531,907.52	12,091.67	3400	Total Local Sources
0, 700, 200, 00	3,780,211.44	0.00	10 704 007 70		3496	Impact Fees
0 700 011 44	102,002.30		211,300.00		3495	Other Miscellaneous Local Sources
202 282 00	100 000 00		211 200 00		3440	Gifts, Grants, and Bequests
0.00					3433	Net Increase (Decrease) in Fair Value of Investments
0.00					3432	Gain on Sale of Investments
1,303,383.87	10.175,18/		526,378.74	12,091.67	3431	Interest on Investments
44,461.91	701 01		44,461.91		3421	Tax Redemptions
1,763,982.00	1,763,982.00				3418	Local Sales Tax
17,749,766.87			17,749,766.87		3413	District Local Capital Improvement Tax
77 77 77 77 77 77 77 77 77 77 77 77 77						
54,522,394.18	42,994,561.38	0.00	0.00	417,021.80	3300	Total State Sources
3,279,062.38	3,279,062.38				3399	Other Miscellaneous State Revenue
0.00					3397	Charter School Capital Outlay Funding
39,715,499.00	39,715,499.00				3396	Class Size Reduction/Capital Funds
0.00					3395	Smart Schools Small County Assistance Program
0.00					3394	Effort Index Grant
0.00					3393	School Infrastructure Thrift Program
0.00					3392	Classrooms First Program
11,110,811.00					3391	Public Education Capital Outlay (PECO)
0.00					3341	Racing Commission Funds
0.00					3326	SBE/COBI Bond Interest
33,335.97				33,335.97	3325	Interest on Undistributed CO&DS
383,685.83				383,685.83	3321	CO&DS Distributed
0.00					3299	Miscellaneous Federal Through State
0.00					3199	Miscellaneous Federal Direct
						REVENUES
Totals	(390)	(380)	(370)		Number	
	Other Capital Projects	Improvement	Section 1011.71(2) F.S.	Service Funds	Account	
		Vioted Conital	Conito I Improvement	C-11041		

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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, 2007

For the Fiscal Year Ended June 30, 2007 Section 1011.14/1011.15 F.S. Carital Outlant Special Act Roads F.S. F.S.				Section 1011.14/1011.15	Public Education	DOE rage 12
				INCOMPAND TO TAKE TO TAKE TO THE TAKE T	T GOTTO TOTAL	
		Capital Outlay	Special Act Bonds	F.S.	Capital	District
	Account	Bond Issues (COBI)	(Racetrack)	Loans	Outlay (PECO)	Bonds
	Number	(310)	(020)	(330)	(340)	(000)
OTHER FINANCING SOURCES (USES)	;					
Sale of Bonds	3701					
Premium on Sale of Bonds	2715					
Proceeds of Refunding Bonds	2772					
Premium on Refunding Bonds	3/92					
Loans	3720					
Sales of Capital Assets	3730					
Loss Recoveries	3740					
Proceeds of Certificates of Participation	3750					
Premium on Certificates of Participation	3793					
Proceeds of Forward Supply Contract	3760					
Proceeds from Special Facilities Construction Advance	3770					
Payments to Refunded Bond Escrow Agent (Function 9299)	760					
Discounts on Sale of Bonds (Function 9299)	891					
Discounts on Refunding Bonds (Function 9299)	892					
Discounts on Certificates of Participation (Function 9299)	893					
Transfers In:						Mark Mark Mark Mark Mark Mark Mark Mark
From General Fund	3610					
From Debt Service Funds	3620					
From Special Revenue Funds	3640					
Interfund	3650					
From Permanent Funds	3660					
From Internal Service Funds	3670					
From Enterprise Funds	3690				200	0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)					200 000	
To General Fund	910				(200,000,000)	
To Debt Service Funds	920					
To Special Revenue Funds	940					
Interfund	950					
To Permanent Funds	960					
To Internal Service Funds	970					
To Enterprise Funds	990				(200 000 00)	0.00
Total Transfers Out	9700	0.00			(200,000.00)	0.00
Total Other Financing Sources (Uses)		0.00			(200,000.00)	0.00
Net Change in Fund Balances		0.00	0.00	0.00	4,109,686.52	0.00
Fund Balances, July 1, 2006	2800	0.13			1,216,229.07	
Adjustments to Fund Balances	2891				6 325 015 50	0.00
Fund Balances, June 30, 2007	2700	0.13	0.00	0.00	2,262,712.27	0.00

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Exhibit K-6 DOE Page 13

	Account	Capital Outlay and Debt Service Funds	Capital Improvement Section 1011.71(2) F.S.	Voted Capital Improvement	Other Capital Projects	Market and the State of State
	Number	(360)	(370)	(380)	(390)	Totals
OTHER FINANCING SOURCES (USES)						0 00
Sale of Bonds	3710					0.00
Premium on Sale of Bonds	3791					0.00
Proceeds of Refunding Bonds	3715					0.00
Premium on Refunding Bonds	3792					0.00
Loans	3720					0.00
Sales of Capital Assets	3730					0.00
Loss Recoveries	3740					0.00
Proceeds of Certificates of Participation	3750					0.00
Premium on Certificates of Participation	3793					0.00
Proceeds of Forward Supply Contract	3760					0.00
Proceeds from Special Facilities Construction Advance	3770					0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760					0.00
Discounts on Sale of Bonds (Function 9299)	891					0.00
Discounts on Refunding Bonds (Function 9299)	892					0.00
Discounts on Certificates of Participation (Function 9299)	893					0.00
Transfers In:	3610				37.392.00	37,392.00
From General Fund	3630					0.00
Flori Dedi service runus	3640					0.00
Flori opecial Revenue rumus	3650					0.00
Econ Demonst Funde	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	37,392.00	3/,392.00
Transfers Out: (Function 9700)						(2 400 000 00)
To General Fund	910		(2,200,000.00)		(CV 050 L9C)	(4,600,000.00)
To Debt Service Funds	920		(4,324,833.39)		(207,200.42)	0.00
To Special Revenue Funds	940					0.00
Interfund	950					0.00
To Permanent Funds	960					0.00
To Internal Service Funds	970					0.00
To Enterprise Funds	990					77.00 101 (11)
Total Transfers Out	9700	0.00				(7,022,101.01)
Total Other Financing Sources (Uses)		0.00				20 100 476 61
Net Change in Fund Balances		(88,943.26)	2,384,403.16	0.00		38,189,476.61
Fund Balances, July 1, 2006	2800	348,531.11			11,934,401./3	20,801,010.43
Adjustments to Fund Balances	2891		200	0.00		58 991 087 04
Fund Balances, June 30, 2007	2700	259,587.85	9,686,851.53	0.00	43,/16,/31.94	30,331,007.01

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For the Fiscal Year Ended June 30, 2007

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	Account	
	Number	
REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		0.00
EXPENDITURES		
Current:		
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	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Debt Service: (Function 9200)		
Retirement of Principal	710	
	720	
Interest Total Expenditures	720	0.00
		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)	3730	
Sales of Capital Assets	3740	
Loss Recoveries	3/40	
Transfers In	2610	
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
Transfers Out (Function 9700)		
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, 2006	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2007	2700	

DISTRICT SCHOOL BOARD OF CLAY COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2007

0.00								3880	Net Assets, July 1, 2006
0.00				4,00	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	9/00	Total Transfers Out
0.00	0.00	0.00	0.00	0.00	000	08	200	9/6	To Internal Service Funds
0.00								980	To Permanent Funds
0.00								3	Interfund
0.00								940	To Special Revenue Funds
0.00								930	To Capital Projects Funds
0.00								920	To Debt Service Funds
0.00								016	To General Fund
0.00							w	3	Transfers Out: (Function 9700)
			0,00	0.00	0.00	0.00	0.00	3600	Total Transfers In
0.00	0.00	0.00	000	000	000	000		3670	From Internal Service Funds
0.00								3660	From Permanent Funds
0.00								3000	Interfund
0.00								2040	From Special Revenue Funds
0.00								3640	From Capital Projects Futus
0.00								3630	From Caribot Simila
0.00								3620	From Daht Saraica Frinds
0.00								3610	From General Fund
3									Transfers in:
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		Total Nonoperating Revenues (Expenses)
000	000	000		8				810	Loss on Disposition of Assets (Function 9900)
0.00								790	Miscellaneous Expense (Function 9900)
0.00								720	Interest Expense (Function 9900)
0.00								3780	Gain on Disposition of Assets
0.00								3740	Loss Recoveries
0.00								3495	Miscellaneous Local Sources
0.00								3440	Gifts, Grants and Bequests
0.00								3433	Net Increase (Decrease) in Fair Value of Investments
0.00								3432	Gain on Sale of Investments
0.00								3431	Interest on Investments
3					-	-			NONOPERATING REVENUES (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		Total Operating Expenses
0.00	0.00	0.00	000	000	0 00	200	2	780	Depreciation
0.00								è	Other Expenses
0,00								8	Capital Outlay
0.00								200	Materials and Supplies
0.00								8	Energy Services
0.00								300	Purchased Services
0.00								200	Employee Benefits
0.00								ĕ	Salaries
200									OPERATING EXPENSES (Function 9900)
0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00		Total Operating Revenues
0.00	200	200	2					3489	Other Operating Revenues
0.00								3484	Premium Revenue
0.00								3482	Charges for Sales
0.00								3481	Charges for Services
3									OPERATING REVENUES
Totals	(922)	(921)	(915)	(914)	(913)	(912)	(911)	Number	
	Other	Other	Consortium	Consortium	Consortium	TISM MICE	Insurance		
			Self	Self	Self	Self	Self		
CI agas aou									
Exhibit K-8							E CIND INDA AMERICAN	CHINGE AND ALL	COMBINING STATEMENT OF REVENUES, EATENNESS AND CHANGES IN FORM THE RESEARCH STATEMENT OF THE FISCAL Year Ended June 30, 2007
						NTERPRISE FUNDS	FUND NET ASSETS - E	ANGES IN	COMPUTATION OF ATTEMPT OF REVENIES, EXPENSES AND CI

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, 2007

Net Assets, June 30, 20	Adjustments to Net Assets	Net Assets, July 1, 2006	Change in Net Assets	Total Transfers Out	To Enterprise Funds	To Permanent Funds	Interfund	To Special Revenue Funds	To Capital Projects Funds	To Debt Service Funds	To General Fund	Transfers Out: (Function 9700)	Total Transfers In	From Enterprise Fund	From Permanent Funds	Interfund	From Special Revenue Funds	From Capital Projects Funds	From Debt Service Fu	From General Fund	Transfers In:	Income (Loss) Before Operating Transfers	Total Nonoperating Revenues (Expenses)	Loss on Disposition of Assets (Function 9900)	Miscellaneous Expense (Function 9900)	Interest Expense (Function 9900)	Gain on Disposition of Assets	Loss Recoveries	Miscellaneous Local Sources	Giffs Grants and Remies	Viet Immens (Decreese) in I	Gain on Sale of Investme	NONOPERATING REVENUES (EXPENSES)	Operating income (Loss)	Total Operating Expenses	Depreciation	Other Expenses	Capital Outlay	Materials and Supplies	Energy Services	Purchased Services	Employee Benefits	Salaries	OPERATING EXPENSES (Function 9900)	Total Operating Revenues	Other Operating Revenue	Premium Revenue	Charges for Sales	OPERATING REVENUES			
)7	ts .							ınds	nds			ion 9700)			9		Funds	Funds	nds			perating Transfers	venues (Expenses)	ssets (Function 9900)	Function 9900)	on 9900)	ssets		rces	Gifts (Trants and Berniests	in Fair Value of Investments	nH	VENUES (EXTENSES)	TENTES CEVERISES	968									ES (Function 9900)	TAG				JES			
2780	2896	2880		9700	990	960	950	940	930	920	910		3600	3690	3660	3650	3640	3630	3620	3610				810	790	720	3780	3740	3495	3440	3433	3432	3431			100	700	600	500	400	300	200	100			3489	3484	3482	3481	Number		
940,494.07		691,641.07	253,853.50	0.00									0.00									253,853.50	182,240.96										182.240.96	1 430 4400	71.612.54	3 694 667 85					2,364,170.17	1,330,497.68			3,766,280,39		12,420.00		3.753.860.39	(711)	Self	
			0.00										0.00									0.00	0,00													0.00									0.00					(712)	Self	
			0.00										0.00									0.00	0.00												0.00	0.00									0.00					(713)	Self	
				0.00									0.00									0.00														0.00									0.00					(714)	Self	
					0.00								0.00									0.00														0.00									0.00					(715)	Self	
					0.00								0.00									0.00														0.00									0.00					(162)	Consortium Programs	
					0.00								0.00									0.00														0.00									0.00					(791)	Other Internal Service	
	945,494.57	0.00		253,8		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,033.30		187 7/0 00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	182,240.96			3,694,6	0.00	0.00	0.00	0.00	0.00	7 364 170 17	0.00	2		0.00	12,420.00	0.00	3,753,860.39	Totals		2002 1 200

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

DOE Page 17

Fund 891

Exhibit K-10

June 30, 2007

Cash ASSETS Salaries, Benefits and Payroll Taxes Payable Due from Other Agencies Accounts Receivable, Net Payroll Deductions and Withholdings inventory Interest Receivable Investments Internal Accounts Payable Due to Budgetary Funds Accounts Payable LIABILITIES Due From Other Funds: **Budgetary Funds Total Liabilities Total Assets** Number Account 2120 2110 2170 1170 1110 2290 2161 1220 1141 1130 1150 1160 July 1, 2006 Balance 2,716,108.02 1,022,639.96 2,716,108.02 2,422,312.87 1,693,468.06 147,956.35 145,838.80 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Additions 10,382,044.58 10,382,044.58 9,949,719.70 9,899,853.51 432,324.88 405,488.21 76,702.86 Deductions 10,154,393.13 10,154,393.13 9,899,853.51 9,956,126.46 254,539.62 125,819.16 72,447.51 Balance June 30, 2007 2,943,759.47 1,072,506.15 2,943,759.47 2,701,981.92 1,871,253.32 152,211.70 89,565.85 0.00 0.00 0.00 0.00 0.00 0.00 0.00

DISTRICT SCHOOL BOARD OF CLAY COUNTY SCHEDULE OF LONG-TERM LIABILITIES June 30, 2007

Exhibit K-11 DOE Page 18

91,400,339.19	0.00	91,466,339.19		Total Long-term Liabilities
0.00			2380	Other Long-term Liabilities
0.00			2370	Estimated PECO Advance Payable
3,692,750.00		3,692,750.00	2350	Estimated Liability for Long-term Claims
60,741,086.00		60,741,086.00	2340	Certificates of Participation Payable
17,562,523.19		17,562,523.19	2330	Liability for Compensated Absences
9,470,000.00		9,470,000.00	2320	Bonds Payable
0.00			2315	Obligations Under Capital Leases
0.00			2310	Notes Payable
Total	June 30, 2007 [1]	June 30, 2007 [1]	Number	
	Total Balance	Total Balance	Account	
	Activities	Activities		
	Business-type	Governmental		
Fund 601				June 30, 2007

^[1] Include total current and noncurrent liability balances at June 30, 2007.

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DISTRICT SCHOOL BOARD OF CLAY COUNTY SCHEDULE OF STATE CATEGORICAL PROGRAMS REPORT OF FUNDS AVAILABLE AND EXPENDITURES For the Fiscal Year Ended June 30. 2007

Exhibit K-12 DOE Page 19

For the Fiscal Year Ended June 30, 2007				,	1	TH. 1.111.1. 191	Dalance In	an ang
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Kevenues	Expenditures	Flexibility [5]	neasiming	Daiance June 30, 2007
(Revenue Number) [Footnote]	Number	June 30, 2006	To DOE	2006-07	2006-07	2006-07	Encumbered	Unencumbered
Class Size Reduction/Operating Funds (3355)	94740	2,387,975.14		27,954,734.00	29,604,507.01			738,202.13
Class Size Reduction/Capital Funds (3396)	91050			39,715,499.00	4,211,245.44		35,118,655.22	385,598.34
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800	343,183.20		1,484,229.00	1,475,321.26		314,447.29	37,643.65
Excellent Teaching (3363)	90570			1,123,917.76	1,123,616.74			
Florida Teacher Lead Program (3334)	97580	2,120.80		605,231.00	607,351.80			
Tristructional Materials (3336) [1]	90880	619,467.57		3,625,115.00	3,824,442.25		28,859.70	391,280.62
111 (1955) Media (1936)	90881	20,933.72		218,061.00	226,791.63		4,384.82	
Preschool Projects (3372)	97950							
Public School Technology (3375)	90320	84,302.18			83,814.75		487.43	
Safe Schools (FEFP Earmark) [2]	90803	58,396.34		611,419.00	613,255.75		2,900.00	
Salary Bonus Outstanding Teachers in D and F Schools	94030							
School Recognition Funds (3361)	92040	338,329.63	A A A A A A A A A A A A A A A A A A A	2,679,309.00	2,647,987.36		16,836.66	352,814.61
Supplemental Academic Instruction (FEFP Earmark)	91280			10,355,115.00	10,355,115.00			
Teacher Recruitment and Retention (3362)	93460							
Teacher Training (3376)	91290	173,554.83			171,059.83		2,495.00	
Pupil Transportation (3354)	90830			7,829,414.00	7,829,414.00			
Voluntary Prekindergarten - School Year Program (3371)	96440							
Voluntary Prekinderoarten - Summer Program (3371)	96441	194,583.94		42,613.39	151,652.37		30,655.66	

. 1. #. 18 1. 84 . .

Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."
 Combine all programs funded from the Safe Schools allocation under one line "Safe Schools."
 Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES DISTRICT SCHOOL BOARD OF CLAY COUNTY

DOE Page 20 Exhibit K-13

For the Fiscal Year Ended June 30, 2007					DOE rage 20
	Sub-	General	Special Revenue	Special Revenue	
	Object	Fund	Fund - Food Services	Fund - Other	Total
ENERGY EXPENDITURES:					
Natural Gas	410				0.00
Bottled Gas	420	6,955.67			6,955.67
Electricity	430	5,787,796.37	126,369.13		5,914,165.50
Heating Oil	440	35,185.20			35,185.20
Total		5,829,937.24	126,369.13	0.00	5,956,306.37
ENERGY EXPENDITURES FOR PUPIL		Odd minimum and a second a second and a second a second and a second a second and a second and a second and a			
TRANSPORTATION:					
Gasoline	450	308,302.49			308,302.49
Diesel	460	1,228,766.34		1,466.40	1,230,232.74
Oil & Grease	540	38,489.14			38,489.14
Total		1,575,557.97		1,466.40	1,577,024.37

13,219.51			13.219.51	621	Andio Vienal Materiale
					AUDIO VISUAL MATERIALS:
					EXPENDITURES FOR CAPITALIZED
4,025,570.85	4,023,994.50		1,576.35	651	Buses
					AND SCHOOL BUS REPLACEMENTS:
					EXPENDITURES FOR SCHOOL BUSES
Total	Funds	Fund - Other	Fund	Object	
	Capital Projects	Special Revenue	General	Sub-	

DISTRICT SCHOOL BOARD OF CLAY COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2007

Exhibit K-13
DOE Page 21

	2			_
	Sub-	General	Special Kevenue	
	Object	Fund	Fund - Other	Total
Teacher Salaries				
Basic Programs 101, 102, and 103 (Function 5100)	120	68,989,982.00	275,805.00	69,265,787.00
Basic Programs 101, 102, and 103 (Function 5100)	140	1,405,907.00	3,214.00	1,409,121.00
Basic Programs 101, 102, and 103 (Function 5100)	750			0.00
Total Basic Program Salaries		70,395,889.00	279,019.00	70,674,908.00
Other Programs 130 (ESOL) (Function 5100)	120	724,112.00	2,224.00	726,336.00
Other Programs 130 (ESOL) (Function 5100)	140	14,756.00	26.00	14,782.00
	750			0.00
Total Other Program Salaries		738,868.00	2,250.00	741,118.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	29,553,190.00	1,749,634.00	31,302,824.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140	602,247.00	20,392.00	622,639.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750			0.00
Total ESE Program Salaries		30,155,437.00	1,770,026.00	31,925,463.00
Career Program 300 (Function 5300)	120	2,899,980.00		2,899,980.00
Career Program 300 (Function 5300)	140	59,097.00		59,097.00
Career Program 300 (Function 5300)	750			0.00
Total Marcan Rollering		2,959,077.00	0.00	2,959,077.00

2,000,100	10,700.00	0,170,010.00	020	1 extiduoks (Function 2000)
3 809 270 36	13 700 00	3 795 570 36	420	T 1 (T 5000)
Total	Fund - Other	Fund	Object	Textbooks (used for classroom instruction)
	Special Revenue	General	Sub-	

SCHEDULE 5 SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE PROGRAM EXPENDITURES For the Fiscal Year Ended June 30, 2007

Grantor/Program	Catalog of Federal Domestic Assistance Number	Amount of Expenditures
United States Department of Agriculture: Indirect:		
Florida Department of Agriculture and Consumer Services:		
Food Donation	10.550	\$ 766,509.20
Florida Department of Education:		
Child Nutrition Cluster:		
School Breakfast Program	10.553	597,232.97
National School Lunch Program	10.555	3,601,358.55
Total Child Nutrition Cluster		4,198,591.52
Total United States Department of Agriculture		4,965,100.72
United States Department of Justice:		
Indirect:		
Clay County Board of County Commissioners:	40.540	04.704.40
Part E State Challenge Activities	16.549	64,734.42
United States Department of Labor: Indirect:		
Northeast Florida Builders Association:		
WIA Youth Activities	17.259	10,623.89
United States General Services Administration: Indirect:		
Florida Department of Management Services:		
Donation of Federal Surplus Personal Property	39.003	932.00
United States Department of Education: Direct:		
Impact Aid	84.041	607,960.71
Fund for the Improvement of Education	84.215	276,951.70
Indirect:	01.210	2.10,001.10
Special Education Cluster:		
Florida Department of Education:		
Special Education - Grants to States	84.027	6,728,366.41
Special Education - Preschool Grants	84.173	174,696.08
Duval County District School Board:		
Special Education - Grants to States	84.027	3,116.69
University of Florida:		
Special Education - Grants to States	84.027	1,837.70
Washington County District School Board:	04.007	4 005 24
Special Education - Grants to States	84.027	1,805.24
Total Special Education Cluster		6,909,822.12
Florida Department of Education:		
Title I Grants to Local Educational Agencies	84.010	2,634,537.21
Vocational Education - Basic Grants to States	84.048	162,862.91
Safe and Drug-Free Schools and Communities - State Grants	84.186	113,219.45
Education for Homeless Children and Youth	84.196	62,904.24

SCHEDULE 5 SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE PROGRAM EXPENDITURES For the Fiscal Year Ended June 30, 2007

Grantor/Program	Catalog of Federal Domestic Assistance Number	Amount of Expenditures
State Create for Innovative Programs	84.298	69,639.75
State Grants for Innovative Programs	84.318	27.254.55
Education Technology State Grants	84.357	•
Reading First State Grants		192,222.13
English Language Acquisition Grants	84.365	36,045.34
Improving Teacher Quality State Grants	84.367	1,017,890.53
Hurricane Education Recovery	84.938	49,970.74
St. Johns County District School Board:		
Tech-Prep Education	84.243	44,795.05
Total Indirect:		11,321,164.02
Total United States Department of Education		12,206,076.43
Corporation for National and Community Service:		
Florida Department of Education:		
Learn and Serve America - School and Community		
Based Programs	94.004	1,568.27
United States Department of Defense: Direct:		
Navy Junior Reserve Officers Training Corps	None	300,546.62
,		
Total Expenditures of Federal Awards		\$ 17,549,582.35