

**CLAY COUNTY SCHOOL BOARD**  
**SUMMARY OF CASH INVESTMENTS**  
**07/01/2022 thru 05/31/2023**

	CASH BALANCE	INVESTMENT AMOUNT	TYPE	GRAND TOTAL
General Fund(3)	5,003.00	23,701,108.06	(1) & (4) SBA/OTH	23,706,111.06
Debt Services(5)	0.00	513,945.36	SBA/OTH	513,945.36
Capital Projects	0.00	53,062,569.31	SBA/OTH	53,062,569.31
Special Rev. - Other	0.00	0.00	SBA	0.00
Spec. Rev - Food Service	12,344,950.58	955,791.98	SBA	13,300,742.56
Self Insurance	0.00	7,253,227.60	SBA	7,253,227.60
<b>GRAND TOTAL</b>	<b>12,349,953.58</b>	<b>85,486,642.31</b>		<b>97,836,595.89</b>

NOTES:

1. The rate of interest earned on investments with the State Board of Administration (PRIME) during the month of May, 2023 was 5.23%.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 91.67% 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 May, 2023 was 5.14%.
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 05/31/2023**

		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	358,779.90	95.67%
<b>Federal Direct - Total</b>			<b>875,000.00</b>	<b>875,000.00</b>	<b>861,654.90</b>	
Fed thru Local and State	Medicaid	3202	2,000,000.00	2,000,000.00	1,461,285.15	73.06%
	Federal Through Local Revenue	3280	300,000.00	366,927.40	354,734.77	96.68%
<b>Fed thru Loc State - Total</b>			<b>2,300,000.00</b>	<b>2,366,927.40</b>	<b>1,816,019.92</b>	
State Sources	Florida Educ Finance Program	3310	215,042,001.00	211,314,281.00	182,734,970.00	86.48%
	Workforce Development	3315	730,888.00	730,888.00	669,988.00	91.67%
	Workforce Performance Incentive	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	39,128.78	97.82%
	Class Size Reduction	3355	37,661,135.00	37,485,693.00	34,376,508.00	91.71%
	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	480,220.50	64.03%
	Miscellaneous State Revenue	3390	770,000.00	1,035,409.77	656,486.47	63.40%
<b>State Sources - Total</b>			<b>255,099,024.00</b>	<b>254,489,012.77</b>	<b>222,059,985.30</b>	
Local Sources	District School Taxes	3411	62,285,636.34	62,174,384.00	61,159,573.82	98.37%
	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	553,303.93	92.22%
	Interest Incl Profit On Investment	3430	200,000.00	200,000.00	2,636,024.39	1,318.01%
	Gifts Grants & Bequests	3440	188,531.29	279,849.17	159,849.17	57.12%
	Adult Gen Educ Course Fee-GED	3461	45,120.00	78,381.72	33,538.37	42.79%
	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	7,305.00	12,282.06	168.13%
	Preschool Program Fees	3471	350,000.00	350,000.00	476,539.53	136.15%
	Other Schl Class Fees	3479	25,320.00	48,342.08	23,342.08	48.29%
	Miscellaneous Local Sources	3490	1,064,768.57	1,701,951.99	2,167,150.07	127.33%
	Receipt Of Fed Indirect Cost	3494	1,000,000.00	1,000,000.00	852,915.46	85.29%
	Other Misc Local Sources	3495	300,000.00	300,000.00	360,132.15	120.04%
	Refund Of Prior Year's Expense	3497	50,000.00	50,000.00	152,628.12	305.26%
	Lost Damaged & Sale Of Textbook	3498	100.00	100.00	186.02	186.02%
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>68,223,112.94</b>	<b>68,814,881.49</b>	
Transfers	Transfer From Capital Projects	3630	4,394,750.00	4,394,750.00	4,356,947.80	99.14%
	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>4,356,947.80</b>	
Other Financing Sources	Sale Of Equipment	3733	100,000.00	100,000.00	42,597.71	42.60%
	Insurance Loss Recoveries	3740	5,000.00	5,000.00	93,255.88	1,865.12%
<b>OFS - Total</b>			<b>105,000.00</b>	<b>105,000.00</b>	<b>135,853.59</b>	
<b>Revenues - Total</b>			<b>333,313,250.20</b>	<b>333,453,803.11</b>	<b>298,045,343.00</b>	<b>89.38%</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>364,571,796.10</b>	<b>329,163,335.99</b>	<b>90.29%</b>

**CLAY COUNTY SCHOOL BOARD**  
**GENERAL FUNDS**  
**STATEMENT OF EXPENDITURES AND TRANSFERS**  
**07/01/2022 thru 05/31/2023**

Expense	Acc#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Emm Services	Mat & Supplies	Cap Outlay	Other Misc.	Totals	% OF Budget
Basic FEFP K-12	5100	187,428,029.23	180,919,603.84	90,275,849.18	29,209,927.06	18,481,800.25	1,270.62	5,583,257.78	575,530.89	1,021,132.71	145,128,767.99	90.19%
Exceptional Education	5200	51,408,670.30	52,056,096.04	35,058,523.80	11,658,716.13	2,538,490.19	3,444.07	361,660.60	120,468.09	36,890.66	49,778,213.34	95.62%
Career, Technical Education	5300	10,168,682.01	10,829,633.47	5,494,366.26	1,786,221.64	460,908.02	4,128.13	325,323.17	647,308.60	80,643.48	8,798,899.30	81.25%
Adult General	5400	276,350.77	412,823.75	140,377.02	42,174.85	18,410.02	0.00	7,877.38	3,843.32	18,461.12	231,143.71	56.02%
Voluntary Pre K	5500	1,026,668.84	1,059,384.02	704,583.59	229,357.13	33,175.20	0.00	36,021.31	133.19	0.00	1,003,270.42	94.70%
Other Instruction	5900	0.00	101,778.35	1,079,173.26	189,681.76	0.00	0.00	39,602.88	2,811.55	650.00	1,291,719.45	1,269.15%
Student Support Services	6100	18,279,709.29	18,557,551.66	12,358,981.58	3,850,467.90	453,128.92	2,721.00	147,304.14	148,339.63	24,423.56	16,985,366.73	91.53%
Instructional Media Services	6200	4,644,256.03	4,710,847.89	2,994,387.09	1,019,091.58	225,981.62	0.00	72,807.37	128,114.16	2,237.00	4,442,618.82	94.31%
Inst. & Curric. Dev Services	6300	4,729,462.99	4,671,461.69	3,022,421.89	930,088.36	62,827.91	847.00	36,222.15	26,436.71	14,842.84	4,093,686.86	87.63%
Inst. Staff Training Services	6400	2,861,629.96	3,352,984.02	1,920,300.80	557,183.63	400,783.11	0.00	67,577.81	6,427.22	29,361.50	2,981,634.07	88.82%
Instruction Related Technology	6500	5,798,794.65	5,769,522.10	2,276,481.95	755,270.83	1,631,643.00	0.00	46,098.88	375,313.93	0.00	5,084,808.59	88.13%
Board	7100	1,045,176.20	1,157,176.20	369,737.86	174,716.72	243,956.74	0.00	1,491.46	0.00	23,817.50	813,720.28	70.32%
General Administration	7200	485,955.38	485,955.38	351,535.16	154,826.26	16,790.52	447.00	3,699.18	0.00	17,709.01	545,007.13	112.15%
School Administration	7300	17,237,122.21	17,479,199.52	12,279,533.32	3,849,492.20	48,889.39	0.00	65,777.15	133,677.35	26,416.90	16,403,726.31	93.65%
Facilities Acquisition and Construction	7400	4,131,187.30	5,342,649.92	873,410.19	276,401.06	386,512.73	19,306.69	9,417.98	1,187,884.14	709,175.20	3,462,107.99	64.80%
Fiscal Services	7500	1,813,394.37	1,666,852.55	954,531.76	301,473.81	34,965.55	0.00	9,911.02	11,594.72	31,448.90	1,343,925.76	80.63%
Food Services	7600	145,385.15	262,724.55	248,632.82	54,482.46	0.00	0.00	0.00	0.00	0.00	303,115.08	115.37%
Central Services	7700	4,896,565.81	5,144,457.01	2,290,555.66	722,758.47	202,429.40	6,287.90	81,936.05	569,196.91	22,108.00	3,895,272.39	75.72%
Pupil Transportation Services	7800	12,626,872.07	13,296,229.36	7,415,885.23	2,365,817.79	535,662.57	1,775,581.01	834,426.97	413,565.81	3,574.22	13,344,513.60	100.36%
Operation of Plant	7900	24,728,568.32	25,387,684.12	6,438,728.53	2,377,647.02	4,744,033.73	6,942,382.71	741,718.72	259,208.35	354.76	21,504,083.82	84.70%
Maintenance Of Plant	8100	7,400,412.57	7,399,343.19	3,347,323.68	1,164,646.64	1,146,968.58	130,508.67	971,507.62	193,291.91	10,557.63	6,964,204.93	94.12%
Administrative Technology Svcs	8200	1,646,968.36	1,612,874.91	1,094,237.21	354,597.41	7,046.58	11,906.00	10,324.21	4,637.18	232.27	1,482,980.86	91.95%
Community Services	9100	639,724.21	674,242.46	288,858.49	124,087.76	581.10	0.00	37,735.05	73.69	10,967.25	462,403.34	68.58%
Debt Service	9200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	NA
<b>Total Expense</b>		<b>333,419,486.02</b>	<b>342,350,876.00</b>	<b>191,278,515.93</b>	<b>62,129,128.47</b>	<b>31,654,385.13</b>	<b>8,898,840.80</b>	<b>9,491,658.88</b>	<b>4,807,656.85</b>	<b>2,085,004.71</b>	<b>310,345,190.77</b>	<b>90.65%</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	4,902,730.53								4,902,730.53	
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	12,502,942.57								9,100,167.69	
<b>Total Fund Balance</b>	6/30/2023	<b>31,011,757.17</b>	<b>22,220,920.10</b>								<b>18,818,145.22</b>	
<b>Grand Totals</b>		<b>364,431,243.19</b>	<b>364,571,796.10</b>								<b>329,163,335.99</b>	<b>90.29%</b>

**CLAY COUNTY SCHOOL BOARD**  
**GENERAL FUNDS - Additional Millage Fund**  
**STATEMENT OF REVENUE**  
**07/01/2022 thru 05/31/2023**

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Local Sources	District School Taxes	3411	15,893,247.34	15,893,247.34	15,287,280.29	96.19%
<b>Local Sources - Total</b>			<b>15,893,247.34</b>	<b>15,893,247.34</b>	<b>15,287,280.29</b>	
<b>Revenue</b>			<b>15,893,247.34</b>	<b>15,893,247.34</b>	<b>15,287,280.29</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>24,991,016.76</b>	<b>97.63%</b>

**CLAY COUNTY SCHOOL BOARD**  
**GENERAL FUNDS - Additional Millage Fund**  
**STATEMENT OF EXPENDITURES AND TRANSFERS**  
**07/01/2022 thru 05/31/2023**

Expense	Acc#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Eng Services	Mat/Supplies	Cap Outlay	Other Misc.	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	4,150,826.37	0.00	4,285,826.37	53.88%
Facilities (S D )	7700	1,000.00	2,000.00	0.00	0.00	2,846.17	0.00	0.00	0.00	0.00	2,846.17	141.48%
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	2,582,266.91	1,089,171.36	539,653.88	59,555.32	31,484.27	50,730.20	389.60	4,353,251.54	86.37%
Maintenance Of Plant	8100	148,184.18	148,184.18	104,533.11	32,868.51	0.00	0.00	0.00	0.00	0.00	137,401.62	92.72%
<b>Total Expense</b>		<b>13,254,713.52</b>	<b>13,254,715.52</b>	<b>2,686,800.02</b>	<b>1,122,039.87</b>	<b>677,500.05</b>	<b>59,555.32</b>	<b>31,484.27</b>	<b>4,201,556.57</b>	<b>389.60</b>	<b>8,779,325.70</b>	<b>66.24%</b>
Restricted Fund Balance	6/30/2023	12,342,270.29	12,342,268.29								16,211,691.06	
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>16,211,691.06</b>	
<b>Grand Totals</b>		<b>25,596,983.81</b>	<b>25,596,983.81</b>								<b>24,991,016.76</b>	<b>97.63%</b>

**CLAY COUNTY SCHOOL BOARD**  
**DEBT SERVICE FUND**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2022 Thru 05/31/2023**

**REVENUE AND TRANSFERS**

**Local Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Investment	3430	0.00	125.00	14,680.08	11,744.06%
<b>Total Local Sources</b>		0.00	125.00	14,680.08	

**State Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
CO & DS Withhd 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	2,272,521.47	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	2,756,766.04	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	494,083.83	
<b>GRAND TOTAL</b>		7,566,714.24	7,566,839.24	2,756,766.04	36.43%

**CLAY COUNTY SCHOOL BOARD**  
**CAPITAL IMPROVEMENTS FUNDS**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2022 Thru 05/31/2023**

**REVENUE AND TRANSFERS**

**Local Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
District Local Cap Improv Taxes	3413	23,839,871.00	23,839,871.00	23,411,646.49	98.20%
Local Sales Taxes	3418	15,500,000.00	15,500,000.00	14,691,593.28	94.78%
Tax Redemptions	3421	0.00	0.00	0.00	0.00%
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	6,623,749.47	52.16%
<b>Total Local Sources</b>		<b>52,039,871.00</b>	<b>52,039,871.00</b>	<b>45,295,785.37</b>	

**State Sources**

	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	773,739.00	97.20%
<b>Total State Sources</b>		<b>2,142,500.00</b>	<b>2,142,500.00</b>	<b>813,185.35</b>	
<b>Total REVENUE AND TRANSFERS</b>		<b>54,182,371.00</b>	<b>54,182,371.00</b>	<b>46,108,970.72</b>	<b>85.10%</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>124,014,575.22</b>	<b>115,941,174.94</b>	<b>93.49%</b>

**EXPENDITURES**

**Debt Service**

	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>	

**Gen Sup Srvc**

	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	44,797,678.09	27,235,269.29	60.80%
Dir Purch Bldgs	631	18,108,598.04	18,108,598.04	12,426,508.92	68.62%
Equip \$1000 Over	641	1,418,526.92	631,449.35	46,634.36	7.39%
Equip L/T \$1000	642	1,119,672.78	1,251,644.39	74,943.82	5.99%
Comp Hdw > \$1000	643	4,399.00	148,061.88	5,451.50	3.68%
Cptr Hdw <\$1000	644	113,634.18	1,420,193.18	1,353,701.81	95.32%
TechRel FFE >\$1000	648	0.00	55,519.70	0.00	0.00%
TechRel FFE<\$1000	649	247.39	28,859.62	5,832.92	20.21%
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	1,538,329.89	364,996.30	23.73%
Non-Cap Imprv Other Than Bldgs.	672	2,638,856.36	5,279,440.56	1,314,039.16	24.89%
Cap Remodlg	681	18,950,761.39	15,050,952.09	7,457,890.88	49.55%
Non-Cap Remodlg/Renovations	682	6,917,315.29	8,895,728.59	3,787,842.61	42.58%
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	586,849.19	1,481.37%
<b>Total Gen Sup Srvc</b>		<b>96,424,805.05</b>	<b>101,122,776.83</b>	<b>55,160,959.86</b>	

**Xfer Of Funds**

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Xfer To Gen Fnd	910	4,394,750.00	4,394,750.00	4,356,947.80	99.14%
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>6,391,539.19</b>	
<b>Total EXPENDITURES</b>		<b>108,299,037.66</b>	<b>112,997,009.44</b>	<b>61,664,819.05</b>	<b>54.57%</b>

**Fund Balance**

Fund Balance June 30, 2023	2750	15,715,537.56	11,017,565.78	54,276,355.89	
<b>GRAND TOTAL</b>		<b>124,014,575.22</b>	<b>124,014,575.22</b>	<b>115,941,174.94</b>	<b>93.49%</b>

**CLAY COUNTY SCHOOL BOARD**  
**SPECIAL REVENUE FUNDS - FOOD SERVICES**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2022 Thru 05/31/2023**

**REVENUE AND TRANSFERS**

<b>Local Sources</b>					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Investments	3430	10,000.00	10,000.00	160,706.82	1,607.07%
Student Lunches	3451	2,471,000.00	2,471,000.00	2,512,313.90	101.67%
Student Breakfasts	3452	217,500.00	217,500.00	537,929.86	247.32%
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	1,688,548.85	112.57%
Miscellaneous Local Sources	3490	5,000.00	5,000.00	43,553.69	871.07%
<b>Total Local Sources</b>		<b>4,205,300.00</b>	<b>4,205,300.00</b>	<b>4,943,363.12</b>	
<b>Federal thru Local and State</b>					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
School Lunch Reimbursement	3261	10,607,500.00	10,607,500.00	10,607,328.01	100.00%
School Breakfast Reimbursement	3262	2,793,250.00	2,793,250.00	2,147,993.47	76.90%
After School Snack Reimb	3263	20,000.00	20,000.00	6,180.84	30.90%
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	1,825,978.28	NA
<b>Total Fed thru Local and State</b>		<b>15,425,750.00</b>	<b>15,425,750.00</b>	<b>14,649,950.80</b>	
<b>State Sources</b>					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
School Breakfast Supplement	3337	60,000.00	60,000.00	68,373.00	113.96%
School Lunch Supplement	3338	85,000.00	85,000.00	100,765.00	118.55%
<b>Total State Sources</b>		<b>145,000.00</b>	<b>145,000.00</b>	<b>169,138.00</b>	
<b>Total REVENUE AND TRANSFERS</b>		<b>19,776,050.00</b>	<b>19,776,050.00</b>	<b>19,762,451.72</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>30,275,044.45</b>	<b>99.96%</b>

**EXPENDITURES**

<b>Gen Sup Svc</b>					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Administrator	110	2,061,619.16	2,061,619.16	2,056,308.26	99.74%
Other Support	160	4,329,816.03	4,338,836.03	4,936,885.28	113.78%
Retirement	210	735,492.92	735,492.92	851,106.86	115.72%
Social Security	220	485,145.79	485,835.82	510,910.90	105.16%
Group Insurance	230	1,896,097.32	1,896,097.32	1,303,680.31	68.76%
Workmans Comp	240	67,148.88	67,277.87	96,165.51	142.94%
Pro & Tech Services	310	0.00	7,700.00	7,517.50	97.63%
Prof Svcs - Substitutes	313	108,500.00	108,500.00	37,959.96	34.99%
Travel-In cnty	331	6,300.00	8,800.00	3,638.01	41.34%
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	12,480.79	49.92%
Rentals	360	5,000.00	5,000.00	2,312.85	46.26%
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 Svc	390	59,700.00	44,200.00	35,860.01	81.13%
Printing	391	25,000.00	25,000.00	7,510.22	30.04%
Bottled Gas	420	500.00	1,000.00	97.65	9.77%
Electricity	430	192,500.00	192,500.00	131,267.69	68.19%
Gasoline	450	4,000.00	4,000.00	5,958.00	148.95%
Diesel Fuel	460	2,000.00	2,000.00	3,520.82	176.04%
Supplies	510	828,500.00	958,093.80	818,462.69	85.43%
TonerType Fee	515	30,000.00	10,500.00	6,018.13	57.32%
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	8,799,550.00	8,262,458.13	93.90%
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	464,050.00	460,719.82	99.28%
Equip L/T \$1000	642	10,000.00	170,000.00	56,243.58	33.08%
Comp Hdw > \$1000	643	25,000.00	7,000.00	2,382.78	34.04%
Cptr Hdw <\$1000	644	25,000.00	55,161.20	51,380.91	93.15%
TechRel FFE<\$1000	649	2,500.00	2,500.00	420.92	16.84%
Cap Remodig	681	87,000.00	681,060.98	301,816.38	44.32%
Non-Cap Remodig/Renovallons	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	30,500.00	28,504.34	93.46%
Misc Ex/Ind Cst	792	250,000.00	250,000.00	194,556.72	77.82%
<b>Total Gen Sup Svc</b>		<b>20,712,920.10</b>	<b>23,462,920.10</b>	<b>20,268,033.56</b>	
<b>Total EXPENDITURES</b>		<b>20,712,920.10</b>	<b>23,462,920.10</b>	<b>20,268,033.56</b>	<b>86.38%</b>
Fund Balance June 30, 2023	2750	9,575,722.63	6,825,722.63	10,007,010.89	
<b>Total Fund Balance</b>		<b>9,575,722.63</b>	<b>6,825,722.63</b>	<b>10,007,010.89</b>	
<b>GRAND TOTAL</b>		<b>30,288,642.73</b>	<b>30,288,642.73</b>	<b>30,275,044.45</b>	<b>99.96%</b>



**CLAY COUNTY SCHOOL BOARD**  
**SPECIAL REVENUE FUNDS - OTHER**  
**STATEMENT OF REVENUE**  
**07/01/2022 thru 05/31/2023**

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Federal Direct	Miscellaneous Federal Direct	3199	363,349.96	363,349.96	50,359.85	12.77%
<b>Federal Direct - Total</b>			<b>363,349.96</b>	<b>363,349.96</b>	<b>50,359.85</b>	
Fed thru Local and State	Career And Technical Education	3201	685,086.06	378,098.33	289,994.30	63.59%
	Adult General Education	3221	267,582.23	302,229.03	202,738.87	58.77%
	English Literacy And Civics Ed	3222	24,738.19	146,979.00	105,796.04	67.37%
	Title II	3226	1,401,642.60	1,662,688.40	998,522.75	55.01%
	I D E A	3230	8,113,997.62	8,831,204.22	8,139,949.04	78.19%
	Title I - Elem & Secondary Edu	3240	7,832,042.76	4,994,980.64	4,276,853.41	71.01%
	Title III	3241	503,805.66	288,070.00	219,740.57	72.04%
	Twenty-First Century Schools	3242	581,244.82	610,845.96	370,469.61	32.05%
	Other Federal Thru State	3290	329,854.51	197,892.00	75,186.75	33.77%
<b>Fed thru Local &amp; State - Total</b>			<b>19,739,994.45</b>	<b>17,412,987.58</b>	<b>14,679,251.34</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>17,776,337.54</b>	<b>14,729,611.19</b>	<b>82.86%</b>

**CLAY COUNTY SCHOOL BOARD**  
**SPECIAL REVENUE FUNDS - OTHER**  
**STATEMENT OF EXPENDITURES AND TRANSFERS**  
**07/01/2022 thru 05/31/2023**

Expense	Acc#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Eng Services	Mat Supplies	Cap Outlay	Other Transfers	Totals	% OF Budget
Basic FEFP K-12	5100	7,411,374.51	5,006,458.09	2,382,679.39	753,735.97	193,990.50	0.00	203,935.29	399,429.16	2,321.50	3,936,089.81	78.62%
Exceptional	5200	5,234,905.35	5,173,872.81	3,443,645.12	1,231,699.81	219,401.88	0.00	34,996.10	39,367.87	0.00	4,969,110.78	96.04%
Career Technical Education	5300	310,017.96	315,517.96	1,195.38	250.89	5,000.00	0.00	78,888.98	143,488.91	26,829.84	255,654.00	81.03%
Adult General	5400	116,475.76	264,979.70	48,025.12	24,598.78	20,290.80	29.32	7,224.99	41,720.30	32,649.50	174,538.81	65.87%
Other Instruction	5900	59,375.37	59,375.37	29,697.78	6,271.87	0.00	0.00	50,074.16	0.00	0.00	86,041.81	144.91%
Student Support Services	6100	1,656,763.83	1,656,684.79	939,778.35	331,138.26	100,132.86	0.00	47,003.57	63.98	1,624.50	1,419,741.52	85.70%
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	2,114,300.57	1,468,115.99	451,997.14	2,929.14	0.00	105.95	237.37	0.00	1,923,365.59	90.97%
Inst Staff Training Services	6400	2,473,452.25	2,468,310.67	880,659.49	271,076.63	338,346.41	0.00	46,976.16	11,709.46	7,927.10	1,566,695.25	63.07%
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	569,513.54	0.00	0.00	0.00	0.00	0.00	0.00	317,249.27	317,249.27	53.82%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Central Services	7700	0.00	3,684.97	99.00	8.97	2,964.36	0.00	0.00	0.00	0.00	3,072.33	83.37%
Pupil Transportation Services	7800	102,903.31	83,396.96	2,126.13	0.00	46,475.87	0.00	0.00	0.00	0.00	48,602.00	58.28%
Operation Of Plant	7900	901.80	1,635.80	258.75	96.94	0.00	0.00	98.48	0.00	0.00	454.17	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	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	0.00%
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
<b>Total Expense</b>		<b>20,103,344.41</b>	<b>17,776,365.00</b>	<b>9,232,081.67</b>	<b>3,074,047.94</b>	<b>929,531.82</b>	<b>29.32</b>	<b>469,301.68</b>	<b>636,017.05</b>	<b>388,601.71</b>	<b>14,729,611.19</b>	<b>82.86%</b>

**CLAY COUNTY SCHOOL BOARD**  
**CARES ACT AND ARP FUNDS - 44X**  
**STATEMENT OF REVENUE**  
**07/01/2022 thru 05/31/2023**

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Fed thr Loc State	CARES ACT ESSER	3271	32,623,171.53	36,885,952.39	16,263,013.21	41.71%
<b>Federal thru Local and State</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>36,885,952.39</b>	<b>16,263,013.21</b>	<b>41.71%</b>

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

07/01/2022 thru 05/31/2023

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	19,244,474.51	20,803,004.63	2,557,606.09	308,558.03	1,674,061.46	0.00	1,064,196.00	3,164,478.91	8,425.00	8,797,325.49	42.29%
Exceptional Education	5200	1,594,125.12	2,376,751.21	1,179,834.22	105,106.11	28,954.14	0.00	68,042.44	140,374.65	0.00	1,522,311.56	64.05%
Career Technical Education	5300	629,319.04	518,679.12	110,400.00	8,445.57	0.00	0.00	-19,623.74	287,141.12	17,859.48	443,469.91	85.50%
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%
Voluntary 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	45,575.23	9,773.84	0.00	0.00	0.00	0.00	0.00	56,349.07	NA
Student Support Services	6100	1,140,066.00	841,150.29	457,241.13	49,980.77	3,570.78	50.00	728.85	0.00	0.00	511,571.53	60.82%
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	16,827.00	360,341.65	152,897.21	26,306.72	315.23	0.00	2,342.00	0.00	8,262.50	190,123.66	52.76%
Inst. Staff Training Services	6400	621,624.11	1,086,015.01	451,128.60	56,119.60	204,170.48	0.00	6,222.25	0.00	275.00	717,915.93	66.11%
Instruction Related Technology	6500	0.00	93,176.25	64,500.00	4,994.25	5,250.00	0.00	0.00	18,482.00	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	3,229.50	100.00%
General Administration	7200	995,933.99	1,042,375.48	4,500.00	344.25	0.00	0.00	0.00	0.00	535,029.19	539,873.44	51.79%
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 and Construction	7400	8,171,421.25	7,471,695.50	16,500.00	1,262.25	0.00	0.00	0.00	1,315,692.51	0.00	1,333,454.76	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	25,836.00	100.00%
Food Services	7600	0.00	404,445.18	376,000.00	28,027.18	0.00	0.00	0.00	0.00	0.00	404,027.18	99.90%
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	1,063,591.07	425,899.14	46,610.36	2,971.25	1,687.50	0.00	0.00	0.00	477,188.25	44.86%
Operation of Plant	7900	18,883.90	382,925.28	409,882.08	30,947.68	0.00	0.00	244.53	0.00	0.00	441,074.29	115.19%
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>37,208,759.69</b>	<b>6,936,105.36</b>	<b>728,446.84</b>	<b>1,919,293.34</b>	<b>1,737.50</b>	<b>1,161,399.81</b>	<b>4,946,179.19</b>	<b>569,851.17</b>	<b>16,263,013.21</b>	<b>43.71%</b>

**CLAY COUNTY SCHOOL BOARD**  
**PROPERTY AND CASUALTY SELF INSURANCE FUND 711**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2022 Thru 05/31/2023**

**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	2,920,496.07	75.00%
Total Local Sources		3,919,168.00	3,919,168.00	3,127,203.54	
Total REVENUE AND TRANSFERS		3,919,168.00	3,919,168.00	3,127,203.54	79.79%
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>10,462,868.54</b>	<b>92.96%</b>

**EXPENDITURES**

**Gen Sup Srvc**

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Workmans Comp	240	2,000,000.00	2,000,000.00	1,032,268.99	51.61%
Pro & Tech Serv	310	240,342.00	240,950.00	161,206.67	66.90%
Ins & Bond Prem	320	1,394,148.00	2,394,148.00	2,016,165.28	84.21%
Total Gen Sup Srvc		3,634,490.00	4,635,098.00	3,209,640.94	

**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	7,635,098.00	3,209,640.94	

**FUND BALANCE**

**Fund Balance**

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2023	2750	4,620,343.00	3,619,735.00	7,253,227.60	
<b>GRAND TOTAL</b>		<b>11,254,833.00</b>	<b>11,254,833.00</b>	<b>10,462,868.54</b>	<b>92.96%</b>

**CLAY COUNTY SCHOOL BOARD**  
**HEALTH SELF INSURANCE FUND 712**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2022 Thru 5/31/2023**

**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	42,962.43	716.04%
Charges For Services	3481	0.00	35,634,998.00	27,854,734.39	78.17%
Miscellaneous Local Sources	3490	0.00	0.00	88,548.73	NA
Total Local Sources		0.00	35,640,998.00	27,986,245.55	
Total REVENUE AND TRANSFERS		0.00	35,640,998.00	27,986,245.55	78.52%

**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	1,556,703.66	51.89%
Insurance Claims & Premiums	320	0.00	30,329,841.37	17,083,199.70	56.32%
Board Stamps	371	0.00	3,000.00	2,900.00	96.67%
Total Gen Sup Srvc		0.00	33,332,841.37	18,642,803.36	

<b>WELLNESS DEPARTMENT</b>					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Administrator	110	0.00	52,549.24	47,268.60	89.95%
Retirement	210	0.00	8,344.82	5,629.66	67.46%
Social Security	220	0.00	5,360.03	3,482.17	64.97%
Group Insurance	230	0.00	11,381.60	5,645.12	49.60%
Workmans Comp	240	0.00	1,001.94	675.89	67.46%
Pro & Tech Serv	310	0.00	110,945.00	63,474.00	57.21%
Insurance Claims & Premiums	320	0.00	1,560,000.00	1,002,887.18	64.29%
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	24,934.73	5.62%
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%
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	1,252,118.16	
Total EXPENDITURES		0.00	35,634,998.00	19,894,921.52	55.83%

**FUND BALANCE**

<b>Fund Balance</b>					
	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2023	2750	0.00	6,000.00	8,091,324.03	
<b>GRAND TOTAL</b>		0.00	35,640,998.00	27,986,245.55	78.52%