

**CLAY COUNTY SCHOOL BOARD  
GENERAL FUND  
STATEMENT OF REVENUE  
07/01/2025 thru 12/31/2025**

		Acct#	Adopted Budget	Amended Budget	Actual	% Collected
Federal Direct	Federal Impact Aid	3121	550,000.00	550,000.00	41,453.00	7.54%
	R O T C	3191	500,000.00	506,284.00	177,263.28	35.01%
<b>Federal Direct</b>	<b>- Total</b>		<b>1,050,000.00</b>	<b>1,056,284.00</b>	<b>218,716.28</b>	
Fed through Local and State	Federal Through Local Revenue	3280	0.00	219,333.60	91,388.94	41.67%
	Medicaid	3202	2,000,000.00	2,000,000.00	262,000.83	13.10%
	Other Federal Thru State	3290	0.00	4,933.13	4,933.13	100.00%
<b>Fed through Local and State</b>	<b>- Total</b>		<b>2,000,000.00</b>	<b>2,224,266.73</b>	<b>358,322.90</b>	
Rev from State Sources	Class Size Reduction	3355	36,766,787.00	36,766,787.00	18,383,394.00	50.00%
	CO&DS Withheld/Admin Expense	3323	24,000.00	24,000.00	0.00	0.00%
	Florida Educ Finance Program	3310	227,520,714.00	227,520,714.00	113,800,901.00	50.02%
	Miscellaneous State Revenue	3390	1,814,592.00	1,960,833.00	1,035,146.17	52.79%
	Other Misc State Revenue	3399	0.00	108,599.45	67,827.45	62.46%
	State License Tax	3343	35,000.00	35,000.00	23,523.23	67.21%
	School Recognition	3361	0.00	0.00	1,834,847.00	N/A
	Voluntary Pre-K	3370	85,000.00	85,000.00	40,282.53	47.39%
		3371	475,000.00	475,000.00	189,126.26	39.82%
	Workforce Dev CAP Grant	3316	3,956,156.25	3,956,156.25	2,028,687.50	51.28%
	Workforce Development	3315	1,154,458.00	1,100,000.00	577,224.00	52.47%
	Workforce Performance Incentiv	3317	10,000.00	10,000.00	1,603.00	16.03%
<b>Rev from State Sources</b>	<b>- Total</b>		<b>271,841,707.25</b>	<b>272,042,089.70</b>	<b>137,982,562.14</b>	
Rev from Local Sources	Bus Fees Except for Schools	3491	0.00	0.00	186,114.23	N/A
	District School Taxes	3411	79,363,106.00	79,306,622.00	65,621,859.42	82.74%
	Receipt Of Food Serv Ind Cost	3499	300,000.00	300,000.00	0.00	0.00%
	Adult Gen Educ Course Fee-GED	3461	30,000.00	30,000.00	24,390.00	81.30%
	Gifts Grants & Bequests	3440	100,000.00	149,417.00	69,402.08	46.45%
	Interest Incl Profit On Inves	3430	2,000,000.00	2,000,000.00	887,244.10	44.36%
	Lost Damaged &Sale Of Textbook	3498	1,000.00	1,000.00	(648.93)	-64.89%
	Miscellaneous Local Sources	3490	3,103,146.76	3,140,892.97	1,733,929.59	55.20%
	Other Schl Class Fees	3479	30,000.00	30,000.00	43,289.08	144.30%
	Other Student Fees	3469	19,685.75	21,102.50	12,644.13	59.92%
	Other Misc Local Sources	3495	500,000.00	564,308.25	873,964.27	154.87%
	Preschool Program Fees	3471	500,000.00	500,000.00	231,783.27	46.36%
	Receipt Of Fed Indirect Cost	3494	590,000.00	590,000.00	104,299.17	17.68%
	Refund Of Prior Year's Expense	3497	100,000.00	100,000.00	1,896.25	1.90%
	Rent	3425	500,000.00	500,000.00	340,487.74	68.10%
	Tax Redemptions	3421	1,000,000.00	1,000,000.00	13,622.75	1.36%
	Transportation Services	3492	2,271.85	27,523.85	35,605.22	129.36%
<b>Rev from Local Sources</b>	<b>- Total</b>		<b>88,139,210.36</b>	<b>88,260,866.57</b>	<b>70,179,882.37</b>	<b>79.51%</b>
Transfers	Interfund Transfer	3650	2,000,000.00	2,000,000.00	0.00	0.00%
	Transfer From Capital Projects	3630	10,769,980.00	12,138,753.00	342,781.00	2.82%
<b>Transfers</b>	<b>- Total</b>		<b>12,769,980.00</b>	<b>14,138,753.00</b>	<b>342,781.00</b>	<b>2.42%</b>
Other Financing Sources	Addtl Mill Contribution	3732	0.00	0.00	0.00	N/A
	Insurance Loss Recoveries	3740	5,000.00	5,000.00	0.00	0.00%
	Sale Of Equipment	3733	50,000.00	50,000.00	110,561.04	221.12%
<b>Other Financing Sources</b>	<b>- Total</b>		<b>55,000.00</b>	<b>55,000.00</b>	<b>110,561.04</b>	<b>201.02%</b>
<b>Total Revenue and Transfers</b>			<b>375,855,897.61</b>	<b>377,777,260.00</b>	<b>209,192,825.73</b>	<b>55.37%</b>
Fund Balance	July 1, 2025		20,069,155.42	20,069,155.42	20,069,155.42	
<b>GRAND TOTAL</b>			<b>395,925,053.03</b>	<b>397,846,415.42</b>	<b>229,261,981.15</b>	



**CLAY COUNTY SCHOOL BOARD**  
**GENERAL FUND - Additional Millage Fund**  
**STATEMENT OF REVENUE**  
**07/01/2025 thru 12/31/2025**

		<b>Acct#</b>	<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>% Collected</b>
Local Sources	District School Taxes	3411	21,040,061.00	21,040,061.00	17,049,157.09	81.03%
Local Sources	Tax Redemptions	3421	0.00	0.00	1,731.80	N/A
<b>Local Sources - Total</b>			<b>21,040,061.00</b>	<b>21,040,061.00</b>	<b>17,050,888.89</b>	
Fund Balance, July 1, 2025	Fund Balance	2750	13,210,798.76	13,210,798.76	13,210,798.69	100.00%
<b>Fund Balance - Total</b>			<b>13,210,798.76</b>	<b>13,210,798.76</b>	<b>13,210,798.69</b>	
<b>Grand Total</b>			<b>34,250,859.76</b>	<b>34,250,859.76</b>	<b>30,261,687.58</b>	



**CLAY COUNTY SCHOOL BOARD  
DEBT SERVICE FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS  
07/01/2025 thru 12/31/2025**

**Revenues and Transfers**

**Local Sources**

	Acct#	Adopted Budget	Amended Budget	Actual	% Collected
Interest Incl Profit On Inves	3430	1,000.00	1,000.00	8,527.16	852.72%
<b>Total Interest Incl Profit On Inves</b>		<b>1,000.00</b>	<b>1,000.00</b>	<b>8,527.16</b>	<b>531.18%</b>

**State Sources**

Racing Commission Funds	3341	225,575.00	225,575.00	0.00	0.00%
<b>Total Racing Commission Funds</b>		<b>225,575.00</b>	<b>225,575.00</b>	<b>0.00</b>	<b>0.00%</b>

**Transfers**

Transfer From Capital Projects	3630	6,222,559.42	6,222,559.42	0.00	0.00%
<b>Total Transfer From Capital Projects</b>		<b>6,222,559.42</b>	<b>6,222,559.42</b>	<b>0.00</b>	
<b>Total REVENUE AND TRANSFERS</b>		<b>6,449,134.42</b>	<b>6,449,134.42</b>	<b>8,527.16</b>	<b>0.08%</b>
<b>Total FUND BALANCE July 1, 2025</b>		<b>436,731.64</b>	<b>436,731.64</b>	<b>436,731.64</b>	
<b>GRAND TOTAL</b>		<b>6,885,866.06</b>	<b>6,885,866.06</b>	<b>445,258.80</b>	

**EXPENDITURES**

**Debt Service**

	Acct#	Adopted Budget	Amended Budget	Actual	% Expended
Redempt Of Prmc	710	4,068,330.71	4,068,330.71	0.00	0.00%
Interest	720	2,365,803.71	2,365,803.71	30,787.50	1.30%
Dues And Fees	730	5,000.00	5,000.00	3,000.00	60.00%
<b>Total Debt Service</b>		<b>6,439,134.42</b>	<b>6,439,134.42</b>	<b>33,787.50</b>	<b>0.52%</b>
<b>Total EXPENDITURES</b>		<b>6,439,134.42</b>	<b>6,439,134.42</b>	<b>33,787.50</b>	<b>0.52%</b>

**Fund Balance**

	Acct#	Adopted Budget	Amended Budget	Actual
Fund Balance, July 1, 2025	7/1/2025	436,731.64	436,731.64	436,731.64
Fund Balance Contribution	6/30/2026	10,000.00	10,000.00	(25,260.34)
Projected Ending Fund Balance	6/30/2026	446,731.64	446,731.64	411,471.30
<b>GRAND TOTAL</b>		<b>6,885,866.06</b>	<b>6,885,866.06</b>	

**CLAY COUNTY SCHOOL BOARD  
CAPITAL IMPROVEMENTS FUNDS  
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS  
07/01/2025 thru 12/31/2025**

**REVENUE AND TRANSFERS**

**State Sources**

	Acct #	Adopted Budget	Amended Budget	Actual	% Collected
CO & DS Distributd To District	3321	1,600,000.00	1,600,000.00		0.00%
Interest On Undistrib CO & DS	3325	46,500.00	46,500.00	0.00	0.00%
Miscellaneous State Revenue	3390	0.00	0.00	51,209.14	0.00%
Charter Sch Capital Ou Revenue	3397	0.00	1,368,773.00	571,510.00	41.75%
<b>Total State Sources</b>		<b>1,646,500.00</b>	<b>3,015,273.00</b>	<b>622,719.14</b>	

**Local Sources**

	Acct #	Adopted Budget	Amended Budget	Actual	% Collected
District Local Cap Improv Taxes	3413	31,560,212.00	31,560,212.00	26,095,650.58	82.69%
Local Sales Taxes	3418	20,000,000.00	20,000,000.00	7,588,208.56	37.94%
Tax Redemptions	3421	0.00	0.00	4,713.15	0.00%
Interest Incl Profit On Inves	3430	675,000.00	688,000.00	372,841.58	54.19%
Miscellaneous Local Sources	3490	0.00	0.00	576,211.95	0.00%
Impact Fees	3496	9,500,000.00	9,500,000.00	6,794,198.58	71.52%
<b>Total Local Sources</b>		<b>61,735,212.00</b>	<b>61,748,212.00</b>	<b>41,431,824.40</b>	<b>67.10%</b>
<b>Total REVENUE AND TRANSFERS</b>		<b>63,381,712.00</b>	<b>64,763,485.00</b>	<b>42,054,543.54</b>	<b>64.94%</b>
<b>Total Fund Balance July 1, 2025</b>		<b>58,518,315.76</b>	<b>58,518,315.76</b>	<b>58,518,315.76</b>	
<b>GRAND TOTAL</b>		<b>121,900,027.76</b>	<b>123,281,800.76</b>	<b>100,572,859.30</b>	<b>81.58%</b>

**EXPENDITURES**

	Acct #	Adopted Budget	Amended Budget	Actual	% Expended
Redemption Of Principal	710	312,520.00	0.00	0.00	N/A
Interest	720	766.74	766.74	0.00	0.00%
Dues And Fees	730	0.00	0.00	0.00	N/A
<b>Total Debt Service</b>		<b>313,286.74</b>	<b>766.74</b>	<b>0.00</b>	

**General Support Srvc**

	Acct #	Adopted Budget	Amended Budget	Actual	% Expended
Buildings & Fixed Equipment	630	31,320,020.59	31,320,020.59	9,754,252.04	31.14%
Direct Purchases, Buildings	631	3,945,601.67	3,945,601.67	860,419.41	21.81%
Equipment \$1000 & Over	641	565,274.42	565,274.42	415,274.32	73.46%
Equipment Less Than \$1000	642	1,118,600.56	1,118,600.56	913,100.56	81.63%
Comp Hdw \$1000 & Over	643	88,493.44	88,493.44	88,493.44	100.00%
Comp Hdw < \$1000	644	231,057.47	231,057.47	231,057.47	100.00%
Tech Rel Fix/Equip > \$1000	648	200,000.00	200,000.00	0.00	0.00%
Tech Rel FFE < \$1000	649	250,781.53	250,781.53	781.53	0.31%
School Buses	651	6,976,612.93	6,976,612.93	4,575,769.35	65.59%
Land	660	1,000.00	1,000.00	0.00	0.00%
Cap Imp Other than Bldgs	671	4,626,190.53	4,626,190.53	669,230.11	14.47%
Non-Capitalized Improvement	672	3,793,001.40	3,793,001.40	617,613.61	16.28%
Direct Purchase Capitalized	673	1,964,056.77	1,964,056.77	46,251.00	2.35%
Capitalized Remodeling	681	24,063,601.72	24,063,601.72	6,038,282.60	25.09%
Non-Cap Remodeling/Renovations	682	15,575,968.75	15,575,968.75	4,715,984.86	30.28%
Direct Purch-Capitilzsd Remodel	683	4,707,193.65	4,707,193.65	693,857.32	14.74%
Dir Purch-Non-Cap Remodel	684	715,901.27	715,901.27	349,518.86	48.82%
Software \$1000 & Over	691	0.00	312,520.00	289,391.06	92.60%
CHARTER LCIF	793	1,005,953.36	1,005,953.36	0.00	0.00%
CHARTER Capital SALES TAX	795	1,140,000.00	1,140,000.00	461,258.28	40.46%
<b>Total General Support Srvc</b>		<b>102,289,310.06</b>	<b>102,601,830.06</b>	<b>30,720,535.82</b>	<b>29.94%</b>

**Transfer Of Funds**

	Acct #	Adopted Budget	Amended Budget	Actual	% Expended
Transfer To General Fund	910	10,769,980.00	10,769,980.00	342,781.00	3.18%
Transfers To Debt Service Fund	920	6,222,559.42	6,222,559.42	0.00	0.00%
<b>Total Transfer Of Funds</b>		<b>16,992,539.42</b>	<b>16,992,539.42</b>	<b>342,781.00</b>	
<b>Total EXPENDITURES</b>		<b>119,595,136.22</b>	<b>119,595,136.22</b>	<b>31,063,316.82</b>	<b>25.97%</b>

**Fund Balance**

	Acct #	Adopted Budget	Amended Budget	Actual
Fund Balance, July 1, 2025	7/1/2025	58,518,315.76	58,518,315.76	58,518,315.76
Fund Balance Contribution	6/30/2026	(56,213,424.22)	(54,831,651.22)	10,991,226.72
Projected Ending Fund Balance	6/30/2026	2,304,891.54	3,686,664.54	69,509,542.48
<b>GRAND TOTAL</b>		<b>121,900,027.76</b>	<b>123,281,800.76</b>	

**CLAY COUNTY SCHOOL BOARD**  
**SPECIAL REVENUE FUNDS - FOOD SERVICES**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2025 thru 12/31/2025**

**REVENUE AND TRANSFERS**

**Fed through Local and State**

	ACCT#	Adopted Budget	Amended Budget	Actual	% Collected
School Lunch Reimbursement	3261	12,431,765.50	12,431,765.50	4,575,353.20	36.80%
School Breakfast Reimbursement	3262	3,006,300.00	3,006,300.00	612,197.88	20.36%
After School Snack Reimb	3263	0.00	0.00	2,589.30	N/A
U S D A Donated Commoditi	3265	1,600,000.00	0.00	0.00	N/A
Cash in Lieu of Donated Foods	3266	0.00	0.00	0.00	N/A
Summer Food Service Program	3267	100,000.00	100,000.00	78,624.04	78.62%
<b>Total Fed through Local and State</b>		<b>17,138,065.50</b>	<b>15,538,065.50</b>	<b>5,268,764.42</b>	<b>33.91%</b>

**Other Financing Sources**

	ACCT#	Adopted Budget	Amended Budget	Actual	% Collected
Sale Of Equipment	3733	0.00	0.00	35,000.00	N/A
<b>Total Other Financing Sources</b>		<b>0.00</b>	<b>0.00</b>	<b>35,000.00</b>	

**Rev from Local Sources**

	ACCT#	Adopted Budget	Amended Budget	Actual	% Collected
Interest Incl Profit On Inves	3430	150,000.00	150,000.00	79,214.86	52.81%
Gifts Grants & Bequests	3440	0.00	0.00	0.00	N/A
Student Lunches	3451	2,767,750.00	2,767,750.00	1,087,925.40	39.31%
Student Breakfasts	3452	338,750.00	338,750.00	110,605.10	32.65%
Adult Breakfasts/Lunches	3453	130,000.00	130,000.00	527.75	0.41%
Student A La Carte	3454	2,000,000.00	2,000,000.00	869,532.67	43.48%
Miscellaneous Local Sources	3490	5,000.00	5,000.00	2,302.16	46.04%
<b>Total Rev from Local Sources</b>		<b>5,391,500.00</b>	<b>5,391,500.00</b>	<b>2,150,107.94</b>	<b>39.88%</b>

**Rev from State Sources**

	ACCT#	Adopted Budget	Amended Budget	Actual	% Collected
School Breakfast Supplement	3337	60,000.00	60,000.00	34,824.00	58.04%
School Lunch Supplement	3338	85,000.00	85,000.00	47,176.00	55.50%
<b>Total Rev from State Sources</b>		<b>145,000.00</b>	<b>145,000.00</b>	<b>82,000.00</b>	
<b>TOTAL REVENUE AND TRANSFERS</b>		<b>22,674,565.50</b>	<b>21,074,565.50</b>	<b>7,535,872.36</b>	<b>35.76%</b>

Fund Balance July 1,2025

		9,183,583.77	9,183,583.77	9,183,583.77	
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<b>GRAND TOTAL</b>		<b>31,858,149.27</b>	<b>30,258,149.27</b>	<b>16,719,456.13</b>	<b>55.26%</b>
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**EXPENDITURES**

	ACCT#	Adopted Budget	Amended Budget	Actual	% Expended
Administrator	110	2,145,285.03	2,145,285.03	984,653.29	45.90%
Other Support	160	5,212,709.15	5,212,709.15	2,660,345.86	51.04%
Retirement	210	1,071,664.41	1,071,664.41	525,388.94	49.03%
Social Security	220	560,118.50	560,118.50	270,170.24	48.23%
Group Insurance	230	1,101,493.00	1,101,493.00	546,408.30	49.61%
Workmans Comp	240	57,281.88	57,281.88	53,025.70	92.57%
Pro & Tech Serv	310	0.00	0.00	5,800.00	N/A

Prof Svcs - Su	313	100,500.00	100,500.00	34,692.50	34.52%
Travel-In cnty	331	6,500.00	6,500.00	593.74	9.13%
Travel-Out Cnty	332	2,500.00	2,500.00	190.13	7.61%
Trvl-Out State	333	2,500.00	2,500.00	0.00	0.00%
Travel-Reg Fees	334	500.00	500.00	245.00	49.00%
Repairs And Mai	350	26,010.00	26,010.00	2,915.98	11.21%
Rentals	360	5,000.00	5,000.00	0.00	0.00%
Leases	367	4,000.00	4,000.00	1,215.10	30.38%
Tech Rentals	369	44,000.00	44,000.00	42,205.51	95.92%
Stamps	371	15,000.00	15,000.00	9,250.00	61.67%
Cell Phones	378	1,500.00	1,500.00	374.42	24.96%
Othr Purch Srvc	390	85,741.99	85,741.99	25,040.09	29.20%
Printing	391	15,000.00	15,000.00	4,720.05	31.47%
Bottled Gas	420	4,000.00	4,000.00	0.00	0.00%
Electricity	430	181,400.00	181,400.00	29,568.18	16.30%
Gasoline	450	9,000.00	9,000.00	4,101.92	45.58%
Diesel Fuel	460	4,000.00	4,000.00	712.30	17.81%
Supplies	510	735,430.21	735,430.21	345,044.88	46.92%
TonerType Fee	515	17,292.05	17,292.05	2,384.95	13.79%
Tech Supplies	519	800.00	800.00	119.85	14.98%
Oil & Grease	540	1,000.00	1,000.00	40.16	4.02%
Repair Parts	550	3,500.00	3,500.00	1,635.54	46.73%
Tires & Tubes	560	2,000.00	2,000.00	807.88	40.39%
Food	570	9,212,058.33	9,212,058.33	4,224,320.30	45.86%
Commodities	580	1,600,000.00	1,600,000.00	0.00	0.00%
AV Mat L/T \$1000	622	500.00	500.00	0.00	0.00%
Equip \$1000 Over	641	150,000.00	150,000.00	12,668.60	8.45%
Equip L/T \$1000	642	10,000.00	10,000.00	7,395.88	73.96%
Comp Hdw > \$1000	643	5,000.00	5,000.00	0.00	0.00%
Cptr Hdwr <\$1000	644	50,000.00	50,000.00	8,108.80	16.22%
TechRel FFE<1000	649	100.00	100.00	0.00	0.00%
Cap Remodlg	681	251,545.00	251,545.00	101,545.00	40.37%
Dues And Fees	730	30,196.00	30,196.00	30,950.33	102.50%
Misc Expense	790	500,000.00	500,000.00	0.00	0.00%
<b>Total</b>		<b>23,225,125.55</b>	<b>23,225,125.55</b>	<b>9,936,639.42</b>	<b>42.78%</b>

### Fund Balance

	ACCT#	Adopted Budget	Amended Budget	Actual
Fund Balance, July 1, 2025		9,183,583.77	9,183,583.77	9,183,583.77
Fund Balance Contribution	6/30/2026	(550,560.05)	(2,150,560.05)	(2,400,767.06)
Projected Ending Fund Balance	6/30/2026	8,633,023.72	7,033,023.72	6,782,816.71
<b>GRAND TOTAL</b>		<b>31,858,149.27</b>	<b>30,258,149.27</b>	

**CLAY COUNTY SCHOOL BOARD  
SPECIAL REVENUE FUNDS - OTHER  
STATEMENT OF REVENUE  
07/01/2025 thru 12/31/2025**

		<b>Acct#</b>	<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>% Collected</b>
Fed through Local and State	Career And Technical Education	3201	367,631.46	367,631.00	59,913.64	16.30%
	Adult General Education	3221	451,859.09	451,859.00	69,581.55	15.40%
	English Literacy And Civics Ed	3222	38,958.00	38,958.00	0.00	0.00%
	Title II	3226	5,945.00	1,059,289.00	150,136.40	14.17%
	I D E A	3230	9,739,772.86	11,534,704.00	1,588,912.67	13.78%
	Title I - Elem & Secondary Edu	3240	5,919,585.58	5,968,593.00	747,572.64	12.53%
	Title III	3241	7,585.88	48,446.00	103,808.10	214.28%
	Title IV	3242	309,711.02	461,749.00	82,253.49	17.81%
	Other Federal Thru State	3290	172,904.83	172,905.00	15,889.10	9.19%
<b>Fed through Local and State - Total</b>			<b>17,013,953.72</b>	<b>20,104,134.00</b>	<b>2,818,067.59</b>	<b>14.02%</b>
Transfers	Transfer From General Fund	3610	875,738.96	473,256.45	0.00	0.00%
<b>Transfers - Total</b>			<b>875,738.96</b>	<b>473,256.45</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenues and Transfer</b>			<b>17,889,692.68</b>	<b>20,577,390.45</b>	<b>2,818,067.59</b>	
<b>GRAND Total</b>			<b>17,889,692.68</b>	<b>20,577,390.45</b>	<b>2,818,067.59</b>	

**CLAY COUNTY SCHOOL BOARD  
SPECIAL REVENUE FUNDS - OTHER  
STATEMENT OF EXPENDITURES AND TRANSFERS  
07/01/2025 thru 12/31/2025**

	Acct#	Adopted Budget	Amended Budget	Salaried	Emp Benefits	Pur Services	Eng Services	Mat Supplies	Cap Outlay	Other Transfers	Total Actual	% Expended
Basic FEFP K-12	5100	5,619,651.37	5,476,911.70	1,242,810.89	467,847.03	203,828.95	0.00	70,741.63	202,696.62	14,949.50	2,202,874.62	40.22%
Exceptional	5200	5,172,638.93	5,947,614.75	1,721,394.09	639,063.76	52,280.25	0.00	1,496.07	8,824.75	0.00	2,423,058.92	40.74%
Applied Technology	5300	321,682.46	321,682.46	0.00	0.00	0.00	0.00	9,450.49	68,894.01	13,370.00	91,714.50	28.51%
Adult General	5400	289,460.09	289,460.09	69,086.16	24,557.33	0.00	0.00	582.23	0.00	2,520.00	96,745.72	33.42%
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%
<b>Total Expense for 5000</b>		<b>11,403,432.85</b>	<b>12,035,669.00</b>	<b>3,033,291.14</b>	<b>1,131,468.12</b>	<b>256,109.20</b>	<b>0.00</b>	<b>82,270.42</b>	<b>280,415.38</b>	<b>30,839.50</b>	<b>4,814,393.76</b>	<b>40.00%</b>

	Acct#	Adopted Budget	Amended Budget	Salaried	Emp Benefits	Pur Services	Eng Services	Mat Supplies	Cap Outlay	Other Transfers	Total Actual	% Expended
Pupil Personnel Services	6100	1,795,915.54	1,958,459.00	569,772.95	203,954.13	62,197.72	0.00	20,317.56	0.00	0.00	856,242.36	43.72%
Inst & Curric Dev Services	6300	3,514,658.00	3,859,884.00	984,160.99	336,739.10	2,583.51	0.00	0.00	0.00	3,250.00	1,326,733.60	34.37%
Inst Staff Training Services	6400	1,113,207.51	2,291,292.00	432,174.26	125,033.24	105,175.78	0.00	7,819.46	7,438.60	1,957.00	679,598.34	29.66%
General Administration	7200	27,610.43	713,415.00	0.00	0.00	0.00	0.00	0.00	0.00	104,299.17	104,299.17	14.62%
Central Services	7700	1,374.00	48,752.83	4,597.50	416.29	1,374.00	0.00	0.00	0.00	0.00	6,387.79	13.10%
Pupil Transportation Services	7800	33,494.35	33,494.35	0.00	0.00	2,848.43	0.00	0.00	0.00	0.00	2,848.43	8.50%
<b>Total Expenses for - 6000-9999</b>		<b>6,486,259.83</b>	<b>8,905,297.18</b>	<b>1,990,705.70</b>	<b>666,142.76</b>	<b>174,179.44</b>	<b>0.00</b>	<b>28,137.02</b>	<b>7,438.60</b>	<b>109,506.17</b>	<b>2,976,109.69</b>	<b>33.42%</b>
<b>Grand Total Expenses</b>		<b>17,889,692.68</b>	<b>20,940,966.18</b>	<b>5,023,996.84</b>	<b>1,797,610.88</b>	<b>430,288.64</b>	<b>0.00</b>	<b>110,407.44</b>	<b>287,853.98</b>	<b>140,345.67</b>	<b>7,790,503.45</b>	<b>37.20%</b>

**CLAY COUNTY SCHOOL BOARD**  
**PROPERTY AND CASUALTY SPECIAL INSURANCE FUND 711**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2025 thru 12/31/2025**

**Local Sources**

	<b>ACCT#</b>	<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>% Collected</b>
Interest Incl Profit On Inves	3430	150,000.00	150,000.00	39,723.74	26.48%
Charges for Services	3481	3,200,000.00	3,200,000.00	1,470,995.19	0.00%
Operating Revenue	3489	3,200.00	3,200.00	108,426.74	3,388.34%
Refund of Prior Year's Expense	3497	0.00	0.00	0.00	0.00%
<b>Local Sources - Total</b>		<b>3,353,200.00</b>	<b>3,353,200.00</b>	<b>1,619,145.67</b>	<b>48.29%</b>
<b>Total REVENUE AND TRANSFERS</b>		<b>3,353,200.00</b>	<b>3,353,200.00</b>	<b>1,619,145.67</b>	<b>48.29%</b>
<b>Total Fund Balance July 1, 2025</b>		<b>776,218.58</b>	<b>776,218.58</b>	<b>776,218.58</b>	
<b>GRAND TOTAL</b>		<b>4,129,418.58</b>	<b>4,129,418.58</b>	<b>2,395,364.25</b>	

**EXPENDITURES**

	<b>ACCT#</b>	<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>% Expended</b>
Ins & Bond Prem	320	521,345.00	0.00	0.00	0.00%
Liability Insurance	321	750,000.00	0.00	0.00	0.00%
Pro & Tech Serv	310	175,501.50	0.00	25,501.50	0.00%
Workmans Comp	240	1,600,000.00	0.00	0.00	0.00%
Admin Fees	774	0.00	175,501.50	44,247.37	25.21%
Claims Exp	770	0.00	1,600,000.00	548,781.68	34.30%
Excess Insurance	772	0.00	521,345.00	3,329	0.64%
Liability Exp	771	0.00	750,000.00	488,560	65.14%
<b>Total Internal Service Proprietary</b>		<b>3,046,846.50</b>	<b>3,046,846.50</b>	<b>1,110,419.55</b>	<b>36.44%</b>

**Fund Balance**

	<b>ACCT#</b>	<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>Actual</b>
Fund Balance, July 1, 2025	7/1/2025	776,218.58	776,218.58	776,218.58
Fund Balance Contribution	6/30/2026	306,353.50	306,353.50	508,726.12
Projected Ending Fund Balance	6/30/2026	1,082,572.08	1,082,572.08	1,284,944.70
<b>GRAND TOTAL</b>		<b>4,129,418.58</b>	<b>4,129,418.58</b>	

**CLAY COUNTY SCHOOL BOARD  
HEALTH SELF INSURANCE FUND 712  
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS  
07/01/2025 thru 12/31/2025**

**Local Sources**

	ACCT#	Adopted Budget	Amended Budget	Actual	% Collected
Interest Incl Profit On Inves	3430	40,000.00	40,000.00	12,566.76	31.42%
Charges for Services	3481	36,500,000.00	36,500,000.00	13,936,859.68	38.18%
Operating Revenue	3489	5,000,000.00	5,000,000.00	3,318,242.92	66.36%
Misc Local Resources	3495	200,000.00	200,000.00	364,555.21	182.28%
Refund of Prior Year's Expense	3497	0.00	0.00	91,477.43	0.00%
<b>3400 - Total</b>		<b>41,740,000.00</b>	<b>41,740,000.00</b>	<b>17,723,702.00</b>	<b>42.46%</b>
<b>Total REVENUE AND TRANSFERS</b>		<b>41,740,000.00</b>	<b>41,740,000.00</b>	<b>17,723,702.00</b>	<b>42.46%</b>
<b>Fund Balance July 1,2025</b>		<b>5,446,056.19</b>	<b>5,446,056.19</b>	<b>5,446,056.19</b>	
<b>GRAND TOTAL</b>		<b>47,186,056.19</b>	<b>47,186,056.19</b>	<b>23,169,758.19</b>	

**EXPENDITURES**

	ACCT#	Adopted Budget	Amended Budget	Actual	% Expended
Administrator	110	75,688.84	75,688.84	39,170.88	51.75%
Other Support	160	36,699.00	36,699.00	11,819.88	32.21%
Retirement	210	15,412.35	15,412.35	7,153.98	46.42%
Social Security	220	8,403.75	8,403.75	3,832.97	45.61%
Group Insurance	230	16,859.00	16,859.00	3,519.01	20.87%
Workmans Comp	240	0.00	0.00	744.34	0.00%
Pro & Tech Serv	310	2,641,911.00	152,000.00	36,437.00	23.97%
Ins & Bond Prem	320	1,800,000.00	0.00	0.00	N/A
Medical Insur Cl	322	22,800,000.00	0.00	0.00	N/A
Pharmacy Prescrip	323	12,700,000.00	0.00	0.00	N/A
Travel-Out Cnty	332	2,000.00	2,000.00	1,653.55	82.68%
Travel-Reg Fees	334	2,000.00	2,000.00	1,125.00	56.25%
Repairs And Mai	350	500.00	500.00	0.00	0.00%
Unassigned MultiYr TechRental	366	0.00	6,600.00	0.00	0.00%
Stamps	371	3,600.00	4,985.18	4,985.18	100.00%
Cell Phones	378	500.00	500.00	187.21	37.44%
Othr Purch Srvc	390	77,000.00	28,722.99	19,078.70	66.42%
Printing	391	100.00	100.00	0.00	0.00%
Gasoline	450	1,000.00	1,000.00	301.05	30.11%
Supplies	510	9,300.00	13,500.00	21,603.67	160.03%
Tech Supplies	519	0.00	172.70	172.70	100.00%
Equip \$1000 Over	641	0.00	26,335.85	0.00	0.00%
Equip L/T \$1000	642	1,000.00	6,715.26	1,984.96	29.56%
Comp Hdw > \$1000	643	0.00	4,358.80	4,238.80	97.25%
Cptr Hdw <\$1000	644	0.00	564.86	564.86	100.00%
Tech Rel FFE < \$1000	649	0.00	329.54	0.00	0.00%
Dues And Fees	730	825.00	825.00	32,132.21	3,894.81%
Claims Exp	770	0.00	22,798,614.82	12,212,296.57	53.57%
Excess Insurance	772	0.00	1,800,000.00	1,082,930.93	60.16%
Pharmacy Claims	773	0.00	12,700,000.00	6,909,255.21	54.40%
Admin Fees	774	0.00	2,489,911.00	1,442,131.77	57.92%
<b>Total General Support Srvc</b>		<b>40,192,798.94</b>	<b>40,192,798.94</b>	<b>21,837,320.43</b>	<b>54.33%</b>
<b>Total Internal Service Proprietary</b>		<b>40,192,798.94</b>	<b>40,192,798.94</b>	<b>21,837,320.43</b>	<b>54.33%</b>

**Fund Balance**

	ACCT#	Adopted Budget	Amended Budget	Actual
Fund Balance, July 1, 2025	7/1/2025	5,446,056.19	5,446,056.19	5,446,056.17
Fund Balance Contribution	6/30/2026	1,547,201.06	1,547,201.06	(4,113,618.43)
Projected Ending Fund Balance	6/30/2026	6,993,257.25	6,993,257.25	1,332,437.74
<b>GRAND TOTAL</b>		<b>47,186,056.19</b>	<b>47,186,056.19</b>	