

**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, 2006**

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, 2006, 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 \_\_\_\_\_, 2006.

\_\_\_\_\_  
 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, 2006

Exhibit K-1  
DOE Page 1  
Fund 100

	Account Number	
<b>REVENUES</b>		
Federal Direct:		
Federal Impact, Current Operation	3121	750,000.00
Reserve Officers Training Corps (ROTC)	3191	236,325.48
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	986,325.48
Federal Through State and Local:		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	135,121.01
Total Federal Through State and Local	3200	135,121.01
State:		
Florida Education Finance Program	3310	123,936,847.00
Workforce Development	3315	700,939.00
Workforce Development Capitalization Incentive Grant	3316	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expense	3323	19,725.81
Categoricals:		
Florida Teachers Lead Program	3334	224,191.00
Instructional Materials	3336	3,486,862.00
District Discretionary Lottery Funds	3344	1,599,243.00
Transportation	3354	6,911,540.00
Class Size Reduction/Operating Funds	3355	18,809,413.00
School Recognition Funds	3361	1,936,050.00
Teacher Recruitment and Retention	3362	
Excellent Teaching Program	3363	989,619.88
Voluntary Prekindergarten Program	3371	286,235.68
Preschool Projects	3372	
Reading Programs	3373	
Public School Technology	3375	642,742.00
Teacher Training	3376	233,173.00
Full Service Schools	3378	
Other State:		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	212.91
State License Tax	3343	42,074.30
Other Miscellaneous State Revenue	3399	325,335.14
Total State	3300	160,144,203.72
Local:		
District School Taxes	3411	43,050,432.05
Tax Redemptions	3421	186,246.33
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	160,140.00
Interest on Investments	3431	1,526,143.94
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	166,765.00
Adult General Education Course Fees	3461	15,876.22
Postsecondary Vocational Course Fees	3462	4,290.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	26,382.07
Financial Aid Fees	3468	
Other Student Fees	3469	37,697.00
Preschool Program Fees	3471	395,388.42
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	469,967.25
Other Miscellaneous Local Sources	3495	601,768.09
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	92,964.03
Collections for Lost, Damaged and Sold Textbooks	3498	45,606.99
Receipt of Food Service Indirect Costs	3499	166,896.87
Total Local	3400	46,946,564.26
Total Revenues	3000	208,212,214.47

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, 2006

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
Current:									
Instruction	5000	96,697,568.94	22,003,049.78	2,277,680.12	9,336.70	5,957,320.05	575,540.69	111,372.78	127,631,869.06
Pupil Personnel Services	6100	8,307,420.71	1,906,058.63	612,868.61	2,866.50	64,278.10	5,311.58	16,428.79	10,915,232.92
Instructional Media Services	6200	3,368,351.31	755,370.70	27,795.78	0.00	163,273.60	439,511.91	6,424.08	4,760,727.38
Instruction and Curriculum Development Services	6300	2,167,958.98	451,421.69	107,176.01	0.00	271,975.67	4,726.21	5,326.78	3,008,585.34
Instructional Staff Training Services	6400	482,598.03	96,619.07	443,713.11	0.00	62,439.52	6,908.30	1,871.15	1,096,149.18
Instruction Related Technology	6500	417,928.98	93,423.41	11,887.46	0.00	0.00	0.00	3,424.92	526,664.77
Board	7100	154,694.55	94,891.82	420,001.89	0.00	540.89	0.00	20,098.25	690,227.40
General Administration	7200	446,760.02	94,575.73	82,713.06	0.00	7,630.94	9,297.65	16,472.41	657,449.81
School Administration	7300	9,710,229.58	2,083,056.07	94,068.56	0.00	52,234.73	7,303.78	1,253.69	11,948,146.41
Facilities Acquisition and Construction	7410	727,922.09	155,455.12	109,599.71	4,636.16	10,574.44	799,643.85	1,901.58	1,809,732.95
Fiscal Services	7500	474,544.40	103,357.50	4,322.32	50.60	6,041.49	0.00	240.00	588,756.31
Food Services	7600	49,136.96	3,674.85	440.00	0.00	0.00	0.00	251.02	53,502.83
Central Services	7700	1,951,768.19	445,431.95	418,225.03	23,096.77	58,046.93	153,023.38	73,952.35	3,123,544.60
Pupil Transportation Services	7800	6,514,840.03	1,960,994.32	280,989.08	1,349,096.85	495,554.17	5,890.44	81,508.40	10,688,873.29
Operation of Plant	7900	5,214,666.58	1,472,715.86	2,799,649.63	5,738,672.21	443,238.98	24,277.65	29,609.22	15,722,830.13
Maintenance of Plant	8100	2,468,807.98	598,200.95	707,651.19	127,429.46	647,599.86	53,408.69	24,311.42	4,627,409.55
Administrative Technology Services	8200	610,150.74	137,867.15	359,408.18	12,127.11	73,741.55	19,562.03	0.00	1,212,856.76
Community Services	9100	204,854.47	51,456.31	4,559.94	0.00	35,327.10	4,044.46	30,572.97	330,815.25
Capital Outlay:									
Facilities Acquisition and Construction	7420						4,213,740.83		4,213,740.83
Other Capital Outlay	9300						2,229,163.66		2,229,163.66
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720	139,970,202.54	32,507,620.91	8,764,949.68	7,267,312.36	8,349,818.02	8,551,355.11	425,019.81	205,836,278.43
Total Expenditures									2,375,936.04
Excess (Deficiency) of Revenues Over Expenditures									

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, 2006

Fund 100

	Account Number	
<b>OTHER FINANCING SOURCES (USES)</b>		
Loans	3720	
Sales of Capital Assets	3730	84,858.55
Loss Recoveries	3740	99,376.93
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,801,794.34
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	1,801,794.34
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		1,986,029.82
Net Change In Fund Balance		4,361,965.86
Fund Balance, July 1, 2005	2800	20,898,485.22
Adjustments to Fund Balance	2891	166,361.76
Fund Balance, June 30, 2006	2700	25,426,812.84

**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, 2006

Exhibit K-2  
DOE Page 4  
Fund 410

	Account Number	
<b>REVENUES</b>		
Federal Through State:		
School Lunch Reimbursement	3261	3,227,353.22
School Breakfast Reimbursement	3262	528,483.09
After School Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA Donated Foods	3265	496,654.66
Cash in Lieu of Donated Foods	3266	57,765.47
Summer Food Service Program	3267	
Nutrition Education and Training Program	3268	
Other Food Service Revenues	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	4,310,256.44
State:		
School Breakfast Supplement	3337	42,434.00
School Lunch Supplement	3338	63,132.00
Other Miscellaneous State Revenues	3399	
Total State	3300	105,566.00
Local:		
Interest on Investments	3431	140,424.01
Gain on Sale Of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	3,830,006.73
Student Breakfasts	3452	803,573.65
Adult Breakfasts/Lunches	3453	210,154.31
Student and Adult a la Carte	3454	257,511.40
Student Snacks	3455	28,219.45
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	871.99
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	5,270,761.54
Total Revenues	3000	9,686,583.98

**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, 2006

Exhibit K-2  
DOE Page 5  
Fund 410

	Account Number	
<b>EXPENDITURES (Function 7600/9300)</b>		
Salaries	100	3,388,696.56
Employee Benefits	200	1,108,698.20
Purchased Services	300	152,543.23
Energy Services	400	127,711.30
Materials and Supplies	500	4,427,333.26
Capital Outlay	600	337,917.97
Other Expenses	700	235,827.78
Other Capital Outlay (Function 9300)	600	632,270.08
Total Expenditures		10,410,998.38
Excess (Deficiency) of Revenues Over Expenditures		(724,414.40)
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds of Loans	3720	
Proceeds from Sale 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 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		(724,414.40)
Fund Balance, July 1, 2005	2800	4,205,015.92
Adjustments to Fund Balance	2891	30,851.90
Fund Balance, June 30, 2006	2700	3,511,453.42

**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, 2006

	Account Number	
<b>REVENUES</b>		
Federal Direct:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
Federal Through State and Local:		
Vocational Education Acts	3201	204,103.11
Medicaid	3202	420,940.48
Workforce Investment Act	3220	
Eisenhower Math and Science	3226	1,070,594.53
Drug Free Schools	3227	117,966.68
Individuals with Disabilities Education Act	3230	7,704,769.11
Elementary and Secondary Education Act, Title I	3240	2,464,374.04
Adult General Education	3251	
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	97,563.28
Federal Through Local	3280	141,046.01
Cuban and Haitian Refugee Program	3291	
Transition Program for Refugee Children	3292	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	298,103.48
Total Federal Through State and Local	3200	12,519,460.72
State:		
Other Miscellaneous State Revenue	3399	
Total State	3300	0.00
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	12,519,460.72

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS (Continued)  
For the Fiscal Year Ended June 30, 2006

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
<b>EXPENDITURES</b>									
Current:									
Instruction	5000	5,832,790.83	1,551,188.84	333,129.86	0.00	202,297.66	213,256.58	3,817.31	8,136,481.08
Pupil Personnel Services	6100	468,278.08	109,697.71	147,352.72	0.00	51,540.15	5,581.99	930.72	783,381.37
Instructional Media Services	6200	4,730.45	1,547.47	11,104.15	0.00	17,450.00	22,000.38	0.00	56,932.45
Instruction and Curriculum Development Services	6300	979,247.27	193,113.93	46,089.02	0.00	5,330.66	6,555.91	0.00	1,230,636.79
Instructional Staff Training Services	6400	377,826.14	91,332.33	423,038.85	0.00	158,128.39	71,589.75	21,638.08	1,343,573.54
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							387,995.83	387,995.83
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	2,530.96	391.37	108,155.70	1,547.16				112,625.19
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:									
Facilities Acquisition and Construction	7420						539,105.14		539,105.14
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									0.00
Redemption of Principal	710								0.00
Interest	720	7,865,703.73	1,947,371.65	1,068,880.30	1,547.16	434,846.86	838,080.73	414,381.94	12,590,731.39
Total Expenditures									(71,270.67)
Excess (Deficiency) of Revenues over Expenditures									
<b>OTHER FINANCING SOURCES (USES)</b>									
Loans	3720								
Sales of Capital Assets	3730								
Less 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	930								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance	2800								(71,270.67)
Fund Balance, July 1, 2005	2891								589,800.01
Adjustments to Fund Balance									
Fund Balance, June 30, 2006	2700								518,529.34



**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, 2006

Exhibit K-4  
DOE Page 8  
FUND 490

	Account Number	
<b>REVENUES</b>		
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
<b>EXPENDITURES</b>		
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
<b>OTHER FINANCING SOURCES (USES)</b>		
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, 2005	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2006	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, 2006

Account Number	SBE/COBRI Bonds (710)	Special Act Bonds (720)	Section 1011.14/1011.15 F.S. Loans (730)	Motor Vehicle Revenue Bonds (740)	District Bonds (750)	Other Debt Service (760)	Totals
<b>REVENUES</b>							
CO & DS Distributed							0.00
CO & DS Withheld for SBE/COBRI Bonds	988,267.21						988,267.21
Cost of Issuing SBE/COBRI Bonds							0.00
Interest on Undistributed CO&DS	2,500.00						2,500.00
SBE/COBRI Bond Interest		223,250.00					223,250.00
Retain Commission Funds							0.00
Other Miscellaneous State Revenue	990,767.21		0.00	0.00			1,214,017.31
<b>Total State Sources</b>							
District Interest and Sinking Taxes							0.00
Local Sales Tax							0.00
Tax Refundations							0.00
Payments in Lien of Taxes							0.00
Excess Fees		15,575.81				28,333.32	-13,909.13
Interest on Investments							0.00
Gain on Sale of Investments							0.00
Net Increase (Decrease) in Fair Value of Investments							0.00
Gifts, Grants, and Bequests							0.00
Miscellaneous Local Revenues							0.00
Impact Fees							0.00
Refunds of Prior Year Expenditures							0.00
Total Local Sources	0.00	15,575.81	0.00	0.00	0.00	28,333.32	43,909.13
<b>Total Revenues</b>	990,767.21	238,825.81	0.00	0.00	0.00	28,333.32	1,257,926.34
<b>EXPENDITURES (Function 9240)</b>							
Redemption of Principal	560,000.00					1,870,000.00	2,515,000.00
Interest	444,870.00					2,939,755.02	3,384,625.02
Disc and Fees	700.00					13,003.75	14,080.88
Miscellaneous Expenses						0.00	0.00
Total Expenditures	1,005,570.00					4,264,010.01	5,468,835.90
Excess (Deficiency) of Revenues Over Expenditures	(14,792.79)	33,193.92	0.00	0.00	0.00	(4,235,676.69)	(4,210,909.56)
<b>OTHER FINANCING SOURCES (USES)</b>							
Sale of Bonds							0.00
Premium on Sale of Bonds							0.00
Proceeds of Refunding Bonds							0.00
Premium on Refunding Bonds							0.00
Proceeds of Loans (Cost of Issuance)						521,251.65	(521,251.65)
Premium on Refunding Certificate of Participation						18,975,000.00	18,975,000.00
Premium on Certificate of Participation						612,083.75	612,083.75
Proceeds of Forward Supply Contract							0.00
Payments to Refunded Bond Retiree Agent (Function 9299)						(18,886,614.00)	(18,886,614.00)
Discounts on Sale of Bonds (Function 9299)							0.00
Discounts on Refunding Bonds (Function 9299)							0.00
Discounts on Certificate of Participation (Function 9299)						(174,265.30)	(174,265.30)
Transfers In:							
From General Fund							0.00
From Capital Projects Funds							0.00
From Special Revenue Funds							0.00
Interfund							0.00
From Permanent Funds							0.00
From Internal Service Funds							0.00
From Enterprise Funds							0.00
Total Transfers In	0.00	0.00	0.00	0.00	0.00	4,240,760.13	4,240,760.13
Transfers Out (Function 9700)							
To General Fund							0.00
To Capital Projects Funds							0.00
To Special Revenue Funds							0.00
Interfund							0.00
To Permanent Funds							0.00
To Enterprise Funds							0.00
Total Transfers Out							0.00
<b>Total Change in Fund Balances</b>	(14,792.79)	33,193.92	0.00	0.00	0.00	4,245,712.93	4,245,712.93
<b>Fund Balances, July 1, 2005</b>	223,526.77						34,803.37
<b>Fund Balances, June 30, 2006</b>	208,733.98						590,586.39
<b>Adjustments to Fund Balances</b>							0.00
<b>Fund Balances, June 30, 2006</b>							625,391.76

**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, 2006

	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)
<b>REVENUES</b>						
Miscellaneous Federal Direct	3199					
Miscellaneous Federal Through State	3299					
CO&DS Distributed	3321					
Interest on Undistributed CO&DS	3325					
SBF/COBI Bond Interest	3326					
Racing Commission Funds	3341					
Public Education Capital Outlay (PECO)	3391				3,506,719.00	
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	3,506,719.00	0.00
District Local Capital Improvement Tax	3413					
Local Sales Tax	3418					
Tax Redemptions	3421					
Interest on Investments	3431				21,534.69	
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					
Impact Fees	3496					
Total Local Sources	3400	0.00	0.00	0.00	21,534.69	0.00
Total Revenues	3000	0.00	0.00	0.00	3,528,253.69	0.00
<b>EXPENDITURES (Function 7400)</b>						
Library Books	610					
Audio-Visual Materials (Non-consumable)	620					
Buildings and Fixed Equipment	630				1,307,310.04	
Furniture, Fixtures and Equipment	640					
Motor Vehicles (Including Buses)	650					
Land	660					
Improvements Other than Buildings	670				127,108.50	
Remodeling and Renovations	680				1,944,945.28	
Computer Software	690					
Debt Service (Function 9200)						
Redemption of Principal	710					
Interest	720					
Dues and Fees	730					
Miscellaneous Expenses	790					
Total Expenditures		0.00	0.00	0.00	3,379,363.82	0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	148,889.87	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, 2006

	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
<b>REVENUES</b>						
Miscellaneous Federal Direct	3199					0.00
Miscellaneous Federal Through State	3209					0.00
CO&DS Distributed	3321	335,767.82				335,767.82
Interest on Undistributed CO&DS	3325	16,930.69				16,930.69
SBP/COBI Bond Interest	3326					0.00
Racing Commission Funds	3341					0.00
Public Education Capital Outlay (PECO)	3391					3,506,719.00
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				392,827.00	392,827.00
Charter School Capital Outlay Funding	3397					0.00
Other Miscellaneous State Revenue	3399				74,250.78	74,250.78
Total State Sources	3300	352,698.51	0.00	0.00	467,077.78	4,326,495.29
District Local Capital Improvement Tax	3413		14,410,181.13			14,410,181.13
Local Sales Tax	3418				1,721,659.41	1,721,659.41
Tax Redemptions	3421		55,410.38			55,410.38
Interest on Investments	3431	6,315.71	350,012.05		935,364.39	1,313,226.84
Gain on Sale of Investments	3432					0.00
Net Increase (Decrease) in Fair Value of Investments	3433					0.00
Gifts, Grants, and Bequests	3440					0.00
Other Miscellaneous Local Sources	3495					0.00
Impact Fees	3496					0.00
Total Local Sources	3400	6,315.71	14,815,603.56	0.00	9,753,619.63	9,753,619.63
Total Revenues	3000	359,014.22	14,815,603.56	0.00	12,877,721.21	31,580,592.68
<b>EXPENDITURES (Function 7400)</b>						
Library Books	610		162,365.20			162,365.20
Audio-Visual Materials (Non-consumable)	620		67,070.34			67,070.34
Buildings and Fixed Equipment	630	228,958.08	3,722,373.75		27,834,879.78	33,693,521.65
Furniture, Fixtures and Equipment	640	23,316.46	1,502,940.25		1,703,687.08	3,229,943.79
Motor Vehicles (Including Buses)	650		1,283,825.50			1,283,825.50
Land	660		5,880.70		309,600.00	315,480.70
Improvements Other than Buildings	670		704,582.49			1,039,911.38
Remodeling and Renovations	680		333,204.34		368,456.44	2,666,606.06
Computer Software	690		51,608.10		73,367.82	124,975.92
Debt Service (Function 9200)	710					0.00
Redemption of Principal	720					0.00
Interest	730				5,000.00	5,000.00
Dues and Fees	790					0.00
Miscellaneous Expenses						0.00
Total Expenditures		252,274.54	7,853,850.67	0.00	30,503,211.51	41,988,700.54
Excess (Deficiency) of Revenues Over Expenditures		106,739.68	6,961,752.89	0.00	(17,625,490.30)	(10,408,107.85)

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, 2006

	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (Racetrack) (320)	Section 101.1.14/101.1.15 F.S. Loans (330)	Public Education Capital Outlay (PECO) (340)	District Bonds (350)
<b>OTHER FINANCING SOURCES (USES)</b>						
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	0.00	0.00
Transfers Out: (Function 9700)						
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		0.00	0.00	0.00	48,889.87	0.00
Fund Balances, July 1, 2005	2800	0.13			1,167,339.20	
Adjustments to Fund Balances	2891					
Fund Balances, June 30, 2006	2700	0.13	0.00	0.00	1,216,229.07	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, 2006

	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
<b>OTHER FINANCING SOURCES (USES)</b>						
Sale of Bonds	3710					0.00
Premium on Sale of Bonds	3791					0.00
Proceeds of Refunding Bonds	3715					0.00
Premium on Refunding Bonds	3792					0.00
Loans	3720					0.00
Sales of Capital Assets	3730					0.00
Loss Recoveries	3740					0.00
Proceeds of Certificates of Participation	3750				16,000,000.00	16,000,000.00
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					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
Transfers Out: (Function 9700)						
To General Fund	910		(1,500,000.00)		(201,794.34)	(1,801,794.34)
To Debt Service Funds	920		(4,127,875.66)		(112,884.47)	(4,240,760.13)
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	(5,627,875.66)	0.00	(314,678.81)	(6,042,554.47)
Total Other Financing Sources (Uses)		0.00	(5,627,875.66)	0.00	15,685,321.19	9,957,445.53
Net Change in Fund Balances		106,739.68	1,333,877.23	0.00	(1,940,169.11)	(450,662.33)
Fund Balances, July 1, 2005	2800	241,791.43	5,968,571.14		13,874,570.86	21,252,272.76
Adjustments to Fund Balances	2891					0.00
Fund Balances, June 30, 2006	2700	348,531.11	7,302,448.37	0.00	11,934,401.75	20,801,610.43

**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, 2006

Exhibit K-7  
DOE Page 14  
FUND 000

	Account Number	
<b>REVENUES</b>		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		0.00
<b>EXPENDITURES</b>		
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
<b>OTHER FINANCING SOURCES (USES)</b>		
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, 2005	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2006	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, 2006

	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
<b>OPERATING REVENUES</b>									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other Expenses	700								0.00
Depreciation	780								0.00
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	780								0.00
<b>Loss on Disposition of Assets (Function 9900)</b>	810								0.00
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Transfers In:</b>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
<b>Total Transfers In</b>	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Transfers Out: (Function 9700)</b>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Asset</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Assets, July 1, 2005</b>	2880								0.00
<b>Adjustments to Net Assets</b>	2896								0.00
<b>Net Assets, June 30, 2006</b>	2780								0.00



DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS  
 For the Fiscal Year Ended June 30, 2006

	Account Number	Self Insurance (711)	Self Insurance (712)	Self Insurance (713)	Self Insurance (714)	Self Insurance (715)	Consortium Programs (731)	Other Internal Service (791)	Totals
<b>OPERATING REVENUES</b>									
Charges for Services	3481	2,915,734.82							2,915,734.82
Charges for Sales	3482					0.00			0.00
Premium Revenue	3484	11,400.00							11,400.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		2,927,134.82	0.00	0.00	0.00	0.00	0.00	0.00	2,927,134.82
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100								0.00
Employee Benefits	200	1,302,799.44							1,302,799.44
Purchased Services	300	2,677,695.25							2,677,695.25
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		3,980,494.69	0.00	0.00	0.00	0.00	0.00	0.00	3,980,494.69
Operating Income (Loss)		(1,053,359.87)	0.00	0.00	0.00	0.00	0.00	0.00	(1,053,359.87)
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431	175,565.17							175,565.17
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
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	175,565.17	0.00	0.00	0.00	0.00	0.00	0.00	175,565.17
Total Nonoperating Revenues (Expenses)		(877,794.70)	0.00	0.00	0.00	0.00	0.00	0.00	(877,794.70)
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		(877,794.70)	0.00	0.00	0.00	0.00	0.00	0.00	(877,794.70)
Net Assets, July 1, 2005	3880	1,569,435.77							1,569,435.77
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2006	2780	691,641.07							691,641.07

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 SCHOOL INTERNAL FUNDS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 June 30, 2006

Exhibit K-10  
 DOE Page 17  
 Fund 891

	Account Number	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
<b>ASSETS</b>					
Cash	1110	821,235.72	9,100,457.70	8,899,053.46	1,022,639.96
Investments	1160	1,540,586.36	323,881.70	171,000.00	1,693,468.06
Accounts Receivable, Net	1130				0.00
Interest Receivable	1170				0.00
Due From Other Funds:					
Budgetary Funds	1141				0.00
Inventory	1150				0.00
Due from Other Agencies	1220				0.00
Total Assets		2,361,822.08	9,424,339.40	9,070,053.46	2,716,108.02
<b>LIABILITIES</b>					
Salaries, Benefits and Payroll Taxes Payable	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	59,257.53	8,899,053.46	8,812,472.19	145,838.80
Due to Budgetary Funds	2161	87,952.66	132,733.20	72,729.51	147,956.35
Internal Accounts Payable	2290	2,214,611.89	392,552.74	184,851.76	2,422,312.87
Total Liabilities		2,361,822.08	9,424,339.40	9,070,053.46	2,716,108.02

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
SCHEDULE OF LONG-TERM LIABILITIES  
June 30, 2006

	Account Number	Governmental Activities Total Balance June 30, 2006 [1]	Business-type Activities Total Balance June 30, 2006 [1]	Total
Notes Payable	2310			0.00
Obligations Under Capital Leases	2315			0.00
Bonds Payable	2320	10,355,000.00		10,355,000.00
Liability for Compensated Absences	2330	16,575,202.43		16,575,202.43
Certificates of Participation Payable	2340	63,810,000.00		63,810,000.00
Estimated Liability for Long-term Claims	2350	3,038,613.00		3,038,613.00
Estimated PECO Advance Payable	2370			0.00
Other Long-term Liabilities	2380			0.00
Total Long-term Liabilities		93,778,815.43	0.00	93,778,815.43

[1] Include total current and noncurrent liability balances at June 30, 2006.

**DISTRICT SCHOOL BOARD OF CLAY COUNTY  
SCHEDULE OF STATE CATEGORICAL PROGRAMS  
REPORT OF FUNDS AVAILABLE AND EXPENDITURES**  
For the Fiscal Year Ended June 30, 2006

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2005	Returned To DOE	Revenues 2005-06	Expenditures 2005-06	Flexibility [3] 2005-06	Balance June 30, 2006	
							Encumbered	Unencumbered
Class Size Reduction/Operating Funds (3355)	94740	2,453,303.16		18,809,413.00	18,874,741.02		131,871.50	2,256,103.64
Class Size Reduction/Capital Funds (3396)	91050	3,858,384.84		392,827.00	4,251,211.84			
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800	92,301.43		1,105,910.00	762,726.80		4,200.35	431,284.28
Excellent Teaching (3363)	90570	7,517.24		989,619.88	997,137.12			
Florida Teacher Lead Program (3334)	97580	1,236.80		224,191.00	223,307.00			2,120.80
Instructional Materials (3336) [1]	90880	714,476.94		3,272,268.00	3,329,369.37		61,250.36	596,125.21
Library Media (3336) [1]	90881	33,717.44		214,594.00	227,377.72		7,637.92	13,295.80
Preschool Projects (3372)	97950	57,376.30		0.00	37,582.37		190.78	19,603.15
Public School Technology (3375)	90320	26,553.88		642,742.00	581,183.70		32,005.79	56,106.39
Safe Schools (FEFP Earmark) [2]	90803	78,958.14		568,360.00	588,921.80		17,297.00	41,099.34
Salary Bonus Outstanding Teachers in D and F Schools	94030							
School Recognition/Merit Schools (3361)	92040	308,541.33		1,936,050.00	1,906,261.70		49,329.39	289,000.24
Supplemental Academic Instruction (FEFP Earmark)	91280	0.00		9,577,330.00	9,577,330.00			
Teacher Recruitment and Retention (3362)	93460							
Teacher Training (3376)	91290	285,927.37		233,173.00	345,545.54		18,998.15	154,556.68
Transportation (3354)	90830	0.00		6,911,540.00	6,911,540.00			
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00						
Voluntary Prekindergarten - Summer Program (3371)	96441	0.00		286,235.68	91,651.74			194,583.94

[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, 2006

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	Sub-Object	General Fund	Special Revenue Fund - Food Services	Special Revenue Fund - Other
<b>ENERGY EXPENDITURES:</b>				
Natural Gas	410			
Bottled Gas	420	4,095.49		
Electricity	430	5,654,368.95	123,537.75	
Heating Oil	440	51,003.98		
Total		5,709,468.42	123,537.75	0.00
<b>ENERGY EXPENDITURES FOR PUPIL TRANSPORTATION:</b>				
Gasoline	450	51,125.22		
Diesel	460	1,297,971.63		1,547.16
Oil & Grease	540	33,721.94		
Total		1,382,818.79		1,547.16

	Sub-Object	General Fund	Special Revenue Fund - Other	Capital Projects Funds
<b>EXPENDITURES FOR SCHOOL BUS(ES) AND SCHOOL BUS REPLACEMENT(S):</b>				
Bus(es)	651	1,256.40		1,283,825.50
<b>EXPENDITURES FOR CAPITALIZED AUDIO VISUAL MATERIALS:</b>				
Audio Visual Materials	621	16,886.35		

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

Exhibit K-13  
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For the Fiscal Year Ended June 30, 2006

	Sub-Object	General Fund	Special Revenue Fund - Other
<b>Teacher Salaries</b>			
Basic Programs 101, 102, and 103 (Function 5100)	120	71,257,158.29	986,900.78
Basic Programs 101, 102, and 103 (Function 5100)	140	1,388,220.12	8,598.37
Basic Programs 101, 102, and 103 (Function 5100)	750	24,916.16	636.65
Total Basic Program Salaries		72,670,294.57	996,135.80
Other Programs 130 (ESOL) (Function 5100)	120	538,467.19	23,086.00
Other Programs 130 (ESOL) (Function 5100)	140	10,490.33	0.00
Other Programs 130 (ESOL) (Function 5100)	750	0.00	0.00
Total Other Program Salaries		548,957.52	23,086.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	14,074,860.86	1,881,365.11
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140	202,522.85	185.55
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	47,220.95	209.44
Total ESE Program Salaries		14,324,604.66	1,881,760.10
Career Program 300 (Function 5300)	120	4,043,236.64	4,983.49
Career Program 300 (Function 5300)	140	55,185.64	591.95
Career Program 300 (Function 5300)	750	0.00	0.00
Total Career Program Salaries		4,098,422.28	5,575.44

	Sub-Object	General Fund	Special Revenue Fund - Other
<b>Textbooks (used for classroom instruction)</b>			
Textbooks (Function 5000)	520	3,339,191.92	850.30

**DISTRICT SCHOOL BOARD OF CLAY COUNTY  
SCHEDULE 5, SUPPLEMENTARY SCHEDULE OF FEDERAL  
FINANCIAL ASSISTANCE PROGRAM EXPENDITURES  
For the Fiscal Year Ended June 30, 2006**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Amount of Expenditures
<b>United States Department of Agriculture:</b>		
Indirect:		
Florida Department of Agriculture and Consumer Services:		
Food Donation	10.550	\$ 632,050.93
Florida Department of Education:		
Child Nutrition Cluster:		
School Breakfast Program	10.553	528,483.09
National School Lunch Program	10.555	3,227,353.22
<b>Total Child Nutrition Cluster</b>		<u>3,755,836.31</u>
<b>Total United States Department of Agriculture</b>		<u>4,387,887.24</u>
<b>United States Department of Justice:</b>		
Indirect:		
Clay County Board of County Commissioners:		
Part E - State Challenge Activities	16.549	123,714.53
<b>United States Department of Labor:</b>		
Indirect:		
Northeast Florida Builders Association:		
WIA Youth Activities	17.259	827.65
<b>United States General Services Administration:</b>		
Indirect:		
Florida Department of Management Services:		
Donation of Federal Surplus Personal Property	39.003	1,882.41
<b>United States Department of Education:</b>		
Direct:		
Impact Aid	84.041	750,000.00
Indirect:		
Special Education Cluster:		
Florida Department of Education:		
Special Education - Grants to States	84.027	7,536,190.01
Special Education - Preschool Grants	84.173	171,969.92
Duval County District School Board:		
Special Education - Grants to States	84.027	10,629.53
<b>Total Special Education Cluster</b>		<u>7,718,789.46</u>
Florida Department of Education:		
Title I Grants to Local Educational Agencies	84.010	2,464,374.04
Vocational Education - Basic Grants to States	84.048	204,103.11
Safe and Drug-Free Schools and Communities - State Grants	84.186	117,966.68
Education for Homeless Children and Youth	84.196	54,481.72
State Grants for Innovative Programs	84.298	97,563.28
Education Technology State Grants	84.318	49,380.37
Reading First State Grants	84.357	163,202.37
English Language Acquisition Grants	84.365	24,764.88
Improving Teacher Quality State Grants	84.367	1,070,594.53
Hurricane Education Recovery	84.938	135,121.01
St. Johns County District School Board:		
Tech-Prep Education	84.243	2,749.61
<b>Total Indirect</b>		<u>12,103,091.06</u>
<b>Total United States Department of Education</b>		<u>12,853,091.06</u>
<b>Corporation for National and Community Service:</b>		
Indirect:		
Florida Department of Education:		
Learn and Serve America - School and Community Based Programs	94.004	6,274.14
<b>United States Department of Defense:</b>		
Direct:		
Navy Junior Reserve Officers Training Corps	None	236,325.48
<b>Total Expenditures of Federal Awards</b>		<u>\$ 17,610,002.51</u>