

**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, 2007**

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, 2007, was submitted in accordance with Rule 6A-1.0071, FAC (Section 1001.51(12)(b), F.S.). This report was approved by the school board on Sept. 17, _____, 2007.

 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, 2007

Exhibit K-1
DOE Page 1
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	
Miscellaneous Federal Through State	3299	49,970.74
Total Federal Through State and Local	3200	49,970.74
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	27,954,734.00
School Recognition Funds	3361	2,679,309.00
Excellent Teaching Program	3363	1,123,917.76
Voluntary Prekindergarten Program	3371	42,613.39
Preschool Projects	3372	
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:		
District School Taxes	3411	51,288,006.70
Tax Redemptions	3421	140,959.31
Payment in Lieu of Taxes	3422	
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	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	32,578.00
Financial Aid Fees	3468	
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:		
Bus Fees	3491	
Transportation Services-School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	452,004.78
Other Miscellaneous Local Sources	3495	912,335.09
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	6,164.42
Collections for Lost, Damaged and Sold Textbooks	3498	43,978.61
Receipt of Food Service Indirect Costs	3499	193,418.58
Total Local	3400	56,264,096.23
Total Revenues	3000	244,773,315.17

**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, 2007

EXPENDITURES	Account Number	100							Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
Current:	5000	114,966,092.95	28,474,174.53	2,970,569.03	8,427.47	7,011,396.16	698,685.11	105,203.43	154,234,548.68
Instruction	6100	9,228,518.77	2,292,386.06	712,308.33	1,952.21	66,265.43	6,107.73	30,298.40	12,337,836.93
Pupil Personnel Services	6200	3,768,159.13	929,946.29	24,148.21		190,903.84	491,368.20	8,507.84	5,413,033.51
Instructional Media Services	6300	3,042,988.75	704,500.16	127,661.76		242,250.02	13,112.24	2,079.22	4,132,592.15
Instruction and Curriculum Development Services	6400	567,901.51	111,813.38	808,823.42		70,462.80	3,569.69	2,788.00	1,565,358.80
Instructional Staff Training Services	6500	488,104.70	115,396.29	190,843.35	6,083.54	(3,313.31)	0.00	102.62	797,217.19
Instruction Related Technology	7100	162,416.80	70,815.85	398,179.84		367.00	0.00	36,500.18	668,279.67
School Board	7200	607,433.15	124,427.52	83,607.47	0.00	6,497.66	631.23	16,144.00	838,741.03
General Administration	7300	11,016,663.06	2,536,210.26	102,965.69		50,529.07	7,720.69	1,582.37	13,715,671.14
School Administration	7410	830,612.93	192,542.70	242,241.92	3,838.61	12,813.33	722,311.56	3,091.05	2,007,452.10
Facilities Acquisition and Construction	7500	522,257.68	124,939.95	23,944.38		8,129.56	1,771.75	738.89	681,782.21
Fiscal Services	7600	71,552.24	5,353.59						76,905.83
Food Services	7700	2,250,954.66	551,024.13	402,895.49	19,103.39	43,221.05	143,565.32	78,036.80	3,488,800.84
Central Services	7800	6,970,934.00	2,222,018.27	321,787.69	1,537,068.83	529,113.15	14,953.80	95,838.13	11,691,713.87
Pupil Transportation Services	7900	5,998,765.58	1,804,290.12	3,762,280.17	5,860,073.42	488,387.55	27,490.40	42,164.91	17,983,452.15
Operation of Plant	8100	2,772,474.85	727,343.02	827,792.58	126,647.98	964,718.34	28,615.47	26,218.18	5,473,810.42
Maintenance of Plant	8200	815,092.95	193,683.80	438,536.21	7,048.82	55,808.96	157,896.51	17,501.06	1,685,568.31
Administrative Technology Services	9100	251,695.05	74,582.44	12,685.04		53,069.46	21,455.48	42,632.51	456,079.98
Community Services									
Capital Outlay:									
Facilities Acquisition and Construction	7420						566,076.73		566,076.73
Other Capital Outlay	9300						2,055,984.77		2,055,984.77
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		164,332,618.76	41,255,408.36	11,451,270.58	7,570,244.27	9,790,620.07	4,961,316.68	509,427.59	239,870,906.31
Excess (Deficiency) of Revenues Over Expenditures									4,902,408.86

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

Exhibit K-1

DOE Page 3

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

DISTRICT SCHOOL BOARD OF CLAY COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUND - FOOD SERVICES
For the Fiscal Year Ended June 30, 2007

Exhibit K-2
DOE Page 4
Fund 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)
For the Fiscal Year Ended June 30, 2007

Exhibit K-2
DOE Page 5
Fund 410

	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
For the Fiscal Year Ended June 30, 2007

Exhibit K-3
DOE Page 6
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

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

EXPENDITURES	Account Number	Function							Totals
		100	200	300	400	500	600	700	
Current:									
Instruction	5000	5,796,002.84	1,645,374.15	460,976.90	0.00	281,346.11	140,421.33	3,445.87	8,327,567.20
Instructional Personnel Services	6100	493,537.28	124,520.43	127,566.91	0.00	60,504.97	388.23	821.48	807,339.30
Instructional Media Services	6200	4,160.09	1,335.21	12,252.00	0.00	24,000.00	24,794.94		66,742.24
Instruction and Curriculum Development Services	6300	335,223.42	63,944.36	32,395.25	0.00	5,608.63	1,381.70	44,871.59	438,553.36
Instructional Staff Training Services	6400	535,434.52	95,339.86	720,937.80		136,807.31	20,351.44		1,553,742.52
Instruction Related Technology	6500			24,000.00			328.00		24,328.00
Board	7100								0.00
General Administration	7200						0.00	361,796.78	361,796.78
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Central Services	7800	1,693.50	296.70	121,792.77	1,466.40			0.00	125,249.37
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									0.00
Facilities Acquisition and Construction	7420						463,147.67		463,147.67
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									0.00
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		7,166,051.65	1,991,010.71	1,499,921.63	1,466.40	508,267.02	650,813.31	410,935.72	12,168,466.44
OTHER FINANCING SOURCES (USES)									(207,043.91)
Loans	3720								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Capital Projects Funds	3650								
Interfund	3660								
From Permanent Funds	3670								
From Internal Service Funds	3680								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Debt Service Funds	930								
To Capital Projects Funds	950								
Interfund	960								
To Permanent Funds	970								
To Internal Service Funds	990								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									(207,043.91)
Net Change in Fund Balance									518,529.34
Fund Balance, July 1, 2006	2800								3,390.82
Adjustments to Fund Balance	2891								
Fund Balance, June 30, 2007	2700								314,876.25

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

	Account Number	
REVENUES		
Federal Through Local	3280	
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Revenues	3000	0.00
EXPENDITURES		
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	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2006	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2007	2700	

	Account Number	SBE/COB Bonds (210)	Special Act Bonds (220)	Section 1011.4/1011.15 F.S. Loans (230)	Motor Vehicle Revenue Bonds (240)	District Bonds (250)	Other Debt Service (290)	Totals
REVENUES								
CO & DS Distributed	3321							0.00
CO & DS Withheld for SBE/COB Bonds	3322	969,050.48						969,050.48
Cost of Issuing SBE/COB Bonds	3324							0.00
Interest on Undistributed COADS	3325							0.00
SBE/COB Bond Interest	3326	6,934.26						6,934.26
Rating Commission Funds	3341		223,250.00					223,250.00
Other Miscellaneous State Revenue	3399							0.00
Total State Sources	3300	975,984.74	223,250.00	0.00	0.00	0.00	0.00	1,199,234.74
District Interest and Sinking Taxes	3412							0.00
Local Sales Tax	3418							0.00
Tax Redemptions	3421							0.00
Payments in Lieu of Taxes	3422							0.00
Excess Fees	3423							0.00
Interest on Investments	3431		21,542.00					21,542.00
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 Revenues	3495							0.00
Impact Fees	3497							0.00
Refunds of Prior Year Expenditures	3400	0.00	21,542.00	0.00	0.00	0.00	0.00	21,542.00
Total Local Sources	3000	975,984.74	244,792.00	0.00	0.00	0.00	0.00	1,220,776.74
EXPENDITURES (Function 9700)								
Redemption of Principal	710	590,000.00	90,000.00				2,010,000.00	2,690,000.00
Interest	720	401,927.50	109,338.76				2,662,338.76	3,173,605.02
Dues and Fees	730	87,936.63	377.13				18,354.38	106,668.14
Miscellaneous Expenses	790	1,079,864.13	199,715.89	0.00	0.00	0.00	4,680,693.14	5,970,273.16
Total Expenditures		(103,879.39)	45,076.11	0.00	0.00	0.00	(4,674,512.40)	(4,733,315.68)
OTHER FINANCING SOURCES (USES)								
Sub 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
Proceeds of Loans	3720							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
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								
From General Fund	3610						4,692,101.81	4,692,101.81
From Capital Projects Funds	3630							0.00
From Special Revenue Funds	3640							0.00
Interfund	3650							0.00
From Permanent Funds	3660							0.00
From Internal Service Funds	3670							0.00
From Enterprise Funds	3690							0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	4,692,101.81	4,692,101.81
Transfers Out (Function 9700)								
To General Fund	910							0.00
To Capital Projects Funds	930							0.00
To Special Revenue Funds	940							0.00
Interfund	950							0.00
To Permanent Funds	960							0.00
To Internal Service Funds	970							0.00
To Enterprise Funds	990							0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	4,692,101.81	4,692,101.81
Net Change in Fund Balances		(103,879.39)	45,076.11	0.00	0.00	0.00	17,589.41	(41,213.87)
Fund Balances, July 1, 2006	2800	311,307.66	396,527.29				20,265.54	727,920.49
Adjustments to Fund Balances	2891	0.00					37,854.95	37,854.95
Fund Balances, June 30, 2007	2700	207,428.27	441,603.40				686,106.62	686,106.62

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

For the Fiscal Year Ended June 30, 2007

Exhibit K-6
 DOE Page 10

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Asst Bonds (Race-track) (320)	Section Loans 1011.14/1011.15 F.S. (330)	Public Education Capital Outlay (PECO) (340)	District Bonds (350)
Miscellaneous Federal Direct	3199					
Miscellaneous Federal Through State	3299					
CO&DS Distributed	3321					
Interest on Undistributed CO&DS	3325					
SBE/COBI Bond Interest	3326					
Racing Commission Funds	3341					
Public Education Capital Outlay (PECO)	3391				11,110,811.00	
Classrooms First Program	3392					
School Infrastructure Thrift Program	3393					
Effort Index Grant	3394					
Smart Schools Small County Assistance Program	3395					
Class Size Reduction/Capital Funds	3396					
Charter School Capital Outlay Funding	3397					
Other Miscellaneous State Revenue	3399					
Total State Sources	3300	0.00	0.00	0.00	11,110,811.00	0.00
District Local Capital Improvement Tax	3413					
Local Sales Tax	3418					
Tax Redemptions	3421					
Interest on Investments	3431				43,594.45	
Gain on Sale of Investments	3432					
Net Increase (Decrease) in Fair Value of Investments	3433					
Gifts, Grants, and Bequests	3440					
Miscellaneous Local Sources	3495					
Impact Fees	3496					
Total Local Sources	3400	0.00	0.00	0.00	43,594.45	0.00
Total Revenues	3000	0.00	0.00	0.00	11,154,405.45	0.00
EXPENDITURES (Function 7400)						
Library Books	610					
Audio-Visual Materials (Non-consumable)	620					
Buildings and Fixed Equipment	630				4,093,597.18	
Furniture, Fixtures and Equipment	640					
Motor Vehicles (Including Buses)	650					
Land	660					
Improvements Other than Buildings	670				343,636.55	
Remodeling and Renovations	680				2,407,485.20	
Computer Software	690					
Debt Service (Function 9200)	710					
Redemption of Principal	720					
Interest	730					
Dues and Fees	790					
Miscellaneous Expenses					6,844,718.93	0.00
Total Expenditures		0.00	0.00	0.00	4,309,686.52	0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00		0.00

**DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)**
For the Fiscal Year Ended June 30, 2007

	Account Number	Capital Outlay and Debt Service Funds (360)	Capital Improvement Section 1011.71(2) F.S. (370)	Voided Capital Improvement (380)	Other Capital Projects (390)	Totals
REVENUES						
Miscellaneous Federal Direct	3199					0.00
Miscellaneous Federal Through State	3299					0.00
CO&DS Distributed	3321	383,685.83				383,685.83
Interest on Undistributed CO&DS	3325	33,335.97				33,335.97
SBE/COBI Bond Interest	3326					0.00
Racing Commission Funds	3341					0.00
Public Education Capital Outlay (PECO)	3391					11,110,811.00
Classrooms First Program	3392					0.00
School Infrastructure Thrift Program	3393					0.00
Effort Index Grant	3394					0.00
Smart Schools Small County Assistance Program	3395					0.00
Class Size Reduction/Capital Funds	3396				39,715,499.00	39,715,499.00
Charter School Capital Outlay Funding	3397					0.00
Other Miscellaneous State Revenue	3399				3,279,062.38	3,279,062.38
Total State Sources	3300	417,021.80	0.00	0.00	42,994,561.38	54,522,394.18
District Local Capital Improvement Tax	3413		17,749,766.87			17,749,766.87
Local Sales Tax	3418				1,763,982.00	1,763,982.00
Tax Redemptions	3421		44,461.91			44,461.91
Interest on Investments	3431	12,091.67	526,378.74		781,521.01	1,363,585.87
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		211,300.00		182,082.90	393,382.90
Impact Fees	3496				8,780,211.44	8,780,211.44
Total Local Sources	3400	12,091.67	18,531,907.52	0.00	11,507,797.35	30,025,390.99
Total Revenues	3000	429,113.47	18,531,907.52	0.00	54,502,358.73	84,617,785.17
EXPENDITURES (Function 7400)						
Library Books	610	28,807.85	115,319.84			144,127.69
Audio-Visual Materials (Non-consumable)	620	19,310.12	75,704.33			95,014.45
Buildings and Fixed Equipment	630	442,805.90	2,080,787.43		19,281,855.62	25,809,046.13
Furniture, Fixtures and Equipment	640	27,132.86	1,788,165.27		1,718,420.88	3,533,719.01
Motor Vehicles (Including Buses)	650		4,023,994.50			4,023,994.50
Land	660				1,162,427.50	1,162,427.50
Improvements Other than Buildings	670		386,455.59			730,092.14
Remodeling and Renovations	680		1,045,692.84		134,160.31	3,587,338.35
Computer Software	690		106,551.17		91,287.81	197,838.98
Debt Service (Function 9200)	710					0.00
Redemption of Principal	720					0.00
Interest	730					0.00
Dues and Fees	790					0.00
Miscellaneous Expenses		518,056.73	9,622,670.97	0.00	22,388,152.12	39,373,598.75
Total Expenditures		(88,943.26)	8,909,236.55	0.00	32,114,206.61	45,244,186.42
Excess (Deficiency) of Revenues Over Expenditures						

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

OTHER FINANCING SOURCES (USES)	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (Race-track) (320)	Section 1011.14/1011.15 F.S. Loans (330)	Public Education Capital Outlay (PECO) (340)	District Bonds (350)
Sale of Bonds	3710					
Premium on Sale of Bonds	3791					
Proceeds of Refunding Bonds	3715					
Premium on Refunding Bonds	3792					
Loans	3720					
Sales of Capital Assets	3730					
Loss Recoveries	3740					
Proceeds of Certificates of Participation	3750					
Premium on Certificates of Participation	3793					
Proceeds of Forward Supply Contract	3760					
Proceeds from Special Facilities Construction Advance	3770					
Payments to Refunded Bond Escrow Agent (Function 9299)	760					
Discounts on Sale of Bonds (Function 9299)	891					
Discounts on Refunding Bonds (Function 9299)	892					
Discounts on Certificates of Participation (Function 9299)	893					
Transfers In:						
From General Fund	3610					
From Debt Service Funds	3620					
From Special Revenue Funds	3640					
Interfund	3650					
From Permanent Funds	3660					
From Internal Service Funds	3670					
From Enterprise Funds	3690					
Total Transfers In	3600	0.00		0.00		0.00
Transfers Out: (Function 9700)						
To General Fund	910				(200,000.00)	
To Debt Service Funds	920					
To Special Revenue Funds	940					
Interfund	950					
To Permanent Funds	960					
To Internal Service Funds	970					
To Enterprise Funds	990					
Total Transfers Out	9700	0.00		0.00	(200,000.00)	0.00
Total Other Financing Sources (Uses)		0.00		0.00	(200,000.00)	0.00
Net Change in Fund Balances		0.00		0.00	4,109,686.52	0.00
Fund Balances, July 1, 2006	2800				1,216,229.07	
Adjustments to Fund Balances	2891					
Fund Balances, June 30, 2007	2700	0.13		0.00	5,325,915.59	0.00

**DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)**
For the Fiscal Year Ended June 30, 2007

OTHER FINANCING SOURCES (USES)	Account Number	Capital Outlay and Debt Service Funds (360)	Capital Improvement Section 1011.71(2) F.S. (370)	Voted Capital Improvement (380)	Other Capital Projects (390)	Totals
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:						
From General Fund	3610				37,392.00	37,392.00
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	37,392.00	37,392.00
Transfers Out: (Function 9700)						
To General Fund	910		(2,200,000.00)			(2,400,000.00)
To Debt Service Funds	920		(4,324,833.39)			(4,692,101.81)
To Special Revenue Funds	940				(367,268.42)	0.00
Interfund	950					0.00
To Permanent Funds	960					0.00
To Internal Service Funds	970					0.00
To Enterprise Funds	990					0.00
Total Transfers Out	9700	0.00	(6,524,833.39)	0.00	(367,268.42)	(7,092,101.81)
Total Other Financing Sources (Uses)		0.00	(6,524,833.39)	0.00	(329,876.42)	(7,054,709.81)
Net Change in Fund Balances		(88,943.26)	2,384,403.16	0.00	31,784,330.19	38,189,476.61
Fund Balances, July 1, 2006	2800	348,531.11	7,302,448.37		11,934,401.75	20,801,610.43
Adjustments to Fund Balances	2891					0.00
Fund Balances, June 30, 2007	2700	259,587.85	9,686,851.53	0.00	43,718,731.94	58,991,087.04

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ended June 30, 2007

Exhibit K-7
DOE Page 14
Fund 000

	Account Number	
REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		0.00
EXPENDITURES		
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	
Interest	720	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Sales of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In		
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

	Account Number	Self Insurance Consortium (911)	Self Insurance Consortium (912)	Self Insurance Consortium (913)	Self Insurance Consortium (914)	Self Insurance Consortium (915)	Other (921)	Other (922)	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other Expenses	700								0.00
Depreciation	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600								0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700								0.00
Change in Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets, July 1, 2006	2880								0.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2007	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, 2007

	Account Number	Self Insurance (711)	Self Insurance (712)	Self Insurance (713)	Self Insurance (714)	Self Insurance (715)	Consortium Programs (731)	Other Internal Service (791)	Totals
OPERATING REVENUES									
Charges for Services	3481	3,753,860.39							3,753,860.39
Charges for Sales	3482								0.00
Premium Revenue	3484	12,420.00							12,420.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		3,766,280.39	0.00	0.00	0.00	0.00	0.00	0.00	3,766,280.39
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200	1,330,497.68							1,330,497.68
Purchased Services	300	2,364,170.17							2,364,170.17
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
Total Operating Expenses		3,694,667.85	0.00	0.00	0.00	0.00	0.00	0.00	3,694,667.85
Operating Income (Loss)		71,612.54	0.00	0.00	0.00	0.00	0.00	0.00	71,612.54
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	182,240.96							182,240.96
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	182,240.96	0.00	0.00	0.00	0.00	0.00	0.00	182,240.96
Total Nonoperating Revenues (Expenses)		253,853.50	0.00	0.00	0.00	0.00	0.00	0.00	253,853.50
Income (Loss) Before Operating Transfers		253,853.50	0.00	0.00	0.00	0.00	0.00	0.00	253,853.50
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Assets		253,853.50	0.00	0.00	0.00	0.00	0.00	0.00	253,853.50
Net Assets, July 1, 2006	2880	691,641.07							691,641.07
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2007	2780	945,494.57							945,494.57

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

June 30, 2007

Exhibit K-10
DOE Page 17
Fund 891

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

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

June 30, 2007

	Account Number	Governmental Activities Total Balance June 30, 2007 [1]	Business-type Activities Total Balance June 30, 2007 [1]	Total
Notes Payable	2310			0.00
Obligations Under Capital Leases	2315			0.00
Bonds Payable	2320	9,470,000.00		9,470,000.00
Liability for Compensated Absences	2330	17,562,523.19		17,562,523.19
Certificates of Participation Payable	2340	60,741,086.00		60,741,086.00
Estimated Liability for Long-term Claims	2350	3,692,750.00		3,692,750.00
Estimated PECO Advance Payable	2370			0.00
Other Long-term Liabilities	2380			0.00
Total Long-term Liabilities		91,466,359.19	0.00	91,466,359.19

[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

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2006	Returned To DOE	Revenues 2006-07	Expenditures 2006-07	Flexibility [3] 2006-07	Balance June 30, 2007	
							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			301.02
Florida Teacher Lead Program (3334)	97580	2,120.80		605,231.00	607,351.80			0.00
Instructional Materials (3336) [1]	90880	619,467.57		3,625,115.00	3,824,442.25		28,859.70	391,280.62
Library Media (3336) [1]	90881	20,933.72		218,061.00	226,791.63		4,384.82	7,818.27
Preschool Projects (3372)	97950							0.00
Public School Technology (3375)	90320	84,302.18			83,814.75		487.43	(0.00)
Safe Schools (FEFP Earmark) [2]	90803	58,396.34		611,419.00	613,255.75		2,900.00	53,659.59
Salary Bonus Outstanding Teachers in D and F Schools	94030							0.00
School Recognition Funds (3361)	92040	338,329.63		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			0.00
Teacher Recruitment and Retention (3362)	93460							0.00
Teacher Training (3376)	91290	173,554.83			171,059.83		2,495.00	0.00
Pupil Transportation (3354)	90830			7,829,414.00	7,829,414.00			0.00
Voluntary Prekindergarten - School Year Program (3371)	96440							0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	194,583.94		42,613.39	151,652.37		30,655.66	54,889.30

- [1] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."
- [2] Combine all programs funded from the Safe Schools allocation under one line "Safe Schools."
- [3] 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, 2007

Exhibit K-13
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	Sub-Object	General Fund	Special Revenue Fund - Food Services	Special Revenue 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 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

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

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

For the Fiscal Year Ended June 30, 2007

Exhibit K-13
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	Sub-Object	General Fund	Special Revenue 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
Other Programs 130 (ESOL) (Function 5100)	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 Career Program Salaries		2,959,077.00	0.00	2,959,077.00
Textbooks (used for classroom instruction)				
Textbooks (Function 5000)	520	3,795,570.36	13,700.00	3,809,270.36

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**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		<u>4,198,591.52</u>
Total United States Department of Agriculture		<u>4,965,100.72</u>
United States Department of Justice:		
Indirect:		
Clay County Board of County Commissioners:		
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:		
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:		
Special Education - Grants to States	84.027	1,805.24
Total Special Education Cluster		<u>6,909,822.12</u>
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 Grants for Innovative Programs	84.298	69,639.75
Education Technology State Grants	84.318	27,254.55
Reading First State Grants	84.357	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:		<u>11,321,164.02</u>
Total United States Department of Education		<u>12,206,076.43</u>
Corporation for National and Community Service:		
Indirect:		
Florida Department of Education:		
Learn and Serve America - School and Community Based Programs	94.004	<u>1,568.27</u>
United States Department of Defense:		
Direct:		
Navy Junior Reserve Officers Training Corps	None	<u>300,546.62</u>
Total Expenditures of Federal Awards		<u><u>\$ 17,549,582.35</u></u>