

**CLAY COUNTY SCHOOL BOARD  
SUMMARY OF CASH INVESTMENTS  
July 1, 2014 thru December 31, 2014**

	<b>CASH BALANCE</b>	<b>INVESTMENT AMOUNT</b>	<b>TYPE</b>	<b>GRAND TOTAL</b>
General Fund	1,401,974.97	37,286,137.04	SBA/OTH	38,688,112.01
Debt Service	0.00	1,233,106.42	SBA/OTH	1,233,106.42
Capital Projects	0.00	22,188,813.63	SBA/OTH	22,188,813.63
Special Rev. - Other	0.00	0.00	SBA	0.00
Spec. Rev.-Food Service	0.00	2,488,983.23	SBA	2,488,983.23
Self Insurance	40,000.00	1,374,565.95	SBA	1,414,565.95
<b>GRAND TOTALS</b>	<b>\$1,441,974.97</b>	<b>\$64,571,606.27</b>		<b>\$66,013,581.24</b>

NOTES:

1. The rate of interest earned on investments with the State Board of Administration during the month of December 31, 2014 was 0.16%.
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 \$1,673,399.94 invested for School Internal Accounts.

**CLAY COUNTY SCHOOL BOARD**

**GENERAL FUND**

**STATEMENT OF REVENUE**

**July 1, 2014 thru December 31, 2014**

	Acct. #	ORIGINAL BUDGET	AMENDED BUDGET	CASH RECEIVED	% OF COLL.
<b>FEDERAL DIRECT:</b>					
Federal Impact, Curr Operation	3121	530,000.00	530,000.00	228,962.84	43.20%
PL81-874 Federal Impact Sped	3122	0.00	0.00	0.00	0.00%
(R.O.T.C.) Reserve Officers Training Corps	3191	325,000.00	325,000.00	58,024.02	17.85%
Misc. Federal Direct	3199	0.00	0.00	0.00	0.00%
<b>FEDERAL DIRECT:</b>		<b>855,000.00</b>	<b>855,000.00</b>	<b>286,986.86</b>	<b>33.57%</b>
Vocational Educational Acts	3201	1,720,000.00	0.00	0.00	0.00%
Medicaid	3202	7,660.55	1,918,156.20	73,225.99	3.82%
Title 1 - Elem & Secondary Education	3240	0.00	0.00	0.00	0.00%
Misc. Federal Thru Local	3280	0.00	0.00	0.00	0.00%
<b>FEDERAL THRU STATE AND LOCAL:</b>	<b>3200</b>	<b>1,727,660.55</b>	<b>1,918,156.20</b>	<b>73,225.99</b>	<b>3.82%</b>
<b>STATE SOURCES:</b>					
Florida Education Finance Program	3310	146,492,675.00	144,615,536.00	73,530,777.00	50.85%
Workforce Development	3315	847,812.00	847,812.00	423,912.00	50.00%
Performance Based Pay	3317	0.00	0.00	0.00	0.00%
CO & DS Withheld for Administrative Exp	3323	22,000.00	22,000.00	0.00	0.00%
State License Tax	3343	20,000.00	20,000.00	9,951.03	49.76%
District Discretionary Lottery Funds	3344	343,620.00	339,296.00	0.00	0.00%
Class Size Reduction	3355	37,968,318.00	37,431,860.00	18,984,162.00	50.72%
School Recognition/Merit Schl	3361	1,442,571.00	1,442,571.00	0.00	0.00%
Voluntary Pre-K	3371	540,000.00	570,244.19	301,824.34	52.93%
Misc. State Revenue	3390	1,065,956.00	1,062,179.00	226,832.29	21.36%
Other Misc. State Revenue	3399	0.00	13,870.00	3,467.50	25.00%
<b>TOTAL STATE SOURCES</b>		<b>188,742,952.00</b>	<b>186,365,368.19</b>	<b>93,480,926.16</b>	<b>50.16%</b>
<b>LOCAL SOURCES:</b>					
District School Tax	3411	52,526,745.00	52,471,666.00	44,775,139.99	85.33%
Prior Year Collection	3419	0.00	55,079.00	12,904.92	23.43%
Tax Redemptions	3421	1,404,921.00	1,404,921.00	0.00	0.00%
Rent	3425	311,132.68	348,043.18	65,703.90	18.88%
Interest, Including Profit on Investments	3430	50,000.00	50,000.00	(16,868.07)	-33.74%
Gifts, Grants & Bequests	3440	25,000.00	25,000.00	7,500.00	30.00%
Adult General Education Course Fees	3461	105,032.00	110,692.00	20,940.00	18.92%
Lifelong Learning Fees	3466	30,000.00	30,000.00	8,501.50	28.34%
Other Student Fees	3469	78,494.50	81,199.50	6,154.50	7.58%
Preschool Program Fees - Vocational Child Care	3471	340,000.00	340,000.00	112,418.00	33.06%
Other School Class Fees	3479	16,800.00	22,053.00	5,728.00	25.97%
Miscellaneous Local Sources	3490	1,428,525.00	804,339.14	488,370.33	60.72%
Receipt of Federal Indirect Cost	3494	0.00	350,000.00	205,170.07	58.62%
Other Misc. Local Sources	3495	0.00	61,000.00	8,354.97	13.70%
Refund of Prior Year's Expense	3497	0.00	25,000.00	3,080.10	12.32%
Lost, Damaged & Sale of Textbook	3498	0.00	25,000.00	0.00	0.00%
Receipt of Food Service Indirect Cost	3499	0.00	260,000.00	0.00	0.00%
<b>TOTAL LOCAL SOURCES</b>		<b>56,316,650.18</b>	<b>56,463,992.82</b>	<b>45,703,098.21</b>	<b>80.94%</b>
<b>TRANSFERS:</b>					
From Capital Project Funds	3630	5,776,128.02	5,776,128.02	741,672.89	12.84%
<b>TOTAL TRANSFERS</b>		<b>5,776,128.02</b>	<b>5,776,128.02</b>	<b>741,672.89</b>	<b>12.84%</b>
<b>OTHER FINANCING SOURCES:</b>					
Sale of Equipment	3730	1,935,000.00	183,872.00	22,104.30	12.02%
Insurance Loss Recoveries	3740	40,000.00	40,000.00	10,322.51	25.81%
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>1,975,000.00</b>	<b>223,872.00</b>	<b>32,426.81</b>	<b>14.48%</b>
<b>TOTALS</b>		<b>255,393,390.75</b>	<b>251,602,517.23</b>	<b>140,318,336.92</b>	<b>55.77%</b>
Fund Balance July 1, 2014		7,337,568.03	7,337,568.03	7,337,568.03	
<b>GRAND TOTALS</b>		<b>262,730,958.78</b>	<b>258,940,085.26</b>	<b>147,655,904.95</b>	<b>57.02%</b>

**CLAY COUNTY SCHOOL BOARD  
GENERAL FUND**

**STATEMENT OF EXPENDITURES and TRANSFERS  
July 1, 2014 thru December 31, 2014**

FUNCTION	Acct. #	Original Budget	Amended Budget	100		200		300		400		500		600		700/900		Total All		% of Budget
				Salaries Expended	Emp. Benefits Expended	Pur. Serv. Expended	Energy Serv. Expended	Mat & Sup Expended	Cap Outlay Expended	Ofh. Exp./Transfers	Objects Expended									
Basic K-12	5100	120,614,216.25	122,561,451.91	33,106,078.94	7,890,713.04	2,233,200.90	0.00	4,609,358.76	182,866.75	86,514.09	48,108,722.48	39.25%								
Exceptional Educ.	5200	37,775,446.14	37,893,699.68	11,367,998.32	2,875,547.32	799,277.35	4,231.31	423,496.44	162,541.02	13,418.11	15,646,509.87	41.29%								
Vocational-Technical	5300	8,359,961.29	8,450,167.47	2,085,929.82	482,567.38	149,878.56	1,806.32	199,669.20	329,640.97	3,325.00	3,252,817.25	38.49%								
Adult General	5400	512,869.65	476,659.94	106,288.33	16,302.42	3,883.87	0.00	29,926.24	1,006.80	348.00	157,755.66	33.10%								
Pre Kdg	5500	636,911.55	566,583.24	7,987.46	1,199.75	468.00	0.00	27,316.41	7,969.37	270.56	45,211.55	7.98%								
Pupil Personnel Services	6100	13,298,829.30	13,622,116.32	4,553,978.00	1,021,820.93	56,203.92	2,303.00	181,199.72	17,521.52	7,740.60	5,840,767.69	42.88%								
Instructional Media Serv.	6200	4,140,160.09	4,120,302.87	1,082,142.05	258,589.55	288,830.76	0.00	44,138.98	154,335.69	1,539.00	1,799,576.03	43.68%								
Instr. & Curr. Develop.	6300	4,345,426.07	3,658,373.32	1,497,747.71	308,167.95	34,503.25	0.00	22,463.87	33,517.62	17,292.83	1,913,693.23	52.31%								
Staff Development	6400	2,393,751.22	2,547,079.74	815,285.44	163,053.62	103,370.61	0.00	21,094.54	827.43	104.00	1,103,735.64	43.33%								
Instruction Related Technology	6500	3,019,558.31	3,775,838.85	938,577.81	191,264.70	811,862.58	0.00	9,390.24	3,355.98	8,460.00	1,962,911.31	51.99%								
Board of Education	7100	1,051,113.93	952,890.18	162,015.86	98,406.53	200,622.65	0.00	2,633.82	8,224.00	21,115.15	493,018.01	51.74%								
General Administration	7200	911,747.24	909,039.23	230,077.80	67,236.35	20,880.30	0.00	447.32	0.00	15,897.00	334,538.77	36.80%								
School Administration	7300	13,893,842.33	14,064,362.94	5,827,024.73	1,219,162.95	26,194.15	0.00	16,859.33	4,226.37	6,769.31	7,100,236.84	50.48%								
Fac. Acq. & Construct.	7400	1,635,475.30	1,418,772.87	328,071.64	65,845.63	87,513.12	2,968.00	662.79	375,378.06	0.00	860,439.24	60.65%								
Fiscal Services	7500	871,358.50	846,478.50	232,323.48	49,917.02	69,306.09	0.00	5,483.51	0.00	2,981.49	360,011.59	42.53%								
Food Services	7600	1,733.99	1,489.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%								
Central Services	7700	3,613,153.70	3,569,893.30	1,095,349.78	229,783.55	187,051.09	9,671.00	15,725.70	75,513.72	15,318.56	1,628,413.40	45.62%								
Pupil Transportation	7800	10,613,313.45	10,543,121.00	2,775,772.59	852,658.34	37,435.73	510,084.69	218,792.38	5,280.80	121,973.74	4,521,998.27	42.89%								
Operations of Plant	7900	18,144,563.63	17,801,205.24	3,285,972.59	900,717.64	1,032,253.09	3,603,220.68	259,558.05	53,846.65	41,564.60	9,177,133.30	51.55%								
Maintenance of Plant	8100	5,407,415.34	5,235,551.38	1,547,877.28	358,964.49	279,844.32	94,321.66	393,665.25	124,996.69	3,225.00	2,802,894.69	53.54%								
Administrative Tech Services	8200	1,564,858.88	1,541,264.46	436,052.14	88,431.69	350,991.62	8,574.00	8,569.61	1,491.00	0.00	894,110.06	58.01%								
Community Service	9100	544,792.28	544,792.28	111,752.16	30,764.18	910.92	0.00	8,420.36	554.21	11,406.82	163,808.65	30.07%								
Debt Service	9200	6,056.40	6,056.40	0.00	0.00	0.00	0.00	0.00	0.00	3,028.20	3,028.20	50.00%								
<b>TOTALS</b>		<b>253,256,554.84</b>	<b>255,107,190.40</b>	<b>71,594,303.93</b>	<b>17,171,115.03</b>	<b>6,744,482.88</b>	<b>4,237,180.66</b>	<b>6,498,872.52</b>	<b>1,543,084.65</b>	<b>382,292.06</b>	<b>108,171,331.73</b>	<b>42.40%</b>								
Nonspendable Fund Balance 6/30/15	2730	1,089,517.00	1,092,641.48								1,092,641.48									
Restricted Fund Balance 6/30/15	2720	2,000,000.00	0.00								0.00									
Unassigned Fund Balance 6/30/15	2750	6,384,886.94	2,740,253.38								38,391,931.74									
<b>TOTAL ENDING FUND BALANCE</b>		<b>9,474,403.94</b>	<b>3,832,894.86</b>								<b>39,484,573.22</b>									
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		<b>262,730,958.78</b>	<b>259,940,085.26</b>	<b>71,594,303.93</b>	<b>17,171,115.03</b>	<b>6,744,482.88</b>	<b>4,237,180.66</b>	<b>6,498,872.52</b>	<b>1,543,084.65</b>	<b>382,292.06</b>	<b>147,655,904.95</b>									

**CLAY COUNTY SCHOOL BOARD**

**DEBT SERVICE FUND**

**STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS**

**July 1, 2014 thru December 31, 2014**

REVENUE & TRANSFERS		ORIGINAL BUDGET	AMENDED BUDGETED REVENUE	CASH RECEIVED	% COLL
<b>State Sources:</b>					
C.O. & D.S Withheld for SBE/COBI bonds	3322	932,236.00	932,236.00	0.00	0.00%
SBE/COBI Bond Interest	3326	1,000.00	1,000.00	0.00	0.00%
Racing Commission Funds	3341	223,250.00	223,250.00	0.00	0.00%
<b>TOTAL STATE SOURCES</b>		<b>1,156,486.00</b>	<b>1,156,486.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Local Sources:</b>					
Interest, Including Profit on Investments	3430	600.00	600.00	287.16	47.86%
Misc. Local Sources	3490	0.00	0.00	0.00	0.00%
<b>TOTAL LOCAL SOURCES</b>		<b>600.00</b>	<b>600.00</b>	<b>287.16</b>	<b>47.86%</b>
<b>Other Revenue Sources:</b>					
Transfer from Capital Projects Funds	3630	5,438,653.02	5,438,653.02	845,996.20	0.00%
<b>TOTAL OTHER REVENUE SOURCES</b>		<b>5,438,653.02</b>	<b>5,438,653.02</b>	<b>845,996.20</b>	<b>15.56%</b>
<b>TOTAL REVENUE &amp; TRANSFERS</b>		<b>6,595,739.02</b>	<b>6,595,739.02</b>	<b>846,283.36</b>	<b>12.83%</b>
FUND BALANCE JULY 1, 2014		417,147.20	417,147.20	417,147.20	
<b>GRAND TOTAL</b>		<b>7,012,886.22</b>	<b>7,012,886.22</b>	<b>1,263,430.56</b>	<b>18.02%</b>
<b>EXPENDITURES</b>					
		<b>ORIGINAL BUDGET</b>	<b>APPROPRIATIONS</b>	<b>EXPENDITURES</b>	<b>% EXPEND</b>
Function 9200 - Debt Service					
Objects:					
710 - Redemption of Principal		4,025,000.00	4,025,000.00	0.00	0.00%
720 - Interest		2,546,933.00	2,546,933.00	1,205,023.71	47.31%
730 - Fees to Paying Agent		17,386.00	17,386.00	3,978.25	22.88%
<b>TOTAL EXPENDITURES</b>		<b>6,589,319.00</b>	<b>6,589,319.00</b>	<b>1,209,001.96</b>	<b>18.35%</b>
FUND BALANCE June 30, 2015		423,567.22	423,567.22	54,428.60	
<b>GRAND TOTAL</b>		<b>7,012,886.22</b>	<b>7,012,886.22</b>	<b>1,263,430.56</b>	<b>18.02%</b>

**CLAY COUNTY SCHOOL BOARD**  
**CAPITAL IMPROVEMENT FUNDS**  
**STATEMENT OF REVENUE, EXPENDITURES, TRANSFERS**  
**July 1, 2014 thru December 31, 2014**

<b>REVENUES &amp; TRANSFERS</b>		<b>ORIGINAL</b>	<b>AMENDED</b>	<b>CASH RECEIVED</b>	<b>% COLL</b>
		<b>BUDGET</b>	<b>BUDGETED REVENUE</b>		
<b>State Sources:</b>					
CO & DS Distributed to Districts	3321	420,000.00	420,000.00	0.00	0.00%
Interest on Undistributed CO & DS	3325	16,646.00	16,646.00	0.00	0.00%
Public Education Capital Outlay (PECO)	3391	716,917.00	716,917.00	0.00	0.00%
Gas Tax Refund	3398	70,000.00	70,000.00	0.00	0.00%
Other Miscellaneous State Revenue	3399	0.00	0.00	0.00	0.00%
<b>TOTAL STATE SOURCES</b>		<b>1,223,563.00</b>	<b>1,223,563.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Local Sources:</b>					
District Local Cap Improv Taxes	3413	13,769,681.00	13,769,681.00	11,737,628.58	85.24%
Local Sales Tax	3418	1,400,000.00	1,700,000.00	544,415.52	32.02%
Prior Year Collection	3419	40,000.00	40,000.00	3,329.33	8.32%
Tax Redemptions	3421	300,000.00	300,000.00	0.00	0.00%
Interest, Including Profit on Investments	3430	25,000.00	68,101.54	10,023.80	14.72%
Miscellaneous Local Sources	3490	0.00	0.00	0.00	0.00%
Impact Fees	3496	5,000,000.00	5,000,000.00	2,294,419.64	45.89%
Refund of Prior Year's Expenses	3497	0.00	0.00	0.00	0.00%
Lost, Damaged & Sale of Textbooks	3498	0.00	0.00	0.00	0.00%
<b>TOTAL LOCAL SOURCES</b>		<b>20,534,681.00</b>	<b>20,877,782.54</b>	<b>14,589,816.87</b>	<b>69.88%</b>
Transfer In from General Fund	3610	0.00	0.00	0.00	0.00%
Transfer from Capital Projects	3630	0.00	0.00	0.00	0.00%
Long-term Debt Procds & Sale of Cap Assets					
SBE/COBI Bonds	3711	0.00	0.00	0.00	0.00%
Sale of Equipment	3730	0.00	0.00	0.00	0.00%
Certificate of Participation	3750	0.00	0.00	0.00	0.00%
<b>TOTAL REVENUE &amp; TRANSFERS</b>		<b>21,758,244.00</b>	<b>22,101,345.54</b>	<b>14,589,816.87</b>	<b>66.01%</b>
FUND BALANCE JULY 1, 2014		9,214,541.45	9,214,541.45	9,214,541.45	
<b>GRAND TOTAL</b>		<b>30,972,785.45</b>	<b>31,315,886.99</b>	<b>23,804,358.32</b>	<b>76.01%</b>
<b>EXPENDITURES</b>					
		<b>ORIGINAL</b>	<b>APPROPRIATIONS</b>	<b>EXPENDITURES</b>	<b>% EXPEND</b>
Function 7400 Facilities					
Buildings & Fixed Equipment	0630	10,295,442.98	10,549,595.66	343,166.42	3.25%
Equipment \$750 & Over	0641	61,684.81	66,167.91	11,373.99	17.19%
Equipment Less Than \$750	0642	12,500.00	29,903.32	16,490.83	55.15%
Computer Hardware \$750 & Over	0643	312,144.05	61,602.71	58,256.49	94.57%
Computer Hardware Less Than \$750	0644	34,969.75	63,806.75	53,066.79	83.17%
Computer Hardware Less Than \$750-Non Cap	0646	175,297.16	240,977.98	238,594.82	99.01%
Furniture \$750.00 & Over	0648	0.00	0.00	0.00	NA
Furniture Less Than \$750	0649	13,030.80	13,030.80	13,030.80	100.00%
School Buses	0651	654,150.65	972,063.00	0.00	0.00%
Vehicles	0652	34,239.00	34,239.00	0.00	0.00%
Improvement Other Than Buildings	0670	214,296.45	206,463.45	81,061.25	39.26%
Capitalized Remodeling	0680	1,876,715.75	2,036,347.41	544,222.23	26.73%
Non-Capitalized Remodeling	0681	4,484,650.29	4,516,373.50	1,253,705.07	27.76%
Direct Purchase Non Capitalized Remodeling	0682	936,883.18	708,498.32	63,428.29	8.95%
Direct Purchase Capitalized Remodeling	0683	262,700.61	382,090.51	59,557.80	15.59%
Software \$750 & Over	0691	15,007.50	15,007.50	15,007.50	100.00%
Software Less Than \$750	0692	33,303.21	33,293.29	31,503.37	94.62%
Transfer to General Fund	0910	5,776,128.02	5,776,128.02	741,672.89	12.84%
Transfer to Debt Service	0920	5,438,653.02	5,438,653.02	845,996.20	15.56%
<b>TOTAL EXPENDITURES</b>		<b>30,631,797.23</b>	<b>31,144,242.15</b>	<b>4,370,134.74</b>	<b>14.03%</b>
UNAPPROPRIATED FUND BALANCE 6/30/15		340,988.22	171,644.84	19,434,223.58	
<b>GRAND TOTAL</b>		<b>30,972,785.45</b>	<b>31,315,886.99</b>	<b>23,804,358.32</b>	<b>76.01%</b>

**CLAY COUNTY SCHOOL BOARD**  
**CAPITAL PROJECTS FUND - ANALYSIS BY PROJECT**  
**July 1, 2014 thru December 31, 2014**

PROJECT NAME & NUMBER	SOURCE CODE	ORIGINAL BUDGETED AMOUNT	AMENDED BUDGET	COMMITTED	ENCUMBRANCE	EXPENDITURES	UNENCUM BALANCE
<b>CARRYOVER PROJECTS:</b>							
1520 School Equip. Disbursement	2	1,800,585.02	1,800,585.02	0.00	0.00	0.00	1,800,585.02
3002 Roof Replacement BLC	2	845,670.15	817,715.23	0.00	7,569.71	390,894.62	419,250.90
3023 M/R/R Boilers	2	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00
3038 Replace HVAC Units Countywide	3	277,707.00	379,169.53	0.00	67,858.45	180,284.22	131,026.86
3043 M/R/R Elevators	2	33,254.00	30,000.00	0.00	0.00	0.00	30,000.00
3053 Ceiling Replacement Countywide	2	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00
3061 HVAC Rooftop Unit Replacement	2	904,551.76	625,173.44	0.00	11,100.00	308,709.44	305,364.00
3143 MBE Cafeteria Expansion	1,2	512,622.81	503,280.30	0.00	389.45	468,115.85	34,775.00
3152 Facilities Technology	10	2,015.01	2,015.01	0.00	0.00	2,015.01	0.00
3153 Districtwide Technology	10	37,826.51	(583.60)	0.00	0.00	(583.60)	0.00
3154 Facilities Technology	10	403,263.50	165,622.45	0.00	4,642.60	159,299.44	1,680.41
3231 Security Cameras Countywide	2	200,000.00	202,754.57	0.00	47,324.72	129,603.82	25,826.03
3234 Safety & Security Cameras	2	251,079.00	522,687.40	2,050.00	36,394.17	26,795.28	457,447.95
3309 Special Maintenance	2	59,125.30	59,125.30	0.00	0.00	0.00	59,125.30
3310 Enhanced Classrooms Countywide	2	200,000.00	345,844.43	0.00	89,745.23	109,554.77	146,544.43
3320 Facility Plan & Construction Salary	2	175,543.00	175,543.00	0.00	0.00	0.00	175,543.00
3360 Concrete Replacement Countywide	3	27,192.45	27,192.45	0.00	1,402.45	5,790.00	20,000.00
3374 Smoke Corridor Bldg 1	2	400,780.00	400,780.00	0.00	327,455.72	8,069.08	65,255.20
3434 Security Fencing Countywide	2	117,051.00	117,051.00	8,922.00	15,661.50	61,109.75	31,657.75
3442 CW-High School Locker Repair	2	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00
3520 Fencing-R/R Countywide	2	5,000.00	5,000.00	0.00	0.00	7,099.50	(2,099.50)
3540 M/R/R Lights	2	27,000.00	27,000.00	0.00	5,070.00	0.00	21,930.00
3553 Property & Casualty Insurance	2	1,300,000.00	1,300,000.00	0.00	0.00	0.00	1,300,000.00
3570 M/R/R FA, Int, CCTV	2	80,758.48	80,000.00	0.00	10,206.23	39,225.80	30,567.97
3590 Painting	2,3	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
3610 M/R/R Doors	2	30,000.00	30,000.00	0.00	30,000.00	0.00	0.00
3630 M/R/R Flooring	2	369,821.38	380,499.34	0.00	31,870.22	94,909.12	253,720.00
3634 CW Bldg. Automtn Syst	2	120,034.00	120,034.00	0.00	71,284.00	48,750.00	0.00
3660 Relocatable Reroofing	3	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
3671 M/R/R Bleachers	3	10,000.00	10,000.00	0.00	7,000.00	0.00	3,000.00
3681 M/R/R Portables	2	75,534.51	45,493.98	0.00	0.00	8,897.66	36,596.32
3701 Repair Drainage/Storm Water	3	46,953.00	39,120.00	0.00	2,058.00	7,062.00	30,000.00
3723 Repayment of COP 2000	2	1,939,067.50	1,939,067.50	0.00	0.00	0.00	1,939,067.50
3743 Repayment of COP 2004	2	1,104,656.26	1,104,656.26	0.00	0.00	50,868.32	1,053,787.94
3753 Repayment of COP 2005 - "NN"	8	963,808.76	963,808.76	0.00	0.00	306,904.37	656,904.39
3763 Repayment of COP Dues & Fees	2	14,658.00	14,658.00	0.00	0.00	14,658.00	0.00
3783 COPS 2012 Series Debt	2	1,416,462.50	1,416,462.50	0.00	0.00	488,223.51	928,238.99
3791 M/R/R Emergency Gen	2	6,000.00	6,000.00	0.00	0.00	3,753.40	2,246.60
3814 CTE Remodel at KHS	2	155,782.80	132,316.62	0.00	0.00	132,316.62	0.00
3821 Energy Mgt Upgrade Countywide	3	1,109.35	850.49	0.00	0.00	750.49	100.00
3831 Repair/Replace Enhanced Classrooms	3	40,000.00	40,000.00	0.00	0.00	0.00	40,000.00
3861 Fire Alarm Replacement Countywide	2	271,016.84	298,192.69	0.00	10,800.00	27,175.85	260,216.84
3878 School Bus New/Replacement	2	654,150.65	972,063.00	0.00	820,701.00	0.00	151,362.00
3894 Reimb Maint Salary and Material	2	2,500,000.00	2,500,000.00	0.00	0.00	741,672.89	1,758,327.11
3971 Elevator Upgrades Countywide	2	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00
3981 Caf� Expansion RHS	2	50,753.84	39,571.83	0.00	0.00	9,289.23	30,282.60

**CLAY COUNTY SCHOOL BOARD  
CAPITAL PROJECTS FUND - ANALYSIS BY PROJECT  
July 1, 2014 thru December 31, 2014**

PROJECT NAME & NUMBER	SOURCE CODE	ORIGINAL BUDGETED AMOUNT	AMENDED BUDGET	COMMITTED	ENCUMBRANCE	EXPENDITURES	UNENCUM BALANCE
<b>NEW PROJECTS:</b>							
3025 M/R/R Café/Stage Floor	3	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
3155 Facilities Technology	10	1,400,000.00	1,400,000.00	0.00	79,873.93	407,950.73	912,175.34
3348 Safety-To-Life	3	71,691.70	71,691.70	0.00	20,000.00	30,150.00	21,541.70
3465 M/R/R Plumbing Countywide	3	5,900.00	5,900.00	0.00	0.00	0.00	5,900.00
3475 Repipe Kitchen WEC	2	50,000.00	50,000.00	0.00	2,820.00	0.00	47,180.00
3500 Repace Restroom Partitions	3	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
3525 RHS - Roof Replacement	2	250,000.00	250,000.00	0.00	6,380.37	7,719.63	235,900.00
3565 OPJH Kitchen Floor	2	150,000.00	150,000.00	0.00	8,460.00	0.00	141,540.00
3620 Resurface Asphalt	3	14,000.00	14,000.00	0.00	0.00	0.00	14,000.00
3655 Covered Walkway County	2	100,000.00	120,000.00	0.00	35,975.45	72,309.41	11,715.14
3664 Replace Electric Water Coolers	3	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00
3665 Covered Walkways	3	100.00	100.00	0.00	0.00	0.00	100.00
3691 Repair/Renovate Water/wastewater	3	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00
3695 OLJH Drainage Rework	2	125,000.00	125,000.00	0.00	3,058.64	1,686.28	120,255.08
3715 CAN CLSRM R/R/R BLDG	2	50,000.00	50,000.00	0.00	2,163.75	2,540.07	45,296.18
3781 Repair/Resurface Play Courts	3	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
3805 BLDG 4 REMODEL	2	250,000.00	290,654.00	0.00	8,022.05	9,417.19	273,214.76
3875 KHE Gym Renovation	2	200,000.00	451,080.00	0.00	12,449.81	14,614.99	424,015.20
3915 EMCS Upgrades Countywide	2	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
3923 Lighting Protection	2	325,000.00	325,000.00	0.00	15,300.00	7,190.00	302,510.00
<b>OTHER PROJECTS</b>							
0000 Property and Casualty Insurance		0.00	0.00	0.00	0.00	0.00	0.00
0001 Contingency		9,951,271.15	9,944,065.95	0.00	0.00	0.00	9,944,065.95
0002 Capital Projects Contingency		0.00	0.00	0.00	0.00	0.00	0.00
<b>GRAND TOTAL</b>		<b>30,631,797.23</b>	<b>31,144,242.15</b>	<b>10,672.00</b>	<b>1,793,037.45</b>	<b>4,370,134.74</b>	<b>24,970,397.96</b>
Source code: 1 - CO & DS 2 - Non-Voted Capital Improvmt 3 - PECO 5 - SBE Bonds 7 - C.O.P. 8 - Impact Fees 9 - Other Misc. Sources 10 - Sales Surtax							

**CLAY COUNTY SCHOOL BOARD**  
**SPECIAL REVENUE - FOOD SERVICE**  
**July 1, 2014 thru December 31, 2014**

REVENUE & TRANSFERS	BUDGETED REVENUE	AMENDED BUDGET	CASH RECEIVED	% COLL
<b>Federal through State</b>				
School Lunch Reimbursement	6,453,100.00	6,453,100.00	1,362,901.98	21.12%
School Breakfast Reimbursement	1,466,304.00	1,466,304.00	289,144.25	19.72%
USDA Donated Commodities	1,018,000.00	983,000.00	0.00	0.00%
Cash In Lieu of Donated Foods	0.00	0.00	0.00	0.00%
<b>TOTAL FEDERAL SOURCES</b>	<b>8,937,404.00</b>	<b>8,902,404.00</b>	<b>1,652,046.23</b>	<b>18.56%</b>
<b>State</b>				
Summer Food Service Program	0.00	35,000.00	34,913.87	99.75%
School Breakfast Supplement	60,000.00	60,000.00	27,028.00	45.05%
School Lunch Supplement	77,000.00	77,000.00	38,854.00	50.46%
<b>TOTAL STATE SOURCES</b>	<b>137,000.00</b>	<b>172,000.00</b>	<b>100,795.87</b>	<b>58.60%</b>
<b>Local Sources:</b>				
Interest, Including Profit on Investments	0.00	8,000.00	2,500.10	31.25%
Student Breakfasts/lunches	4,010,675.00	4,010,675.00	1,324,912.53	33.03%
Adult Breakfasts/Lunches	80,000.00	80,000.00	60,846.85	76.06%
Student A La Carte	1,500,000.00	1,500,000.00	924,049.19	61.60%
Adult A La Carte	80,000.00	80,000.00	16,803.55	21.00%
Misc. Local Sources	10,500.00	2,500.00	1,298.32	0.00%
<b>TOTAL LOCAL SOURCES</b>	<b>5,681,175.00</b>	<b>5,681,175.00</b>	<b>2,330,410.54</b>	<b>41.02%</b>
Transfer from General Fund	0.00	0.00	0.00	0.00%
<b>TOTAL REVENUE &amp; TRANSFERS</b>	<b>14,755,579.00</b>	<b>14,755,579.00</b>	<b>4,083,252.64</b>	<b>27.67%</b>
FUND BALANCE JULY 1, 2014	4,148,867.13	4,148,867.13	4,148,867.13	
<b>GRAND TOTAL</b>	<b>18,904,446.13</b>	<b>18,904,446.13</b>	<b>8,232,119.77</b>	<b>43.55%</b>
<b>EXPENDITURES</b>				
		<b>APPROPRIATIONS</b>	<b>EXPENDITURES</b>	<b>% EXPEND</b>
<b>Function 7600 - Food Service</b>				
100 - Salaries	4,204,198.13	4,204,198.13	2,042,473.18	48.58%
200 - Employee Benefits	1,546,682.31	1,546,682.31	731,151.59	47.27%
300 - Purchased Services	313,092.00	313,092.00	74,535.82	23.81%
400 - Energy Services	163,525.00	163,525.00	33,254.57	20.34%
500 - Materials & Supplies	7,555,229.27	7,565,229.27	2,661,373.52	35.18%
600 - Capital Outlay	818,621.29	808,621.29	191,477.12	23.68%
700 - Other Expense	334,750.00	334,750.00	52,889.16	15.80%
<b>TOTAL EXPENDITURES</b>	<b>14,936,098.00</b>	<b>14,936,098.00</b>	<b>5,787,154.96</b>	<b>38.75%</b>
NONSPENDABLE FUND BALANCE 6/30/15	70,112.74	70,112.74	70,112.74	
RESTRICTED FUND BALANCE 6/30/15	3,898,235.39	3,898,235.39	2,374,852.07	
<b>TOTAL ENDING FUND BALANCE</b>	<b>3,968,348.13</b>	<b>3,968,348.13</b>	<b>2,444,964.81</b>	
<b>GRAND TOTAL</b>	<b>18,904,446.13</b>	<b>18,904,446.13</b>	<b>8,232,119.77</b>	<b>43.55%</b>



**CLAY COUNTY SCHOOL BOARD**  
**SPECIAL REVENUE - OTHER**  
**STATEMENT OF REVENUE, EXPENDITURES, ENCUMBRANCES**  
 July 1, 2014 thru December 31, 2014

PROJ	NUMB	CARRYOVER GRANTS	TOTAL GRANT ALLOCATION	ORIGINAL BUDGET	AMENDED BUDGET	COMMITTED	ENCUMBRANCES	EXPENDITURES & REVENUES	AVAILABLE BALANCE
	4014	TITLE 1 PART A BASIC	6,066,729.09	17,748.36	13,097.14	0.00	0.00	13,097.14	0.00
	4024	TITLE 11 PART A	991,000.00	20,182.18	11,030.95	0.00	0.00	11,030.95	0.00
	4034	TITLE 111 ENG LANG ACQUISITION	80,565.45	26.96	26.95	0.00	0.00	26.95	0.00
	4044	CARL PERKINS GRANT	215,345.00	38,275.66	38,275.66	0.00	0.00	38,275.66	0.00
	4052	DOD-PROJECT P.A.S.S.	2,295,000.00	659,900.16	659,900.16	3,333.33	18,808.58	231,360.97	406,397.28
	4053	DOD-PROJECT A.S.S.E.T.	675,000.00	272,655.07	428,470.07	9,245.48	15,348.01	93,496.85	310,379.73
	4054	DOD-PROJECT V.O.Y.A.G.E.S.	2,500,000.00	2,322,533.63	2,322,533.63	19,989.27	227,326.21	261,780.49	1,813,437.66
	4076	PROJECT CONNECT	1,500.00	4,032.81	4,032.81	0.00	1,409.75	2,095.91	527.15
	4190	PASS D	1,118.32	1,118.32	1,118.32	0.00	0.00	0.00	1,118.32
	4284	HOMELESS CHILD & YOUTH	66,500.00	5,593.58	5,489.14	0.00	0.00	5,489.14	0.00
	4354	SEDNET	41,502.00	2,354.80	2,341.01	0.00	0.00	2,341.01	0.00
	4364	SEDNET	72,628.00	69.77	0.00	0.00	0.00	0.00	0.00
	4474	WORKSOURCE-YEAR RD YOUTH	181,000.00	41,040.00	41,040.00	0.00	0.00	26,980.00	14,060.00
		<b>NEW YEAR 2014 - 2015</b>							
	4015	TITLE 1 PART A BASIC	5,783,798.14	5,783,798.14	5,783,798.14	1,191.98	30,579.90	1,736,426.84	4,015,599.42
	4025	TITLE 11 PART A	876,481.00	876,481.00	912,781.00	0.00	5,391.16	298,386.09	609,003.75
	4035	TITLE III ENG LANG ACQUISITION	112,350.00	112,350.00	112,350.00	0.00	500.00	30,448.73	81,401.27
	4045	CARL PERKINS GRANT	238,872.00	238,872.00	238,872.00	0.00	2,806.73	125,108.17	110,957.10
	4055	TITLE III-IMMIGRANT/YOUTH	46,045.00	46,045.00	46,374.45	0.00	3,740.00	382.52	42,251.93
	4056	DOD-PROJ MILITARY CONNECTED SCH	0.00	0.00	106,538.00	0.00	0.00	2,972.55	103,565.45
	4065	TITLE 1 - SCHOOL IMPROVEMENT	32,500.00	32,500.00	68,996.00	0.00	6,240.00	61,951.73	804.27
	4085	RECOURCE DEVELOP & DELIVERY	12,900.00	12,900.00	12,900.00	0.00	0.00	0.00	12,900.00
	4105	IDEA PART B	7,768,438.00	7,768,438.00	7,768,438.00	0.00	161,200.73	2,851,257.51	4,755,979.76
	4125	IDEA PART B PRE-SCHOOL	168,628.00	168,628.00	168,628.00	0.00	0.00	77,744.16	90,883.84
	4255	OPPA - PUBLIC CHARTER GRANT	75,000.00	75,000.00	175,000.00	0.00	0.00	175,000.00	0.00
	4285	HOMELESS CHILDREN & YOUTH	70,000.00	70,000.00	70,000.00	0.00	1,460.21	27,544.80	40,994.99
	4355	SEDNET PART B-TRUST	41,502.00	41,502.00	41,502.00	0.00	20.90	24,857.14	16,623.96
	4365	SEDNET	72,628.00	72,628.00	72,628.00	0.00	0.00	36,232.16	36,395.84
	4385	ADULT & FAMILY LITERACY	105,632.00	211,259.00	105,632.00	0.00	31.16	67,500.09	38,100.75
	4475	WORKSOURCE-YEAR RD YOUTH	227,233.00	227,233.00	227,233.00	0.00	25.04	43,518.08	183,689.88
	4605	ADULT EDU - CIVICS EDUCATION	17,842.00	35,684.00	17,842.00	0.00	0.00	21,456.72	(3,614.72)
	4945	PROJECT SERVE	0.00	0.00	70,250.00	0.00	0.00	3,718.45	66,531.55
		<b>TOTAL 420/421</b>		<b>19,527,118.43</b>		<b>33,760.06</b>	<b>474,888.38</b>	<b>6,270,480.81</b>	<b>12,747,989.18</b>



**CLAY COUNTY SCHOOL BOARD**  
**SELF INSURANCE FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**July 1, 2014 thru December 31, 2014**

REVENUES		BUDGETED REVEN	CASH RECEIVED	% COLL
OPERATING REVENUES:				
Charges for Services	3481	2,491,996.12	0.00	0.00%
Premium Revenues	3484	8,780.00	8,780.00	100.00%
<b>TOTAL OPERATING REVENUES</b>		<b>2,500,776.12</b>	<b>8,780.00</b>	<b>0.35%</b>
NON-OPERATING REVENUES:				
Interest, Incl. Profit on Investments	3430	3,000.00	992.21	33.07%
Refund of Prior Year's Expense	3497	0.00	0.00	
<b>TOTAL NON-OPERATING REVENUES:</b>		<b>3,000.00</b>	<b>992.21</b>	<b>33.07%</b>
TOTAL REVENUE		2,503,776.12	9,772.21	0.39%
FUND BALANCE JULY 1, 2014		809,512.82	809,512.82	
<b>GRAND TOTAL</b>		<b>3,313,288.94</b>	<b>819,285.03</b>	<b>24.73%</b>
EXPENDITURES		APPROPRIATIONS	EXPENDITURES	% EXPEND
Worker's Compensation	240	1,122,807.12	501,615.07	44.68%
Professional & Technical Services	310	164,598.00	83,549.00	50.76%
Insurance & Bond Premiums	320	1,216,371.00	36,272.40	2.98%
Judgments Against School System	740	0.00	0.00	0.00%
<b>TOTAL EXPENSES:</b>		<b>2,503,776.12</b>	<b>621,436.47</b>	<b>24.82%</b>
UNAPPROPRIATED FUND BALANCE		809,512.82	197,848.56	
<b>GRAND TOTAL</b>		<b>3,313,288.94</b>	<b>819,285.03</b>	<b>24.73%</b>