

**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, 2008**

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, 2008, 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. 18, _____, 2008.

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, 2008

Exhibit K-1
 DOE Page 1
Fund 100

	Account Number	
REVENUES		
<i>Federal Direct:</i>		
Federal Impact, Current Operation	3121	679,531.22
Reserve Officers Training Corps (ROTC)	3191	262,271.65
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	941,802.87
<i>Federal Through State and Local:</i>		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
<i>State:</i>		
Florida Education Finance Program	3310	142,457,143.00
Workforce Development	3315	1,007,199.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	68,059.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expense	3323	21,504.05
<i>Categoricals:</i>		
Florida Teacher Lead Program	3334	672,274.00
Instructional Materials	3336	3,617,306.00
District Discretionary Lottery Funds	3344	1,739,312.00
Pupil Transportation	3354	7,966,390.00
Class Size Reduction/Operating Funds	3355	35,791,823.00
School Recognition Funds	3361	1,694,594.00
Excellent Teaching Program	3363	1,264,661.38
Voluntary Prekindergarten Program	3371	287,233.61
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	49,626.65
State License Tax	3343	31,034.55
Other Miscellaneous State Revenue	3399	547,057.47
Total State	3300	197,215,217.71
<i>Local:</i>		
District School Taxes	3411	56,830,180.33
Tax Redemptions	3421	65,290.41
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	207,377.52
Interest on Investments	3431	1,787,367.44
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(5,197.23)
Gifts, Grants and Bequests	3440	13,748.40
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	5,066.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	36,988.00
Financial Aid Fees	3468	
Other Student Fees	3469	13,609.00
Preschool Program Fees	3471	361,804.23
Pre-K Early Intervention Fees	3472	
School Age Child Care Fees	3473	
Other School, Course and Class Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services-School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	326,310.49
Other Miscellaneous Local Sources	3495	725,542.60
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	13,556.45
Collections for Lost, Damaged and Sold Textbooks	3498	26,889.50
Receipt of Food Service Indirect Costs	3499	200,165.90
Total Local	3400	60,608,699.04
Total Revenues	3000	258,765,719.62

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

Exhibit K-1
DOE Page 2
Fund 100

For the Fiscal Year Ended June 30, 2008

	Account Number	100							700		Totals
		Salaries	Employee Benefits	Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	Other Expenses			
EXPENDITURES											
<i>Current:</i>											
Instruction	5000	127,353,891.18	33,447,986.10	2,914,537.87	12,822.37	5,860,073.54	1,100,928.97	98,909.84	170,789,149.87		
Pupil Personnel Services	6100	10,133,632.87	2,631,971.25	308,963.32	4,006.13	93,585.92	4,601.64	35,441.17	13,212,202.30		
Instructional Media Services	6200	4,141,475.82	1,075,317.05	29,521.38		190,164.71	416,441.62	8,647.09	5,861,567.67		
Instruction and Curriculum Development Services	6300	3,655,643.67	873,950.39	98,627.81		270,138.97	33,031.35	2,693.09	4,934,085.28		
Instructional Staff Training Services	6400	618,676.87	127,390.89	678,083.55	39.77	66,171.68	8,193.18	0.00	1,498,555.94		
Instruction Related Technology	6500	530,096.28	134,617.02	397,636.06			264,556.06	3,067.48	1,329,972.90		
School Board	7100	166,420.04	97,916.56	479,617.81		1,064.83		45,280.75	790,299.99		
General Administration	7200	629,825.54	139,961.29	66,440.07		10,032.30	1,768.79	16,144.00	864,171.99		
School Administration	7300	11,690,637.84	2,893,365.64	86,565.72	114.60	45,136.00	9,932.35	342.79	14,726,094.94		
Facilities Acquisition and Construction	7410	861,125.75	211,102.80	298,406.46	5,537.32	8,869.97	407,104.81	1,718.89	1,793,866.00		
Fiscal Services	7500	578,831.54	141,143.54	16,168.93		8,369.15	1,544.04	135.00	746,192.20		
Food Services	7600	47,922.73	3,500.19				258.40		51,681.32		
Central Services	7700	2,363,717.76	616,503.36	404,570.04	23,048.35	31,235.66	144,996.97	73,472.17	3,637,544.31		
Pupil Transportation Services	7800	7,185,031.25	2,454,846.98	357,883.92	1,758,327.48	540,887.80	7,350.20	232,314.56	12,536,642.19		
Operation of Plant	7900	6,411,072.19	2,062,512.70	3,328,060.12	6,190,965.21	497,786.23	30,566.57	75,859.51	18,596,822.53		
Maintenance of Plant	8100	3,161,702.92	874,747.63	823,972.64	163,055.28	784,630.30	22,046.77	38,372.08	5,868,527.62		
Administrative Technology Services	8200	887,163.43	227,364.44	401,556.12	12,642.37	50,999.37	75,605.33	13,580.20	1,668,911.26		
Community Services	9100	230,733.61	71,270.04	9,948.10		24,684.36	6,403.29	39,690.47	382,729.87		
<i>Capital Outlay:</i>											
Facilities Acquisition and Construction	7420						187,039.47		187,039.47		
Other Capital Outlay	9300						2,339,488.50		2,339,488.50		
<i>Debt Service: (Function 9200)</i>											
Redemption of Principal	710								0.00		
Interest	720	180,647,601.29	48,085,467.87	10,700,559.92	8,170,558.88	8,483,830.79	5,061,858.31	685,669.09	261,835,546.15		
Total Expenditures											
Excess (Deficiency) of Revenues Over Expenditures									(3,069,826.53)		

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, 2008

Fund 100

	Account Number	
OTHER FINANCING SOURCES (USES)		
Loans	3720	
Sales of Capital Assets	3730	108,817.52
Loss Recoveries	3740	316,654.58
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,758,400.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	1,758,400.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	(16,093.80)
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(16,093.80)
Total Other Financing Sources (Uses)		2,167,778.30
Net Change In Fund Balance		(902,048.23)
Fund Balance, July 1, 2007	2800	32,671,399.84
Adjustments to Fund Balance	2891	52,051.42
Fund Balance, June 30, 2008	2700	31,821,403.03

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
Fund 410

For the Fiscal Year Ended June 30, 2008

	Account Number	
REVENUES		
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	3,829,685.99
School Breakfast Reimbursement	3262	638,579.58
After School Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA Donated Foods	3265	864,972.00
Cash in Lieu of Donated Foods	3266	32,398.39
Summer Food Service Program	3267	9,237.22
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	5,374,873.18
<i>State:</i>		
School Breakfast Supplement	3337	45,084.00
School Lunch Supplement	3338	66,612.00
Other Miscellaneous State Revenues	3399	
Total State	3300	111,696.00
<i>Local:</i>		
Interest on Investments	3431	76,772.47
Gain on Sale Of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(24,474.27)
Gifts, Grants and Bequests	3440	
Student Lunches	3451	5,618,184.32
Student Breakfasts	3452	16,022.48
Adult Breakfasts/Lunches	3453	174,355.12
Student and Adult a la Carte	3454	468,350.93
Student Snacks	3455	90,916.71
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	7,517.58
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	6,427,645.34
Total Revenues	3000	11,914,214.52

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
Fund 410

For the Fiscal Year Ended June 30, 2008

	Account Number	
EXPENDITURES (Function 7600/9300)		
Salaries	100	4,190,347.49
Employee Benefits	200	1,505,908.57
Purchased Services	300	318,037.57
Energy Services	400	140,164.30
Materials and Supplies	500	5,735,483.88
Capital Outlay	600	101,534.85
Other Expenses	700	270,562.18
Other Capital Outlay (Function 9300)	600	113,345.14
Total Expenditures		12,375,383.98
Excess (Deficiency) of Revenues Over Expenditures		(461,169.46)
OTHER FINANCING SOURCES (USES)		
Proceeds of Loans	3720	
Proceeds from Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	16,093.80
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	16,093.80
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		16,093.80
Net Change in Fund Balance		(445,075.66)
Fund Balance, July 1, 2007	2800	3,379,735.10
Adjustments to Fund Balance	2891	12,205.39
Fund Balance, June 30, 2008	2700	2,946,864.83

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
Fund 420

For the Fiscal Year Ended June 30, 2008

	Account Number	
REVENUES		
<i>Federal Direct:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	281,321.72
Total Federal Direct	3100	281,321.72
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	218,863.50
Medicaid	3202	747,696.24
Workforce Investment Act	3220	
Eisenhower Math and Science	3226	802,929.95
Drug Free Schools	3227	101,472.36
Individuals with Disabilities Education Act	3230	6,687,527.84
Elementary and Secondary Education Act, Title I	3240	2,335,697.40
Adult General Education	3251	30,617.27
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	53,425.42
Federal Through Local	3280	
Cuban and Haitian Refugee Program	3291	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	432,914.99
Total Federal Through State and Local	3200	11,411,144.97
<i>State:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(6,290.40)
Gifts, Grants and Bequests	3440	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	
Total Local	3400	(6,290.40)
Total Revenues	3000	11,686,176.29

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

Exhibit K-3
 DOE Page 7
 Fund 420

	Account Number	100							700							Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES																
<i>Current:</i>																
Instruction	5000	5,358,848.72	1,561,453.38	430,011.22		241,758.83	172,901.42	3,207.81						7,768,181.38		
Pupil Personnel Services	6100	562,736.39	140,457.44	108,790.70		74,145.93	6,120.91	542.82						892,794.19		
Instructional Media Services	6200	9,292.34	3,455.09	2,165.00		25,488.00	1,396.65							41,797.08		
Instruction and Curriculum Development Services	6300	355,640.27	70,978.14	41,897.34		17,009.21	5,473.08							490,998.04		
Instructional Staff Training Services	6400	444,434.18	73,498.22	692,011.34		81,759.08	82,273.57	47,510.32						1,421,486.71		
Instruction Related Technology	6500													0.00		
Board	7100													0.00		
General Administration	7200							301,027.75						301,027.75		
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		
Pupil Transportation Services	7800	1,070.53	201.83	36,367.68	845.66			81.68						38,567.38		
Operation of Plant	7900													0.00		
Maintenance of Plant	8100													0.00		
Administrative Technology Services	8200													0.00		
Community Services	9100													0.00		
Capital Outlays:																
Facilities Acquisition and Construction	7420						480,841.00							480,841.00		
Other Capital Outlay	9300													0.00		
Debt Service: (Function 9200)																
Redemption of Principal	710													0.00		
Interest	720	6,732,022.43	1,850,044.10	1,311,243.28	845.66	440,161.05	749,006.63	352,370.38						11,435,693.53		
Total Expenditures														230,482.76		
OTHER FINANCING SOURCES (USES)																
OTHER FINANCING SOURCES (USES)																
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															
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 the General Fund	910															
To Debt Service Funds	920															
To Capital Projects Funds	930															
Interfund	950															
To Permanent Funds	960															
To Internal Service Funds	970															
To Enterprise Funds	990															
Total Transfers Out	9700													0.00		
Total Other Financing Sources (Uses)																
Net Change in Fund Balance														0.00		
Fund Balance, July 1, 2007	2800													250,482.76		
Adjustments to Fund Balance	2891													314,876.25		
Fund Balance, June 30, 2008	2700													565,359.01		

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

Exhibit K-4

DOE Page 8

For the Fiscal Year Ended June 30, 2008

Fund 490

	Account Number	
REVENUES		
Federal Through Local	3280	
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Revenues	3000	0.00
EXPENDITURES		
<i>Current:</i>		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2007	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2008	2700	

DISTRICT SCHOOL BOARD OF CLAY COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2008

	Account Number	SBE/COBI Bonds (210)	Special Act Bonds (220)	Section 1011.14/1011.15 F.S. Loans (230)	Motor Vehicle Revenue Bonds (240)	District Bonds (250)	Other Debt Service (290)	Totals
REVENUES								
<i>Note:</i>								
CO & DS Distributed	3321							0.00
CO & DS Withheld for SBE/COBI Bonds	3322	970,262.48						970,262.48
Cost of Issuing SBE/COBI Bonds	3324							0.00
Interest on Undistributed CO&DS	3325	8,439.04						8,439.04
SBE/COBI Bond Interest	3326		223,250.00					223,250.00
Racing Commission Funds	3341							0.00
Other Miscellaneous State Revenue	3399	978,701.52		0.00	0.00		0.00	1,201,951.52
Total State Sources	3300		223,250.00					223,250.00
<i>Note:</i>								
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		16,483.84				7,517.32	24,001.16
Gain on Sale of Investments	3432		(4,960.15)				(176.80)	(5,136.95)
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	3496							0.00
Refunds of Prior Year Expenditures	3497							0.00
Total Local Sources	3400	0.00	11,523.69	0.00	0.00	0.00	7,340.52	18,864.21
Total Revenues	3000	978,701.52	234,773.69	0.00	0.00	0.00	7,340.52	1,220,815.73
EXPENDITURES (Function 9200)								
Redemption of Principal	710	620,000.00	95,000.00				2,100,000.00	2,815,000.00
Interest	720	369,902.50	104,388.75				2,573,429.98	3,047,721.23
Dues and Fees	730	781.55	377.13				19,781.88	20,940.56
Miscellaneous Expenses	790						4,693,211.86	5,883,661.79
Total Expenditures		990,684.05	199,765.88	0.00	0.00	0.00	(4,685,871.34)	(4,682,846.06)
Excess (Deficiency) of Revenues Over Expenditures								
OTHER FINANCING SOURCES (USES)								
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
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							0.00
From Capital Projects Funds	3630						4,692,099.00	4,692,099.00
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	4,692,099.00	4,692,099.00
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)		(11,982.53)	35,007.81	0.00	0.00	0.00	4,692,099.00	4,682,099.00
Net Change in Fund Balances	2800	207,423.27	441,428.40	0.00	0.00	0.00	37,854.95	686,706.62
Adjustments to Fund Balances	2891							0.00
Fund Balances, June 30, 2008	2700	195,440.74	476,436.21				44,082.61	715,959.56

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, 2008

Exhibit K-6
DOE Page 10

	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (Racetrack) (320)	Section 1011.14/1011.15 F.S. Loans (330)	Public Education Capital Outlay (PECO) (340)	District Bonds (350)
REVENUES						
<i>Federal:</i>						
Miscellaneous Federal Direct	3199					
Miscellaneous Federal Through State	3299					
<i>State:</i>						
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	16,446,638.00				
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	0.00	0.00	0.00	16,446,638.00	0.00
Total State Sources	3300	0.00	0.00	0.00	16,446,638.00	0.00
<i>Local:</i>						
District Local Capital Improvement Tax	3413					
Local Sales Tax	3418					
Tax Redemptions	3421					
Interest on Investments	3431				32,981.95	
Gain on Sale of Investments	3432					
Net Increase (Decrease) in Fair Value of Investments	3433				(25,133.84)	
Gifts, Grants, and Bequests	3440					
Miscellaneous Local Sources	3495					
Impact Fees	3496					
Total Local Sources	3400	0.00	0.00	0.00	7,848.11	0.00
Total Revenues	3000	0.00	0.00	0.00	16,454,486.11	0.00
EXPENDITURES (Function 7400)						
Library Books	610				13,867.79	
Audio-Visual Materials (Non-consumable)	620				23,536.77	
Buildings and Fixed Equipment	630	0.13			5,507,918.60	
Furniture, Fixtures and Equipment	640				357,526.21	
Motor Vehicles (Including Buses)	650				9,000.00	
Land	660				569,729.00	
Improvements Other than Buildings	670				2,461,238.55	
Remodeling and Renovations	680				20,945.21	
Computer Software	690					
Debt Service (Function 9200)						
Redemption of Principal	710					
Interest	720					
Dues and Fees	730					
Miscellaneous Expenses	790	0.13	0.00	0.00	8,963,762.13	0.00
Total Expenditures		(0.13)	0.00	0.00	7,490,723.98	0.00
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, 2008

Exhibit K-6
 DOE Page 11

	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
REVENUES						
<i>Federal:</i>						
Miscellaneous Federal Direct	3199					0.00
Miscellaneous Federal Through State	3299					0.00
<i>State:</i>						
CO&DS Distributed	3321	421,987.33				421,987.33
Interest on Undistributed CO&DS	3325	32,488.22				32,488.22
SBE/COBI Bond Interest	3326					0.00
Racing Commission Funds	3341					0.00
Public Education Capital Outlay (PECO)	3391					16,446,638.00
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					31,556,356.00
Charter School Capital Outlay Funding	3397					0.00
Other Miscellaneous State Revenue	3399					80,122.45
Total State Sources	3300	454,475.55	0.00	0.00	31,636,478.45	48,537,592.00
<i>Local:</i>						
District Local Capital Improvement Tax	3413		20,699,273.83			20,699,273.83
Local Sales Tax	3418					1,802,566.33
Tax Redemptions	3421		20,867.63			20,867.63
Interest on Investments	3431	7,421.23	629,822.42			1,027,670.12
Gain on Sale of Investments	3432					0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(1,355.97)	(13,052.08)			(149,906.99)
Gifts, Grants, and Bequests	3440					0.00
Miscellaneous Local Sources	3495		58,196.50			58,196.50
Impact Fees	3496					4,101,501.98
Total Local Sources	3400	6,065.26	21,395,108.30	0.00	6,151,147.73	27,560,169.40
Total Revenues	3000	460,540.81	21,395,108.30	0.00	37,787,626.18	76,097,761.40
EXPENDITURES (Function 7400)						
Library Books	610	485.92	91,339.74		7,096.67	112,790.12
Audio-Visual Materials (Non-consumable)	620	24,305.73	7,705.20		10,752.18	66,299.88
Buildings and Fixed Equipment	630	89,457.80	7,010,096.41		50,795,622.90	63,403,095.84
Furniture, Fixtures and Equipment	640	49,680.52	98,814.86		1,185,615.40	1,691,636.99
Motor Vehicles (Including Buses)	650		2,084,854.95		135,959.33	2,084,854.95
Land	660		7,799.87		24,044.86	152,759.20
Improvements Other than Buildings	670		95,280.05		335,850.84	689,033.91
Remodeling and Renovations	680		960,323.65		98,560.73	3,757,413.04
Computer Software	690	725.76				120,231.70
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		164,655.73	10,356,214.73	0.00	52,593,502.91	72,078,135.63
Total Expenditures		295,885.08	11,038,893.57	0.00	(14,805,876.73)	4,019,625.77
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)**

Exhibit K-6
DOE Page 12

For the Fiscal Year Ended June 30, 2008

	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (Racetrack) (320)	Section 1011.14/1011.15 F.S. Loans (330)	Public Education Capital Outlay (PECO) (340)	District Bonds (350)
OTHER FINANCING SOURCES (USES)						
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					
<i>Transfers In:</i>						
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	0.00	0.00
<i>Transfers Out: (Function 9700)</i>						
To General Fund	910				(100,000.00)	
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	0.00	(100,000.00)	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(100,000.00)	0.00
Net Change in Fund Balances		(0.13)	0.00	0.00	7,390,723.98	0.00
Fund Balances, July 1, 2007	2800	0.13			5,325,915.59	
Adjustments to Fund Balances	2891					
Fund Balances, June 30, 2008	2700	0.00	0.00	0.00	12,716,639.57	0.00

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

Exhibit K-6
DOE Page 13

For the Fiscal Year Ended June 30, 2008

	Account Number	Capital Outlay and Debt Service Funds (360)	Capital Improvement Section 1011.7(2) F.S. (370)	Voted Capital Improvement (380)	Other Capital Projects (390)	Totals
OTHER FINANCING SOURCES (USES)						
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
<i>Transfers In:</i>						
From General Fund	3610					0.00
From Debt Service Funds	3620					0.00
From Special Revenue Funds	3640					0.00
Interfund	3650					0.00
From Permanent Funds	3660					0.00
From Internal Service Funds	3670					0.00
From Enterprise Funds	3690					0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>						
To General Fund	910		(1,658,400.00)			(1,758,400.00)
To Debt Service Funds	920		(4,606,841.86)		(85,257.14)	(4,692,099.00)
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	(6,265,241.86)	0.00	(85,257.14)	(6,450,499.00)
Total Other Financing Sources (Uses)		0.00	(6,265,241.86)	0.00	(85,257.14)	(6,450,499.00)
Net Change in Fund Balances		295,885.08	4,773,651.71	0.00	(14,891,133.87)	(2,430,875.23)
Fund Balances, July 1, 2007	2800	259,587.85	9,686,851.53		43,718,731.94	58,991,087.04
Adjustments to Fund Balances	2891					0.00
Fund Balances, June 30, 2008	2700	555,472.93	14,460,503.24	0.00	28,827,598.07	56,560,213.81

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

Exhibit K-7
 DOE Page 14

For the Fiscal Year Ended June 30, 2008

Fund 000

	Account Number	
REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		0.00
EXPENDITURES		
<i>Current:</i>		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
<i>Debt Service: (Function 9200)</i>		
Retirement of Principal	710	
Interest	720	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Sales of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2007	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2008	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, 2008

	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other Expenses	700								0.00
Depreciation	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets, July 1, 2007	2880								0.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2008	2780								0.00

	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	4,575,530.62							4,575,530.62
Charges for Sales	3482								0.00
Premium Revenue	3484	12,418.00							12,418.00
Other Operating Revenue	3489	4,587,948.62	0.00	0.00	0.00	0.00	0.00	0.00	4,587,948.62
Total Operating Revenues									
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200	80,319.31							80,319.33
Purchased Services	300	1,725,288.73							1,725,288.73
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		1,805,608.06	0.00	0.00	0.00	0.00	0.00	0.00	1,805,608.06
Operating Income (Loss)		2,782,340.56	0.00	0.00	0.00	0.00	0.00	0.00	2,782,340.56
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	156,184.20							156,184.20
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(46,778.60)							(46,778.60)
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	109,405.60	0.00	0.00	0.00	0.00	0.00	0.00	109,405.60
Total Nonoperating Revenues (Expenses)		2,891,746.16	0.00	0.00	0.00	0.00	0.00	0.00	2,891,746.16
Income (Loss) Before Operating Transfers									
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	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		2,891,746.16	0.00	0.00	0.00	0.00	0.00	0.00	2,891,746.16
Net Assets, July 1, 2007	2880	945,494.57							945,494.57
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2008	2780	3,837,240.73							3,837,240.73

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

Exhibit K-10
 DOE Page 17
 Fund 891

June 30, 2008

	Account Number	Balance July 1, 2007	Additions	Deductions	Balance June 30, 2008
ASSETS					
Cash	1110	1,072,506.15	9,727,251.50	9,873,474.18	926,283.47
Investments	1160	1,871,253.32	369,729.55	330,000.00	1,910,982.87
Accounts Receivable, Net	1130				0.00
Interest Receivable	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150				0.00
Due from Other Agencies	1220				0.00
Total Assets		2,943,759.47	10,096,981.05	10,203,474.18	2,837,266.34
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	89,565.85	9,873,474.18	9,861,243.62	101,796.41
Due to Budgetary Funds	2161	152,211.70	43,596.01	124,852.85	70,954.86
Internal Accounts Payable	2290	2,701,981.92	179,910.86	217,377.71	2,664,515.07
Total Liabilities		2,943,759.47	10,096,981.05	10,203,474.18	2,837,266.34

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

June 30, 2008

	Account Number	Governmental Activities Total Balance June 30, 2008 [1]	Business-type Activities Total Balance June 30, 2008 [1]	Total
Notes Payable	2310			0.00
Obligations Under Capital Leases	2315			0.00
Bonds Payable	2320	8,755,000.00		8,755,000.00
Liability for Compensated Absences	2330	17,950,139.15		17,950,139.15
Certificates of Participation Payable	2340	58,994,057.00		58,994,057.00
Estimated Liability for Long-term Claims	2350	2,981,033.00		2,981,033.00
Other Post-employment Benefits Obligation	2360	360,148.00		360,148.00
Estimated PECO Advance Payable	2370			0.00
Other Long-term Liabilities	2380			0.00
Total Long-term Liabilities		89,040,377.15	0.00	89,040,377.15

[1] Include total current and noncurrent liability balances at June 30, 2008.

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 SCHEDULE OF STATE CATEGORICAL PROGRAMS
 REPORT OF FUNDS AVAILABLE AND EXPENDITURES

Exhibit K-12
 DOE Page 19

For the Fiscal Year Ended June 30, 2008

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2007	Returned To DOE	Revenues 2007-08	Expenditures 2007-08	Flexibility [3] 2007-08	Balance June 30, 2008	
							Encumbered	Unencumbered
Class Size Reduction/Operating Funds (3355)	94740	738,202.13		35,791,823.00	36,024,130.39		0.00	505,894.74
Class Size Reduction/Capital Funds (3396)	91050	35,504,253.56		31,556,356.00	45,470,952.46		5,924,554.85	15,665,102.25
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800	352,090.94		1,548,046.00	1,618,329.72		432.95	281,374.27
Excellent Teaching (3363)	90570	301.02		1,264,661.38	1,264,962.40		0.00	0.00
Florida Teacher Lead Program (3334)	97580			672,274.00	672,274.00		0.00	0.00
Instructional Materials (3336) [1]	90880	420,140.32		3,414,618.00	3,148,401.15		143,778.84	542,578.33
Library Media (3336) [1]	90881	12,203.09		202,688.00	211,023.74		293.36	3,573.99
Preschool Projects (3372)	97950							0.00
Public School Technology (3375)	90320	487.43			487.43		0.00	0.00
Safe Schools (FEFP Earmark) [2]	90803	56,559.59		669,482.00	310,015.61		368,605.00	47,420.98
Salary Bonus Outstanding Teachers in D and F Schools	94030							0.00
School Recognition Funds (3361)	92040	369,651.27		1,694,594.00	1,819,760.65		17,481.41	227,003.21
Supplemental Academic Instruction (FEFP Earmark)	91280			10,857,634.00	10,857,634.00			0.00
Teacher Recruitment and Retention (3362)	93460							0.00
Teacher Training (3376)	91290	2,495.00			2,495.00			0.00
Pupil Transportation (3354)	90830			7,966,390.00	7,966,390.00			0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	85,544.96		287,233.61	264,020.89		942.11	107,815.57
Voluntary Prekindergarten - Summer Program (3371)	96441							0.00

[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**

Exhibit K-13
DOE Page 20

For the Fiscal Year Ended June 30, 2008

	Sub-Object	General Fund	Special Revenue Fund - Food Services	Special Revenue Fund - Other	Total
ENERGY EXPENDITURES:					
Natural Gas	410				0.00
Bottled Gas	420	8,126.59			8,126.59
Electricity	430	6,097,724.87	133,562.89		6,231,287.76
Heating Oil	440	47,054.47			47,054.47
Total		6,152,905.93	133,562.89	0.00	6,286,468.82
ENERGY EXPENDITURES FOR PUPIL TRANSPORTATION:					
Gasoline	450	87,192.70		219.02	87,411.72
Diesel	460	1,667,232.98		626.64	1,667,859.62
Oil & Grease	540	46,730.58			46,730.58
Total		1,801,156.26		845.66	1,802,001.92

	Sub-Object	General Fund	Special Revenue Fund - Other	Capital Projects Funds	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:					
Buses	651	2,236.05		112,364.95	114,601.00
EXPENDITURES FOR CAPITALIZED AUDIO VISUAL MATERIALS:					
Audio Visual Materials	621	885.49			885.49

	Sub-Object	General Fund	Special Revenue Food Service	Special Revenue Fund - Other	Total
SUBAWARDS FOR INDIRECT COST RATE:					
Subrecipient awards up to \$25,000	311				0.00
Subrecipient awards greater than \$25,000	312	2,255,363.65		469,750.39	2,725,114.04
Subrecipient awards up to \$25,000	391				0.00
Subrecipient awards greater than \$25,000	392				0.00

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

Exhibit K-13
DOE Page 21

For the Fiscal Year Ended June 30, 2008

	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

	Sub-Object	General Fund	Special Revenue Fund - Other	Total
Textbooks (used for classroom instruction)				
Textbooks (Function 5000)	520	3,188,901.09		3,188,901.09

DISTRICT SCHOOL BOARD OF CLAY COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION

Fund 100

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND:	Account Number	Safe Schools	Pupil Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materials	Instructional Materials Library Media	Totals
EXPENDITURES								
<i>Instruction:</i>								
Basic Instruction	5100							0.00
Exceptional Instruction	5200							0.00
Career Instruction	5300							0.00
Adult Instruction	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

LIFELONG LEARNING: (Lifelong Learning Expenditures are used in federal reporting)	Amount
<i>Expenditures:</i>	
General Fund	27,285.16
Special Revenue Fund	
Total:	27,285.16

MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting Earnings, Expenditures, and Carryforward Amounts:	Unexpended July 1, 2007	Earnings 2007-2008	Expenditures 2007-2008	Unexpended June 30, 2008
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education	320,467.45	747,696.24	490,923.08	577,240.61
<i>Other: Please limit explanation to 100 characters.</i>				
Pupil Personnel Services				326,608.52
Instructional and Curriculum Development				36,676.27
Instructional Staff Training				61,571.43
Pupil Transportation Services				65,770.83
				296.03

**SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL
ASSISTANCE PROGRAM EXPENDITURES
For the Fiscal Year Ended June 30, 2008**

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 (2)(A)	\$ 916,936.70
Florida Department of Education:		
Child Nutrition Cluster:		
School Breakfast Program	10.553	638,579.58
National School Lunch Program	10.555	3,829,685.99
Summer Food Service Program for Children	10.559	9,237.22
Total Child Nutrition Cluster		4,477,502.79
Total United States Department of Agriculture		5,394,439.49
United States General Services Administration:		
Indirect:		
Florida Department of Management Services:		
Donation of Federal Surplus Personal Property	39.003 (2)(B)	2,784.62
United States Department of Education:		
Direct:		
Impact Aid	84.041	679,531.22
Fund for the Improvement of Education	84.215	281,321.72
Indirect:		
Special Education Cluster:		
Florida Department of Education:		
Special Education - Grants to States	84.027	6,512,610.61
Special Education - Preschool Grants	84.173	174,391.21
University of South Florida:		
Special Education - Grants to States	84.027	48,128.85
University of Florida:		
Special Education - Grants to States	84.027	433.60
Washington County District School Board:		
Special Education - Grants to States	84.027	526.02
Total Special Education Cluster		6,736,090.29
Florida Department of Education:		
Adult Education - State Grant Program	84.002	30,617.27
Title I Grants to Local Educational Agencies	84.010	2,323,357.34
Career and Technical Education - Basic Grants to States	84.048	218,863.50
Safe and Drug-Free Schools and Communities - State Grants	84.186	101,472.36
Education for Homeless Children and Youth	84.196	73,192.90
State Grants for Innovative Programs	84.298	53,425.42
Education Technology State Grants	84.318	20,847.96
Reading First State Grants	84.357	208,509.17
English Language Acquisition Grants	84.365	44,284.25
Improving Teacher Quality State Grants	84.367	815,270.01
St. Johns County District School Board:		
Tech-Prep Education	84.243	37,518.26

**SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL
ASSISTANCE PROGRAM EXPENDITURES
For the Fiscal Year Ended June 30, 2008**

Grantor/Program	Catalog of Federal Domestic Assistance Number	Amount of Expenditures
Total Indirect:		<u>10,663,448.73</u>
Total United States Department of Education		<u>11,624,301.67</u>
United States Department of Defense:		
Direct:		
Navy Junior Reserve Officers Training Corps	None	<u>306,004.78</u>
Total Expenditures of Federal Awards		<u>\$ 17,327,530.56</u>

Notes:

- (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal Programs during the 2007-08 fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconciled to and are in material agreement with amounts recorded in the District's accounting records from which the basic financial statements have been reported.
- (2) Noncash Assistance
 - (A) Food Donation - Represents the amount of donated food used during the 2007-08 fiscal year including cash in lieu of donated food of \$32,398.39. Donated foods are valued at fair value as determined at the time of donation.
 - (B) Donation of Federal Surplus Personal Property - Represents 23.3 percent of the original acquisition costs of donated Federal surplus personal property obtained during the 2007-08 fiscal year.