

**CLAY COUNTY SCHOOL BOARD**  
**SUMMARY OF CASH INVESTMENTS**  
**07/01/2022 thru 12/31/2022**

	<b>CASH BALANCE</b>	<b>INVESTMENT AMOUNT</b>	<b>TYPE</b>	<b>GRAND TOTAL</b>
General Fund(3)	10,740,078.79	70,184,965.12	(1) & (4) SBA/OTH	80,925,043.91
Debt Services(5)	0.00	483,076.77	SBA/OTH	483,076.77
Capital Projects	0.00	78,573,569.53	SBA/OTH	78,573,569.53
Special Rev. - Other	0.00	0.00	SBA	0.00
Spec. Rev - Food Service	10,037,918.38	2,910,016.55	SBA	12,947,934.93
Self Insurance	0.00	11,676,360.16	SBA	11,676,360.16
<b>GRAND TOTAL</b>	<b>20,777,997.17</b>	<b>163,827,988.13</b>		<b>184,605,985.30</b>

NOTES:

1. The rate of interest earned on investments with the State Board of Administration during the month of December, 2022 was 4.30%.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 50% 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 \$1,363,926.97 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 December, 2022 was 4.31%.
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 12/31/2022**

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Federal Direct	Federal Impact Aid	3121	500,000.00	500,000.00	0.00	0.00%
	R O T C	3191	375,000.00	375,000.00	81,557.19	21.75%
<b>Federal Direct - Total</b>			<b>875,000.00</b>	<b>875,000.00</b>	<b>81,557.19</b>	
Fed thru Local and State	Medicaid	3202	2,000,000.00	2,000,000.00	560,466.85	28.02%
	Federal Through Local Revenue	3280	300,000.00	634,148.29	117,428.14	18.52%
<b>Fed thru Local and State</b>			<b>2,300,000.00</b>	<b>2,634,148.29</b>	<b>677,894.99</b>	
State Sources	Florida Educ Finance Program	3310	215,042,001.00	211,526,754.00	102,646,736.00	48.53%
	Workforce Development	3315	730,888.00	495,645.00	365,448.00	73.73%
	Workforce Performance Incentive	3317	0.00	0.00	6,157.00	NA
	CO&DS Withheld/Admin Expense	3323	22,000.00	22,000.00	0.00	0.00%
	State License Tax	3343	20,000.00	20,000.00	25,411.47	127.06%
	Class Size Reduction	3355	37,661,135.00	37,661,135.00	18,830,568.00	50.00%
	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	0.00	0.00%
	Voluntary Pre-K	3371	750,000.00	750,000.00	92,831.14	12.38%
	Miscellaneous State Revenue	3390	770,000.00	956,692.00	299,016.51	31.26%
<b>State Sources - Total</b>			<b>255,099,024.00</b>	<b>254,542,967.00</b>	<b>125,273,909.12</b>	
Local Sources	District School Taxes	3411	62,285,636.34	62,285,636.34	55,896,667.56	89.74%
	Prior Year Coll School Taxes	3419	30,000.00	30,000.00	8,196.29	27.32%
	Tax Redemptions	3421	1,000,000.00	1,000,000.00	0.00	0.00%
	Rent	3425	600,000.00	600,000.00	248,319.30	41.39%
	Interest Incl Profit On Invest	3430	200,000.00	200,000.00	841,944.92	420.97%
	Gifts Grants & Bequests	3440	188,531.29	236,999.09	106,774.09	45.05%
	Adult Gen Educ Course Fee-GED	3461	45,120.00	55,285.73	12,836.45	23.22%
	Postsecondary Voc Course Fees	3462	0.00	566.08	1,699.03	300.14%
	Other Student Fees	3469	0.00	3,328.75	8,612.00	258.72%
	Preschool Program Fees	3471	350,000.00	350,000.00	107,540.00	30.73%
	Other Schl Class Fees	3479	25,320.00	34,237.86	9,237.86	26.98%
	Miscellaneous Local Sources	3490	1,064,768.57	1,106,799.43	680,466.69	61.48%
	Receipt Of Fed Indirect Cost	3494	1,000,000.00	1,000,000.00	291,831.00	29.18%
	Other Misc Local Sources	3495	300,000.00	300,000.00	93,376.91	31.13%
	Refund Of Prior Year's Expense	3497	50,000.00	50,000.00	2,542.17	5.08%
	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	0.00	0.00%	
<b>Local Sources - Total</b>			<b>67,539,476.20</b>	<b>67,652,953.28</b>	<b>58,310,044.27</b>	
Transfers	Transfer From Capital Projects	3630	4,394,750.00	4,394,750.00	1,040,153.00	23.67%
	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>1,040,153.00</b>	
Other Financing Sources	Sale Of Equipment	3733	100,000.00	100,000.00	5,101.60	5.10%
	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>67,257.60</b>	
<b>Revenues - Total</b>			<b>333,313,250.20</b>	<b>333,204,818.57</b>	<b>185,450,816.17</b>	<b>55.66%</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>364,322,811.56</b>	<b>216,568,809.16</b>	<b>59.44%</b>

**CLAY COUNTY SCHOOL BOARD**  
**GENERAL FUNDS**  
**STATEMENT OF EXPENDITURES AND TRANSFERS**  
**07/01/2022 thru 12/31/2022**

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Emp Services	Mat Supplies	Cap Outlay	Other Misc	Totals	% OF Budget
Basic FEPP K-12	5100	157,428,029.23	161,447,546.67	38,419,083.05	12,486,753.77	10,114,986.36	555.46	4,334,175.60	195,162.93	488,921.89	66,046,629.51	40.9%
Exceptional Education	5200	51,408,670.30	51,392,593.10	15,283,249.50	5,083,843.49	901,754.00	1,131.18	160,219.91	72,645.97	13,724.06	21,516,568.11	31.8%
Career Technical Education	5300	10,168,582.01	10,130,487.66	2,313,088.03	766,030.90	185,555.33	78.00	185,303.84	272,012.81	16,482.73	3,738,551.83	29.0%
Adult General	5400	276,350.77	426,062.91	72,530.18	21,927.97	14,005.19	0.00	3,434.26	3,669.32	11,709.37	121,276.23	33.6%
Voluntary Pre K	5500	1,026,668.84	1,030,973.02	309,816.24	99,622.48	1,446.53	0.00	19,450.22	0.00	0.00	430,335.47	32.1%
Other Instruction	5900	113,837.64	113,837.64	448,761.68	69,260.50	0.00	0.00	0.00	0.00	0.00	518,022.18	0.0%
Student Support Services	6100	18,279,709.29	18,191,021.42	6,155,310.14	1,839,044.45	319,952.73	1,107.00	93,170.52	130,561.56	12,935.66	8,552,082.06	37.7%
Instructional Media Services	6200	4,644,256.03	4,645,101.63	1,357,156.16	456,364.18	186,878.98	0.00	24,875.90	52,455.18	1,960.00	2,049,780	32.5%
Inst & Curric Dev Services	6300	4,729,462.99	4,592,052.02	1,560,999.71	466,397.06	17,960.43	337.00	6,202.03	19,536.88	402.00	2,071,835.11	36.9%
Inst Staff Training Services	6400	2,861,629.96	2,934,795.26	941,754.36	262,847.23	200,621.93	0.00	42,102.68	5,162.81	15,626.25	1,468,115.26	41.4%
Instruction Related Technology	6500	5,798,794.65	5,802,113.88	1,236,562.44	386,163.89	1,021,554.24	0.00	36,182.17	104,629.90	0.00	2,785,082.64	42.6%
Board	7100	1,045,176.20	1,075,176.20	199,273.36	96,436.82	176,154.84	0.00	775.35	0.00	19,266.25	491,896.72	38.3%
General Administration	7200	485,955.38	485,955.38	191,146.08	82,242.67	9,501.68	102.00	2,288.31	0.00	17,155.00	302,435.74	52.5%
School Administration	7300	17,237,122.21	17,268,378.27	6,641,622.50	1,962,674.85	23,103.83	(39.98)	18,576.31	53,514.77	19,708.44	8,719,160.72	41.3%
Facilities Acquisition and Construction	7400	4,131,187.30	4,406,395.60	470,753.63	140,261.65	280,781.96	2,776.12	3,242.41	647,785.82	327,019.60	1,852,620.79	33.6%
Fiscal Services	7500	1,813,394.37	1,764,315.63	512,744.74	148,807.22	14,689.00	0.00	3,709.02	3,032.90	15,692.70	698,475.58	32.9%
Food Services	7600	145,385.15	145,385.15	177,164.29	31,018.99	0.00	0.00	0.00	0.00	0.00	208,183.28	87.2%
Central Services	7700	4,896,955.81	4,943,727.95	1,271,746.47	371,176.88	75,231.49	1,896.82	46,735.73	381,935.52	6,132.80	2,154,655.71	34.9%
Pupil Transportation Services	7800	12,626,872.07	12,910,932.43	3,669,691.62	1,107,321.91	327,318.56	967,111.23	328,058.17	180,004.43	3,969.75	6,583,474.97	40.2%
Operation of Plant	7900	24,728,568.32	24,628,535.81	3,451,730.49	1,181,721.93	2,544,854.28	4,117,473.03	410,001.45	131,210.29	39.20	11,837,030.67	40.2%
Maintenance Of Plant	8100	7,400,412.57	7,400,414.57	1,764,631.29	572,923.54	571,929.49	55,979.91	530,225.90	62,511.92	3,534.20	3,561,736.25	39.8%
Administrative Technology Svcs	8200	1,646,968.36	1,638,229.07	594,171.77	180,326.12	3,185.37	4,797.00	4,006.67	2,685.42	76.40	789,228.75	39.9%
Community Services	9100	639,724.21	639,724.21	145,461.98	58,665.56	0.00	0.00	15,598.26	73.69	7,669.50	227,468.99	27.6%
Debt Service	9200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.0%
<b>Total Expense</b>		<b>333,419,466.02</b>	<b>338,013,745.48</b>	<b>87,188,549.77</b>	<b>27,880,633.36</b>	<b>16,941,435.52</b>	<b>5,153,103.76</b>	<b>6,268,334.71</b>	<b>2,318,591.66</b>	<b>982,005.80</b>	<b>146,732,656.60</b>	<b>43.4%</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								7,815,247.00	
Unassigned Fund Balance	6/30/2023	16,293,779.64	15,591,088.55								55,118,175.03	
<b>Total Fund Balance</b>	<b>6/30/2023</b>	<b>31,011,757.17</b>	<b>26,309,066.08</b>								<b>69,836,152.56</b>	
<b>Grand Totals</b>		<b>364,431,243.19</b>	<b>364,322,811.56</b>								<b>216,566,809.16</b>	<b>59.44%</b>

**CLAY COUNTY SCHOOL BOARD**  
**GENERAL FUNDS - Additional Millage Fund**  
**STATEMENT OF REVENUE**  
**07/01/2022 thru 12/31/2022**

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Local Sources	District School Taxes	3411	15,893,247.34	15,893,247.34	13,977,727.90	87.95%
<b>Local Sources - Total</b>			<b>15,893,247.34</b>	<b>15,893,247.34</b>	<b>13,977,727.90</b>	
<b>Revenue</b>			<b>15,893,247.34</b>	<b>15,893,247.34</b>	<b>13,977,727.90</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>23,681,464.37</b>	<b>92.52%</b>

**CLAY COUNTY SCHOOL BOARD**  
**GENERAL FUNDS - Additional Millage Fund**  
**STATEMENT OF EXPENDITURES AND TRANSFERS**  
**07/01/2022 thru 12/31/2022**

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Eng Services	Mat Supplies	Cap Outlay	Other Misc&Trans	Totals	% OF Budget
Facilities Acquisition & Const	7400	7,954,833.55	7,954,835.55	0.00	0.00	0.00	0.00	0.00	2,075,367.22	0.00	2,075,367.22	26.09%
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	1,839.00	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	0.00	0.00%
Operation Of Plant	7900	5,040,959.19	5,039,959.19	1,339,553.42	540,458.62	218,583.64	30,057.20	11,569.52	39,653.30	4.40	2,179,880.10	43.25%
Maintenance Of Plant	8100	148,184.18	148,184.18	58,446.00	17,119.49	0.00	0.00	0.00	0.00	0.00	75,565.49	50.99%
<b>Total Expense</b>		<b>13,254,713.52</b>	<b>13,254,715.52</b>	<b>1,397,999.42</b>	<b>557,578.11</b>	<b>220,422.64</b>	<b>30,057.20</b>	<b>11,569.52</b>	<b>2,115,020.52</b>	<b>4.40</b>	<b>4,332,651.81</b>	<b>32.69%</b>
Restricted Fund Balance	6/30/2023	12,342,270.29	12,342,268.29								19,348,812.56	
Unassigned Fund Balance	6/30/2023	0.00	0.00								0.00	
<b>Total Fund Balance</b>		<b>12,342,270.29</b>	<b>12,342,268.29</b>								<b>19,348,812.56</b>	
<b>Grand Totals</b>		<b>25,596,983.81</b>	<b>25,596,983.81</b>								<b>23,681,464.37</b>	<b>92.52%</b>

**CLAY COUNTY SCHOOL BOARD**  
**DEBT SERVICE FUND**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2022 Thru 12/31/2022**

**REVENUE AND TRANSFERS**

**Local Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Invest	3430	0.00	125.00	3,236.71	2,589.37%
<b>Total Local Sources</b>		0.00	125.00	3,236.71	

**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	0.00	0.00%
<b>Total State Sources</b>		277,273.76	277,273.76	0.00	

**Transfers**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Transfer From Capital Projects	3630	6,805,195.91	6,805,195.91	420,257.48	6.18%
<b>Total Transfers</b>		6,805,195.91	6,805,195.91	420,257.48	
<b>Total REVENUE AND TRANSFERS</b>		7,082,469.67	7,082,594.67	423,494.19	5.98%
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	907,738.76	12.00%

**EXPENDITURES**

**Debt Service**

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Redempt Of Prnc	710	6,034,367.09	6,034,367.09	0.00	0.00%
Interest	720	1,033,227.58	1,033,227.58	460,494.36	44.57%
Dues And Fees	730	15,000.00	15,000.00	5,759.44	38.40%
<b>Total Debt Service</b>		7,082,594.67	7,082,594.67	466,253.80	
<b>Total EXPENDITURES</b>		7,082,594.67	7,082,594.67	466,253.80	6.58%

**FUND BALANCE**

**Fund Balance**

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2023	2750	484,119.57	484,244.57	441,484.96	
<b>GRAND TOTAL</b>		7,566,714.24	7,566,839.24	907,738.76	12.00%

**CLAY COUNTY SCHOOL BOARD**  
**CAPITAL IMPROVEMENTS FUNDS**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2022 Thru 12/31/2022**

**REVENUE AND TRANSFERS**

**Local Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
District Local Cap Improv Taxes	3413	23,839,871.00	22,886,277.12	21,394,481.08	93.48%
Local Sales Taxes	3418	15,500,000.00	15,500,000.00	7,533,262.71	48.60%
Interest Incl Profit On Invest	3430	0.00	0.00	164,593.07	NA
Impact Fees	3496	12,700,000.00	12,700,000.00	4,098,771.21	32.27%
<b>Total Local Sources</b>		<b>52,039,871.00</b>	<b>51,086,277.12</b>	<b>33,191,108.07</b>	

**State Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
CO & DS Distributd 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	0.00	0.00%
Charter Sch Capital Ou Revenue	3397	796,000.00	796,000.00	435,204.00	54.67%
<b>Total State Sources</b>		<b>2,142,500.00</b>	<b>2,142,500.00</b>	<b>435,204.00</b>	
<b>Total REVENUE AND TRANSFERS</b>		<b>54,182,371.00</b>	<b>53,228,777.12</b>	<b>33,626,312.07</b>	<b>63.17%</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>103,458,516.29</b>	<b>84.07%</b>

**EXPENDITURES**

**Debt Service**

	Acct #	Original Budget	Amended Budget	Expended	% OF EXP
Redempt Of Prnc	710	568,094.77	568,094.77	85,556.95	15.06%
Interest	720	106,192.33	106,192.33	26,763.05	25.20%
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>	

**Gen Sup Svc**

	Acct #	Original Budget	Amended Budget	Expended	% OF EXP
Tech Other Purchased Services	399	0.00	21,925.19	12,274.10	55.98%
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	44,162,154.28	9,432,067.48	21.85%
Dir Purch Bldgs	631	18,108,598.04	18,108,598.04	7,278,700.41	40.19%
Equip \$1000 Over	641	1,418,526.92	1,418,526.92	0.00	0.00%
Equip L/T \$1000	642	1,119,672.78	1,143,817.78	41,151.80	3.60%
Comp Hdw > \$1000	643	4,399.00	2,752.45	2,737.90	99.47%
Cpir Hdwr <\$1000	644	113,634.18	87,960.00	28,801.00	32.74%
TechRel FFE<\$1000	649	247.39	247.39	0.00	0.00%
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%
Cap Imprv Other Than Bldgs.	671	1,818,723.80	901,329.89	286,188.36	31.75%
Non-Cap Imprv Other Than Bldgs.	672	2,638,856.36	3,591,296.36	816,184.29	22.73%
Cap Remodlg	681	18,950,761.39	13,638,820.73	2,871,944.81	19.24%
Non-Cap Remodlg/Renovations	682	6,917,315.29	9,816,745.84	2,276,877.57	23.93%
Software >\$1000	691	573,732.66	580,143.20	467,885.00	80.65%
Software <\$1000	692	28,335.73	28,335.73	0.00	0.00%
CHARTER Cap TAX	795	0.00	39,615.38	322,540.05	814.18%
<b>Total Gen Sup Svc</b>		<b>96,424,805.05</b>	<b>96,464,420.43</b>	<b>23,840,192.77</b>	

**Xfer Of Funds**

	Acct #	Original Budget	Amended Budget	Expended	% OF EXP
Xfer To Gen Fnd	910	4,394,750.00	4,394,750.00	1,040,153.00	23.67%
Xfer To Dbt Svc	920	6,805,195.51	6,805,195.51	420,257.48	6.18%
<b>Total Xfer Of Funds</b>		<b>11,199,945.51</b>	<b>11,199,945.51</b>	<b>1,460,410.48</b>	
<b>Total EXPENDITURES</b>		<b>108,299,037.66</b>	<b>108,338,653.04</b>	<b>25,412,923.25</b>	

**Fund Balance**

Fund Balance June 30, 2023	2750	15,715,537.56	14,722,328.44	78,045,593.04	
<b>GRAND TOTAL</b>		<b>124,014,575.22</b>	<b>123,060,981.48</b>	<b>103,458,516.29</b>	<b>84.07%</b>

**CLAY COUNTY SCHOOL BOARD**  
**SPECIAL REVENUE FUNDS - FOOD SERVICES**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2022 Thru 12/31/2022**

**REVENUE AND TRANSFERS**

**Local Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Invest	3430	10,000.00	10,000.00	74,019.94	740.20%
Student Lunches	3451	2,471,000.00	2,471,000.00	942,589.30	38.15%
Student Breakfasts	3452	217,500.00	217,500.00	90,232.81	41.49%
Adult Breakfasts/Lunches	3453	1,800.00	1,800.00	148.00	8.22%
Student A La Carte	3454	1,500,000.00	1,500,000.00	1,154,861.10	76.99%
Miscellaneous Local Sources	3490	5,000.00	5,000.00	18,901.95	378.04%
<b>Total Local Sources</b>		<b>4,205,300.00</b>	<b>4,205,300.00</b>	<b>2,280,753.10</b>	

**Federal thru Local and State**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
School Lunch Reimbursement	3261	10,607,500.00	10,607,500.00	4,597,483.27	43.34%
School Breakfast Reimbursement	3262	2,793,250.00	2,793,250.00	831,683.13	29.77%
After School Snack Reimb	3263	20,000.00	20,000.00	1,523.88	7.62%
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	62,470.00	62.47%
Food Service Misc	3269	0.00	0.00	772,283.01	NA
<b>Total Fed thru Local and State</b>		<b>15,425,750.00</b>	<b>15,425,750.00</b>	<b>6,265,443.29</b>	

**State Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
School Breakfast Supplement	3337	60,000.00	60,000.00	34,186.00	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>8,630,764.39</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>19,143,357.12</b>	<b>63.20%</b>

**CLAY COUNTY SCHOOL BOARD**  
**SPECIAL REVENUE FUNDS - FOOD SERVICES**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2022 Thru 12/31/2022**

**EXPENDITURES**

<b>Gen Sup Srvc</b>					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Administrator	110	2,061,619.16	2,061,619.16	1,005,020.42	48.75%
Other Support	160	4,329,816.03	4,338,836.03	2,473,960.46	57.02%
Retirement	210	735,492.92	735,492.92	422,551.75	57.45%
Social Security	220	485,145.79	485,835.82	256,106.26	52.71%
Group Insurance	230	1,896,097.32	1,896,097.32	576,576.10	30.41%
Workmans Comp	240	67,148.88	67,277.87	47,805.74	71.06%
Prof Svcs - Substitutes	313	108,500.00	108,500.00	797.34	0.73%
Travel-In cnty	331	6,300.00	6,300.00	926.74	14.71%
Travel-Out Cnty	332	2,500.00	2,500.00	683.11	27.32%
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	11,952.79	47.81%
Rentals	360	5,000.00	5,000.00	713.82	14.28%
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	310.46	31.05%
Othr Purch Srvc	390	59,700.00	59,700.00	19,338.74	32.39%
Printing	391	25,000.00	25,000.00	7,186.17	28.74%
Bottled Gas	420	500.00	1,000.00	14.00	1.40%
Electricity	430	192,500.00	192,500.00	44,711.41	23.23%
Gasoline	450	4,000.00	4,000.00	2,116.00	52.90%
Diesel Fuel	460	2,000.00	2,000.00	1,310.96	65.55%
Supplies	510	828,500.00	806,193.80	357,078.08	44.29%
TonerType Fee	515	30,000.00	30,000.00	2,706.11	9.02%
Tech Supplies	519	800.00	800.00	175.87	21.98%
Oil & Grease	540	1,000.00	1,000.00	112.00	11.20%
Repair Parts	550	7,500.00	7,500.00	730.00	9.73%
Tires & Tubes	560	8,000.00	8,000.00	0.00	0.00%
Food	570	7,276,300.00	7,277,800.00	3,561,741.03	48.94%
Commodities	580	1,900,000.00	1,900,000.00	0.00	0.00%
AV Mat L/T \$1000	622	0.00	0.00	87.77	NA
Equip \$1000 Over	641	150,000.00	570,000.00	254,173.71	44.59%
Equip L/T \$1000	642	10,000.00	110,000.00	15,350.55	13.96%
Comp Hdwr > \$1000	643	25,000.00	25,000.00	0.00	0.00%
Cptr Hdwr <\$1000	644	25,000.00	45,161.20	45,161.20	100.00%
TechRel FFE<\$1000	649	2,500.00	2,500.00	0.00	0.00%
Cap Remodlg	681	87,000.00	277,160.98	184,867.29	66.70%
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	25,168.87	83.90%
Misc Ex/Ind Cst	792	250,000.00	250,000.00	0.00	0.00%
Total Gen Sup Srvc		20,712,920.10	21,462,920.10	9,394,636.00	
Total EXPENDITURES		20,712,920.10	21,462,920.10	9,394,636.00	43.77%
Fund Balance June 30, 2023	2750	9,575,722.63	8,825,722.63	9,748,721.12	
Total Fund Balance		9,575,722.63	8,825,722.63	9,748,721.12	
<b>GRAND TOTAL</b>		<b>30,288,642.73</b>	<b>30,288,642.73</b>	<b>19,143,357.12</b>	<b>63.20%</b>

**CLAY COUNTY SCHOOL BOARD**  
**SPECIAL REVENUE FUNDS - OTHER**  
**STATEMENT OF REVENUE**  
**07/01/2022 thru 12/31/2022**

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Federal Direct	Miscellaneous Federal Direct	3199	363,349.96	363,349.96	27,796.25	6.56%
<b>Federal Direct - Total</b>			<b>363,349.96</b>	<b>363,349.96</b>	<b>27,796.25</b>	
Fed thru Local and State	Career And Technical Education	3201	685,086.06	371,166.35	114,613.79	30.88%
	Adult General Education	3221	267,582.23	261,420.37	132,646.69	50.74%
	English Literacy And Civics Ed	3222	24,738.19	149,108.87	44,853.46	30.08%
	Title II	3226	1,401,642.60	1,401,642.60	608,060.71	43.38%
	I D E A	3230	8,113,997.62	8,792,330.05	3,834,684.41	43.61%
	Title I - Elem & Secondary Edu	3240	7,832,042.76	7,919,336.52	1,831,472.17	23.13%
	Title III	3241	503,805.66	288,070.00	163,367.70	56.71%
	Twenty-First Century Schools	3242	581,244.82	610,845.96	145,417.86	23.81%
	Other Federal Thru State	3290	329,854.51	197,078.00	37,566.11	19.06%
<b>Fed thru Local &amp; State - Total</b>			<b>19,739,994.45</b>	<b>19,990,998.72</b>	<b>6,912,682.90</b>	
Local Sources	Interest Incl Profit On Inves	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>20,354,348.68</b>	<b>6,940,479.15</b>	<b>34.10%</b>

**CLAY COUNTY SCHOOL BOARD  
SPECIAL REVENUE FUNDS - OTHER  
STATEMENT OF EXPENDITURES AND TRANSFERS**

**07/01/2022 thru 12/31/2022**

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Eng Services	Mat Supplies	Cap Outlay	Other Misc.	Totals	% OF Budget
Basic FEPP K-12	5100	7,411,374.51	7,792,247.81	1,012,688.34	318,067.60	116,970.16	0.00	60,578.15	123,808.97	160.00	1,632,273.22	20.95%
Exceptional	5200	5,234,905.35	5,162,975.95	1,545,614.83	547,893.29	122,207.72	0.00	12,191.57	34,207.30	0.00	2,262,114.71	43.81%
Career Technical Education	5300	310,017.96	310,017.96	1,195.38	250.89	0.00	0.00	21,268.42	75,297.60	9,238.00	107,250.29	34.59%
Adult General	5400	116,475.76	212,380.45	26,270.14	10,745.63	20,290.80	0.00	3,200.22	5,978.60	9,308.00	75,793.39	35.69%
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	1,744,135.84	506,279.68	165,688.00	42,092.71	0.00	14,623.36	0.00	784.00	729,467.75	41.82%
Instructional Media	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA
Inst & Curric Dev Services	6300	2,083,653.79	2,113,672.01	736,709.18	221,002.08	1,833.97	0.00	(44.32)	237.37	0.00	959,738.28	45.41%
Inst Staff Training Services	6400	2,473,452.25	2,261,283.82	483,886.18	136,099.35	234,056.61	0.00	15,642.58	10,480.21	2,890.50	883,055.43	39.05%
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA
General Administration	7200	568,511.99	578,905.77	0.00	0.00	0.00	0.00	0.00	0.00	148,377.55	148,377.55	25.63%
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	NA
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	110,903.31	2,126.13	0.00	18,241.44	0.00	0.00	0.00	0.00	20,367.57	18.37%
Operation Of Plant	7900	901.80	1,065.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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>20,381,729.98</b>	<b>4,377,815.99</b>	<b>1,408,669.51</b>	<b>555,693.41</b>	<b>0.00</b>	<b>177,532.14</b>	<b>250,010.05</b>	<b>170,758.05</b>	<b>6,940,479.15</b>	<b>34.05%</b>

**CLAY COUNTY SCHOOL BOARD**  
**CARES ACT AND ARP FUNDS - 44X**  
**STATEMENT OF REVENUE**  
**07/01/2022 thru 12/31/2022**

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Fed thr Loc St	CARES ACT ESSER	3271	32,623,171.53	33,225,038.53	11,563,395.46	34.80%
<b>Federal thru Local &amp; State - Total</b>			<b>32,623,171.53</b>	<b>33,225,038.53</b>	<b>11,563,395.46</b>	
Local Sources	Interest Incl Profit On Invest	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>33,225,038.53</b>	<b>11,563,395.46</b>	<b>34.80%</b>
<b>Grand Total</b>			<b>32,623,171.53</b>	<b>33,225,038.53</b>	<b>11,563,395.46</b>	<b>34.80%</b>

**CLAY COUNTY SCHOOL BOARD  
CARES ACT AND ARP FUNDS - 44X  
STATEMENT OF EXPENDITURES AND TRANSFERS  
07/01/2022 thru 12/31/2022**

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	17,373,043.46	2,387,273.61	268,499.36	1,281,677.08	0.00	239,285.98	2,816,893.14	0.00	6,993,629.17	40.26%
Exceptional Education	5200	1,594,125.12	1,934,403.12	1,145,683.85	97,632.78	0.00	0.00	49,288.66	41,310.63	0.00	1,333,865.92	88.95%
Career Technical Education	5300	629,319.04	629,319.04	110,400.00	8,445.57	0.00	0.00	5,620.43	120,068.00	0.00	244,534	38.86%
Adult General	5400	0.00	0.00	8,634.24	358.31	0.00	0.00	0.00	0.00	0.00	8,992.55	NA
Pre K	5500	0.00	3,000.00	8,750.00	669.37	0.00	0.00	0.00	0.00	0.00	9,419.37	313.98%
Other Instruction	5900	8,750.00	0.00	21,161.35	4,439.96	0.00	0.00	0.00	0.00	0.00	25,601.31	NA
Student Support Services	6100	1,140,066.00	1,310,616.00	426,166.59	39,976.65	2,258.20	0.00	294.95	0.00	0.00	468,696.39	35.76%
Instructional Media Services	6200	0.00	41,800.00	88,950.00	6,804.73	0.00	0.00	0.00	0.00	0.00	95,754.73	229.08%
Inst. & Curric Dev Services	6300	16,927.00	128,443.00	121,968.13	15,689.00	0.00	0.00	0.00	0.00	3,862.50	141,519.63	110.18%
Inst. Staff Training Services	6400	621,624.11	654,911.91	73,445.96	5,929.37	122,328.00	0.00	4,965.34	0.00	0.00	206,666.67	31.56%
Instruction Related Technology	6500	0.00	63,000.00	64,500.00	4,934.25	0.00	0.00	0.00	0.00	0.00	69,434.25	110.21%
Board	7100	0.00	1,500.00	3,000.00	229.50	0.00	0.00	0.00	0.00	0.00	3,229.50	215.30%
General Administration	7200	995,933.99	1,028,440.80	4,500.00	344.25	0.00	0.00	0.00	0.00	0.00	342,434.65	231.84%
School Administration	7300	0.00	147,700.00	318,100.00	24,334.65	0.00	0.00	0.00	0.00	0.00	17,782.25	0.21%
Facilities Acquisition & Const	7400	8,171,421.25	8,329,155.58	16,500.00	1,262.25	0.00	0.00	0.00	0.00	0.00	25,836.00	172.24%
Fiscal Services	7500	0.00	15,000.00	24,000.00	1,836.00	0.00	0.00	0.00	0.00	0.00	404,445.18	129.80%
Food Services	7600	0.00	311,600.00	375,800.00	28,645.18	0.00	0.00	0.00	0.00	0.00	68,145.23	94.13%
Other Central Services	7700	31,893.40	72,393.40	63,245.50	4,899.73	0.00	0.00	0.00	0.00	0.00	412,337.35	83.51%
Pupil Transportation Services	7800	149,753.21	493,753.21	371,463.19	38,840.41	0.00	0.00	0.00	0.00	0.00	370,139.34	106.40%
Operation Of Plant	7900	18,883.90	347,863.63	343,632.08	26,262.73	0.00	0.00	244.53	0.00	0.00	134,024.25	113.10%
Maintenance Of Plant	8100	0.00	118,500.00	124,500.00	9,524.25	0.00	0.00	0.00	0.00	0.00	24,221.25	115.34%
Administrative Technology Svcs	8200	0.00	21,000.00	22,500.00	1,721.25	0.00	0.00	0.00	0.00	0.00	14,408.77	121.08%
Community Services	9100	0.00	11,900.00	13,000.00	1,408.77	0.00	0.00	0.00	0.00	0.00	11,563,395.46	35.00%
<b>Total Expense</b>		<b>32,623,171.53</b>	<b>33,037,349.15</b>	<b>6,137,074.50</b>	<b>592,738.32</b>	<b>1,408,295.03</b>	<b>0.00</b>	<b>299,699.89</b>	<b>2,978,271.77</b>	<b>147,315.95</b>	<b>11,563,395.46</b>	

**CLAY COUNTY SCHOOL BOARD**  
**PROPERTY AND CASUALTY SELF INSURANCE FUND 711**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2022 Thru 12/31/2022**

**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	100,425.47	401.70%
Charges For Services	3481	3,894,168.00	3,894,168.00	1,324,208.00	34.00%
Total Local Sources		3,919,168.00	3,919,168.00	1,424,633.47	
Total REVENUE AND TRANSFERS		3,919,168.00	3,919,168.00	1,424,633.47	36.35%
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>8,760,298.47</b>	<b>77.84%</b>

**EXPENDITURES**

**Gen Sup Srvc**

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Workmans Comp	240	2,000,000.00	2,000,000.00	510,380.76	25.52%
Pro & Tech Serv	310	240,342.00	240,950.00	92,697.80	38.47%
Ins & Bond Prem	320	1,394,148.00	1,394,148.00	1,532,866.83	109.95%
Transfer to General Fund	910	3,000,000.00	3,000,000.00	0.00	0.00%
Total Gen Sup Srvc		6,634,490.00	6,635,098.00	2,135,945.39	
Total EXPENDITURES		6,634,490.00	6,635,098.00	2,135,945.39	

**FUND BALANCE**

**Fund Balance**

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2023	2750	4,620,343.00	4,619,735.00	6,624,353.08	
<b>GRAND TOTAL</b>		<b>11,254,833.00</b>	<b>11,254,833.00</b>	<b>8,760,298.47</b>	<b>77.84%</b>

**CLAY COUNTY SCHOOL BOARD**  
**HEALTH SELF INSURANCE FUND**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2022 Thru 12/31/2022**

**REVENUE AND TRANSFERS**

**Local Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Invest	3430	0.00	6,000.00	7,548.56	125.81%
Charges For Services	3481	0.00	35,634,998.00	11,149,933.25	31.29%
Total Local Sources		0.00	35,640,998.00	11,157,481.81	
Total REVENUE AND TRANSFERS		0.00	35,640,998.00	11,157,481.81	31.31%

**EXPENDITURES**

**Gen Sup Srvc**

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Pro & Tech Services (ASO Fee)	310	0.00	3,000,000.00	681,081.74	22.70%
Insurance Claims & Premiums	320	0.00	30,332,841.37	4,737,427.57	15.62%
Total Gen Sup Srvc		0.00	33,332,841.37	5,418,509.31	

**WELLNESS DEPARTMENT**

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Administrator	110	0.00	52,549.24	15,756.20	29.98%
Retirement	210	0.00	8,344.82	1,876.56	22.49%
Social Security	220	0.00	5,360.03	1,167.09	21.77%
Group Insurance	230	0.00	11,381.60	1,613.72	14.18%
Workmans Comp	240	0.00	1,001.94	225.29	22.49%
Pro & Tech Serv	310	0.00	199,880.00	0.00	0.00%
Insurance Claims & Premiums	320	0.00	1,560,000.00	372,310.55	23.87%
Travel	330	0.00	3,500.00	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	0.00	0.00%
Othr Purch Srvc	390	0.00	444,100.00	0.00	0.00%
Gasoline	450	0.00	1,200.00	0.00	0.00%
Supplies	510	0.00	5,150.00	46.18	0.90%
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	0.00	0.00%
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	398,703.08	
Total EXPENDITURES		0.00	35,634,998.00	5,817,212.39	16.32%

**FUND BALANCE**

**Fund Balance**

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2023	2750	0.00	6,000.00	5,340,269.42	
<b>GRAND TOTAL</b>		0.00	35,640,998.00	11,157,481.81	31.31%