

CLAY COUNTY SCHOOL BOARD
SUMMARY OF CASH INVESTMENTS
07/01/2023 thru 02/29/2024

	CASH BALANCE	INVESTMENT AMOUNT	TYPE	GRAND TOTAL
General Fund(3)	13,200,774.43	73,619,140.75	(1) & (4) SBA/OTH	86,819,915.18
Debt Services(5)	0.00	606,231.95	SBA/OTH	606,231.95
Capital Projects	0.00	53,673,103.81	SBA/OTH	53,673,103.81
Special Rev. - Other	0.00	0.00	SBA	0.00
Spec. Rev - Food Service	6,196,537.82	7,176,272.03	SBA	13,372,809.85
Self Insurance	0.00	1,398,746.50	SBA	1,398,746.50
GRAND TOTAL	19,397,312.25	136,473,495.04		155,870,807.29

NOTES:

1. The rate of interest earned on investments with the State Board of Administration (PRIME) during the month of February, 2024 was 5.55%.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 66.67% of the fiscal year. All other percentages are only a comparison of cash collections or expenditures to budgeted revenue or appropriations.
3. On the Summary of Cash & Investments, the figure reported for General Fund Investments includes \$1,748,389.12 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 February, 2024 was 5.46%.
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 02/29/2024

		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	139,920.21	37.31%
Federal Direct - Total			875,000.00	875,000.00	550,821.21	
Federal thru Local and State	Medicaid	3202	2,000,000.00	2,000,000.00	1,038,235.36	51.91%
	Federal Through Local Revenue	3280	350,000.00	332,832.45	199,139.78	59.83%
Federal thru Local & State - Total			2,350,000.00	2,332,832.45	1,237,375.14	
State Sources	Florida Educ Finance Program	3310	230,527,297.00	232,467,230.00	146,137,152.00	62.86%
	Workforce Development	3315	904,441.00	904,441.00	602,960.00	66.67%
	Workforce Performance Incentives	3317	0.00	0.00	91,629.00	NA
	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	31,375.96	78.44%
	Class Size Reduction	3355	37,159,379.00	37,159,379.00	24,720,176.00	66.52%
	Voluntary Pre-K High Schools	3370	100,000.00	100,000.00	85,580.61	85.58%
	Voluntary Pre-K	3371	500,000.00	500,000.00	379,586.03	75.92%
	State Revenue Thru Local	3380	139,347.94	274,179.94	354,179.94	129.18%
	Miscellaneous State Revenue	3390	859,692.00	2,885,082.00	850,085.27	29.46%
	Other Misc State Revenue	3399	0.00	180,623.00	135,468.00	75.00%
State Sources - Total			270,252,156.94	274,532,934.94	173,388,192.81	
Local Sources	District School Taxes	3411	71,869,574.68	71,869,574.68	65,993,553.14	91.82%
	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	389,766.36	64.96%
	Interest Incl Profit On Investment	3430	1,000,000.00	1,000,000.00	2,085,299.46	208.53%
	Gifts Grants & Bequests	3440	241,601.80	302,390.50	86,661.50	28.66%
	Adult Gen Educ Course Fee-GED	3461	51,219.99	67,119.99	27,299.99	40.67%
	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	19,482.50	9,982.50	51.24%
	Preschool Program Fees	3471	449,398.24	449,398.24	270,471.59	60.19%
	Other Schl Class Fees	3479	91,774.00	91,774.00	47,422.86	51.67%
	Miscellaneous Local Sources	3490	1,651,034.72	1,919,692.53	3,513,776.44	183.04%
	Receipt Of Fed Indirect Cost	3494	1,000,000.00	1,000,000.00	362,751.26	36.28%
	Other Misc Local Sources	3495	300,000.00	300,000.00	335,235.38	111.75%
	Refund Of Prior Year's Expense	3497	100,000.00	100,000.00	13,934.09	13.93%
	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	181,836.93	45.46%	
Local Sources - Total			78,807,049.41	79,157,978.42	73,337,667.54	
Transfers	Transfer From Capital Projects	3630	5,070,000.00	5,070,000.00	2,204,025.00	43.47%
	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	2,204,025.00	
Other Financing Sources	Sale Of Equipment	3733	100,000.00	100,000.00	28,306.73	28.31%
	Insurance Loss Recoveries	3740	22,573.84	22,573.84	86,600.58	383.63%
OFS - Total			122,573.84	122,573.84	114,907.31	
Revenues - Total			358,476,780.19	363,091,319.65	250,832,989.01	69.08%
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	390,735,762.82	278,477,432.18	71.27%

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2023 thru 02/29/2024

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Eng Services	Mat Supplies	Cap Outlay	Other Misc	Totals	% OF Budget
Basic FEPP K-12	5100	170,444,900.17	169,963,183.69	54,484,171.84	19,471,857.72	15,684,502.63	458.53	5,315,681.61	487,900.35	470,812.44	96,115,385.12	56.55%
Exceptional Education	5200	53,506,848.64	53,561,385.67	22,716,740.44	8,179,292.95	2,206,219.73	1,909.01	243,931.57	57,612.82	10,614.04	33,416,320.56	62.39%
Career Technical Education	5300	10,551,660.11	10,622,523.03	3,393,957.50	1,198,807.69	389,533.48	2,731.06	193,326.33	205,668.26	41,615.79	5,405,740.11	50.83%
Adult General	5400	586,174.30	748,255.61	116,501.63	34,174.01	42,043.38	0.00	15,754.24	23,246.17	13,779.85	249,499.28	32.81%
Voluntary Pre K	5500	1,129,409.24	1,170,233.92	419,098.83	151,435.70	25,530.33	0.00	136,012.57	7,494.56	0.00	741,571.99	63.37%
Other Instruction	5900	47,355.35	52,784.47	636,846.40	105,904.68	0.00	0.00	3,927.92	2,390.60	0.00	749,069.6	1,419.11%
Student Support Services	6100	19,178,274.27	19,424,977.35	8,732,641.06	2,872,665.23	472,711.35	2,993.38	110,778.52	102,002.93	28,545.78	12,322,398.25	63.44%
Instructional Media Services	6200	5,033,098.57	5,034,567.92	1,907,797.15	698,310.42	195,140.17	0.00	39,114.22	55,999.43	600.00	2,896,961.39	57.54%
Inst & Curric Dev Services	6300	4,892,736.36	4,891,429.00	2,176,229.10	700,373.03	24,191.65	285.35	6,101.05	40,809.40	799.15	2,948,786.73	60.29%
Inst Staff Training Services	6400	4,700,235.34	5,195,373.81	1,512,847.78	466,009.93	395,078.80	0.00	87,957.78	6,659.51	10,003.75	2,498,557.55	48.65%
Instruction Related Technology	6500	6,378,774.33	6,456,359.53	1,719,074.78	571,591.92	1,921,615.83	0.00	30,900.88	138,058.26	0.00	4,381,241.67	67.86%
Board	7100	1,348,152.49	1,348,152.49	272,854.92	133,818.58	205,625.76	0.00	111.85	0.00	22,082.42	634,493.53	47.06%
General Administration	7200	624,575.77	626,075.77	216,220.25	112,860.72	15,419.98	802.38	1,288.70	1,154.42	20,618.39	368,364.84	59.84%
School Administration	7300	17,363,431.65	17,572,755.53	8,931,364.55	2,905,399.42	59,777.98	0.00	45,093.93	87,903.93	23,818.55	12,053,378.36	68.59%
Facilities Acquisition and Construction	7400	4,732,141.62	6,195,116.62	671,742.75	229,738.63	330,150.11	3,051.25	10,225.47	504,924.68	621,197.00	2,371,030.09	38.27%
Fiscal Services	7500	1,865,497.68	1,786,310.28	803,019.80	249,569.63	22,851.67	0.00	5,223.74	1,101.61	15,404.95	1,097,171.4	61.09%
Food Services	7600	212,821.04	212,821.04	72,219.96	20,232.67	0.00	0.00	0.00	0.00	0.00	92,452.63	43.44%
Central Services	7700	4,702,510.91	4,752,298.93	1,707,514.91	533,743.47	153,240.58	4,816.64	43,868.68	108,041.60	6,617.10	2,557,842.98	53.82%
Pupil Transportation Services	7800	15,522,627.67	15,812,946.23	6,022,001.79	1,894,827.48	359,545.54	906,455.37	647,610.85	421,072.31	3,968.92	10,255,482.26	64.85%
Operation of Plant	7900	27,226,090.76	27,687,362.64	4,985,716.62	1,667,860.43	3,773,206.49	4,246,447.67	603,478.91	100,419.29	924.70	15,587,854.11	56.30%
Maintenance Of Plant	8100	8,574,000.15	8,580,557.56	2,869,448.61	941,504.08	1,112,094.34	110,617.65	724,995.66	135,594.96	9,011.40	5,703,066.7	66.45%
Administrative Technology Svcs	8200	1,746,835.48	1,687,835.48	843,319.56	272,662.36	4,432.68	9,451.40	5,783.11	14,200.82	232.41	1,150,082.34	66.14%
Community Services	9100	586,134.90	586,234.90	222,881.29	93,150.34	354.90	0.00	23,370.18	479.98	5,878.55	346,115.24	58.05%
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	363,929,531.47	125,244,231.52	43,725,491.29	27,373,267.38	5,230,019.69	8,496,537.77	2,502,735.89	1,308,525.19	213,938,808.73	58.79%
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	18,890,814.79								56,623,206.89	
Total Fund Balance	6/30/2024	25,156,936.56	26,806,231.35								64,538,623.45	
Grand Totals		386,121,223.36	390,735,762.82								278,477,432.18	71.27%

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS - Additional Millage Fund
STATEMENT OF REVENUE
07/01/2023 thru 02/29/2024

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Local Sources	District School Taxes	3411	18,409,214.83	18,409,214.83	16,569,300.84	90.01%
Local Sources - Total			18,409,214.83	18,409,214.83	16,569,300.84	
Revenue			18,409,214.83	18,409,214.83	16,569,300.84	
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	26,175,548.01	93.43%

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS - Additional Millage Fund
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2023 thru 02/29/2024

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Entn Services	Mat Supplies	Cap Outlay	Other Misc.	Totals	% OF Budget
Basic FEPP K-12	5100	3,198,434.45	2,000,000.00	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	12,110,023.58	0.00	0.00	134,069.52	0.00	0.00	3,558,858.85	0.00	3,692,928.37	30.49%
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	7,957,610.41	2,063,211.40	903,732.09	874,513.73	43,376.66	41,011.53	62,062.71	0.00	3,987,908.12	50.11%
Maintenance Of Plant	8100	202,600.77	202,600.77	100,984.80	38,276.60	0.00	0.00	0.00	0.00	0.00	139,241.4	68.73%
Total Expense		21,020,057.64	22,388,771.36	2,164,176.20	942,008.69	1,009,050.49	43,376.66	41,011.53	3,620,921.56	0.00	7,820,545.13	34.93%
Restricted Fund Balance	6/30/2024	6,995,404.36	5,626,690.64								18,355,002.88	
Unassigned Fund Balance	6/30/2024	0.00	0.00								0.00	
Total Fund Balance		6,995,404.36	5,626,690.64								18,355,002.88	
Grand Totals		28,015,462.00	28,015,462.00								26,175,548.01	93.43%

CLAY COUNTY SCHOOL BOARD
DEBT SERVICE FUND
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 02/29/2024

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	28,983.01	107.34%
Total Local Sources		1,000.00	27,000.00	28,983.01	

State Sources

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Racing Commission Funds	3341	219,668.76	219,668.76	111,625.00	50.82%
Total State Sources		219,668.76	219,668.76	111,625.00	

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	2,116,358.68	30.01%
Fund Balance July 1, 2023		513,770.23	513,770.23	513,770.23	
GRAND TOTAL		7,541,679.99	7,566,582.11	2,630,128.91	34.76%

EXPENDITURES

Debt Service

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Redempt Of Prnc	710	6,135,242.17	6,135,242.17	1,535,242.17	25.02%
Interest	720	875,569.71	875,569.71	477,942.88	54.59%
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	2,022,203.93	
Total EXPENDITURES		7,026,811.88	7,026,811.88	2,022,203.93	

FUND BALANCE

Fund Balance

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2024	2750	514,868.11	539,770.23	607,924.98	
GRAND TOTAL		7,541,679.99	7,566,582.11	2,630,128.91	34.76%

CLAY COUNTY SCHOOL BOARD
CAPITAL IMPROVEMENTS FUNDS
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 02/29/2024

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	25,362,844.92	91.85%
Local Sales Taxes	3418	16,000,000.00	16,000,000.00	10,041,395.10	62.76%
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	848,923.43	61,739.89%
Impact Fees	3496	8,804,457.00	8,804,457.00	7,806,271.54	88.66%
Total Local Sources		52,420,654.24	52,420,654.24	44,059,434.99	
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	701,906.00	171,161.07	24.39%
Charter Sch Capital Outlay Revenue	3397	796,000.00	796,000.00	621,197.00	78.04%
Sale of Equipment and Land	3733	0.00	0.00	20,020.00	NA
Total State Sources		2,905,718.00	2,797,906.00	812,378.07	
Total REVENUE AND TRANSFERS		55,326,372.24	55,218,560.24	44,871,813.06	81.26%
Fund Balance July 1, 2023		41,300,962.71	41,300,962.71	41,300,962.71	
GRAND TOTAL		96,627,334.95	96,519,522.95	86,172,775.77	89.28%

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	135,000.00	134,957.13	99.97%
Books Existing 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	5,725.00	25.44%
Buildings & Fixed Equipment	630	20,797,439.59	21,142,641.03	6,606,913.90	31.25%
Dir Purch Bldgs	631	3,948,153.17	2,883,291.99	1,623,667.57	56.31%
Equip \$1000 Over	641	267,541.16	534,424.77	281,898.84	52.75%
Equip L/T \$1000	642	646,946.02	538,750.40	316,791.72	58.80%
Comp Hdw > \$1000	643	600,814.00	529,814.00	4,814.00	0.91%
Cptr Hdw <\$1000	644	1,375,169.58	2,256,469.58	1,092,626.10	48.42%
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	7,150,351.57	1,670,207.87	23.36%
Non-Capital Imprv Other Than Bldgs.	672	6,206,223.02	6,441,264.51	2,591,165.39	40.23%
Capital Remodeling	681	16,002,411.95	14,840,379.48	4,413,820.24	29.74%
Non-Cap Remodeling/Renovations	682	9,180,042.44	10,659,129.86	3,014,504.44	28.28%
Direct Purchase Capital Remodeling	683	904,360.00	676,900.00	243,459.12	35.97%
Dir Purch-Non-Cap Remodeling/Ren.	684	63,781.00	163,691.37	57,017.92	34.83%
Software >\$1000	691	612,143.20	612,143.20	454,536.00	74.25%
Software <\$1000	692	975.00	571.67	571.67	100.00%
CHARTER LCIF	793	0.00	210,000.00	161,299.96	76.81%
CHARTER Cap TAX	795	10,690.43	913,338.00	538,505.28	58.96%
Total Gen Sup Srvc		79,007,690.13	79,631,904.64	29,749,418.29	

Xfer Of Funds

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Xfer To Gen Fnd	910	5,070,000.00	5,070,000.00	2,204,025.00	43.47%
Xfer To Dbt Svc	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	4,179,775.67	
Total EXPENDITURES		90,996,153.25	91,620,367.76	34,041,513.96	37.15%

Fund Balance

Fund Balance June 30, 2024	2750	5,631,181.70	4,899,155.19	52,131,261.81	
GRAND TOTAL		96,627,334.95	96,519,522.95	86,172,775.77	89.28%

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - FOOD SERVICES
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 02/29/2024

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	162,491.38	162.49%
Student Lunches	3451	3,505,185.90	3,505,185.90	1,699,656.85	48.49%
Student Breakfasts	3452	486,817.50	486,817.50	193,340.75	39.72%
Adult Breakfasts/Lunches	3453	1,800.00	1,800.00	14,397.30	799.85%
Student A La Carte	3454	1,660,000.00	1,660,000.00	1,232,992.74	74.28%
Miscellaneous Local Sources	3490	5,000.00	5,000.00	48,964.15	979.28%
Total Local Sources		5,758,803.40	5,758,803.40	3,351,843.17	
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	6,962,439.44	61.24%
School Breakfast Reimbursement	3262	2,718,319.28	2,718,319.28	1,343,645.13	49.43%
After School Snack Reimb	3263	6,500.00	6,500.00	2,152.80	33.12%
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 Federal Thru State & Local		15,798,539.11	16,738,047.45	9,283,448.70	
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	12,721,128.87	
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	22,274,876.54	69.19%

EXPENDITURES

Gen Sup Svc					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Administrator	110	2,098,059.90	2,098,059.90	1,394,993.24	66.55%
Other Support	160	4,937,777.95	4,937,777.95	3,664,560.21	74.21%
Retirement	210	994,355.28	994,355.28	700,508.18	70.45%
Social Security	220	534,846.38	534,846.38	371,071.62	69.38%
Group Insurance	230	1,644,126.96	1,644,126.96	841,462.81	51.18%
Workmans Comp	240	63,833.68	63,833.68	69,967.33	109.61%
Prof Svcs - Substitutes	313	108,500.00	108,500.00	43,767.73	41.10%
Travel-In cnty	331	6,200.00	9,200.00	4,182.39	45.46%
Travel-Out Cnty	332	2,500.00	2,500.00	168.00	6.64%
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	15,888.84	60.45%
Rentals	360	5,914.93	5,914.93	0.00	0.00%
Leases	367	0.00	2,600.00	1,701.14	65.43%
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	1,000.00	831.95	83.20%
Olhr Purch Svc	390	107,388.04	107,388.04	20,675.82	19.25%
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	158,500.00	158,500.00	73,449.76	46.33%
Gasoline	450	6,000.00	6,000.00	4,398.16	73.27%
Diesel Fuel	460	4,000.00	4,000.00	2,000.58	50.01%
Supplies	510	1,081,267.49	918,236.49	531,828.34	57.90%
Toner/Type Fee	515	13,505.30	13,505.30	3,206.91	23.75%
Tech Supplies	519	867.99	5,867.99	601.89	10.26%
Oil & Grease	540	1,000.00	1,000.00	78.00	7.80%
Repair Parts	550	3,500.00	3,500.00	1,191.91	34.05%
Tires & Tubes	560	500.00	500.00	1,501.20	300.24%
Food	570	9,343,453.40	10,441,992.74	6,862,276.82	65.72%
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	214.37	20.42%
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	111,962.43	51.89%
Comp Hdw > \$1000	643	22,500.00	22,500.00	0.00	0.00%
Cptr Hdw <\$1000	644	50,000.00	50,000.00	11,672.58	23.35%
TechRel FFE<\$1000	649	2,500.00	2,500.00	2,019.90	80.80%
Capitalized Remodeling	681	295,555.00	295,555.00	163,263.94	55.24%
Non-Cap Remodeling	682	25,000.00	25,000.00	0.00	0.00%
Dues And Fees	730	30,400.00	40,400.00	30,549.25	75.62%
Misc Ex/Ind Cst	792	250,000.00	235,000.00	181,836.93	77.38%
Total Gen Sup Svc		23,867,768.88	24,809,877.22	15,199,731.75	
Total EXPENDITURES		23,867,768.88	24,809,877.22	15,199,731.75	61.26%
Fund Balance June 30, 2024	2750	7,388,321.30	7,385,721.30	7,075,144.79	
Total Fund Balance		7,388,321.30	7,385,721.30	7,075,144.79	
GRAND TOTAL		31,256,090.18	32,195,598.52	22,274,876.54	69.19%

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - OTHER
STATEMENT OF REVENUE
07/01/2023 thru 02/29/2024

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Federal Direct	Miscellaneous Federal Direct	3199	0.00	417,917.09	26,095.46	6.24%
Federal Direct - Total			0.00	417,917.09	26,095.46	
Fed thru Local and State	Career And Technical Education	3201	320,219.64	420,220.00	171,198.07	40.74%
	Adult General Education	3221	482,064.06	367,563.06	140,810.72	38.31%
	English Literacy And Civics Ed	3222	48,821.30	48,821.30	25,366.35	51.96%
	Title II	3226	1,516,130.85	1,579,766.45	738,300.44	46.73%
	I D E A	3230	9,352,170.31	12,459,170.31	6,226,227.00	49.97%
	Title I - Elem & Secondary Edu	3240	8,601,449.37	9,808,201.71	3,931,900.97	40.09%
	Title III	3241	267,687.89	289,949.26	157,815.83	54.43%
	Twenty-First Century Schools	3242	531,748.77	747,651.03	146,878.18	19.65%
	Other Federal Thru State	3290	173,754.13	223,822.53	66,195.42	29.57%
Fed thru Local & State - Total			21,294,046.32	25,945,165.65	11,604,692.98	
Total			21,294,046.32	26,363,082.74	11,630,788.44	44.12%

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

07/01/2023 thru 02/29/2024

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	6,382,637.07	9,285,724.80	1,571,341.70	544,686.75	157,117.08	0.00	205,637.84	1,157,065.41	6,285.34	3,642,134.12	39.22%
Exceptional	5200	7,029,548.95	8,029,548.95	2,547,686.32	953,751.23	90,861.48	0.00	142,995.26	29,485.31	0.00	3,764,782.60	46.89%
Career Technical Education	5300	256,633.84	357,717.84	0.00	0.00	5,850.00	0.00	28,356.59	107,553.75	12,853.39	154,613.73	43.22%
Adult General	5400	287,015.47	283,175.85	39,388.44	15,792.26	1,090.80	0.00	612.50	18,755.55	0.00	75,639.55	26.71%
Other Instruction	5900	0.00	1,495.58	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	1,986,704.90	732,279.46	258,405.84	64,174.92	0.00	42,902.20	7,968.81	2,129.91	1,107,861.14	55.76%
Instructional Media	6200	7,000.00	4,500.00	83.33	18.87	0.00	0.00	0.00	0.00	0.00	102.20	2.27%
Inst & Curric Dev Services	6300	2,163,524.37	2,215,061.61	1,046,542.18	349,126.74	2,066.01	0.00	255.90	0.00	0.00	1,387,980.83	63.11%
Inst Staff Training Services	6400	2,562,222.89	3,189,022.14	555,527.94	174,166.39	309,030.83	0.00	22,883.35	116,586.54	5,992.40	1,184,087.41	37.13%
Instruction Related Technology	6500	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	674,344.99	814,679.11	0.00	0.00	0.00	0.00	0.00	0.00	286,238.46	286,238.46	35.14%
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	0.00	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	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	157,701.04	0.00	0.00	4,472.66	0.00	0.00	0.00	0.00	4,472.66	2.84%
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	26,363,082.74	6,502,694.99	2,298,660.91	634,951.03	0.00	443,646.64	1,437,415.37	313,399.50	11,630,788.44	44.12%

CLAY COUNTY SCHOOL BOARD
CARES ACT AND ARP FUNDS - 44X
STATEMENT OF REVENUE
07/01/2023 thru 02/29/2024

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Fed thru Local & State	CARES ACT ESSER	3271	17,056,158.93	17,195,694.93	7,980,399.97	46.41%
Fed thru Local & State - Total			17,056,158.93	17,195,694.93	7,980,399.97	
Total			17,056,158.93	17,195,694.93	7,980,399.97	46.41%

CLAY COUNTY SCHOOL BOARD
CARES ACT AND ARP FUNDS - 44X
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2023 thru 02/29/2024

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp. Benefits	Purch Services	Eng. Services	Matl/ Supplies	Cap Outlay	Other Misc.	Totals	% OF Budget
Basic FEPP K-12	5100	9,070,426.85	9,433,423.85	709,393.52	70,244.52	545,423.48	0.00	54,190,157	117,231.38	5,467.00	1,989,661.47	21.09%
Exceptional Education	5200	825,076.71	827,855.15	51,324.62	14,669.31	19,580.40	0.00	549,886.31	81,596.31	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	983.20	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	1,982.87	175.00	9,801.95	0.00	0.00	357,557.65	157.48%
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	3,571.13	145.48	0.00	651.31	0.00	8,200.00	22,268.16	14.98%
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 Board	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%
7100	0.00	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	504,530.84	0.00	0.00	0.00	0.00	0.00	0.00	76,512.80	76,512.80	15.17%
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	4,453,004.54	0.00	0.00	0.00	0.00	0.00	3,499,415.66	0.00	3,499,415.66	78.59%
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	300,810.29	85,382.63	18,585.86	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	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		17,056,158.93	17,195,694.93	2,110,010.71	258,687.49	621,295.64	175.00	1,129,056.12	3,770,795.21	90,179.80	7,980,399.97	46.41%

CLAY COUNTY SCHOOL BOARD
PROPERTY AND CASUALTY SELF INSURANCE FUND 711
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 02/29/2024

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	152,415.51	42.34%
Charges For Services	3481	4,194,899.60	4,194,899.60	1,958,368.49	46.68%
Total Local Sources		4,554,899.60	4,554,899.60	2,110,784.00	
Total REVENUE AND TRANSFERS		4,554,899.60	4,554,899.60	2,110,784.00	46.34%
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	4,589,670.22	65.25%

EXPENDITURES

Gen Sup Srvc

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Workmans Comp	240	1,284,645.36	1,284,645.36	900,922.80	70.13%
Pro & Tech Services	310	175,664.67	175,664.67	51,003.00	29.03%
Ins & Bond Prem	320	2,114,855.93	2,514,855.93	2,303,169.71	91.58%
Insurance Claims	321	561,608.15	561,608.15	0.00	0.00%
Total Gen Sup Srvc		4,136,774.11	4,536,774.11	3,255,095.51	

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	3,255,095.51	

FUND BALANCE

Fund Balance

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2024	2750	4,897,011.71	1,497,011.71	1,334,574.71	
GRAND TOTAL		7,033,785.82	7,033,785.82	4,589,670.22	65.25%

CLAY COUNTY SCHOOL BOARD
HEALTH SELF INSURANCE FUND 712
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 2/29/2024

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	31,871.88	40.86%
Charges For Services	3481	34,332,000.00	34,332,000.00	18,094,065.10	52.70%
Miscellaneous Local Sources	3490	150,000.00	150,000.00	106,097.95	70.73%
Total Local Sources		34,560,000.00	34,560,000.00	18,232,034.93	
Total REVENUE AND TRANSFERS		34,560,000.00	34,560,000.00	18,232,034.93	52.75%
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	25,174,260.60	60.66%

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	1,458,601.36	48.62%
Excess Insurance Premiums	320	1,550,000.00	1,760,000.00	1,154,645.19	65.60%
Insurance Claims (Medical)	322	18,017,210.00	18,017,210.00	13,370,472.02	74.21%
Insurance Claims (Prescriptions)	323	9,000,000.00	13,000,000.00	8,954,641.37	68.88%
Board Stamps	371	3,000.00	3,000.00	2,441.57	81.39%
Total Gen Sup Svc		31,570,210.00	35,780,210.00	24,940,801.51	

WELLNESS DEPARTMENT					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Administrator	110	71,950.00	71,950.00	48,044.38	66.77%
Retirement	210	8,650.00	8,650.00	6,519.66	75.37%
Social Security	220	5,050.00	5,050.00	3,548.14	70.26%
Group Insurance	230	8,650.00	8,650.00	4,841.16	55.97%
Workmans Comp	240	1,300.00	1,300.00	686.90	52.84%
Pro & Tech Serv	310	152,000.00	152,000.00	76,629.00	50.41%
Travel	330	5,000.00	5,000.00	0.00	0.00%
Repairs And Maintenance	350	50.00	83.50	83.50	100.00%
Cell Phone Fee	378	1,000.00	1,000.00	202.04	20.20%
Othr Purch Svc	390	578,000.00	561,485.12	15,104.86	2.69%
Printing	391	0.00	16.26	16.26	100.00%
Gasoline	450	1,200.00	1,200.00	243.96	20.33%
Supplies	510	5,200.00	6,350.00	6,153.16	96.90%
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	883.30	110.41%
Sub-Total		843,850.00	879,295.32	171,251.36	
Total EXPENDITURES		32,414,060.00	36,659,505.32	25,112,052.87	68.50%

FUND BALANCE

Fund Balance					
	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2024	2750	9,088,165.67	4,842,720.35	62,207.73	
GRAND TOTAL		41,502,225.67	41,502,225.67	25,174,260.60	60.66%