

CLAY COUNTY SCHOOL BOARD
SUMMARY OF CASH INVESTMENTS
07/01/2023 thru 04/30/2024

	CASH BALANCE	INVESTMENT AMOUNT	TYPE	GRAND TOTAL
General Fund(3)	11,331,647.85	68,526,330.72	(1) & (4) SBA/OTH	79,857,978.57
Debt Services(5)	0.00	589,860.13	SBA/OTH	589,860.13
Capital Projects	0.00	47,318,447.87	SBA/OTH	47,318,447.87
Special Rev. - Other	0.00	0.00	SBA	0.00
Spec. Rev - Food Service	6,653,221.46	4,953,606.88	SBA	11,606,828.34
Self Insurance	0.00	3,723,386.75	SBA	3,723,386.75
GRAND TOTAL	17,984,869.31	125,111,632.35		143,096,501.66

NOTES:

1. The rate of interest earned on investments with the State Board of Administration (PRIME) during the month of April, 2024 was 5.52%.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 83.34% of the fiscal year. All other percentages are only a comparison of cash collections or expenditures to budgeted revenue or appropriations.
3. On the Summary of Cash & Investments, the figure reported for General Fund Investments includes \$1,764,510.36 invested for School Internal Accounts.
4. The rate of interest earned on investments with the Florida Education Investment Trust Fund (FEITF) during the month of April, 2024 was 5.43%.
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

07/01/2023 thru 04/30/2024

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Federal Direct	Federal Impact Aid	3121	500,000.00	500,000.00	462,941.00	92.59%
	R O T C	3191	375,000.00	375,000.00	272,406.79	72.64%
Federal Direct - Total			875,000.00	875,000.00	735,347.79	
Federal thru Local and State	Medicaid	3202	2,000,000.00	2,000,000.00	1,253,117.55	62.66%
	Federal Through Local Revenue	3280	350,000.00	332,832.45	252,616.72	75.90%
	Other Federal Thru State	3290	0.00	0.00	190,720.83	NA
Federal thru Local & State - Total			2,350,000.00	2,332,832.45	1,696,455.10	
State Sources	Florida Educ Finance Program	3310	230,527,297.00	228,333,250.00	183,994,160.00	80.58%
	Workforce Development	3315	904,441.00	904,441.00	753,700.00	83.33%
	Workforce Performance Incentiv	3317	0.00	91,629.00	124,689.00	136.08%
	CO&DS Withheld/Admin Expense	3323	22,000.00	22,000.00	0.00	0.00%
	State License Tax	3343	40,000.00	40,000.00	35,635.83	89.09%
	Class Size Reduction	3355	37,159,379.00	37,159,379.00	30,807,918.00	82.91%
	School Recognition	3361	0.00	4,133,980.00	4,133,980.00	100.00%
	Voluntary Pre-K High Schools	3370	100,000.00	100,000.00	127,934.51	127.93%
	Voluntary Pre-K	3371	500,000.00	500,000.00	529,547.52	105.91%
	State Revenue Thru Local	3380	139,347.94	354,179.94	354,179.94	100.00%
	Miscellaneous State Revenue	3390	859,692.00	4,950,080.00	2,058,798.24	41.59%
	Other Misc State Revenue	3399	0.00	180,623.00	180,623.00	100.00%
State Sources - Total			270,252,156.94	276,769,561.94	223,101,166.04	
Local Sources	District School Taxes	3411	71,869,574.68	71,869,574.68	69,455,899.54	96.64%
	Prior Year Coll School Taxes	3419	30,000.00	30,000.00	19,676.04	65.59%
	Tax Redemptions	3421	1,000,000.00	1,000,000.00	0.00	0.00%
	Rent	3425	600,000.00	600,000.00	529,276.41	88.21%
	Interest Incl Profit On Investment	3430	1,000,000.00	1,000,000.00	2,902,150.73	290.22%
	Gifts, Grants & Bequests	3440	241,601.80	305,652.82	96,403.82	31.54%
	Adult Gen Educ Course Fee-GED	3461	51,219.99	77,169.99	37,436.87	48.51%
	Postsecondary Voc Course Fees	3462	3,000.00	3,000.00	0.00	0.00%
	Lifelong Learning Fees	3466	500.00	500.00	0.00	0.00%
	Other Student Fees	3469	13,900.00	21,190.00	11,690.00	55.17%
	Preschool Program Fees	3471	449,398.24	449,398.24	362,439.96	80.65%
	Other Schl Class Fees	3479	91,774.00	96,124.00	60,517.52	62.96%
	Miscellaneous Local Sources	3490	1,651,034.72	1,935,470.70	5,492,865.19	283.80%
	Receipt Of Fed Indirect Cost	3494	1,000,000.00	1,000,000.00	470,162.88	47.02%
	Other Misc Local Sources	3495	300,000.00	300,000.00	549,926.49	183.31%
	Refund Of Prior Year's Expense	3497	100,000.00	100,000.00	57,967.56	57.97%
	Lost Damaged & Sale Of Textbook	3498	5,045.98	5,045.98	80.79	1.60%
Receipt Of Food Serv Ind Cost	3499	400,000.00	400,000.00	181,836.93	45.46%	
Local Sources - Total			78,807,049.41	79,193,126.41	80,228,330.73	
Transfers	Transfer From Capital Projects	3630	5,070,000.00	5,070,000.00	3,268,730.00	64.47%
	Transfer From Internal Service	3670	1,000,000.00	1,000,000.00	0.00	0.00%
Transfers - Total			6,070,000.00	6,070,000.00	3,268,730.00	
Other Financing Sources	Sale Of Land	3731	0.00	0.00	15,000.00	NA
	Sale Of Equipment	3733	100,000.00	100,000.00	61,571.31	61.57%
	Insurance Loss Recoveries	3740	22,573.84	22,573.84	86,600.58	383.63%
OFS - Total			122,573.84	122,573.84	163,171.89	
Revenues - Total			358,476,780.19	365,363,094.64	309,193,201.55	84.63%
Fund Balance	Restricted Fund Balance	2720	0.00	0.00	0.00	
	Fund Balance 7-1-2023	2750	27,644,443.17	27,644,443.17	27,644,443.17	
Grand Total			386,121,223.36	393,007,537.81	336,837,644.72	85.71%

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2023 thru 04/30/2024

Expense	Acc#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Energy Services	Mat/Supplies	Cap Outlay	Other Misc	Totals	% OF Budget
Basic FEPP K-12	5100	170,444,900.17	166,713,299.57	73,212,252.39	25,758,766.73	20,139,730.65	1,049.96	5,911,375.51	730,999.78	1,387,901.85	127,142,066.87	76.28%
Exceptional Education	5200	53,506,848.64	55,707,944.52	30,376,952.00	10,815,993.55	2,769,025.08	2,321.34	418,366.96	102,158.88	18,725.76	44,501,533.57	79.88%
Career Technical Education	5300	10,551,660.11	12,380,373.48	4,662,052.71	1,601,708.90	504,858.91	4,455.03	303,351.27	647,655.09	59,181.28	7,783,261.19	62.87%
Adult General	5400	586,174.30	651,892.11	150,485.50	44,108.95	45,038.46	0.00	18,703.34	23,246.17	18,520.85	300,103.27	35.24%
Voluntary Pre K	5500	1,129,409.24	1,257,120.32	546,111.39	196,123.84	39,370.46	0.00	177,162.65	24,632.74	0.00	983,401.08	78.23%
Other Instruction	5900	17,378,274.27	20,025,325.46	857,231.41	142,415.71	0.00	0.00	5,301.78	2,390.60	0.00	1,007,339.50	502.85%
Student Support Services	6100	19,178,274.27	19,519,785.97	11,407,357.80	3,743,229.34	627,820.26	3,708.97	135,069.50	112,818.38	39,080.35	16,069,084.60	82.32%
Instructional Media Services	6200	5,033,098.57	5,037,979.05	2,538,770.50	920,818.60	213,433.12	0.00	68,665.16	106,795.90	675.00	3,849,158.28	76.40%
Inst & Curric Dev Services	6300	4,892,735.36	4,752,500.87	2,803,102.42	902,114.98	31,989.07	319.43	12,526.19	46,392.78	799.15	3,797,244.02	79.90%
Inst Staff Training Services	6400	4,700,235.34	4,976,513.15	1,937,846.56	632,166.49	500,280.43	0.00	100,180.07	7,385.93	16,456.75	3,194,316.23	64.19%
Instruction Related Technology	6500	6,378,774.33	6,459,559.53	2,179,804.84	736,885.94	2,151,110.34	0.00	31,067.21	155,746.27	0.00	5,254,614.60	81.35%
Board	7100	1,346,152.49	1,343,152.49	325,849.62	153,840.92	290,132.86	0.00	434.20	93.51	22,143.67	792,494.98	59.00%
General Administration	7200	624,575.77	626,075.77	274,982.72	143,555.97	17,114.07	1,155.02	3,437.72	1,154.42	21,091.73	462,491.65	73.87%
School Administration	7300	17,363,431.65	17,617,430.65	11,655,746.39	3,779,638.91	65,898.67	0.00	57,476.78	111,471.31	26,243.95	15,636,476.01	89.10%
Facilities Acquisition and Construction	7400	4,732,141.62	6,444,148.66	882,855.78	299,619.06	451,415.61	3,889.06	11,822.67	685,920.58	695,770.28	3,031,303.04	47.04%
Fiscal Services	7500	1,865,487.68	1,781,310.28	1,025,100.37	322,580.63	23,216.77	0.00	9,705.24	1,885.86	24,087.75	1,406,576.64	78.96%
Food Services	7600	212,821.04	212,821.04	233,651.06	38,785.87	0.00	0.00	0.00	0.00	0.00	272,436.93	128.01%
Central Services	7700	4,702,510.91	4,747,708.16	2,116,267.74	672,450.25	195,506.57	5,910.29	58,515.72	116,724.96	14,144.04	3,179,519.57	66.97%
Pupil Transportation Services	7800	15,522,627.67	15,817,822.71	7,804,531.79	2,474,101.97	477,420.07	1,261,341.48	853,678.96	595,842.32	9,296.20	13,437,212.79	84.95%
Operation of Plant	7900	27,226,090.76	27,758,373.72	6,430,866.66	2,412,665.44	4,812,782.08	5,274,568.75	872,745.07	154,660.38	1,379.46	19,959,657.84	71.90%
Maintenance Of Plant	8100	8,574,000.15	8,635,557.56	3,366,252.62	1,199,708.62	1,448,388.07	143,328.36	962,839.91	196,185.86	13,062.31	7,329,765.75	84.88%
Administrative Technology Svcs	8200	1,746,835.48	1,692,135.48	1,035,212.01	339,273.67	5,516.18	11,807.48	10,827.85	20,767.50	301.89	1,423,806.58	84.14%
Community Services	9100	596,134.90	596,234.90	289,682.26	121,148.66	703.86	0.00	32,260.52	479.98	9,282.92	453,558.18	76.07%
Debt Service	9200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense		360,964,286.80	365,129,563.65	166,113,056.74	57,451,712.60	34,810,749.59	6,713,865.17	10,053,514.28	3,806,369.22	2,378,145.17	281,327,412.77	77.05%

Nonspendable Fund Balance	6/30/2024	500,000.00	500,000.00								500,000.00	
Restricted Fund Balance	6/30/2024	5,528,761.83	5,528,761.83								5,528,761.83	
Assigned Fund Balance	6/30/2024	1,886,654.73	1,886,654.73								1,886,654.73	
Unassigned Fund Balance	6/30/2024	17,241,520.00	19,962,557.60								47,594,815.39	
Total Fund Balance	6/30/2024	25,156,936.56	27,877,974.16								55,510,231.95	
Grand Totals		386,121,223.36	393,007,537.81								336,837,644.72	85.71%

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS - Additional Millage Fund
STATEMENT OF REVENUE
07/01/2023 thru 04/30/2024

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Local Sources	District School Taxes	3411	18,409,214.83	18,409,214.83	17,438,434.36	94.73%
Local Sources - Total			18,409,214.83	18,409,214.83	17,438,434.36	
Revenue			18,409,214.83	18,409,214.83	17,438,434.36	
Fund Balance	Fund Balance	2750	9,606,247.17	9,606,247.17	9,606,247.17	100.00%
Fund Balance - Total			9,606,247.17	9,606,247.17	9,606,247.17	
Fund Balance July 1, 2023			9,606,247.17	9,606,247.17	9,606,247.17	
Grand Total			28,015,462.00	28,015,462.00	27,044,681.53	96.53%

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS - Additional Millage Fund
STATEMENT OF EXPENDITURES AND TRANSFERS

07/01/2023 thru 04/30/2024

Expense	Acc#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Energy Services	Mat/Supplies	Cap Outlay	Other Misc	Totals	% OF Budget
Basic FEPP K-12	5100	3,198,434.45	2,900,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Facilities Acquisition & Const	7400	12,205,023.58	12,140,523.58	0.00	0.00	134,069.52	0.00	0.00	4,175,444.20	0.00	4,309,513.72	35.50%
Facilities (Staff Development)	7700	8,800.00	8,800.00	0.00	0.00	467.24	0.00	0.00	0.00	0.00	467.24	5.31%
Pupil Transportation Services	7800	109,736.60	109,736.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Operation Of Plant	7900	5,295,462.24	7,957,610.41	2,518,139.08	1,117,349.08	2,513,292.01	52,471.21	157,251.40	155,937.81	325.00	6,514,765.59	81.87%
Maintenance Of Plant	8100	202,600.77	202,600.77	126,006.00	49,104.82	0.00	0.00	0.00	0.00	0.00	175,110.82	86.43%
Total Expense		21,020,057.64	22,419,271.36	2,644,145.08	1,166,453.90	2,647,828.77	52,471.21	157,251.40	4,331,382.01	325.00	10,999,857.37	49.06%
Restricted Fund Balance	6/30/2024	6,995,404.36	5,596,190.64								0.00	
Unassigned Fund Balance	6/30/2024	0.00	0.00								0.00	
Total Fund Balance		6,995,404.36	5,596,190.64								16,044,824.16	
Grand Totals		28,015,462.00	28,015,462.00								27,044,681.53	96.53%

CLAY COUNTY SCHOOL BOARD
DEBT SERVICE FUND
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 04/30/2024

REVENUE AND TRANSFERS

Local Sources

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Investment	3430	1,000.00	27,000.00	33,760.15	125.04%
Total Local Sources		1,000.00	27,000.00	33,760.15	

State Sources

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Racing Commission Funds	3341	219,668.76	219,668.76	223,250.00	101.63%
Total State Sources		219,668.76	219,668.76	223,250.00	

Transfers

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Transfer From Capital Projects	3630	6,807,241.00	6,806,143.12	1,975,750.67	29.03%
Total Transfers		6,807,241.00	6,806,143.12	1,975,750.67	
Total REVENUE AND TRANSFERS		7,027,909.76	7,052,811.88	2,232,760.82	31.66%
Fund Balance July 1, 2023		513,770.23	513,770.23	513,770.23	
GRAND TOTAL		7,541,679.99	7,566,582.11	2,746,531.05	36.30%

EXPENDITURES

Debt Service

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Redempt Of Prnc	710	6,135,242.17	6,135,242.17	1,680,242.17	27.39%
Interest	720	875,569.71	875,569.71	515,277.26	58.85%
Dues And Fees	730	16,000.00	16,000.00	9,018.88	56.37%
Total Debt Service		7,026,811.88	7,026,811.88	2,204,538.31	
Total EXPENDITURES		7,026,811.88	7,026,811.88	2,204,538.31	

FUND BALANCE

Fund Balance

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2024	2750	514,868.11	539,770.23	541,992.74	
GRAND TOTAL		7,541,679.99	7,566,582.11	2,746,531.05	36.30%

CLAY COUNTY SCHOOL BOARD
CAPITAL IMPROVEMENTS FUNDS
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 04/30/2024

REVENUE AND TRANSFERS

Local Sources					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
District Local Cap Improv Taxes	3413	27,613,822.24	27,613,822.24	26,693,151.59	96.67%
Local Sales Taxes	3418	16,000,000.00	16,000,000.00	12,215,784.48	76.35%
Tax Redemptions	3421	1,000.00	1,000.00	0.00	0.00%
Interest Incl Profit On Investments	3430	1,375.00	1,375.00	1,166,543.78	84,839.55%
Impact Fees	3496	8,804,457.00	10,500,000.00	10,411,561.56	99.16%
Total Local Sources		52,420,654.24	54,116,197.24	50,487,041.41	
Other Financing Sources					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Sale Of Equipment	3733	0.00	0.00	20,020.00	NA
Total OFS		0.00	0.00	20,020.00	
State Sources					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
CO & DS Distribut 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	809,718.00	701,906.40	183,015.87	28.07%
Charter Sch Capital Ou Revenue	3397	796,000.00	796,000.00	768,730.00	96.57%
Total State Sources		2,905,718.00	2,797,906.40	951,745.87	
Total REVENUE AND TRANSFERS		55,326,372.24	56,914,103.64	51,458,807.28	90.41%
Fund Balance July 1, 2023		41,300,962.71	41,300,962.71	41,300,962.71	
GRAND TOTAL		96,627,334.95	98,215,066.35	92,759,769.99	94.45%

EXPENDITURES

Debt Service					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Redempt Of Pmc	710	110,035.43	110,035.43	110,035.43	100.00%
Interest	720	2,284.57	2,284.57	2,284.57	100.00%
Dues And Fees	730	0.00	0.00	0.00	0.00%
Total Debt Service		112,320.00	112,320.00	112,320.00	
Gen Sup Srvc					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Books New Library	611	135,000.00	134,957.13	134,957.13	100.00%
Books Exist Library	612	0.00	59,000.00	26,599.90	45.08%
AV Materials \$1,000 and Over	621	0.00	13,559.99	6,343.62	46.78%
AV Materials Less Than \$1,000	622	0.00	15,440.01	11,536.48	74.72%
New Bldgs & Fixed Equipment	630	20,797,439.59	23,771,721.67	7,284,713.90	30.64%
Direct Purchase Bldg & Fixed Equipment	631	3,948,153.17	1,842,308.82	1,623,667.57	98.86%
Equip \$1,000 and Over	641	267,541.16	594,021.44	316,564.64	53.29%
Equip Less Than \$1,000	642	646,946.02	758,339.30	336,698.10	44.40%
Comp Hardware \$1,000 and over	643	600,814.00	529,814.00	79,771.60	15.06%
Comp Hardware Less Than \$1,000	644	1,375,169.58	2,256,300.00	2,100,671.36	93.10%
TechRelated Furniture, Fixtures, Equip \$1,000 & over	648	241,841.00	241,841.00	41,841.00	17.30%
TechRelated Furniture, Fixtures, Equip Less Than \$1,000	649	800,000.00	0.00	0.00	0.00%
School Buses	651	3,118,807.00	3,118,807.00	2,360,943.00	75.70%
Land	660	6,750,000.00	6,501,824.47	6,501,795.75	100.00%
Capitalized Improve Other Than Bldgs	671	7,345,351.57	5,998,359.88	2,091,820.33	34.87%
Noncapitalized Improve Other Than Bldgs	672	6,206,223.02	5,930,594.74	4,111,486.18	69.33%
Direct Purchase Capitalized Improve Other Than	673	0.00	851,702.10	0.00	0.00%
Capitalized Remodeling and Renovations	681	16,002,411.95	14,420,438.65	6,581,356.41	45.64%
Noncapitalized Remdng and Renovations	682	9,180,042.44	11,731,066.49	4,320,218.12	36.83%
Direct Purchase Capitalized Remdng and Ren	683	904,360.00	676,900.00	251,453.37	37.15%
Direct Purchase Noncapitalized Remdng and Ren	684	63,781.00	163,691.37	57,017.92	34.83%
Comp Software \$1,000 and over	691	612,143.20	612,143.20	454,536.00	74.25%
Comp Software Less Than \$1,000	692	975.00	571.67	571.67	100.00%
Charter's Proportionate Share of LCIF Millage Tax Revenue	793	0.00	220,212.27	214,486.56	97.40%
Charter's Proportionate Share of Sales Tax Revenue	795	10,690.43	965,158.15	746,977.72	77.39%
Total Gen Sup Srvc		79,007,690.13	81,208,773.35	39,656,028.33	

Xfer Of Funds

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Transfers to General Fund	910	5,070,000.00	5,070,000.00	3,268,730.00	64.47%
Transfers to Debt Service Funds for Repayment of COPs De	920	6,806,143.12	6,806,143.12	1,975,750.67	29.03%
Total Xfer Of Funds		11,876,143.12	11,876,143.12	5,244,480.67	
Total EXPENDITURES		90,996,153.25	93,197,236.47	45,012,829.00	48.30%

Fund Balance

Fund Balance June 30, 2024	2750	5,631,181.70	5,017,829.88	47,746,940.99	
GRAND TOTAL		96,627,334.95	98,215,066.35	92,759,769.99	94.45%

CLAY COUNTY SCHOOL BOARD
CAPITAL IMPROVEMENTS FUND - 396
HALF-CENT SALES TAX
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 04/30/2024

REVENUE AND TRANSFERS

Local Sources					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Local Sales Taxes	3418	16,000,000.00	16,000,000.00	12,215,784.48	76.35%
Interest Incl Profit On Investments	3430	1,000.00	1,000.00	796,359.57	79,635.96%
Total Local Sources		16,001,000.00	16,001,000.00	13,012,144.05	
Total REVENUE AND TRANSFERS		16,001,000.00	16,001,000.00	13,012,144.05	81.32%
Fund Balance July 1, 2023		13,151,606.91	13,151,606.91	13,151,606.91	
GRAND TOTAL		29,152,606.91	29,152,606.91	26,163,750.96	89.75%

EXPENDITURES

Gen Sup Srvc					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Bldg & Fixed Equipment	630	914,515.66	789,253.81	654,701.44	82.95%
Equip \$1,000 and Over	641	186,215.08	411,995.36	206,052.74	50.01%
Equip Less Than \$1,000	642	414,121.26	436,625.64	119,381.43	27.34%
Capitalized Improve Other Than Bldgs	671	6,180,000.00	4,936,220.06	1,310,123.81	26.54%
Noncapitalized Improve Other Than Bldgs	672	3,112,237.26	3,764,200.70	2,589,829.30	68.80%
Direct Purchase Capitalized Improve Other Than	673	0.00	851,702.10	0.00	0.00%
Capitalized Remodeling and Renovations	681	11,145,216.72	8,685,135.25	3,900,689.48	44.91%
Noncapitalized Remdng and Renovations	682	4,063,039.38	6,040,302.07	2,112,035.78	34.97%
Direct Purchase Capitalized Remdng and Ren	683	0.00	0.00	0.00	0.00%
Direct Purchase Noncapitalized Remdng and Re	684	63,781.00	163,691.37	57,017.92	34.83%
Charter's Proportionate Share of Sales Tax Reven	795	0.00	929,517.09	741,418.86	79.76%
Total Gen Sup Srvc		26,079,126.36	27,008,643.45	11,691,250.76	
Total EXPENDITURES		26,079,126.36	27,008,643.45	11,691,250.76	43.29%
Fund Balance					
Fund Balance June 30, 2024	2750	3,073,480.55	2,143,963.46	14,472,500.20	
GRAND TOTAL		29,152,606.91	29,152,606.91	26,163,750.96	89.75%

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - FOOD SERVICES
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 04/30/2024

REVENUE AND TRANSFERS

Local Sources					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Investments	3430	100,000.00	100,000.00	225,301.30	225.30%
Student Lunches	3451	3,505,185.90	3,505,185.90	2,271,215.35	64.80%
Student Breakfasts	3452	486,817.50	486,817.50	261,239.70	53.66%
Adult Breakfasts/Lunches	3453	1,800.00	1,800.00	42,869.65	2,381.65%
Student A La Carte	3454	1,660,000.00	1,660,000.00	1,592,320.58	95.92%
Miscellaneous Local Sources	3490	5,000.00	5,000.00	54,856.15	1,097.12%
Total Local Sources		5,758,803.40	5,758,803.40	4,447,802.73	

Federal thru Local and State					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
School Lunch Reimbursement	3261	11,368,719.83	11,368,719.83	9,233,137.59	81.22%
School Breakfast Reimbursement	3262	2,718,319.28	2,718,319.28	1,939,423.40	71.35%
After School Snack Reimb	3263	6,500.00	6,500.00	2,921.49	44.95%
U S D A Donated Commodities	3265	1,600,000.00	1,600,000.00	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	32,071.98	32.07%
Food Service Misc	3269	0.00	939,508.34	943,139.35	100.38%
Total Fed thru Local and State		15,798,539.11	16,738,047.45	12,150,693.81	

State Sources					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
School Breakfast Supplement	3337	60,000.00	60,000.00	35,159.00	58.60%
School Lunch Supplement	3338	85,000.00	85,000.00	50,678.00	59.62%
Total State Sources		145,000.00	145,000.00	85,837.00	
Total REVENUE AND TRANSFERS		21,702,342.51	22,641,850.85	16,684,333.54	
Fund Balance July 1, 2023		9,553,747.67	9,553,747.67	9,553,747.67	
GRAND TOTAL		31,256,090.18	32,195,598.52	26,238,081.21	81.50%

EXPENDITURES

Gen Sup Srvc					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Administrator	110	2,096,059.90	2,096,059.90	1,864,516.92	88.95%
Other Support	160	4,937,777.95	4,937,777.95	4,711,368.05	95.41%
Retirement	210	994,355.28	994,355.28	909,312.87	91.45%
Social Security	220	534,846.38	534,846.38	480,176.52	89.78%
Group Insurance	230	1,644,126.96	1,644,126.96	1,121,160.15	68.19%
Workmans Comp	240	63,833.68	91,833.68	90,793.01	98.87%
Pro & Tech Services	310	0.00	2,000.00	1,579.06	78.95%
Prof Svcs - Substitutes	313	106,500.00	106,500.00	62,759.98	58.93%
Travel-In County	331	6,200.00	9,200.00	5,401.86	58.72%
Travel-Out of County	332	2,500.00	2,500.00	788.95	31.56%
Trvl-Out of State	333	2,500.00	2,500.00	0.00	0.00%
Travel-Reg Fees	334	500.00	500.00	0.00	0.00%
Repairs And Maintenance	350	26,284.04	26,284.04	17,073.14	64.96%
Rentals	360	5,914.93	5,914.93	0.00	0.00%
Leases	367	0.00	3,000.00	2,187.18	72.91%
Tech Rentals	369	48,488.65	48,488.65	39,870.96	82.23%
Stamps	371	15,000.00	15,000.00	9,278.75	61.86%
Wireless Plan	372	100.00	100.00	0.00	0.00%
Cell Phones	378	1,000.00	1,500.00	1,033.97	68.93%
Othr Purch Services	390	107,388.04	103,986.04	21,628.97	20.80%
Printing	391	15,000.00	15,000.00	5,215.72	34.77%
Bottled Gas	420	3,805.47	3,805.47	23.01	0.60%
Electricity	430	156,500.00	160,500.00	107,166.72	66.77%
Gasoline	450	6,000.00	6,000.00	5,595.37	93.26%
Diesel Fuel	460	4,000.00	4,000.00	2,518.19	62.95%
Supplies	510	1,081,267.49	910,336.49	648,142.94	71.20%
Toner/Type Fee	515	13,505.30	13,505.30	4,412.23	32.67%
Tech Supplies	519	867.99	5,867.99	757.81	12.91%
Oil & Grease	540	1,000.00	1,000.00	78.00	7.80%
Repair Parts	550	3,500.00	3,500.00	2,445.05	69.86%
Tires & Tubes	560	500.00	2,502.00	2,167.33	86.62%
Food	570	9,343,453.40	10,445,492.74	8,714,872.87	83.43%
Commodities	580	1,600,000.00	1,571,000.00	0.00	0.00%
AV Mat L/T \$1,000	622	50.00	1,050.00	214.37	20.42%
Equip \$1,000 and Over	641	153,220.36	153,220.36	58,115.39	37.93%
Equip L/T \$1,000	642	215,768.06	215,768.06	113,309.43	52.51%
Comp Hdw > \$1,000	643	22,500.00	22,500.00	0.00	0.00%
Cptr Hdw L/T \$1,000	644	50,000.00	50,000.00	11,672.58	23.35%
TechRel FFE L/T \$1,000	649	2,500.00	2,500.00	2,019.90	80.80%
Vehicles	652	0.00	0.00	0.00	0.00%
Capitalized Remodlg	681	295,555.00	295,555.00	163,263.94	55.24%
Non-Capitalized Remodlg/Renovation	682	25,000.00	25,000.00	0.00	0.00%
Software > \$1,000	691	0.00	0.00	0.00	0.00%
Dues And Fees	730	30,400.00	40,400.00	31,771.80	78.64%
Misc Expense/Indirect Cost	792	250,000.00	235,000.00	181,836.93	77.38%
Total Gen Sup Srvc		23,867,768.88	24,809,977.22	19,394,529.92	
Total EXPENDITURES		23,867,768.88	24,809,977.22	19,394,529.92	78.17%
Fund Balance June 30, 2024	2750	7,388,321.30	7,385,621.30	6,843,551.29	
Total Fund Balance		7,388,321.30	7,385,621.30	6,843,551.29	
GRAND TOTAL		31,256,090.18	32,195,598.52	26,238,081.21	81.50%

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - OTHER
STATEMENT OF REVENUE
07/01/2023 thru 04/30/2024

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Federal Direct	Miscellaneous Federal Direct	3199	0.00	421,994.66	379,913.64	90.03%
Federal Direct - Total			0.00	421,994.66	379,913.64	
Fed thru Local and State	Career And Technical Education	3201	320,219.64	420,219.64	293,784.13	69.91%
	Adult General Education	3221	482,064.06	367,563.55	210,518.05	57.27%
	English Literacy And Civics Ed	3222	48,821.30	41,855.30	30,939.91	73.92%
	Title II	3226	1,516,130.85	1,579,766.45	869,837.83	55.06%
	I D E A	3230	9,352,170.31	12,459,170.31	8,123,168.24	65.20%
	Title I - Elem & Secondary Edu	3240	8,601,449.37	9,808,202.00	5,148,814.90	52.49%
	Title III	3241	267,687.89	289,949.26	194,595.19	67.11%
	Twenty-First Century Schools	3242	531,748.77	747,651.03	197,243.64	26.38%
	Other Federal Thru State	3290	173,754.13	888,414.53	80,873.34	9.10%
Federal thru Local and State - Total			21,294,046.32	26,602,792.07	15,149,775.23	
Total			21,294,046.32	27,024,786.73	15,529,688.87	57.46%

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

07/01/2023 thru 04/30/2024

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp. Benefits	Purch Services	Eng Services	Mat'l Supplies	Cap Outlay	Other Misc	Totals	% OF Budget
Basic FEFP K-12	5100	6,382,637.07	9,819,654.16	2,078,324.41	727,339.73	178,951.69	0.00	440,397.71	1,888,991.66	10,225.34	5,024,230.54	51.17%
Exceptional	5200	7,029,548.95	8,034,186.77	3,355,714.33	1,267,300.41	127,313.76	0.00	146,523.46	33,780.11	0.00	4,930,632.07	61.37%
Career Technical Education	5300	256,833.84	357,717.84	0.00	(1.59)	5,850.00	0.00	57,992.77	180,528.07	12,824.74	257,193.99	71.90%
Adult General	5400	287,015.47	281,142.85	63,888.19	23,991.73	1,090.80	0.00	612.50	42,780.53	0.00	132,363.75	47.08%
Other Instruction	5900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Student Support Services	6100	1,857,443.97	1,982,700.28	933,758.58	336,511.22	113,658.41	0.00	79,773.62	7,968.81	2,271.41	1,473,942.05	74.34%
Instructional Media	6200	7,000.00	1,500.00	83.33	18.87	0.00	0.00	0.00	0.00	0.00	102.2	6.81%
Inst. & Curric. Dev Services	6300	2,163,524.37	2,223,944.06	1,336,532.67	452,955.94	2,301.05	0.00	477.47	0.00	0.00	1,792,267.13	80.59%
Inst. Staff Training Services	6400	2,562,222.89	3,325,945.54	716,404.30	226,219.74	379,489.01	0.00	35,418.75	116,566.54	6,717.40	1,480,835.74	44.52%
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
General Administration	7200	674,344.99	814,396.11	0.00	0.00	0.00	0.00	0.00	0.00	388,472.93	388,472.93	47.70%
School Administration	7300	270.48	11,774.10	4,375.21	2,141.63	0.00	0.00	0.00	0.00	0.00	6,516.84	55.35%
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Food Services	7600	0.00	0.00	0.00	7,881.75	0.00	0.00	0.00	0.00	0.00	7,881.75	0.00%
Central Services	7700	2,437.00	22,069.50	6,260.00	567.19	287.25	0.00	0.00	0.00	0.00	7,114.44	32.24%
Pupil Transportation Services	7800	70,767.29	147,852.20	2,037.44	0.00	24,528.13	0.00	0.00	0.00	0.00	26,565.57	17.97%
Operation Of Plant	7900	0.00	1,903.32	1,192.81	327.98	0.00	0.00	49.08	0.00	0.00	1,569.87	82.48%
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%
Total Expense		21,294,046.32	27,024,786.73	8,498,571.27	3,045,254.60	833,470.10	0.00	761,245.36	1,970,635.72	420,511.82	15,529,686.87	57.46%

CLAY COUNTY SCHOOL BOARD
CARES ACT AND ARP FUNDS - 44X
STATEMENT OF REVENUE
07/01/2023 thru 04/30/2024

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Fed thru Local & State	CARES ACT ESSER	3271	17,056,158.93	17,195,689.93	8,444,020.25	49.11%
Fed thru Local & State - Total			17,056,158.93	17,195,689.93	8,444,020.25	
Total			17,056,158.93	17,195,689.93	8,444,020.25	49.11%

**CLAY COUNTY SCHOOL BOARD
CARES ACT AND ARP FUNDS - 44X
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2023 thru 04/30/2024**

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Eng Services	Matl/Supplies	Cap Outlay	Other Misc.	Totals	% OF Budget
Basic FERP K-12	5100	9,070,426.85	9,670,324.57	763,963.40	83,479.49	660,592.56	0.00	618,763.30	141,001.78	6,707.32	2,274,507.85	23.52%
Exceptional Education	5200	825,076.71	827,855.15	51,324.62	14,689.31	19,580.40	0.00	549,886.31	81,536.31	0.00	717,056.95	86.62%
Career Technical Education	5300	66,139.32	66,139.32	0.00	0.00	0.00	0.00	993.20	68,198.04	0.00	69,191.24	104.61%
Adult General	5400	167.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Voluntary Pre K	5500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Instruction	5900	4,468.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Student Support Services	6100	330,628.60	227,048.26	269,812.30	75,775.53	2,841.69	350.00	9,801.95	0.00	0.00	358,581.47	157.93%
Instructional Media Services	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	151,820.04	158,120.04	9,700.24	3,634.83	218.21	0.00	651.31	0.00	10,412.50	24,617.09	15.57%
Inst. Staff Training Services	6400	1,118,198.95	1,214,680.75	983,011.40	75,917.18	55,053.41	0.00	23,773.06	0.00	0.00	1,137,755.05	93.67%
Instruction Related Technology	6500	0.00	4,353.82	0.00	0.00	0.00	0.00	0.00	4,353.82	0.00	4,353.82	100.00%
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
General Administration	7200	531,959.69	510,567.39	0.00	0.00	0.00	0.00	0.00	0.00	81,689.95	81,689.95	16.00%
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Facilities Acquisition and Construction	7400	4,461,827.36	4,202,180.16	0.00	0.00	0.00	0.00	0.00	3,668,739.66	0.00	3,668,739.66	87.31%
Fiscal Services	7500	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	6,699.55	6,699.55	1,386.00	123.86	0.00	0.00	0.00	0.00	0.00	1,509.86	22.54%
Pupil Transportation Services	7800	486,697.35	305,712.20	85,382.63	18,585.96	0.00	0.00	0.00	0.00	0.00	103,968.59	34.01%
Operation of Plant	7900	2,048.72	2,048.72	0.00	0.00	0.00	0.00	2,048.72	0.00	0.00	2,048.72	100.00%
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%
Total Expense		17,056,158.93	17,195,689.93	2,164,580.59	272,186.16	738,286.27	350.00	1,205,917.85	3,963,889.61	98,809.77	8,444,020.25	49.11%

CLAY COUNTY SCHOOL BOARD
PROPERTY AND CASUALTY SELF INSURANCE FUND 711
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 04/30/2024

REVENUE AND TRANSFERS

Local Sources					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Investment	3430	360,000.00	360,000.00	177,469.23	49.30%
Charges For Services	3481	4,194,899.60	4,194,899.60	2,578,714.64	61.47%
Total Local Sources		4,554,899.60	4,554,899.60	2,756,183.87	
Total REVENUE AND TRANSFERS		4,554,899.60	4,554,899.60	2,756,183.87	60.51%
Fund Balance July 1, 2023		2,478,886.22	2,478,886.22	2,478,886.22	
GRAND TOTAL		7,033,785.82	7,033,785.82	5,235,070.09	74.43%

EXPENDITURES

Gen Sup Srvc					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Workmans Comp Claims	240	1,284,645.36	1,284,645.36	1,057,906.86	82.35%
Pro & Tech Services	310	175,664.67	175,664.67	108,606.00	61.83%
Ins & Bond Premiums/Claims	320	2,114,855.93	2,514,855.93	2,345,031.52	93.25%
Ins & Bond Prem	321	561,608.15	561,608.15	0.00	0.00%
Total Gen Sup Srvc		4,136,774.11	4,536,774.11	3,511,544.38	

Xfer Of Funds

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Xfer To Gen Fnd	910	(2,000,000.00)	1,000,000.00	0.00	0.00%
Total Xfer Of Funds		(2,000,000.00)	1,000,000.00	0.00	
Total EXPENDITURES		2,136,774.11	5,536,774.11	3,511,544.38	

FUND BALANCE

Fund Balance					
	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2024	2750	4,897,011.71	1,497,011.71	1,723,525.71	
GRAND TOTAL		7,033,785.82	7,033,785.82	5,235,070.09	74.43%

CLAY COUNTY SCHOOL BOARD
HEALTH SELF INSURANCE FUND 712
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 4/30/2024

REVENUE AND TRANSFERS

Local Sources					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Investment	3430	78,000.00	78,000.00	38,407.68	49.24%
Charges For Services	3481	34,332,000.00	34,332,000.00	25,031,823.05	72.91%
Miscellaneous Local Sources	3490	150,000.00	150,000.00	149,724.88	99.82%
Total Local Sources		34,560,000.00	34,560,000.00	25,219,955.61	
Total REVENUE AND TRANSFERS		34,560,000.00	34,560,000.00	25,219,955.61	72.97%
Fund Balance July 1, 2023		7,531,320.67	7,531,320.67	7,531,320.67	
GRAND TOTAL		42,091,320.67	42,091,320.67	32,751,276.28	77.81%

EXPENDITURES

Gen Sup Srvc					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Pro & Tech Services (ASO Fee)	310	3,000,000.00	3,000,000.00	1,858,532.27	61.95%
Excess Insurance Premiums	320	1,550,000.00	1,760,000.00	1,452,918.35	82.55%
Insurance Claims (Medical)	322	18,017,210.00	18,017,210.00	16,601,948.10	92.14%
Insurance Claims (Prescriptions)	323	9,000,000.00	13,000,000.00	10,818,238.34	83.22%
Board Stamps	371	3,000.00	3,000.00	2,441.57	81.39%
Total Gen Sup Srvc		31,570,210.00	35,780,210.00	30,734,078.63	

WELLNESS DEPARTMENT					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Administrator	110	71,950.00	71,950.00	61,632.40	85.66%
Retirement	210	8,650.00	8,650.00	8,363.57	96.69%
Social Security	220	5,050.00	5,050.00	4,545.21	90.00%
Group Insurance	230	8,650.00	8,650.00	6,454.88	74.62%
Workmans Comp	240	1,300.00	1,300.00	881.18	67.78%
Pro & Tech Serv	310	152,000.00	152,000.00	98,854.00	65.04%
Travel	330	5,000.00	5,000.00	94.00	1.88%
Repairs And Maintenance	350	50.00	83.50	83.50	100.00%
Cell Phone Fee	378	1,000.00	1,000.00	303.05	30.31%
Othr Purch Srvc	390	578,000.00	561,485.12	21,267.76	3.79%
Printing	391	0.00	16.26	16.26	100.00%
Gasoline	450	1,200.00	1,200.00	278.32	23.19%
Supplies	510	5,200.00	7,932.17	7,637.69	96.29%
Oil and Grease	540	0.00	100.00	21.00	21.00%
Repair Parts	550	20.00	25.44	25.44	100.00%
Equip \$1000 Over	641	2,000.00	9,655.00	7,654.68	79.28%
Equip L/T \$1000	642	1,980.00	1,980.00	593.92	30.00%
Computer Hardware L/T \$1000	644	500.00	500.00	0.00	0.00%
Tech Related FFE L/T \$1000	649	500.00	500.00	0.00	0.00%
Vehicles	652	0.00	43,000.00	0.00	0.00%
Dues And Fees	730	800.00	800.00	884.60	110.58%
Sub-Total		843,850.00	880,877.49	219,591.46	
Total EXPENDITURES		32,414,060.00	36,661,087.49	30,953,670.09	84.43%

FUND BALANCE

Fund Balance					
	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2024	2750	9,677,260.67	5,430,233.18	1,797,606.19	
GRAND TOTAL		42,091,320.67	42,091,320.67	32,751,276.28	77.81%