

**CLAY COUNTY SCHOOL BOARD**  
**SUMMARY OF CASH INVESTMENTS**  
**07/01/2022 thru 04/30/2023**

	CASH BALANCE	INVESTMENT AMOUNT	TYPE	GRAND TOTAL
General Fund(3)	5,003.00	48,671,194.96	(1) & (4) SBA/OTH	48,676,197.96
Debt Services(5)	0.00	511,846.21	SBA/OTH	511,846.21
Capital Projects	0.00	56,408,731.38	SBA/OTH	56,408,731.38
Special Rev. - Other	0.00	0.00	SBA	0.00
Spec. Rev - Food Service	11,847,712.82	635,610.13	SBA	12,483,322.95
Self Insurance	0.00	6,778,554.55	SBA	6,778,554.55
<b>GRAND TOTAL</b>	<b>11,852,715.82</b>	<b>113,005,937.23</b>		<b>124,858,653.05</b>

NOTES:

1. The rate of interest earned on investments with the State Board of Administration (PRIME) during the month of April, 2023 was 5.06%.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 83.34% of the fiscal year. All other percentages are only a comparison of cash collections or expenditures to budgeted revenue or appropriations.
3. On the Summary of Cash & Investments, the figure reported for General Fund Investments includes \$1,491,333.86 invested for School Internal Accounts.
4. The rate of interest earned on investments with the Florida Education Investment Trust Fund (FEITF) during the month of April, 2023 was 4.97%.
5. Trustee Accounts - Amounts placed with SBA by the Florida Department of Education for investment of debt service moneys.

**CLAY COUNTY SCHOOL BOARD**  
**GENERAL FUNDS**  
**STATEMENT OF REVENUE**  
**07/01/2022 thru 04/30/2023**

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Federal Direct	Federal Impact Aid	3121	500,000.00	500,000.00	502,875.00	100.58%
	R O T C	3191	375,000.00	375,000.00	352,265.07	93.94%
<b>Federal Direct - Total</b>			<b>875,000.00</b>	<b>875,000.00</b>	<b>855,140.07</b>	
Fed thru Local and State	Medicaid	3202	2,000,000.00	2,000,000.00	1,365,213.13	68.26%
	Federal Through Local Revenue	3280	300,000.00	334,148.29	336,279.77	100.64%
<b>Fed thr Loc St - Total</b>			<b>2,300,000.00</b>	<b>2,334,148.29</b>	<b>1,701,492.90</b>	
State Sources	Florida Educ Finance Program	3310	215,042,001.00	211,314,281.00	167,515,716.00	79.27%
	Workforce Development	3315	730,888.00	730,888.00	609,080.00	83.33%
	Workforce Performance Incentiv	3317	0.00	0.00	12,314.00	NA
	CO&DS Withheld/Admin Expense	3323	22,000.00	22,000.00	0.00	0.00%
	State License Tax	3343	20,000.00	40,000.00	36,441.76	91.10%
	Class Size Reduction	3355	37,661,135.00	37,485,693.00	31,267,320.00	83.41%
	School Recognition	3361	0.00	3,007,741.00	3,007,741.00	100.00%
	Voluntary Pre-K High Schools	3370	103,000.00	103,000.00	82,628.55	80.22%
	Voluntary Pre-K	3371	750,000.00	750,000.00	475,180.50	63.36%
	Miscellaneous State Revenue	3390	770,000.00	1,035,409.77	655,389.68	63.30%
<b>State Sources - Total</b>			<b>255,099,024.00</b>	<b>254,489,012.77</b>	<b>203,661,811.49</b>	
Local Sources	District School Taxes	3411	62,285,636.34	62,174,384.00	60,471,406.34	97.26%
	Prior Year Coll School Taxes	3419	30,000.00	30,000.00	29,634.69	98.78%
	Tax Redemptions	3421	1,000,000.00	1,000,000.00	0.00	0.00%
	Rent	3425	600,000.00	600,000.00	495,868.98	82.64%
	Interest Incl Profit On Inves	3430	200,000.00	200,000.00	2,418,562.84	1,209.28%
	Gifts Grants & Bequests	3440	188,531.29	264,674.17	141,674.17	53.53%
	Adult Gen Educ Course Fee-GED	3461	45,120.00	74,510.24	30,386.89	40.78%
	Postsecondary Voc Course Fees	3462	0.00	2,798.98	2,799.03	100.00%
	Lifelong Learning Fees	3466	0.00	0.00	425.88	NA
	Other Student Fees	3469	0.00	6,405.00	11,057.00	172.63%
	Preschool Program Fees	3471	350,000.00	350,000.00	427,948.91	122.27%
	Other Schl Class Fees	3479	25,320.00	46,542.08	21,542.08	46.29%
	Miscellaneous Local Sources	3490	1,064,768.57	1,700,950.99	2,153,685.60	126.62%
	Receipt Of Fed Indirect Cost	3494	1,000,000.00	1,000,000.00	670,374.68	67.04%
	Other Misc Local Sources	3495	300,000.00	300,000.00	299,292.88	99.76%
	Refund Of Prior Year's Expense	3497	50,000.00	50,000.00	19,940.12	39.88%
	Lost Damaged & Sale Of Textbook	3498	100.00	100.00	0.00	0.00%
Receipt Of Food Serv Ind Cost	3499	400,000.00	400,000.00	194,556.72	48.64%	
<b>Local Sources - Total</b>			<b>67,539,476.20</b>	<b>68,200,365.46</b>	<b>67,389,156.81</b>	
Transfers	Transfer From Capital Projects	3630	4,394,750.00	4,394,750.00	4,288,247.80	97.58%
	Transfer From Internal Service	3670	3,000,000.00	3,000,000.00	0.00	0.00%
<b>Transfers - Total</b>			<b>7,394,750.00</b>	<b>7,394,750.00</b>	<b>4,288,247.80</b>	
Other Financing Sources	Sale Of Equipment	3733	100,000.00	100,000.00	21,956.29	21.96%
	Insurance Loss Recoveries	3740	5,000.00	5,000.00	62,156.00	1,243.12%
<b>OFS - Total</b>			<b>105,000.00</b>	<b>105,000.00</b>	<b>84,112.29</b>	
<b>Revenues - Total</b>			<b>333,313,250.20</b>	<b>333,398,276.52</b>	<b>277,979,961.36</b>	<b>83.38%</b>
Fund Balance	Restricted Fund Balance	2720	0.00	0.00	0.00	
	Fund Balance 7-1-2022	2750	31,117,992.99	31,117,992.99	31,117,992.99	
<b>Grand Total</b>			<b>364,431,243.19</b>	<b>364,516,269.51</b>	<b>309,097,954.35</b>	<b>84.80%</b>

**CLAY COUNTY SCHOOL BOARD**  
**GENERAL FUNDS**  
**STATEMENT OF EXPENDITURES AND TRANSFERS**  
**07/01/2022 thru 04/30/2023**

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp. Benefits	Pur. Services	Eng. Services	Mat Supplies	Cap. Outlay	Other Transfers	Totals	% Of Budget
Basic FEFP K-12	5100	157,428,029.23	161,016,196.85	70,984,219.40	23,942,731.47	16,720,126.75	1,286.51	5,171,138.99	438,625.73	941,398.51	118,199,497.36	73.41%
Exceptional Education	5200	51,408,670.30	52,102,071.46	28,179,975.47	9,710,615.96	1,982,224.39	2,911.77	307,873.80	110,358.84	31,814.04	40,325,874.27	77.40%
Career/Technical Education	5300	10,168,982.01	10,935,472.65	4,350,702.10	1,471,284.33	351,442.63	2,216.86	311,286.80	596,783.49	62,233.28	7,147,949.49	68.97%
Adult General	5400	276,350.77	450,038.02	121,594.22	36,786.85	18,009.62	0.00	7,476.03	3,843.32	17,040.12	204,750.16	45.50%
Voluntary Pre K	5500	1,026,668.84	1,053,384.02	553,927.63	187,562.57	19,517.41	0.00	32,993.40	0.00	0.00	796,003.01	75.14%
Other Instruction	5900	0.00	103,602.35	876,314.30	140,453.87	0.00	0.00	19,061.36	2,289.25	130.00	1,038,248.58	983.17%
Student Support Services	6100	18,279,709.29	18,513,080.88	10,770,448.47	3,371,924.40	403,484.91	2,484.00	118,000.98	147,416.00	23,000.06	14,836,738.82	80.13%
Instructional Media Services	6200	4,644,256.03	4,713,322.27	2,457,830.42	899,435.40	210,233.88	0.00	58,097.39	93,836.89	2,237.00	3,681,870.98	78.11%
Inst. & Curric. Dev Services	6300	4,729,462.99	4,680,236.47	2,696,271.70	827,496.38	60,368.63	726.00	14,342.67	26,235.23	737.24	3,626,177.85	77.48%
Inst. Staff Training Services	6400	2,861,629.96	3,325,987.03	1,645,199.25	481,492.28	381,053.56	0.00	52,945.25	6,427.22	27,852.50	2,574,770.06	77.41%
Instruction Related Technology	6500	5,798,794.65	5,769,522.10	2,059,155.28	681,305.36	1,569,408.44	0.00	43,891.04	230,314.97	0.00	4,573,873.09	79.28%
Board	7100	1,045,176.20	1,157,176.20	333,944.96	154,382.81	235,762.09	0.00	1,370.73	0.00	23,817.50	751,277.89	64.92%
General Administration	7200	485,955.38	485,955.38	319,042.86	140,035.65	15,530.59	346.00	3,488.42	0.00	17,592.00	496,035.52	102.07%
School Administration	7300	17,237,122.21	17,485,088.52	11,167,546.72	3,469,608.83	44,553.89	0.00	48,602.92	122,786.65	26,428.76	14,879,527.77	85.10%
Facilities Acquisition and Construction	7400	4,131,187.30	5,263,765.00	793,878.31	249,169.59	367,051.73	18,707.84	6,683.06	1,168,959.14	640,475.20	3,244,924.87	61.65%
Fiscal Services	7500	1,813,394.37	1,866,664.55	861,636.90	269,752.29	35,026.76	0.00	8,937.82	6,142.89	28,257.65	1,209,754.31	72.59%
Food Services	7600	145,385.15	262,724.55	235,119.90	49,866.52	0.00	0.00	0.00	0.00	0.00	284,986.42	108.47%
Central Services	7700	4,896,565.81	5,143,958.07	2,087,300.40	648,673.68	179,173.08	6,043.90	66,408.49	506,449.65	15,848.80	3,505,998.00	68.16%
Pupil Transportation Services	7800	12,626,872.07	12,990,332.74	6,554,088.38	2,090,200.58	539,231.20	1,535,314.03	736,250.69	309,637.43	3,848.81	11,768,571.12	90.59%
Operation of Plant	7900	24,728,568.32	25,238,853.33	5,847,758.64	2,138,118.08	4,327,675.33	6,377,402.19	688,237.57	168,308.40	294.89	19,547,795.10	77.45%
Maintenance Of Plant	8100	7,400,412.57	7,399,343.19	3,025,032.07	1,046,248.47	1,025,495.66	119,214.63	890,114.52	141,475.91	6,584.63	6,254,166.19	84.52%
Administrative Technology Svcs	8200	1,646,968.36	1,612,874.91	993,342.91	318,502.10	6,852.58	10,807.00	8,984.11	2,665.42	203.08	1,341,357.20	83.17%
Community Services	9100	639,724.21	674,242.46	258,636.79	110,155.58	292.50	0.00	33,488.46	73.69	10,190.55	411,037.57	60.96%
Debt Service	9200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense</b>		<b>333,419,486.02</b>	<b>341,954,098.00</b>	<b>157,170,165.08</b>	<b>52,396,802.65</b>	<b>28,462,495.63</b>	<b>8,077,430.83</b>	<b>8,629,476.60</b>	<b>4,084,630.12</b>	<b>1,879,884.82</b>	<b>260,700,885.63</b>	<b>76.24%</b>
Nonspendable Fund Balance	6/30/2023	1,000,000.00	1,000,000.00								1,000,000.00	
Restricted Fund Balance	6/30/2023	5,902,730.53	5,902,730.53								5,902,730.53	
Assigned Fund Balance	6/30/2023	7,815,247.00	3,815,247.00								3,815,247.00	
Unassigned Fund Balance	6/30/2023	16,293,779.64	11,844,193.98								37,679,091.19	
<b>Total Fund Balance</b>	<b>6/30/2023</b>	<b>31,011,757.17</b>	<b>22,562,171.51</b>								<b>48,397,068.72</b>	
<b>Grand Totals</b>		<b>364,431,243.19</b>	<b>364,516,269.51</b>								<b>309,097,954.35</b>	<b>84.80%</b>

**CLAY COUNTY SCHOOL BOARD**  
**GENERAL FUNDS - Additional Millage Fund**  
**STATEMENT OF REVENUE**  
**07/01/2022 thru 04/30/2023**

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Local Sources	District School Taxes	3411	15,893,247.34	15,893,247.34	15,118,207.98	95.09%
<b>Local Sources - Total</b>			<b>15,893,247.34</b>	<b>15,893,247.34</b>	<b>15,118,207.98</b>	
<b>Revenue</b>			<b>15,893,247.34</b>	<b>15,893,247.34</b>	<b>15,118,207.98</b>	
Fund Balance	Fund Balance	2750	9,703,736.47	9,703,736.47	9,703,736.47	
<b>Fund Balance - Total</b>			<b>9,703,736.47</b>	<b>9,703,736.47</b>	<b>9,703,736.47</b>	
<b>Fund Balance July 1, 2022</b>			<b>9,703,736.47</b>	<b>9,703,736.47</b>	<b>9,703,736.47</b>	
<b>Grand Total</b>			<b>25,596,983.81</b>	<b>25,596,983.81</b>	<b>24,821,944.45</b>	<b>96.97%</b>

**CLAY COUNTY SCHOOL BOARD**  
**GENERAL FUNDS - Additional Millage Fund**  
**STATEMENT OF EXPENDITURES AND TRANSFERS**  
**07/01/2022 thru 04/30/2023**

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Pur. Services	Eng Services	Mat Supplies	Cap Outlay	Other Transfers	Totals	% OF Budget
Facilities Acquisition & Const	7400	7,954,833.55	7,954,833.55	0.00	0.00	135,000.00	0.00	0.00	4,112,934.70	0.00	4,247,934.70	53.40%
Facilities (S D )	7700	1,000.00	2,000.00	0.00	0.00	1,839.00	0.00	0.00	0.00	0.00	1,839	91.95%
Pupil Transportation Services	7800	109,736.60	109,736.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Operation Of Plant	7900	5,040,959.19	5,039,959.19	2,276,302.52	961,855.71	463,147.25	54,778.00	24,151.95	39,653.30	387.80	3,820,276.53	75.80%
Maintenance Of Plant	8100	148,184.18	148,184.18	93,998.81	29,434.57	0.00	0.00	0.00	0.00	0.00	123,433.18	83.30%
<b>Total Expense</b>		<b>13,254,713.52</b>	<b>13,254,715.52</b>	<b>2,370,301.13</b>	<b>991,290.28</b>	<b>599,986.25</b>	<b>54,778.00</b>	<b>24,151.95</b>	<b>4,152,588.00</b>	<b>387.80</b>	<b>8,133,483.41</b>	<b>61.82%</b>
Restricted Fund Balance	6/30/2023	12,342,270.29	12,342,268.29								16,628,461.04	
Unassigned Fund Balance	6/30/2023	0.00	0.00								0.00	
<b>Total Fund Balance</b>	<b>6/30/2023</b>	<b>12,342,270.29</b>	<b>12,342,268.29</b>								<b>16,628,461.04</b>	
<b>Grand Totals</b>		<b>25,596,983.81</b>	<b>25,596,983.81</b>								<b>24,821,944.45</b>	<b>96.97%</b>

**CLAY COUNTY SCHOOL BOARD**  
**DEBT SERVICE FUND**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2022 Thru 04/30/2023**

**REVENUE AND TRANSFERS**

**Local Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Investment	3430	0.00	125.00	14,673.28	11,738.62%
<b>Total Local Sources</b>		0.00	125.00	14,673.28	

**State Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
CO & DS Withhld For SBE Bonds	3322	61,800.00	61,800.00	0.00	0.00%
Racing Commission Funds	3341	215,473.76	215,473.76	223,250.00	103.61%
<b>Total State Sources</b>		277,273.76	277,273.76	223,250.00	

**Transfers**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Transfer From Capital Projects	3630	6,805,195.91	6,805,195.91	2,034,591.39	29.90%
<b>Total Transfers</b>		6,805,195.91	6,805,195.91	2,034,591.39	
<b>Total REVENUE AND TRANSFERS</b>		7,082,469.67	7,082,594.67	2,272,514.67	32.09%
Fund Balance July 1, 2022		484,244.57	484,244.57	484,244.57	
<b>GRAND TOTAL</b>		7,566,714.24	7,566,839.24	2,756,759.24	36.43%

**EXPENDITURES**

**Debt Service**

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Redempt Of Prnc	710	6,034,367.09	6,034,367.09	1,644,367.09	27.25%
Interest	720	1,033,227.58	1,033,227.83	609,046.24	58.95%
Dues And Fees	730	15,000.00	15,000.00	9,268.88	61.79%
<b>Total Debt Service</b>		7,082,594.67	7,082,594.92	2,262,682.21	
<b>Total EXPENDITURES</b>		7,082,594.67	7,082,594.92	2,262,682.21	31.95%

**FUND BALANCE**

**Fund Balance**

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2023	2750	484,119.57	484,244.32	494,077.03	
<b>GRAND TOTAL</b>		7,566,714.24	7,566,839.24	2,756,759.24	36.43%

**CLAY COUNTY SCHOOL BOARD**  
**CAPITAL IMPROVEMENTS FUNDS**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2022 Thru 04/30/2023**

**REVENUE AND TRANSFERS**

<b>Local Sources</b>					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
District Local Cap Improv Taxes	3413	23,839,871.00	22,886,277.12	23,149,652.35	101.15%
Local Sales Taxes	3418	15,500,000.00	15,500,000.00	12,181,583.06	78.59%
Tax Redemptions	3421	0.00	0.00	0.00	NA
Interest Incl Profit On Investment	3430	0.00	0.00	568,796.13	NA
Impact Fees	3496	12,700,000.00	12,700,000.00	5,970,030.37	47.01%
<b>Total Local Sources</b>		<b>52,039,871.00</b>	<b>51,086,277.12</b>	<b>41,870,061.91</b>	
<b>State Sources</b>					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
CO & DS Distribud To District	3321	1,275,000.00	1,275,000.00	0.00	0.00%
Interest On Undistrib CO & DS	3325	25,000.00	25,000.00	0.00	0.00%
Miscellaneous State Revenue	3390	46,500.00	46,500.00	39,446.35	84.83%
Charter Sch Capital Outlay Revenue	3397	796,000.00	796,000.00	708,733.00	89.04%
<b>Total State Sources</b>		<b>2,142,500.00</b>	<b>2,142,500.00</b>	<b>748,179.35</b>	
<b>Total REVENUE AND TRANSFERS</b>		<b>54,182,371.00</b>	<b>53,228,777.12</b>	<b>42,618,241.26</b>	
Fund Balance July 1, 2022		69,832,204.22	69,832,204.22	69,832,204.22	
<b>GRAND TOTAL</b>		<b>124,014,575.22</b>	<b>123,060,981.34</b>	<b>112,450,445.48</b>	<b>91.38%</b>

**EXPENDITURES**

<b>Debt Service</b>					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Redempt Of Prnc	710	568,094.77	568,094.77	112,320.00	19.77%
Interest	720	106,192.33	106,192.33	0.00	0.00%
Dues And Fees	730	0.00	0.00	0.00	0.00%
<b>Total Debt Service</b>		<b>674,287.10</b>	<b>674,287.10</b>	<b>112,320.00</b>	
<b>Gen Sup Srvc</b>					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Tech Other Purchased Services	399	0.00	12,274.10	12,274.10	100.00%
Books New Library	611	0.00	135,000.00	0.00	0.00%
AV Mat L/T \$1000	622	3,000.00	2,840.00	2,840.00	100.00%
Bldgs & Fixed Equipment	630	41,918,241.51	44,947,678.09	23,806,231.50	52.96%
Dir Purch Bldgs	631	18,108,598.04	18,108,598.04	11,432,894.04	63.14%
Equip \$1000 Over	641	1,418,526.92	698,722.15	46,634.36	6.67%
Equip L/T \$1000	642	1,119,672.78	1,508,596.33	67,247.96	4.46%
Comp Hdw > \$1000	643	4,399.00	183,795.88	5,451.50	2.97%
Cptr Hdwr <\$1000	644	113,634.18	1,420,193.18	1,349,237.81	95.00%
TechRel FFE >\$1000	648	0.00	55,519.70	0.00	0.00%
TechRel FFE<\$1000	649	247.39	28,430.51	5,832.92	20.52%
School Buses	651	1,594,260.00	1,594,260.00	0.00	0.00%
Land	660	1,216,500.00	1,325,051.25	0.00	0.00%
Non-Cap Imprv Other Than Bldgs.	671	1,818,723.80	1,538,329.89	354,581.47	23.05%
Non-Cap Improvement	672	2,638,856.36	4,946,481.82	1,300,163.71	26.28%
Cap Remodlg	681	18,950,761.39	15,050,952.09	7,038,254.56	46.76%
Non-Cap Remodlg/Renovations	682	6,917,315.29	8,718,728.59	3,561,998.60	40.85%
Dir Purch-Non-Cap Remodlg	684	0.00	195,000.00	0.00	0.00%
Software >\$1000	691	573,732.66	583,143.20	485,885.00	83.32%
Software <\$1000	692	28,335.73	29,137.52	0.00	0.00%
CHARTER Cap TAX	795	0.00	39,615.38	545,580.09	1,377.19%
<b>Total Gen Sup Srvc</b>		<b>96,424,805.05</b>	<b>101,122,776.83</b>	<b>50,015,107.62</b>	

<b>Xfer Of Funds</b>					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Xfer To Gen Fnd	910	4,394,750.00	4,394,750.00	4,288,247.80	97.58%
Xfer To Dbt Svc	920	6,805,195.51	6,805,195.51	2,034,591.39	29.90%
<b>Total Xfer Of Funds</b>		<b>11,199,945.51</b>	<b>11,199,945.51</b>	<b>6,322,839.19</b>	
<b>Total EXPENDITURES</b>		<b>108,299,037.66</b>	<b>112,997,009.44</b>	<b>56,450,266.81</b>	<b>49.96%</b>
<b>Fund Balance</b>					
Fund Balance June 30, 2023	2750	15,715,537.56	10,063,971.90	56,000,178.67	
<b>GRAND TOTAL</b>		<b>124,014,575.22</b>	<b>123,060,981.34</b>	<b>112,450,445.48</b>	<b>91.38%</b>

**CLAY COUNTY SCHOOL BOARD**  
**SPECIAL REVENUE FUNDS - FOOD SERVICES**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2022 Thru 04/30/2023**

**REVENUE AND TRANSFERS**

Local Sources					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Investments	3430	10,000.00	10,000.00	137,403.08	1,374.03%
Student Lunches	3451	2,471,000.00	2,471,000.00	2,490,323.15	100.78%
Student Breakfasts	3452	217,500.00	217,500.00	240,728.61	110.68%
Adult Breakfasts/Lunches	3453	1,800.00	1,800.00	310.00	17.22%
Student A La Carte	3454	1,500,000.00	1,500,000.00	1,853,740.42	123.58%
Miscellaneous Local Sources	3490	5,000.00	5,000.00	32,313.89	646.28%
<b>Total Local Sources</b>		<b>4,205,300.00</b>	<b>4,205,300.00</b>	<b>4,754,819.15</b>	
Federal thru Local and State					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
School Lunch Reimbursement	3261	10,807,500.00	10,807,500.00	10,742,655.78	101.27%
School Breakfast Reimbursement	3262	2,793,250.00	2,793,250.00	1,878,877.46	67.26%
After School Snack Reimb	3263	20,000.00	20,000.00	5,153.48	25.77%
U S D A Donated Commodities	3265	1,900,000.00	1,900,000.00	0.00	0.00%
Cash in Lieu of Donated Foods	3266	5,000.00	5,000.00	0.00	0.00%
Summer Food Service Program	3267	100,000.00	100,000.00	82,470.00	62.47%
Food Service Misc	3269	0.00	0.00	1,825,183.92	NA
<b>Total Fed thru Local and State</b>		<b>15,425,750.00</b>	<b>15,425,750.00</b>	<b>14,514,340.84</b>	
State Sources					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
School Breakfast Supplement	3337	60,000.00	60,000.00	34,168.00	56.98%
School Lunch Supplement	3338	85,000.00	85,000.00	50,382.00	59.27%
<b>Total State Sources</b>		<b>145,000.00</b>	<b>145,000.00</b>	<b>84,568.00</b>	
<b>Total REVENUE AND TRANSFERS</b>		<b>19,776,050.00</b>	<b>19,776,050.00</b>	<b>19,353,727.79</b>	
Fund Balance July 1, 2022		10,512,592.73	10,512,592.73	10,512,592.73	
<b>GRAND TOTAL</b>		<b>30,288,642.73</b>	<b>30,288,642.73</b>	<b>29,866,320.52</b>	<b>98.61%</b>

**EXPENDITURES**

Gen Sup Srvs					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Administrator	110	2,061,819.16	2,061,819.16	1,850,759.85	89.77%
Other Support	160	4,329,816.03	4,338,836.03	4,394,638.43	101.29%
Retirement	210	735,492.92	735,492.92	758,704.79	103.16%
Social Security	220	485,145.79	485,835.82	458,008.83	93.86%
Group Insurance	230	1,896,097.32	1,896,097.32	1,160,347.71	61.20%
Workmans Comp	240	67,148.88	67,277.87	85,773.84	127.49%
Pro & Tech Services	310	0.00	7,700.00	7,517.50	97.63%
Prof Svcs - Substitutes	313	108,500.00	108,500.00	30,718.14	28.31%
Travel-In cnty	331	6,300.00	6,300.00	2,468.81	39.19%
Travel-Out Cnty	332	2,500.00	2,500.00	2,192.05	87.68%
Trvl-Out State	333	2,500.00	2,500.00	0.00	0.00%
Travel-Reg Fees	334	0.00	145.00	145.00	100.00%
Repairs And Maintenance	350	25,000.00	25,000.00	12,407.79	49.63%
Rentals	360	5,000.00	5,000.00	2,089.83	41.40%
Tech Rentals	369	44,000.00	44,000.00	38,338.46	87.13%
Stamps	371	25,000.00	25,000.00	9,263.30	37.05%
Cell Phones	378	1,000.00	1,000.00	603.59	60.36%
Othr Purch Srvs	390	59,700.00	59,700.00	30,653.33	51.35%
Printing	391	25,000.00	25,000.00	7,490.17	29.96%
Bottled Gas	420	500.00	1,000.00	70.97	7.10%
Electricity	430	192,500.00	192,500.00	92,159.38	47.88%
Gasoline	450	4,000.00	4,000.00	5,247.00	131.18%
Diesel Fuel	460	2,000.00	2,000.00	3,315.65	165.78%
Supplies	510	828,500.00	917,093.80	733,575.68	79.99%
Toner/Type Fee	515	30,000.00	24,000.00	4,921.46	20.51%
Tech Supplies	519	800.00	1,100.00	996.35	90.58%
Oil & Grease	540	1,000.00	1,000.00	137.00	13.70%
Repair Parts	550	7,500.00	7,500.00	2,390.00	31.87%
Tires & Tubes	560	8,000.00	8,000.00	0.00	0.00%
Food	570	7,276,300.00	8,574,650.00	7,546,659.46	88.01%
Commodities	580	1,900,000.00	1,900,000.00	0.00	0.00%
AV Mat L/T \$1000	622	0.00	400.00	368.30	92.08%
Equip \$1000 Over	641	150,000.00	556,350.00	438,165.38	78.76%
Equip L/T \$1000	642	10,000.00	170,000.00	54,728.58	32.19%
Comp Hdw > \$1000	643	25,000.00	25,000.00	2,382.78	9.53%
Cptr Hdw <\$1000	644	25,000.00	55,181.20	48,649.14	88.18%
TechRel FFE<\$1000	649	2,500.00	2,500.00	420.92	16.84%
Cap Remodlg	681	87,000.00	810,660.98	257,887.98	31.81%
Non-Cap Remodlg/Renovations	682	0.00	30,000.00	27,454.49	91.51%
Software >\$1000	691	2,500.00	2,500.00	0.00	0.00%
Dues And Fees	730	30,000.00	30,000.00	28,351.10	94.50%
Misc Expense/Indirect Cost	792	250,000.00	250,000.00	194,558.72	77.82%
<b>Total Gen Sup Srvs</b>		<b>20,712,920.10</b>	<b>23,462,920.10</b>	<b>18,292,537.76</b>	
<b>Total EXPENDITURES</b>		<b>20,712,920.10</b>	<b>23,462,920.10</b>	<b>18,292,537.76</b>	<b>77.96%</b>
Fund Balance June 30, 2023	2750	9,575,722.63	8,825,722.63	11,573,782.76	
<b>Total Fund Balance</b>		<b>9,575,722.63</b>	<b>8,825,722.63</b>	<b>11,573,782.76</b>	
<b>GRAND TOTAL</b>		<b>30,288,642.73</b>	<b>30,288,642.73</b>	<b>29,866,320.52</b>	<b>98.61%</b>



**CLAY COUNTY SCHOOL BOARD**  
**SPECIAL REVENUE FUNDS - OTHER**  
**STATEMENT OF REVENUE**  
**07/01/2022 thru 04/30/2023**

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Federal Direct	Miscellaneous Federal Direct	3199	363,349.96	363,349.96	46,416.93	12.77%
<b>Federal Direct - Total</b>			<b>363,349.96</b>	<b>363,349.96</b>	<b>46,416.93</b>	
Fed thru Local and State	Career And Technical Education	3201	685,086.06	371,166.35	240,449.36	64.78%
	Adult General Education	3221	267,582.23	302,229.03	177,628.31	58.77%
	English Literacy And Civics Ed	3222	24,738.19	146,979.00	99,026.41	67.37%
	Title II	3226	1,401,642.60	1,401,642.60	914,652.40	65.26%
	I D E A	3230	8,113,997.62	8,803,089.67	6,905,323.50	78.44%
	Title I - Elem & Secondary Ed	3240	7,832,042.76	7,919,336.52	3,547,029.13	44.79%
	Title III	3241	503,805.66	288,070.00	207,531.98	72.04%
	Twenty-First Century Schools	3242	581,244.82	610,845.96	195,791.64	32.05%
Other Federal Thru State		3290	329,854.51	197,892.00	66,825.67	33.77%
<b>Fed thru Local &amp; State - Total</b>			<b>19,739,994.45</b>	<b>20,041,251.13</b>	<b>12,354,258.40</b>	
Local Sources	Interest Incl Profit On Investment	3430	0.00	0.00	0.00	0.00%
<b>Local Sources - Total</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total</b>			<b>20,103,344.41</b>	<b>20,404,601.09</b>	<b>12,400,675.33</b>	<b>60.77%</b>

**CLAY COUNTY SCHOOL BOARD  
SPECIAL REVENUE FUNDS - OTHER  
STATEMENT OF EXPENDITURES AND TRANSFERS  
07/01/2022 thru 04/30/2023**

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Eng Services	Mat Supplies	Cap Outlay	Other Misc.	Totals	% Of Budget
Basic FEFP K-12	5100	7,411,374.51	4,961,903.08	1,873,374.59	617,843.37	183,779.33	0.00	163,436.31	375,427.81	2,321.50	3,216,184.91	64.82%
Exceptional	5200	5,234,905.95	5,173,872.81	2,847,417.12	1,048,662.81	189,659.38	0.00	33,538.09	39,367.87	0.00	4,158,645.27	80.38%
Career Technical Education	5300	310,017.96	310,017.96	1,195.38	250.89	5,000.00	0.00	55,394.02	132,307.38	17,998.09	212,145.76	68.43%
Adult General	5400	116,475.76	230,803.25	37,110.32	20,432.09	20,290.80	0.00	7,224.99	41,720.30	29,640.00	156,418.50	67.77%
Other Instruction	5900	59,375.37	59,375.37	29,697.78	6,271.87	0.00	0.00	50,072.16	0.00	0.00	86,041.81	144.91%
Student Support Services	6100	1,656,763.83	1,684,809.19	839,603.16	295,413.62	84,573.10	0.00	35,942.61	63.98	1,212.50	1,256,808.97	74.60%
Instructional Media	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Inst & Curric Dev Services	6300	2,083,653.79	2,117,877.57	1,281,516.76	396,156.79	2,866.26	0.00	105.95	237.37	0.00	1,680,883.13	79.37%
Inst Staff Training Services	6400	2,473,452.25	2,268,815.54	724,932.35	226,715.89	304,225.38	0.00	35,462.47	11,584.94	6,474.50	1,309,375.53	57.71%
Instruction Related Technology	6500	0.00	3,975.85	3,288.40	687.45	0.00	0.00	0.00	0.00	0.00	3,975.85	100.00%
General Administration	7200	568,511.99	589,065.77	0.00	0.00	0.00	0.00	0.00	0.00	240,426.71	240,426.71	40.81%
School Administration	7300	85,008.49	34,657.92	32,512.77	2,487.23	0.00	0.00	0.00	0.00	0.00	35,000.00	100.99%
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Food Services	7600	0.00	0.00	736.58	154.60	0.00	0.00	0.00	0.00	0.00	891.18	NA
Central Services	7700	0.00	107.97	99.00	8.97	0.00	0.00	0.00	0.00	0.00	107.97	100.00%
Pupil Transportation Services	7800	102,903.31	81,419.92	2,126.13	0.00	41,189.44	0.00	0.00	0.00	0.00	43,315.57	53.20%
Operation Of Plant	7900	901.80	1,635.80	288.75	96.94	0.00	0.00	98.48	0.00	0.00	484.17	27.76%
Maintenance Of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Administrative Technology Svcs	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense</b>		<b>20,103,344.41</b>	<b>17,518,338.00</b>	<b>7,673,869.09</b>	<b>2,615,182.52</b>	<b>831,583.69</b>	<b>0.00</b>	<b>381,277.08</b>	<b>600,689.65</b>	<b>298,073.30</b>	<b>12,400,675.33</b>	<b>70.79%</b>

**CLAY COUNTY SCHOOL BOARD**  
**CARES ACT AND ARP FUNDS - 44X**  
**STATEMENT OF REVENUE**  
**07/01/2022 thru 04/30/2023**

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Fed thr Loc State	CARES ACT ESSER	3271	32,623,171.53	34,668,047.81	15,383,368.60	44.37%
<b>Federal thru Local &amp; State - Total</b>			<b>32,623,171.53</b>	<b>34,668,047.81</b>	<b>15,383,368.60</b>	
Local Sources	Interest Incl Profit On Investment	3430	0.00	0.00	0.00	0.00%
<b>Local Sources - Total</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Revenue</b>			<b>32,623,171.53</b>	<b>34,668,047.81</b>	<b>15,383,368.60</b>	<b>44.37%</b>

**CLAY COUNTY SCHOOL BOARD  
CARES ACT AND ARP FUNDS - 44X  
STATEMENT OF EXPENDITURES AND TRANSFERS**

07/01/2022 thru 04/30/2023

Expense	Acc#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Eng Services	Mat Supplies	Cap Outlay	Other Misc.	Totals	% Of Budget
Basic FEFP K-12	5100	19,244,474.51	18,555,298.05	2,531,280.68	302,447.87	1,556,313.70	0.00	843,232.94	3,181,975.01	6,505.00	8,421,755.21	45.39%
Exceptional Education	5200	1,594,125.12	2,376,751.21	1,166,220.59	102,050.63	129.39	0.00	66,676.12	88,833.02	0.00	1,423,909.75	59.91%
Career Technical Education	5300	629,319.04	518,679.12	170,400.00	8,445.57	0.00	0.00	19,623.74	254,746.52	17,859.48	411,075.31	79.25%
Adult General	5400	0.00	8,992.55	17,096.16	601.98	0.00	0.00	0.00	0.00	0.00	17,698.14	196.81%
Pre K	5500	0.00	9,419.37	8,750.00	689.37	0.00	0.00	0.00	0.00	0.00	9,419.37	100.00%
Other Instruction	5900	8,750.00	0.00	40,686.08	8,537.87	0.00	0.00	0.00	0.00	0.00	49,223.95	NA
Student Support Services	6100	1,140,066.00	841,150.29	446,181.23	47,004.87	3,391.15	0.00	728.85	0.00	0.00	497,306.1	59.12%
Instructional Media Services	6200	0.00	95,754.73	88,950.00	6,804.73	0.00	0.00	0.00	0.00	0.00	95,754.73	100.00%
Inst. & Curric. Dev Services	6300	16,927.00	360,341.65	141,001.41	22,985.90	0.00	0.00	2,342.00	0.00	7,425.00	173,754.31	48.22%
Inst. Staff Training Services	6400	621,624.11	963,015.01	334,082.58	47,160.65	184,927.72	0.00	5,948.79	0.00	0.00	572,119.74	59.41%
Instruction Related Technology	6500	0.00	93,176.25	64,500.00	4,934.25	5,250.00	0.00	0.00	18,492.00	0.00	93,176.25	100.00%
Board	7100	0.00	3,229.50	3,000.00	229.50	0.00	0.00	0.00	0.00	0.00	3,229.5	100.00%
General Administration	7200	995,833.99	1,016,009.68	4,500.00	344.25	0.00	0.00	0.00	0.00	429,310.97	434,155.22	42.73%
School Administration	7300	0.00	342,434.65	318,100.00	24,334.65	0.00	0.00	0.00	0.00	0.00	342,434.65	100.00%
Facilities Acquisition & Const	7400	8,171,421.25	7,471,895.50	16,500.00	1,262.25	0.00	0.00	0.00	1,315,692.51	0.00	1,333,494.76	17.85%
Fiscal Services	7500	0.00	25,836.00	24,000.00	1,836.00	0.00	0.00	0.00	0.00	0.00	25,836	100.00%
Food Services	7600	0.00	404,445.18	375,000.00	27,950.68	0.00	0.00	0.00	0.00	0.00	402,950.68	99.63%
Other Central Services	7700	31,893.40	106,702.22	63,245.50	4,899.73	0.00	0.00	0.00	0.00	0.00	68,145.23	63.86%
Pupil Transportation Services	7800	149,753.21	922,848.57	416,865.79	45,195.19	2,971.25	1,524.75	0.00	0.00	0.00	466,556.98	50.56%
Operation Of Plant	7900	18,883.90	380,225.28	342,632.08	25,881.85	0.00	0.00	244.53	0.00	0.00	368,758.46	96.88%
Maintenance Of Plant	8100	0.00	134,024.25	124,500.00	9,524.25	0.00	0.00	0.00	0.00	0.00	134,024.25	100.00%
Administrative Technology Svcs	8200	0.00	24,221.25	22,500.00	1,721.25	0.00	0.00	0.00	0.00	0.00	24,221.25	100.00%
Community Services	9100	0.00	13,994.50	13,000.00	1,408.77	0.00	0.00	0.00	0.00	0.00	14,408.77	102.96%
<b>Total Expense</b>		<b>32,623,171.53</b>	<b>34,668,244.81</b>	<b>6,672,992.10</b>	<b>696,232.06</b>	<b>1,752,983.21</b>	<b>1,524.75</b>	<b>938,796.97</b>	<b>4,859,739.06</b>	<b>461,100.45</b>	<b>15,383,368.60</b>	<b>44.37%</b>

**CLAY COUNTY SCHOOL BOARD**  
**PROPERTY AND CASUALTY SELF INSURANCE FUND 711**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2022 Thru 04/30/2023**

**REVENUE AND TRANSFERS**

**Local Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Investment	3430	25,000.00	25,000.00	206,707.47	826.83%
Charges For Services	3481	3,894,168.00	3,894,168.00	2,402,099.48	61.68%
Total Local Sources		3,919,168.00	3,919,168.00	2,608,806.95	
Total REVENUE AND TRANSFERS		3,919,168.00	3,919,168.00	2,608,806.95	66.57%
Fund Balance July 1, 2022		7,335,665.00	7,335,665.00	7,335,665.00	
<b>GRAND TOTAL</b>		<b>11,254,833.00</b>	<b>11,254,833.00</b>	<b>9,944,471.95</b>	<b>88.36%</b>

**EXPENDITURES**

**Gen Sup Srvc**

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Workmans Comp	240	2,000,000.00	2,000,000.00	931,939.79	46.60%
Pro & Tech Serv	310	240,342.00	240,950.00	146,202.67	60.68%
Ins & Bond Prem	320	1,394,148.00	1,394,148.00	1,985,173.58	142.39%
Total Gen Sup Srvc		3,634,490.00	3,635,098.00	3,063,316.04	

**Xfer Of Funds**

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Xfer To Gen Fnd	910	3,000,000.00	3,000,000.00	0.00	0.00%
Total Xfer Of Funds		3,000,000.00	3,000,000.00	0.00	
Total EXPENDITURES		6,634,490.00	6,635,098.00	3,063,316.04	

**FUND BALANCE**

**Fund Balance**

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2023	2750	4,620,343.00	4,619,735.00	6,881,155.91	
<b>GRAND TOTAL</b>		<b>11,254,833.00</b>	<b>11,254,833.00</b>	<b>9,944,471.95</b>	<b>88.36%</b>

**CLAY COUNTY SCHOOL BOARD**  
**HEALTH SELF INSURANCE FUND 712**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2022 Thru 4/30/2023**

**REVENUE AND TRANSFERS**

<b>Local Sources</b>					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Investment	3430	0.00	6,000.00	34,402.84	573.38%
Charges For Services	3481	0.00	35,634,998.00	24,040,197.92	67.46%
Miscellaneous Local Sources	3490	0.00	0.00	26,123.30	NA
Total Local Sources		0.00	35,640,998.00	24,100,724.06	
Total REVENUE AND TRANSFERS		0.00	35,640,998.00	24,100,724.06	67.62%

**EXPENDITURES**

<b>Gen Sup Srvc</b>					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Pro & Tech Services (ASO Fee)	310	0.00	3,000,000.00	1,401,689.29	46.72%
Insurance Claims & Premiums	320	0.00	30,329,841.37	14,887,523.98	49.09%
Board Stamps	371	0.00	3,000.00	2,900.00	96.67%
Total Gen Sup Srvc		0.00	33,332,841.37	16,292,113.27	

<b>WELLNESS DEPARTMENT</b>					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Administrator	110	0.00	52,549.24	40,966.12	77.96%
Retirement	210	0.00	8,344.82	4,879.04	58.47%
Social Security	220	0.00	5,360.03	3,019.15	56.33%
Group Insurance	230	0.00	11,381.60	4,838.26	42.51%
Workmans Comp	240	0.00	1,001.94	585.77	58.46%
Pro & Tech Serv	310	0.00	110,945.00	53,251.00	48.00%
Insurance Claims & Premiums	320	0.00	1,560,000.00	876,026.94	56.16%
Travel	330	0.00	3,575.00	0.00	0.00%
Repairs And Maintenance	350	0.00	50.00	0.00	0.00%
Cell Phone Fee	378	0.00	1,000.00	367.90	36.79%
Othr Purch Srvc	390	0.00	444,050.00	22,968.06	5.17%
Printing	391	0.00	50.00	0.00	0.00%
Gasoline	450	0.00	1,200.00	267.00	22.25%
Supplies	510	0.00	94,010.00	90,346.18	96.10%
TonerType Fee	515	0.00	0.00	0.00	0.00%
Tech Supplies	519	0.00	0.00	0.00	0.00%
Oil & Grease	540	0.00	0.00	0.00	0.00%
Repair Parts	550	0.00	20.00	0.00	0.00%
Equip \$1000 Over	641	0.00	3,800.00	3,786.77	99.65%
Equip L/T \$1000	642	0.00	1,460.00	1,432.24	98.10%
Computer Hardware \$1000 Over	643	0.00	1,400.00	1,354.40	96.74%
Computer Hardware L/T \$1000	644	0.00	720.00	566.32	78.66%
Tech Related FFE L/T \$1000	649	0.00	500.00	0.00	0.00%
Dues And Fees	730	0.00	739.00	0.00	0.00%
Sub-Total		0.00	2,302,156.63	1,104,655.15	
Total EXPENDITURES		0.00	35,634,998.00	17,396,768.42	48.82%

**FUND BALANCE**

<b>Fund Balance</b>					
	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2023	2750	0.00	6,000.00	6,703,955.64	
GRAND TOTAL		0.00	35,640,998.00	24,100,724.06	67.62%