

CLAY COUNTY SCHOOL BOARD
SUMMARY OF CASH INVESTMENTS
07/01/2023 thru 05/31/2024

	CASH BALANCE	INVESTMENT AMOUNT		TYPE	GRAND TOTAL
General Fund(3)	7,212,159.38	40,309,937.21	(1) & (4)	SBA/OTH	47,522,096.59
Debt Services(5)	0.00	592,170.19		SBA/OTH	592,170.19
Capital Projects	0.00	49,042,097.29		SBA/OTH	49,042,097.29
Special Rev. - Other	0.00	9,882.87		SBA	9,882.87
Spec. Rev - Food Service	7,186,264.20	4,046,524.88		SBA	11,232,789.08
Self Insurance	0.00	5,908,650.81		SBA	5,908,650.81
GRAND TOTAL	14,398,423.58	99,909,263.25			114,307,686.83

NOTES:

1. The rate of interest earned on investments with the State Board of Administration (PRIME) during the month of May, 2024 was 5.48%.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 91.67% 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 \$1,764,510.36 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 May, 2024 was 5.41%.
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 05/31/2024

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Federal Direct	Federal Impact Aid	3121	500,000.00	500,000.00	551,477.00	110.30%
	R O T C	3191	375,000.00	375,000.00	279,335.79	74.49%
Federal Direct - Total			875,000.00	875,000.00	830,812.79	
Federal thru Local and State	Medicaid	3202	2,000,000.00	2,000,000.00	1,253,129.61	62.66%
	Federal Through Local Revenue	3280	350,000.00	332,832.45	279,355.19	83.93%
	Other Federal Thru State	3290	0.00	9,000.00	190,720.83	2,119.12%
Federal thru Local & State - Total			2,350,000.00	2,341,832.45	1,723,205.63	
State Sources	Florida Educ Finance Program	3310	230,527,297.00	228,333,250.00	202,922,664.00	88.87%
	Workforce Development	3315	904,441.00	904,441.00	829,070.00	91.67%
	Workforce Performance Incentive	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	37,982.98	94.96%
	Class Size Reduction	3355	37,159,379.00	37,159,379.00	33,851,789.00	91.10%
	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	534,947.52	106.99%
	State Revenue Thru Local	3380	139,347.94	375,779.94	354,179.94	94.25%
	Miscellaneous State Revenue	3390	859,692.00	4,950,080.00	2,352,612.38	47.53%
	Other Misc State Revenue	3399	0.00	180,623.00	180,623.00	100.00%
State Sources - Total			270,252,156.94	276,791,161.94	245,450,472.33	
Local Sources	District School Taxes	3411	71,869,574.68	71,869,574.68	69,910,203.47	97.27%
	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	593,920.09	98.99%
	Interest Incl Profit On Investment	3430	1,000,000.00	1,000,000.00	2,957,897.25	295.79%
	Gifts Grants & Bequests	3440	241,601.80	315,108.95	105,973.82	33.63%
	Adult Gen Educ Course Fee-GED	3461	51,219.99	79,389.99	39,656.87	49.95%
	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	24,265.75	14,765.75	60.85%
	Preschool Program Fees	3471	449,398.24	449,398.24	409,578.20	91.14%
	Other Schl Class Fees	3479	91,774.00	96,124.00	62,836.76	65.37%
	Miscellaneous Local Sources	3490	1,651,034.72	1,941,414.56	5,548,627.53	285.80%
	Receipt Of Fed Indirect Cost	3494	1,000,000.00	1,000,000.00	786,392.81	78.64%
	Other Misc Local Sources	3495	300,000.00	300,000.00	582,125.74	194.04%
	Refund Of Prior Year's Expense	3497	100,000.00	100,000.00	61,671.19	61.67%
	Lost Damaged & Sale Of Textbook	3498	5,045.98	5,045.98	248.08	4.92%
	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	79,213,822.15	81,275,410.53	
Transfers	Transfer From Capital Projects	3630	5,070,000.00	5,236,264.00	3,268,730.00	62.42%
	Transfer From Internal Service	3670	1,000,000.00	1,000,000.00	0.00	0.00%
Transfers - Total			6,070,000.00	6,236,264.00	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	129,090.96	129.09%
	Insurance Loss Recoveries	3740	22,573.84	22,573.84	86,600.58	383.63%
OFS - Total			122,573.84	122,573.84	230,691.54	
Revenues - Total			358,476,780.19	365,580,654.38	332,779,322.82	91.03%
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	393,225,097.55	360,423,765.99	91.66%

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2023 thru 05/31/2024

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Energy Services	Maj. Supplies	Cap Outlay	Other Misc	Totals	% OF Budget
Basic FEFP K-12	5100	170,444,900.17	166,030,247.51	89,362,509.69	30,220,559.61	22,015,753.33	917.75	6,196,752.76	843,958.86	1,384,510.07	150,024,961.77	90.36%
Exceptional Education	5200	53,506,848.64	56,449,018.56	37,706,481.00	13,002,224.68	3,053,001.84	2,819.38	532,954.59	239,932.62	21,992.46	54,559,306.57	96.65%
Career Technical Education	5300	10,551,660.11	12,533,607.99	5,875,208.53	1,952,223.25	529,809.51	5,811.46	348,719.32	840,714.14	68,927.59	9,621,413.8	76.76%
Adult General	5400	586,174.30	855,358.44	169,876.15	49,056.55	45,107.82	0.00	18,703.34	29,148.41	16,789.10	328,681.37	38.43%
Voluntary Pre K	5500	1,129,409.24	1,266,593.66	691,494.58	238,157.05	44,160.96	0.00	202,972.96	29,061.36	0.00	1,205,646.91	95.20%
Other Instruction	5900	47,355.35	209,508.32	1,174,457.92	195,787.46	0.00	0.00	29,833.86	12,905.17	0.00	1,412,984.41	674.43%
Student Support Services	6100	19,178,274.27	19,866,323.05	13,137,462.16	4,287,845.73	674,044.78	4,224.97	159,610.76	113,143.73	44,315.54	18,420,647.67	92.77%
Instructional Media Services	6200	5,033,098.57	5,095,088.28	3,090,418.23	1,097,625.06	214,861.08	0.00	75,262.51	138,146.77	675.00	4,616,988.65	90.62%
Inst. & Curric. Dev. Services	6300	4,892,736.36	4,743,204.92	3,111,495.45	1,007,331.59	35,037.02	319.43	15,865.15	46,811.48	799.15	4,217,659.27	88.92%
Inst. Staff Training Services	6400	4,700,235.34	5,012,546.04	2,291,595.76	736,746.74	523,671.64	0.00	111,151.85	7,817.75	19,381.75	3,680,305.49	73.82%
Instruction Related Technology	6500	6,378,774.33	6,260,349.89	2,406,089.99	820,031.29	2,163,961.15	0.00	31,067.21	159,691.82	0.00	5,590,841.46	89.15%
Board	7100	1,348,152.49	1,343,152.49	348,387.32	165,648.08	321,168.62	0.00	454.20	93.51	22,143.67	867,855.4	63.87%
General Administration	7200	624,575.77	626,075.77	301,281.88	158,479.07	18,661.58	1,282.26	3,464.53	1,154.42	21,098.23	505,421.97	80.73%
School Administration	7300	17,363,431.65	17,809,090.25	12,819,453.06	4,188,997.68	71,077.07	0.00	55,465.63	136,674.83	26,024.05	17,297,682.44	97.13%
Facilities Acquisition and Construction	7400	4,732,141.62	7,348,522.71	978,240.06	332,660.28	462,612.11	4,353.05	12,937.72	819,892.16	843,304.28	3,454,019.66	47.00%
Fiscal Services	7500	1,865,497.68	1,777,310.28	1,130,232.12	358,961.96	14,535.39	0.00	10,330.92	1,885.88	28,655.77	1,544,592.04	86.91%
Food Services	7600	212,821.04	370,715.29	242,331.98	41,601.94	0.00	0.00	0.00	0.00	0.00	283,933.92	76.59%
Central Services	7700	4,702,510.91	4,750,458.16	2,311,633.03	741,575.22	194,976.23	6,413.59	67,175.51	346,136.10	17,599.04	3,695,508.72	77.59%
Pupil Transportation Services	7800	15,522,627.67	15,793,014.96	8,752,987.32	2,783,915.35	521,113.78	1,478,295.95	888,077.49	617,465.95	10,351.81	15,052,177.65	95.31%
Operation of Plant	7900	27,226,090.76	26,111,902.61	7,054,229.88	2,676,168.14	5,226,315.65	5,748,276.89	910,572.13	278,535.28	1,387.49	21,895,485.47	83.85%
Maintenance Of Plant	8100	8,574,000.15	8,659,758.38	3,701,399.55	1,325,298.43	1,510,734.18	162,631.34	1,014,472.33	204,095.86	16,233.46	7,934,864.15	91.63%
Administrative Technology Svcs	8200	1,746,835.48	1,693,756.94	1,130,275.58	372,707.65	5,859.68	13,308.51	11,734.01	20,767.50	306.44	1,554,959.37	91.81%
Community Services	9100	586,134.90	607,039.02	319,856.20	135,148.63	868.02	0.00	34,285.65	479.98	10,622.00	501,281.48	82.57%
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	365,202,633.52	196,107,286.45	66,888,772.44	37,647,331.44	7,428,654.58	10,731,834.45	4,888,413.38	2,555,116.90	328,247,409.64	89.88%
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	20,107,047.47								24,260,939.79	
Total Fund Balance	6/30/2024	25,156,936.56	28,022,464.03								32,176,356.35	
Grand Totals		386,121,223.36	393,225,097.55								360,423,765.99	91.65%

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS - Additional Millage Fund
STATEMENT OF REVENUE
07/01/2023 thru 05/31/2024

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Local Sources	District School Taxes	3411	18,409,214.83	18,409,214.83	17,552,475.68	94.73%
Local Sources - Total			18,409,214.83	18,409,214.83	17,552,475.68	
Revenue			18,409,214.83	18,409,214.83	17,552,475.68	
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	27,158,722.85	96.94%

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS - Additional Millage Fund
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2023 thru 05/31/2024

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Energy Services	Mat / Supplies	Cap Outlay	Other Misc	Totals	% OF Budget
Basic FEFP 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	12,390,524.00	0.00	0.00	134,069.52	0.00	0.00	5,299,032.95	0.00	5,433,102.47	-43.85%
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	2,745,893.60	1,223,607.64	2,516,407.95	57,262.18	158,316.58	155,937.81	325.00	6,858,114.09	86.18%
Maintenance Of Plant	8100	202,600.77	202,601.00	138,528.60	54,519.95	0.00	0.00	0.00	0.00	0.00	193,048.55	95.28%
Total Expense		21,020,057.64	22,669,272.01	2,884,420.20	1,278,128.59	2,650,944.71	57,262.18	158,316.58	5,454,970.76	325.00	12,484,729.35	55.07%
Restricted Fund Balance	6/30/2024	6,995,404.36	5,346,189.99								14,673,993.50	
Unassigned Fund Balance	6/30/2024	0.00	0.00								0.00	
Total Fund Balance		6,995,404.36	5,346,189.99								14,673,993.50	
Grand Totals		28,015,462.00	28,015,462.00								27,158,722.85	96.94%

CLAY COUNTY SCHOOL BOARD
DEBT SERVICE FUND
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 05/31/2024

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	34,000.00	24,018.88	70.64%
Total Debt Service		7,026,811.88	7,044,811.88	2,219,538.31	
Total EXPENDITURES		7,026,811.88	7,044,811.88	2,219,538.31	

FUND BALANCE

Fund Balance

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2024	2750	514,868.11	521,770.23	526,992.74	
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 05/31/2024

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	26,867,704.54	97.30%
Local Sales Taxes	3418	16,000,000.00	16,000,000.00	14,935,730.86	93.35%
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	1,177,286.93	85,620.87%
Impact Fees	3496	8,804,457.00	10,500,000.00	11,520,467.99	109.72%
Total Local Sources		52,420,654.24	54,116,197.24	54,501,190.32	
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 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	1,270,622.40	210,158.82	16.54%
Charter Sch Capital Outlay Revenue	3397	796,000.00	796,000.00	842,498.00	105.84%
Total State Sources		2,905,718.00	3,366,622.40	1,052,656.82	
Total REVENUE AND TRANSFERS		55,326,372.24	57,482,819.64	55,573,867.14	96.68%
Fund Balance July 1, 2023		41,300,962.71	41,300,962.71	41,300,962.71	
GRAND TOTAL		96,627,334.95	98,783,782.35	96,874,829.85	98.07%

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	32,577.48	55.22%
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	12,230.64	79.21%
New Bldgs & Fixed Equipment	630	20,797,439.59	23,395,301.55	7,352,106.78	31.43%
Direct Purchase Bldg & Fixed Equipment	631	3,948,153.17	1,642,308.82	1,623,667.57	98.86%
Equip \$1,000 and Over	641	267,541.16	554,006.53	213,103.68	38.47%
Equip Less Than \$1,000	642	646,946.02	728,853.69	230,791.86	31.67%
Comp Hardware \$1,000 and over	643	600,814.00	504,814.00	420,995.78	83.40%
Comp Hardware Less Than \$1,000	644	1,375,169.58	2,394,300.00	2,171,804.30	90.71%
TechRelated Furniture, Fixtures, Equip \$1,000 & over	648	241,841.00	41,841.00	41,841.00	100.00%
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	2,512,523.00	80.56%
Land	660	6,750,000.00	6,501,795.79	6,501,574.40	100.00%
Capitalized Improve Other Than Bldgs	671	7,345,351.57	5,998,359.88	2,105,260.33	35.10%
Noncapitalized Improve Other Than Bldgs	672	6,206,223.02	5,930,594.74	5,086,691.74	85.77%
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	14,236,118.58	6,720,287.77	47.21%
Noncapitalized Remding and Renovations	682	9,180,042.44	12,848,840.68	4,558,457.85	35.48%
Direct Purchase Capitalized Remding and Ren	683	904,360.00	851,220.07	251,453.37	29.54%
Direct Purchase Noncapitalized Remding and Ren	684	63,781.00	157,582.50	157,582.50	100.00%
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	195,191.56	88.64%
Charter's Proportionate Shire of Sales Tax Revenue	795	10,690.43	965,158.15	766,272.72	79.39%
Total Gen Sup Srvc		79,007,690.13	81,777,489.35	41,550,822.75	

Xfer Of Funds

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Xfer To Gen Fnd	910	5,070,000.00	5,070,000.00	3,268,730.00	64.47%
Xfer To Dbt Svc	920	6,806,143.12	6,806,143.12	1,975,750.87	29.03%
Total Xfer Of Funds		11,876,143.12	11,876,143.12	5,244,480.87	
Total EXPENDITURES		90,996,153.25	93,765,952.47	46,907,623.42	50.03%

Fund Balance

Fund Balance June 30, 2024	2750	5,631,181.70	5,017,829.88	49,967,206.43	
GRAND TOTAL		96,627,334.95	98,783,782.35	96,874,829.85	98.07%

CLAY COUNTY SCHOOL BOARD
CAPITAL IMPROVEMENTS FUND - 396
HALF-CENT SALES TAX
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 05/31/2024

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	14,935,730.86	93.35%
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	15,732,090.43	
Total REVENUE AND TRANSFERS		16,001,000.00	16,001,000.00	15,732,090.43	98.32%
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	28,883,697.34	99.08%

EXPENDITURES

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Gen Sup Srvc					
Bldg & Fixed Eq	630	914,515.66	789,253.81	654,701.44	82.95%
Equip \$1000 Over	641	186,215.08	411,995.36	207,289.26	50.31%
Equip L/T \$1000	642	414,121.26	436,625.64	125,006.40	28.63%
Cap Imp Non-Bldg	671	6,180,000.00	4,936,220.06	1,323,563.81	26.81%
Non-Cap Improvem	672	3,112,237.26	3,764,200.70	3,563,780.95	94.68%
Direct Purc Cap	673	0.00	851,702.10	0.00	0.00%
Cap Remodlg	681	11,145,216.72	8,500,815.18	4,029,624.04	47.40%
Non-Cap Remo/Ren	682	4,063,039.38	6,056,410.94	2,205,176.68	36.41%
Dir Prch-Caprem	683	0.00	174,320.07	0.00	0.00%
Dir Purch-Non-Ca	684	63,781.00	157,582.50	157,582.50	100.00%
CHARTER Cap TAX	795	0.00	929,517.09	741,418.86	79.76%
Total Gen Sup Srvc		26,079,126.36	27,008,643.45	13,008,143.94	
Total EXPENDITURES		26,079,126.36	27,008,643.45	13,008,143.94	48.16%
Fund Balance					
Fund Balance June 30, 2024	2750	3,073,480.55	2,143,963.46	15,875,553.40	
GRAND TOTAL		29,152,606.91	29,152,606.91	28,883,697.34	99.08%

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - FOOD SERVICES
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 06/30/2024

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	252,428.07	252.43%
Student Lunches	3451	3,505,185.90	3,505,185.90	2,607,144.20	74.38%
Student Breakfasts	3452	486,817.50	486,817.50	302,098.30	62.06%
Adult Breakfasts/Lunches	3453	1,800.00	1,800.00	42,995.65	2,388.65%
Student A La Carte	3454	1,660,000.00	1,660,000.00	1,811,189.84	109.11%
Miscellaneous Local Sources	3490	5,000.00	5,000.00	54,868.20	1,097.36%
Total Local Sources		5,758,803.40	5,758,803.40	5,070,722.28	
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	10,839,719.53	95.35%
School Breakfast Reimbursement	3262	2,718,319.28	2,718,319.28	2,169,415.12	79.81%
After School Snack Reimb	3283	6,500.00	6,500.00	4,028.34	61.97%
U S D A Donated Commoditi	3285	1,600,000.00	1,600,000.00	0.00	0.00%
Cash in Lieu of Donated Foods	3286	5,000.00	5,000.00	0.00	0.00%
Summer Food Service Program	3287	100,000.00	100,000.00	32,071.98	32.07%
Food Service Misc	3269	0.00	939,508.34	943,139.35	100.39%
Total Fed thru Local and State		15,798,539.11	16,738,047.45	13,988,374.32	
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	19,144,933.58	
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	28,698,681.25	89.14%

EXPENDITURES

Gen Sup Svc					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Administrator	110	2,088,059.90	2,088,059.90	2,079,408.81	99.21%
Other Support	160	4,937,777.95	4,937,777.95	5,272,200.64	106.77%
Retirement	210	994,355.28	994,355.28	1,016,902.17	102.27%
Social Security	220	534,846.38	534,846.38	536,676.38	100.34%
Group Insurance	230	1,644,126.96	1,644,126.96	1,258,748.03	76.56%
Workmans Comp	240	63,833.68	91,833.68	101,553.87	110.58%
Pro & Tech Serv	310	0.00	2,000.00	1,579.08	78.95%
Prof Svcs - Su	313	106,500.00	106,500.00	66,341.11	62.29%
Travel-In cnty	331	6,200.00	9,200.00	5,401.86	58.72%
Travel-Out Cnty	332	2,500.00	2,500.00	788.95	31.56%
Trvl-Out State	333	2,500.00	0.00	0.00	0.00%
Travel-Reg Fees	334	500.00	500.00	0.00	0.00%
Repairs And Mal	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	2,430.20	81.01%
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	1,134.97	75.66%
Oltr Purch Svc	390	107,388.04	103,986.04	27,717.66	26.66%
Printing	391	15,000.00	15,000.00	5,390.31	35.94%
Bottled Gas	420	3,805.47	3,805.47	23.01	0.60%
Electricity	430	158,500.00	160,500.00	107,166.72	66.77%
Gasoline	450	6,000.00	6,000.00	6,595.52	109.93%
Diesel Fuel	460	4,000.00	4,000.00	2,785.72	69.64%
Supplies	510	1,081,267.49	934,336.49	700,774.60	75.00%
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	10,579,652.74	9,374,583.80	88.81%
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 \$1000 and Over	641	153,220.36	153,220.36	74,762.39	48.79%
Equip L/T \$1000	642	215,788.06	140,788.06	113,309.43	80.49%
Comp Hdwr > \$1,000	643	22,500.00	22,500.00	0.00	0.00%
Cptr Hdwr L/T \$1,000	644	50,000.00	50,000.00	33,888.83	67.78%
TechRel FFE L/T \$1,000	649	2,500.00	3,500.00	2,019.90	57.71%
Capitalized Remodlg	661	295,555.00	213,555.00	183,263.94	76.45%
Non-Capitalized Remodlg/Renovation	682	25,000.00	25,000.00	0.00	0.00%
Dues And Fees	730	30,400.00	40,640.00	31,775.70	78.19%
Misc Expense/Indirect Cost	792	250,000.00	235,000.00	181,836.13	77.38%
Total Gen Sup Svc		23,867,768.88	24,809,877.22	21,245,357.15	
Total EXPENDITURES		23,867,768.88	24,809,877.22	21,245,357.15	85.63%
Fund Balance June 30, 2024	2750	7,388,321.30	7,385,721.30	7,453,324.10	
Total Fund Balance		7,388,321.30	7,385,721.30	7,453,324.10	
GRAND TOTAL		31,256,090.18	32,195,598.52	28,698,681.25	89.14%

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - OTHER
STATEMENT OF REVENUE
07/01/2023 thru 05/31/2024

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Federal Direct	Miscellaneous Federal Direct	3199	0.00	421,994.66	386,786.74	91.66%
Federal Direct - Total			0.00	421,994.66	386,786.74	
Fed thru Local and State	Career And Technical Education	3201	320,219.64	420,219.64	337,499.92	80.32%
	Adult General Education	3221	482,064.06	367,563.55	251,547.03	68.44%
	English Literacy And Civics Ed	3222	48,821.30	41,855.30	38,776.89	92.65%
	Title II	3226	1,516,130.85	1,579,766.45	960,825.02	60.82%
	I D E A	3230	9,352,170.31	12,459,170.31	9,595,020.65	77.01%
	Title I - Elem & Secondary Edu	3240	8,601,449.37	10,491,531.00	6,057,559.28	57.74%
	Title III	3241	267,687.89	324,289.67	218,067.55	67.24%
	Twenty-First Century Schools	3242	531,748.77	1,036,559.12	378,758.65	36.54%
	Other Federal Thru State	3290	173,754.13	943,414.53	224,870.62	23.84%
Federal thru Local and State - Total			21,294,046.32	27,664,369.57	18,062,925.61	
Total			21,294,046.32	28,086,364.23	18,449,712.35	65.69%

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - OTHER
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2023 thru 05/31/2024

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Eng Services	Mat/L Supplies	Cap Outlay	Other Misc.	Totals	% OF Budget
Basic FEPP K-12	5100	6,382,637.07	10,865,852.55	2,594,569.80	880,170.03	356,286.53	0.00	504,036.52	1,716,445.24	11,642.84	6,063,150.96	55.80%
Exceptional	5200	7,029,548.95	8,041,387.56	4,063,873.32	1,494,808.42	174,113.57	0.00	149,134.48	33,780.11	0.00	5,912,709.9	73.53%
Career Technical Education	5300	256,833.84	373,003.84	0.00	(1.59)	5,650.00	0.00	65,562.36	200,845.36	26,264.74	298,520.87	80.03%
Adult General	5400	287,015.47	256,762.85	80,415.93	33,624.71	1,090.80	0.00	612.50	42,780.53	12,506.00	171,030.47	66.61%
Other Instruction	5900	0.00	41,000.00	0.00	0.00	0.00	0.00	614.23	0.00	0.00	614.23	1.50%
Student Support Services	6100	1,857,443.97	1,969,961.54	1,051,802.11	379,415.18	137,245.82	0.00	101,047.89	7,965.80	2,541.41	1,880,038.21	85.28%
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	2,212,062.70	1,527,462.78	514,897.58	2,594.42	0.00	477.47	89.89	0.00	2,045,522.24	92.47%
Inst Staff Training Services	6400	2,562,222.89	3,357,530.11	870,885.35	269,256.49	407,046.45	0.00	43,746.18	116,686.54	8,452.90	1,715,873.91	51.11%
Instruction Related Technology	6500	0.00	0.00	0.00	(53.83)	0.00	0.00	0.00	0.00	0.00	-53.83	0.00%
General Administration	7200	674,344.99	820,961.84	0.00	0.00	0.00	0.00	0.00	0.00	517,142.09	517,142.09	62.99%
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	(38.17)	0.00	0.00	0.00	0.00	0.00	-38.17	0.00%
Central Services	7700	2,437.00	23,192.50	6,260.00	567.19	287.25	0.00	0.00	0.00	0.00	7,114.44	30.66%
Pupil Transportation Services	7800	70,767.29	110,073.18	5,269.99	0.00	24,528.13	0.00	0.00	0.00	0.00	29,798.12	27.07%
Operation Of Plant	7900	0.00	1,902.40	1,192.81	327.98	0.00	0.00	49.08	0.00	0.00	1,569.87	82.52%
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	28,086,955.17	10,206,190.63	3,575,134.49	1,106,042.97	0.00	865,280.71	2,118,513.57	578,549.98	18,449,712.35	65.69%

CLAY COUNTY SCHOOL BOARD
CARES ACT AND ARP FUNDS - 44X
STATEMENT OF REVENUE
07/01/2023 thru 05/31/2024

		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	13,736,033.61	79.88%
Fed thru Local & State - Total			17,056,158.93	17,195,689.93	13,736,033.61	
Total			17,056,158.93	17,195,689.93	13,736,033.61	79.88%

CLAY COUNTY SCHOOL BOARD
CARES ACT AND ARP FUNDS - 44X
STATEMENT OF EXPENDITURES AND TRANSFERS

07/01/2023 thru 05/31/2024

Expense	Acc#	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	9,070,426.85	9,703,996.57	4,449,979.06	1,370,995.86	769,158.80	0.00	623,162.25	142,334.52	6,707.32	7,362,337.81	75.87%
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	86.82%
Career Technical Education	5300	66,139.32	66,139.32	0.00	0.00	0.00	0.00	993.20	68,196.04	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	228,248.26	269,912.30	75,798.18	3,260.36	350.00	9,801.95	0.00	0.00	359,122.79	157.34%
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	160,620.04	19,610.83	5,744.69	254.57	0.00	651.31	0.00	11,725.00	37,986.40	23.65%
Inst. Staff Training Services	6400	1,118,198.95	1,159,488.75	983,011.40	75,917.18	55,053.41	0.00	26,485.06	0.00	0.00	1,140,467.05	98.36%
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	269,250.72	269,250.72	52.74%
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	4,202,160.16	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	304,512.20	85,382.83	18,585.96	0.00	0.00	0.00	0.00	0.00	103,968.59	34.14%
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	19,000.00	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	5,860,606.84	1,561,835.04	847,307.54	350.00	1,213,028.80	3,965,222.35	287,683.04	13,736,033.61	79.88%

CLAY COUNTY SCHOOL BOARD
PROPERTY AND CASUALTY SELF INSURANCE FUND 711
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 05/31/2024

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	3,119,551.80	74.37%
Total Local Sources		4,554,899.60	4,554,899.60	3,297,021.03	
Total REVENUE AND TRANSFERS		4,554,899.60	4,554,899.60	3,297,021.03	72.38%
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	5,775,907.25	82.12%

EXPENDITURES

Gen Sup Srvc

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Workmans Comp	240	1,284,645.36	1,284,645.36	1,112,616.52	86.61%
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	2,363,686.05	93.99%
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	3,584,908.57	

Xfer Of Funds

	Acct #	Original Budget	Amended Budget	Expenditures	% OF COLL
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	3,584,908.57	

FUND BALANCE

Fund Balance

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2024	2750	4,897,011.71	1,497,011.71	2,190,998.68	
GRAND TOTAL		7,033,785.82	7,033,785.82	5,775,907.25	82.12%

CLAY COUNTY SCHOOL BOARD
HEALTH SELF INSURANCE FUND 712
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2023 Thru 5/31/2024

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	42,497.74	54.48%
Charges For Services	3481	34,332,000.00	34,332,000.00	30,021,093.43	87.44%
Miscellaneous Local Sources	3490	150,000.00	150,000.00	182,485.36	121.66%
Total Local Sources		34,560,000.00	34,560,000.00	30,246,076.53	
Total REVENUE AND TRANSFERS		34,560,000.00	34,560,000.00	30,246,076.53	87.52%
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	37,777,397.20	89.75%

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	2,172,620.81	72.42%
Excess Insurance Premiums	320	1,550,000.00	1,760,000.00	1,602,475.36	91.05%
Insurance Claims (Medical)	322	18,017,210.00	18,017,210.00	18,685,467.22	103.71%
Insurance Claims (Prescriptions)	323	9,000,000.00	13,000,000.00	11,865,419.48	91.27%
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	34,328,424.44	

WELLNESS DEPARTMENT					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Administrator	110	71,950.00	71,950.00	69,226.27	96.21%
Retirement	210	8,650.00	8,650.00	9,394.07	108.60%
Social Security	220	5,050.00	5,050.00	5,103.58	101.06%
Group Insurance	230	8,650.00	8,650.00	7,550.77	87.29%
Workmans Comp	240	1,300.00	1,300.00	989.75	76.13%
Pro & Tech Serv	310	152,000.00	152,000.00	111,059.00	73.07%
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	353.55	35.36%
Othr Purch Srvc	390	578,000.00	539,902.95	159,802.59	29.60%
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	27,932.17	9,192.72	32.91%
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	879,295.32	382,324.02	
Total EXPENDITURES		32,414,060.00	36,659,505.32	34,710,748.46	94.68%

FUND BALANCE

Fund Balance					
	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2024	2750	9,677,260.67	5,431,815.35	3,066,648.74	
GRAND TOTAL		42,091,320.67	42,091,320.67	37,777,397.20	89.75%