

CLAY COUNTY SCHOOL BOARD
SUMMARY OF CASH INVESTMENTS
07/01/2023 thru 12/31/2023

	CASH BALANCE	INVESTMENT AMOUNT	TYPE	GRAND TOTAL
General Fund(3)	17,462,645.78	82,274,110.17	(1) & (4) SBA/OTH	99,736,755.95
Debt Services(5)	0.00	840,957.67	SBA/OTH	840,957.67
Capital Projects	0.00	49,700,417.66	SBA/OTH	49,700,417.66
Special Rev. - Other	0.00	540,994.74	SBA	540,994.74
Spec. Rev - Food Service	4,824,547.25	7,057,643.07	SBA	11,882,190.32
Self Insurance	0.00	2,864,425.30	SBA	2,864,425.30
GRAND TOTAL	22,287,193.03	143,278,548.61		165,565,741.64

NOTES:

1. The rate of interest earned on investments with the State Board of Administration (PRIME) during the month of December, 2023 was 5.60%.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 50.0% 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 \$1,732,532.56 invested for School Internal Accounts.
4. The rate of interest earned on investments with the Florida Education Investment Trust Fund (FEITF) during the month of December, 2023 was 5.56%.
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 12/31/2023

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Federal Direct	Federal Impact Aid	3121	500,000.00	500,000.00	410,901.00	82.18%
	R O T C	3191	375,000.00	375,000.00	123,572.50	32.95%
Federal Direct - Total			875,000.00	875,000.00	534,473.50	
Federal thru Local and State	Medicaid	3202	2,000,000.00	2,000,000.00	899,041.55	44.95%
	Federal Through Local Revenue	3280	350,000.00	332,832.45	145,662.84	43.76%
Federal thru Local & State - Total			2,350,000.00	2,332,832.45	1,044,704.39	
State Sources	Florida Educ Finance Program	3310	230,527,297.00	230,527,297.00	107,459,276.00	46.61%
	Workforce Development	3315	904,441.00	904,441.00	452,220.00	50.00%
	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	27,821.65	69.55%
	Class Size Reduction	3355	37,159,379.00	37,159,379.00	18,579,690.00	50.00%
	Voluntary Pre-K High Schools	3370	100,000.00	100,000.00	60,451.03	60.45%
	Voluntary Pre-K	3371	500,000.00	500,000.00	274,176.43	54.84%
	State Revenue Thru Local	3380	139,347.94	143,267.94	143,267.94	100.00%
	Miscellaneous State Revenue	3390	859,692.00	1,270,376.00	229,012.14	18.03%
	Other Misc State Revenue	3399	0.00	180,623.00	90,312.00	50.00%
State Sources - Total			270,252,156.94	270,847,383.94	127,316,227.19	
Local Sources	District School Taxes	3411	71,869,574.68	71,869,574.68	62,990,270.23	87.65%
	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	260,262.75	43.38%
	Interest Incl Profit On Investment	3430	1,000,000.00	1,000,000.00	643,486.76	64.35%
	Gifts Grants & Bequests	3440	241,601.80	276,101.80	62,872.80	22.77%
	Adult Gen Educ Course Fee-GED	3461	51,219.99	63,159.99	23,159.99	36.67%
	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	17,148.75	7,648.75	44.60%
	Preschool Program Fees	3471	449,398.24	449,398.24	172,573.55	38.40%
	Other Schl Class Fees	3479	91,774.00	91,774.00	36,720.14	40.01%
	Miscellaneous Local Sources	3490	1,651,034.72	1,869,101.57	3,122,255.96	167.05%
	Receipt Of Fed Indirect Cost	3494	1,000,000.00	1,000,000.00	275,161.57	27.52%
	Other Misc Local Sources	3495	300,000.00	300,000.00	180,069.54	60.02%
	Refund Of Prior Year's Expense	3497	100,000.00	100,000.00	9,717.15	9.72%
	Lost Damaged & Sale Of Textbook	3498	5,045.98	5,045.98	0.00	0.00%
	Receipt Of Food Serv Ind Cost	3499	400,000.00	400,000.00	0.00	0.00%
Local Sources - Total			78,807,049.41	79,074,805.01	67,803,875.23	
Transfers	Transfer From Capital Projects	3630	5,070,000.00	5,070,000.00	1,337,441.00	26.38%
	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	1,337,441.00	
Other Financing Sources	Sale Of Equipment	3733	100,000.00	100,000.00	27,817.31	27.82%
	Insurance Loss Recoveries	3740	22,573.84	22,573.84	86,600.58	383.63%
OFS - Total			122,573.84	122,573.84	114,417.89	
Revenues - Total			358,476,780.19	359,322,595.24	198,151,139.20	55.15%
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	386,967,038.41	225,795,582.37	58.35%

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2023 thru 12/31/2023

Expense	Acc#	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	170,444,900.17	169,403,417.61	36,984,539.90	13,153,228.62	12,116,892.48	267.01	5,280,069.53	312,701.80	412,970.17	68,260,689.51	40.29%
Exceptional Education	5200	53,506,848.64	53,483,240.92	15,466,961.90	5,516,769.39	1,125,612.49	1,467.66	184,588.30	38,975.79	7,844.80	22,342,220.33	41.77%
Career Technical Education	5300	10,551,660.11	10,335,553.19	2,316,080.41	810,940.74	256,551.09	2,010.21	133,616.16	182,953.47	7,675.75	3,711,827.83	35.91%
Adult General	5400	586,174.30	728,089.76	88,142.08	25,319.21	19,312.82	0.00	12,067.03	18,112.50	10,417.40	173,371.04	23.86%
Voluntary Pre K	5500	1,129,409.24	1,153,898.15	291,889.87	104,985.34	12,760.14	0.00	135,158.76	7,494.56	0.00	552,288.67	47.86%
Other Instruction	5900	47,355.35	46,112.60	414,325.70	71,086.41	0.00	0.00	1,375.87	2,390.60	0.00	489,178.58	1,060.83%
Student Support Services	6100	19,178,274.27	19,243,744.66	6,026,754.06	1,964,101.33	360,733.94	2,299.29	98,305.52	98,541.77	21,991.63	8,573,727.54	44.55%
Instructional Media Services	6200	5,033,098.57	5,030,837.32	1,289,895.68	464,430.01	167,915.68	0.00	31,279.16	48,036.65	450.00	1,999,007.08	39.74%
Inst. & Curric. Dev Services	6300	4,882,736.36	4,905,262.31	1,560,271.15	486,346.21	18,592.80	142.64	4,854.24	40,500.20	354.15	2,111,061.39	43.04%
Inst. Staff Training Services	6400	4,700,235.34	4,958,109.11	1,065,940.81	335,980.21	297,324.38	0.00	81,688.42	6,365.25	1,729.00	1,768,628.07	36.07%
Instruction Related Technology	6500	6,378,774.33	6,383,807.53	1,227,275.18	398,123.78	1,540,973.31	0.00	30,139.07	133,171.79	0.00	3,329,683.13	52.16%
Board	7100	1,348,152.49	1,348,152.49	207,485.28	94,541.60	174,903.52	0.00	302.57	0.00	20,102.42	497,335.39	36.89%
General Administration	7200	624,575.77	624,575.77	162,855.27	83,265.94	5,303.81	560.73	1,192.30	1,154.42	20,613.61	274,966.08	44.02%
School Administration	7300	17,363,431.65	17,558,109.96	6,590,116.51	2,080,632.35	34,195.68	0.00	32,937.81	77,731.86	20,110.50	8,835,724.61	50.32%
Facilities Acquisition and Construction	7400	4,732,141.62	5,969,005.05	487,348.38	162,139.27	259,750.62	2,622.25	9,033.18	194,186.31	394,476.41	1,509,556.42	25.29%
Fiscal Services	7500	1,865,497.68	1,849,686.28	592,033.02	180,397.27	22,630.80	0.00	5,156.31	1,101.61	11,322.45	812,641.26	43.93%
Food Services	7600	212,821.04	212,821.04	73,330.42	23,845.60	0.00	0.00	0.00	0.00	0.00	97,176.02	45.66%
Central Services	7700	4,702,510.91	4,737,825.28	1,263,645.87	385,715.10	106,407.95	3,638.83	37,753.35	98,663.44	4,321.25	1,900,145.79	40.11%
Pupil Transportation Services	7800	15,522,627.67	15,729,225.86	4,050,996.99	1,268,646.60	210,485.82	725,620.05	486,703.41	417,510.44	1,074.29	7,161,037.4	45.53%
Operation of Plant	7900	27,226,090.76	27,558,285.22	3,624,338.17	1,311,222.35	2,758,654.09	3,293,880.06	489,194.29	54,357.46	876.22	11,532,522.64	41.85%
Maintenance Of Plant	8100	8,574,000.15	8,574,000.15	1,946,704.76	663,947.84	866,590.04	84,415.53	579,048.87	77,984.96	1,391.80	4,220,083.8	49.22%
Administrative Technology Svcs	8200	1,746,835.48	1,746,835.48	588,889.61	190,934.19	3,724.18	7,516.38	4,887.54	11,264.25	161.20	807,377.35	46.22%
Community Services	8100	596,134.90	596,134.90	151,103.79	62,633.12	237.90	0.00	14,214.26	479.98	3,172.05	231,841.1	38.69%
Debt Service	9200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Total Expense		360,964,286.80	362,174,731.64	86,470,824.81	29,838,852.48	20,359,552.94	4,124,440.64	7,655,665.95	1,821,679.11	941,055.10	151,212,071.03	41.75%
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	16,876,890.21								66,668,094.78	
Total Fund Balance		25,156,936.56	24,792,306.77								74,583,511.34	
Grand Totals		386,121,223.36	386,967,038.41								225,795,582.37	58.35%

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS - Additional Millage Fund
STATEMENT OF REVENUE
07/01/2023 thru 12/31/2023

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Local Sources	District School Taxes	3411	18,409,214.83	18,409,214.83	15,815,402.76	85.91%
Local Sources - Total			18,409,214.83	18,409,214.83	15,815,402.76	
Revenue			18,409,214.83	18,409,214.83	15,815,402.76	
Fund Balance	Fund Balance	2750	9,606,247.17	9,606,247.17	9,606,247.17	
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	25,421,649.93	90.74%

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS - Additional Millage Fund
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2023 thru 12/31/2023

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Eng Services	Mat Supplies	Cap Outlay	Other Misc.	Totals	% OF Budget
Basic FEFP K-12	5100	3,198,434.45	3,198,434.45	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	12,205,023.58	0.00	0.00	134,069.52	0.00	0.00	3,215,538.03	0.00	3,349,607.55	27.44%
Facilities (S. D.)	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	5,295,462.24	1,556,546.73	670,734.02	630,142.52	33,882.43	33,992.59	57,172.59	0.00	2,982,470.88	56.32%
Maintenance Of Plant	8100	202,600.77	202,600.77	74,168.60	26,977.18	0.00	0.00	0.00	0.00	0.00	101,145.78	49.92%
Total Expense		21,020,057.64	21,020,057.64	1,630,715.33	697,711.20	764,679.26	33,882.43	33,992.59	3,272,710.62	0.00	6,433,691.45	30.61%
Restricted Fund Balance	6/30/2024	6,995,404.36	6,995,404.36								18,987,958.48	
Unassigned Fund Balance	6/30/2024	0.00	0.00								0.00	
Total Fund Balance		6,995,404.36	6,995,404.36								18,987,958.48	
Grand Totals		28,015,462.00	28,015,462.00								25,421,649.93	90.74%

CLAY COUNTY SCHOOL BOARD
DEBT SERVICE FUND
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 12/31/2023

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	22,292.71	82.57%
Total Local Sources		1,000.00	27,000.00	22,292.71	

State Sources

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Racing Commission Funds	3341	219,668.76	219,668.76	0.00	0.00%
Total State Sources		219,668.76	219,668.76	0.00	

Transfers

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Transfer From Capital Projects	3630	6,807,241.00	6,806,143.12	360,191.25	5.29%
Total Transfers		6,807,241.00	6,806,143.12	360,191.25	
Total REVENUE AND TRANSFERS		7,027,909.76	7,052,811.88	382,483.96	5.42%
Fund Balance July 1, 2023		513,770.23	513,770.23	513,770.23	
GRAND TOTAL		7,541,679.99	7,566,582.11	896,254.19	11.84%

EXPENDITURES

Debt Service

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Redempt Of Prnc	710	6,135,242.17	6,135,242.17	0.00	0.00%
Interest	720	875,569.71	875,569.71	37,334.38	4.26%
Dues And Fees	730	16,000.00	16,000.00	5,759.44	36.00%
Total Debt Service		7,026,811.88	7,026,811.88	43,093.82	
Total EXPENDITURES		7,026,811.88	7,026,811.88	43,093.82	0.61%

FUND BALANCE

Fund Balance

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2024	2750	514,868.11	539,770.23	853,160.37	
GRAND TOTAL		7,541,679.99	7,566,582.11	896,254.19	11.84%

CLAY COUNTY SCHOOL BOARD
CAPITAL IMPROVEMENTS FUNDS
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 12/31/2023

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	24,208,920.46	87.67%
Local Sales Taxes	3418	16,000,000.00	16,000,000.00	7,655,216.84	47.85%
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	424,305.01	30,858.55%
Impact Fees	3496	8,804,457.00	8,804,457.00	2,835,887.28	32.21%
Total Local Sources		52,420,654.24	52,420,654.24	35,124,329.59	
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	809,718.00	701,906.40	171,161.07	24.39%
Charter Sch Capital Ou Revenue	3397	796,000.00	796,000.00	473,794.00	59.52%
Total State Sources		2,905,718.00	2,797,906.40	644,955.07	
Total REVENUE AND TRANSFERS		55,326,372.24	55,218,560.64	35,769,284.66	64.78%
Fund Balance July 1, 2023		41,300,962.71	41,300,962.71	41,300,962.71	
GRAND TOTAL		96,627,334.95	96,519,523.35	77,070,247.37	79.85%

EXPENDITURES

Debt Service					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Redempt Of Prnc	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 Svc					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Books New Library	611	135,000.00	135,000.00	134,957.13	99.97%
Books Exist Library	612	0.00	60,000.00	0.00	0.00%
AV Mat \$1000/Ovr	621	0.00	5,500.00	0.00	0.00%
AV Mat L/T \$1000	622	0.00	22,500.00	0.00	0.00%
Bldg & Fixed Equipment	630	20,797,439.59	21,410,675.00	5,494,669.72	25.66%
Dir Purch Bldgs	631	3,948,153.17	2,947,584.21	1,595,782.00	54.14%
Equip \$1000 Over	641	267,541.16	375,189.49	169,238.84	45.11%
Equip L/T \$1000	642	646,946.02	676,246.02	292,981.01	43.32%
Comp Hdw > \$1000	643	600,814.00	600,814.00	4,814.00	0.80%
Cptr Hdw <\$1000	644	1,375,169.58	2,185,469.58	0.00	0.00%
TechRel FE >\$1000	648	241,841.00	241,841.00	41,841.00	17.30%
TechRel FFE<\$1000	649	800,000.00	0.00	0.00	0.00%
School Buses	651	3,118,807.00	3,118,807.00	0.00	0.00%
Land	660	6,750,000.00	6,495,095.21	6,495,095.14	100.00%
Capital Imprv Other Than Bldgs.	671	7,345,351.57	7,255,351.57	1,101,160.63	15.18%
Non-Cap Imprv Other Than Bldgs.	672	6,206,223.02	6,848,178.81	2,312,652.69	33.77%
Cap Remodelling	681	16,002,411.95	15,226,806.46	3,013,689.18	19.79%
Non-Cap Remodlg/Renovations	682	9,180,042.44	9,443,438.97	2,632,326.96	27.87%
Dir Prch-Cap Remodlg/Renovations	683	904,360.00	676,900.00	94,221.02	13.92%
Dir Purch-Non-Cap Remodlg/Renov	684	63,781.00	170,454.45	57,017.92	33.45%
Software >\$1,000	691	612,143.20	612,143.20	454,536.00	74.25%
Software <\$1,000	692	975.00	571.67	571.67	100.00%
CHARTER LCIF	793	0.00	0.00	102,540.40	NA
CHARTER Cap TAX	795	10,690.43	35,641.06	287,965.60	807.96%
Total Gen Sup Svc		79,007,690.13	78,544,207.70	24,286,060.91	

Xfer Of Funds					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Xfer To Gen Frnd	910	5,070,000.00	5,070,000.00	1,337,441.00	26.38%
Xfer To Dbt Svc	920	6,806,143.12	6,806,143.12	360,191.25	5.29%
Total Xfer Of Funds		11,876,143.12	11,876,143.12	1,697,632.25	
Total EXPENDITURES		90,996,153.25	90,532,670.82	26,096,013.16	28.82%

Fund Balance					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Fund Balance June 30, 2024	2750	5,631,181.70	5,986,852.53	50,974,234.21	
GRAND TOTAL		96,627,334.95	96,519,523.35	77,070,247.37	79.85%

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - FOOD SERVICES
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 12/31/2023

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	86,073.48	0.00%
Student Lunches	3451	3,505,185.90	3,505,185.90	1,215,670.55	0.00%
Student Breakfasts	3452	486,817.50	486,817.50	135,674.15	0.00%
Adult Breakfasts/Lunches	3453	1,800.00	1,800.00	14,163.55	0.00%
Student A La Carte	3454	1,660,000.00	1,660,000.00	930,909.82	-0.26%
Miscellaneous Local Sources	3490	5,000.00	5,000.00	2,384.00	0.00%
Total Local Sources		5,758,803.40	5,758,803.40	2,384,775.55	
Federal Thru State and Local					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
School Lunch Reimbursement	3261	11,368,719.83	11,368,719.83	4,878,397.67	0.00%
School Breakfast Reimbursement	3262	2,718,319.28	2,718,319.28	1,027,771.66	0.00%
After School Snack Reimb	3263	6,500.00	6,500.00	996.84	0.00%
U S D A Donated Commodities	3265	1,600,000.00	1,600,000.00	0.00	0.00%
Miscellaneous Federal Sources	3269	5,000.00	5,000.00	3,631.01	0.00%
Summer Food Service Program	3267	100,000.00	100,000.00	32,071.98	0.00%
Total Federal Thru State & Local		15,798,539.11	15,798,539.11	5,942,869.16	
State Sources					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
School Breakfast Supplement	3337	60,000.00	60,000.00	35,159.00	0.00%
School Lunch Supplement	3338	85,000.00	85,000.00	50,678.00	0.00%
Total State Sources		145,000.00	145,000.00	85,837.00	
Total REVENUE AND TRANSFERS		21,702,342.51	21,702,342.51	8,413,481.71	
Fund Balance July 1, 2023		9,553,747.67	9,553,747.67	9,553,747.67	
GRAND TOTAL		31,256,090.18	31,256,090.18	17,967,229.38	57.48%

EXPENDITURES

Gen Sup Svc					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Administrator	110	2,096,059.90	2,096,059.90	989,074.43	47.19%
Other Support	160	4,937,777.95	4,937,777.95	2,614,767.50	52.95%
Retirement	210	994,355.28	994,355.28	496,114.37	49.89%
Social Security	220	534,846.38	534,846.38	264,268.74	49.41%
Group Insurance	230	1,644,126.96	1,644,126.96	558,499.86	33.97%
Workmans Comp	240	63,833.68	63,833.68	49,596.23	77.70%
Prof Svcs - Substitutes	313	106,500.00	106,500.00	22,905.77	21.51%
Travel-In cnty	331	6,200.00	9,200.00	2,937.64	31.93%
Travel-Out Cnty	332	2,500.00	2,500.00	0.00	0.00%
Trvl-Out 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	15,253.39	58.03%
Rentals	360	5,914.93	5,914.93	0.00	0.00%
Leases	367	0.00	2,600.00	1,215.10	46.73%
Tech Rentals	369	48,488.65	48,488.65	39,870.96	82.23%
Stamps	371	15,000.00	15,000.00	9,250.00	61.67%
Wireless Plan	372	100.00	100.00	0.00	0.00%
Cell Phones	378	1,000.00	1,000.00	629.91	62.99%
Othr Purch Svc	390	107,388.04	107,388.04	16,881.68	15.53%
Printing	391	15,000.00	15,000.00	5,187.72	34.58%
Bottled Gas	420	3,805.47	3,805.47	23.01	0.60%
Electricity	430	156,500.00	156,500.00	40,801.40	25.39%
Gasoline	450	6,000.00	6,000.00	3,448.26	57.47%
Diesel Fuel	460	4,000.00	4,000.00	1,410.62	35.27%
Supplies	510	1,081,267.49	1,077,267.49	398,363.74	36.98%
Toner/Type Fee	515	13,505.30	13,505.30	2,210.87	16.37%
Tech Supplies	519	867.99	867.99	543.75	62.64%
Oil & Grease	540	1,000.00	1,000.00	78.00	7.80%
Repair Parts	550	3,500.00	3,500.00	1,009.75	28.85%
Tires & Tubes	560	500.00	500.00	1,501.20	300.24%
Food	570	9,343,453.40	9,343,453.40	5,046,605.16	54.01%
Commodities	580	1,600,000.00	1,600,000.00	0.00	0.00%
AV Mat L/T \$1000	622	50.00	1,050.00	176.38	16.80%
Equip \$1000 Over	641	153,220.36	153,220.36	33,743.28	22.02%
Equip L/T \$1000	642	215,768.06	215,768.06	111,075.54	51.48%
Comp Hdw > \$1000	643	22,500.00	22,500.00	0.00	0.00%
Cplr Hdw <\$1000	644	50,000.00	50,000.00	1,750.30	3.50%
TechRel FFE<\$1000	649	2,500.00	2,500.00	2,019.90	80.80%
Cap Remodig	681	295,555.00	295,555.00	145,555.00	49.25%
Non-Cap Remodig	682	25,000.00	25,000.00	0.00	0.00%
Dues And Fees	730	30,400.00	40,400.00	30,532.22	75.57%
Misc Ex/Ind Cst	792	250,000.00	240,000.00	0.00	0.00%
Total Gen Sup Svc		23,867,768.88	23,870,368.88	10,907,101.66	45.69%
Total EXPENDITURES		23,867,768.88	23,870,368.88	10,907,101.66	45.69%
Fund Balance June 30, 2024	2750	7,388,321.30	7,385,721.30	7,060,127.72	
Total Fund Balance		7,388,321.30	7,385,721.30	7,060,127.72	
GRAND TOTAL		31,256,090.18	31,256,090.18	17,967,229.38	57.48%

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - OTHER
STATEMENT OF REVENUE
07/01/2023 thru 12/31/2023

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Federal Direct	Miscellaneous Federal Direct	3199	0.00	417,917.09	18,188.61	4.35%
Federal Direct - Total			0.00	417,917.09	18,188.61	
Fed thru Local and State	Career And Technical Education	3201	320,219.64	320,219.64	135,347.57	42.27%
	Adult General Education	3221	482,064.06	570,605.06	102,169.94	17.91%
	English Literacy And Civics Ed	3222	48,821.30	48,821.30	21,445.33	43.93%
	Title II	3226	1,516,130.85	1,579,766.45	632,620.21	40.05%
	I D E A	3230	9,352,170.31	12,459,170.31	4,306,717.96	34.57%
	Title I - Elem & Secondary Edu	3240	8,601,449.37	8,850,282.76	2,859,244.56	32.31%
	Title III	3241	267,687.89	289,949.26	114,694.10	39.56%
	Twenty-First Century Schools	3242	531,748.77	747,651.03	117,707.32	15.74%
	Other Federal Thru State	3290	173,754.13	223,822.53	45,582.03	20.37%
Fed thru Local & State - Total			21,294,046.32	25,090,288.34	8,335,529.02	
Total			21,294,046.32	25,508,205.43	8,353,717.63	32.75%

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - OTHER
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2023 thru 12/31/2023

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Pur Services	Eng Services	Mat Supplies	Cap Outlay	Other Transfers	Totals	% Of Budget
Basic FEPP K-12	5100	6,382,637.07	8,686,923.09	1,074,553.37	364,894.41	135,731.52	0.00	170,597.45	932,235.94	5,174.09	2,683,186.78	30.89%
Exceptional	5200	7,029,548.95	8,029,548.95	1,726,448.00	639,153.61	65,052.21	0.00	139,030.39	24,720.61	0.00	2,594,404.82	32.31%
Career Technical Education	5300	256,833.84	259,830.84	83.33	18.87	850.00	0.00	20,795.76	92,106.34	11,551.89	125,406.19	48.26%
Adult General	5400	287,015.47	369,395.47	26,894.14	10,643.22	0.00	0.00	509.61	18,755.55	0.00	56,802.52	15.38%
Other Instruction	5900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Student Support Services	6100	1,857,443.97	2,058,399.79	505,596.60	176,134.57	42,010.46	0.00	26,851.02	0.00	1,853.96	752,246.61	36.55%
Instructional Media	6200	7,000.00	6,500.00	83.33	18.87	0.00	0.00	0.00	0.00	0.00	102.20	1.57%
Inst & Curric Dev Services	6300	2,163,524.37	2,216,268.61	762,623.97	250,576.38	1,766.28	0.00	198.96	0.00	0.00	1,015,165.59	45.81%
Inst Staff Training Services	6400	2,562,222.89	2,868,829.09	424,289.04	127,996.74	221,891.96	0.00	18,723.80	116,586.54	4,813.40	914,303.48	31.87%
Instruction Related Technology	6500	0.00	0.00	183.66	22.31	0.00	0.00	0.00	0.00	0.00	205.99	NA
General Administration	7200	674,344.99	792,966.55	0.00	0.00	0.00	0.00	0.00	0.00	195,803.69	195,803.69	24.69%
School Administration	7300	270.48	11,774.10	3,210.45	1,515.35	0.00	0.00	0.00	0.00	0.00	4,725.80	40.14%
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	442.16	100.24	0.00	0.00	0.00	0.00	0.00	542.40	NA
Central Services	7700	2,437.00	24,069.50	4,730.00	428.33	287.25	0.00	0.00	0.00	0.00	5,445.58	22.62%
Pupil Transportation Services	7800	70,767.29	181,796.12	0.00	0.00	4,472.66	0.00	0.00	0.00	0.00	4,472.66	2.46%
Operation Of Plant	7900	0.00	1,903.32	740.41	162.91	0.00	0.00	0.00	0.00	0.00	903.32	47.46%
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	25,508,205.43	4,529,878.48	1,571,667.81	472,062.34	0.00	376,706.99	1,184,404.98	218,997.03	8,353,717.63	32.75%

CLAY COUNTY SCHOOL BOARD
CARES ACT AND ARP FUNDS - 44X
STATEMENT OF REVENUE
07/01/2023 thru 12/31/2023

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Fed thru Local & State	CARES ACT ESSER	3271	17,056,158.93	17,200,158.93	7,132,658.76	41.47%
Fed thru Local & State - Total			17,056,158.93	17,200,158.93	7,132,658.76	
Total			17,056,158.93	17,200,158.93	7,132,658.76	41.47%

**CLAY COUNTY SCHOOL BOARD
CARES ACT AND ARP FUNDS - 44X
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2023 thru 12/31/2023**

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp. Benefits	Pur. Services	Eng. Services	Mat. Supplies	Cap. Outlay	Other Transfers	Totals	% OF Budget
Basic FEFP K-12	5100	9,070,426.86	9,435,537.10	680,603.05	63,864.49	427,358.75	0.00	534,870.29	108,681.88	5,487.00	1,820,845.46	19.30%
Exceptional Education	5200	825,076.71	827,855.15	51,294.63	14,656.82	19,580.40	0.00	549,886.31	81,596.31	0.00	717,014.47	86.61%
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	224,935.01	269,498.95	75,667.68	1,015.15	25.00	9,801.95	0.00	0.00	366,008.73	158.27%
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	9,874.46	3,618.68	646.24	0.00	651.31	0.00	6,312.50	21,103.19	13.35%
Inst. Staff Training Services	6400	1,118,198.95	1,211,660.75	983,011.40	75,917.18	54,153.41	0.00	23,773.06	0.00	0.00	1,136,855.05	93.83%
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	504,530.64	0.00	0.00	0.00	0.00	0.00	0.00	79,357.88	79,357.88	15.73%
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	4,457,473.54	0.00	0.00	0.00	0.00	0.00	2,820,401.75	0.00	2,820,401.75	63.27%
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	300,805.29	85,382.63	18,585.96	0.00	0.00	0.00	0.00	0.00	103,968.59	34.56%
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	17,200,158.93	2,081,051.12	252,434.67	502,753.95	25.00	1,122,024.84	3,083,231.80	91,137.38	7,132,658.76	41.47%

CLAY COUNTY SCHOOL BOARD
PROPERTY AND CASUALTY SELF INSURANCE FUND 711
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 12/31/2023

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	127,773.54	35.49%
Charges For Services	3481	4,194,899.60	4,194,899.60	1,359,497.61	32.41%
Total Local Sources		4,554,899.60	4,554,899.60	1,487,271.15	
Total REVENUE AND TRANSFERS		4,554,899.60	4,554,899.60	1,487,271.15	32.65%
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	3,966,157.37	56.39%

EXPENDITURES

Gen Sup Srvc

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Workmans Comp	240	1,284,645.36	1,284,645.36	839,320.67	65.33%
Pro & Tech Serv	310	175,664.67	175,664.67	51,003.00	29.03%
Ins & Bond Prem	320	2,676,464.08	2,676,464.08	2,227,182.30	83.21%
Total Gen Sup Srvc		4,136,774.11	4,136,774.11	3,117,505.97	

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	5,136,774.11	3,117,505.97	

FUND BALANCE

Fund Balance

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2024	2750	4,897,011.71	1,897,011.71	848,651.40	
GRAND TOTAL		7,033,785.82	7,033,785.82	3,966,157.37	56.39%

CLAY COUNTY SCHOOL BOARD
HEALTH SELF INSURANCE FUND 712
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 12/31/2023

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	26,552.16	34.04%
Charges For Services	3481	34,332,000.00	34,332,000.00	11,537,434.71	33.61%
Miscellaneous Local Sources	3490	150,000.00	150,000.00	88,032.95	58.69%
Total Local Sources		34,560,000.00	34,560,000.00	11,652,019.82	
Total REVENUE AND TRANSFERS		34,560,000.00	34,560,000.00	11,652,019.82	33.72%
Fund Balance July 1, 2023		6,942,225.67	6,942,225.67	6,942,225.67	
GRAND TOTAL		41,502,225.67	41,502,225.67	18,594,245.49	44.80%

EXPENDITURES

Gen Sup Svc

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Pro & Tech Services (ASO Fee)	310	3,000,000.00	3,000,000.00	1,122,372.09	37.41%
Excess Insurance Premiums	320	1,550,000.00	1,550,000.00	846,850.41	54.64%
Insurance Claims (Medical)	322	18,017,210.00	18,017,210.00	7,053,505.34	39.15%
Insurance Claims (Prescriptions)	323	9,000,000.00	9,000,000.00	7,421,052.31	82.46%
Board Stamps	371	3,000.00	3,000.00	0.00	0.00%
Total Gen Sup Svc		31,570,210.00	31,570,210.00	16,443,780.15	

WELLNESS DEPARTMENT	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Administrator	110	71,950.00	71,950.00	35,898.12	49.89%
Retirement	210	8,650.00	8,650.00	4,871.40	56.32%
Social Security	220	5,050.00	5,050.00	2,661.37	52.70%
Group Insurance	230	8,650.00	8,650.00	3,227.44	37.31%
Workmans Comp	240	1,300.00	1,300.00	513.24	39.48%
Pro & Tech Serv	310	152,000.00	152,000.00	57,099.00	37.57%
Travel	330	5,000.00	5,000.00	0.00	0.00%
Repairs And Maintenance	350	50.00	50.00	83.50	167.00%
Cell Phone Fee	378	1,000.00	1,000.00	101.02	10.10%
Othr Purch Svc	390	578,000.00	562,335.12	10,850.68	1.93%
Printing	391	0.00	0.00	16.26	NA
Gasoline	450	1,200.00	1,200.00	179.35	14.95%
Supplies	510	5,200.00	5,200.00	3,597.63	69.19%
Oil and Grease	540	0.00	100.00	21.00	21.00%
Repair Parts	550	20.00	20.00	25.44	127.20%
Equip \$1000 Over	641	2,000.00	17,664.68	0.00	0.00%
Equip L/T \$1000	642	1,980.00	1,980.00	0.00	0.00%
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%
Dues And Fees	730	800.00	800.00	429.40	53.68%
Sub-Total		843,850.00	843,949.80	119,574.85	
Total EXPENDITURES		32,414,060.00	32,414,159.80	16,563,355.00	51.10%

FUND BALANCE

Fund Balance

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2024	2750	9,088,165.67	9,088,065.87	2,030,890.49	
GRAND TOTAL		41,502,225.67	41,502,225.67	18,594,245.49	44.80%