CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS
STATEMENT OF REVENUE
07/01/2025 thru 05/31/2026

		Acct#	Adopted Budget	Amended Budget	Actual	% Collected
Federal Direct	Federal Impact Aid	3121	550,000.00	550,000.00	447,781.00	81.41%
	R O T C	3191	500,000.00	500,000.00	484,063.17	96.81%
Federal Direct - Total			**1,050,000.00**	**1,050,000.00**	**931,844.17**	**88.75%**
Fed through Local and State	Federal Through Local Revenue	3280	0.00	219,333.60	168,843.30	76.98%
	Medicaid	3202	2,000,000.00	2,000,000.00	2,195,992.58	109.80%
	Other Federal Thru State	3290	0.00	4,933.13	0.00	0.00%
Fed through Local and State - Total			**2,000,000.00**	**2,224,266.73**	**2,364,835.88**	**106.32%**
Rev from State Sources	Class Size Reduction	3355	36,766,787.00	36,766,787.00	33,369,921.00	90.76%
	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	223,909,274.00	205,502,813.00	91.78%
	Miscellaneous State Revenue	3390	1,814,592.00	1,893,005.97	1,374,141.51	72.59%
	Other Misc State Revenue	3399	0.00	108,599.45	272,775.58	251.18%
	Racing Commission Funds	3341	0.00	0.00	223,250.00	0.00%
	School Recognition	3361	0.00	1,834,847.00	1,834,847.00	100.00%
	State License Tax	3343	35,000.00	35,000.00	36,292.24	103.69%
	Voluntary Pre-K	3370	85,000.00	85,000.00	110,380.81	129.86%
		3371	475,000.00	475,000.00	520,314.79	109.54%
	Workforce Dev CAP Grant	3316	3,956,156.25	4,983,041.25	3,313,880.00	66.50%
	Workforce Development	3315	1,154,458.00	1,154,458.00	1,058,244.00	91.67%
	Workforce Performance Incentiv	3317	10,000.00	10,000.00	3,206.00	32.06%
Rev from State Sources - Total			**271,841,707.25**	**271,279,012.67**	**247,620,065.93**	**91.28%**
Rev from Local Sources	Bus Fees Except for Schools	3491	0.00	0.00	513,530.74	0.00%
	District School Taxes	3411	79,363,106.00	79,363,106.00	77,602,556.18	97.78%
	Receipt Of Food Serv Ind Cost	3499	300,000.00	300,000.00	284,587.79	94.86%
	Adult Gen Educ Course Fee-GED	3461	30,000.00	51,720.00	37,650.00	72.80%
	Gifts Grants & Bequests	3440	100,000.00	219,170.32	165,979.14	75.73%
	Interest Incl Profit On Inves	3430	2,000,000.00	2,000,000.00	2,640,765.56	132.04%
	Lost Damaged &Sale Of Textbook	3498	1,000.00	1,000.00	-218.93	-21.89%
	Other Schl Class Fees	3479	30,000.00	89,281.88	81,383.41	91.15%
	Other Student Fees	3469	19,685.75	34,961.38	19,961.38	57.10%
	Other Misc Local Sources	3495	3,603,146.76	4,208,557.18	4,400,482.32	104.56%
	Preschool Program Fees	3471	500,000.00	500,000.00	543,496.04	108.70%
	Receipt Of Fed Indirect Cost	3494	590,000.00	590,000.00	390,773.54	66.23%
	Refund Of Prior Year's Expense	3497	100,000.00	100,000.00	270,507.41	270.51%
	Rent	3425	500,000.00	500,000.00	617,890.60	123.58%
	Tax Redemptions	3421	1,000,000.00	1,000,000.00	12,736.63	1.27%
	Transportation Services	3492	2,271.85	85,097.04	88,436.39	103.92%
Rev from Local Sources - Total			**88,139,210.36**	**89,042,893.80**	**87,670,518.20**	**98.46%**
Transfers	Interfund Transfer	3650	2,000,000.00	2,000,000.00	2,000,000.00	100.00%
	Transfer From Capital Projects	3630	10,769,980.00	12,138,753.00	8,657,738.39	71.32%
Transfers - Total			**12,769,980.00**	**14,138,753.00**	**10,657,738.39**	**75.38%**
Other Financing Sources	Insurance Loss Recoveries	3740	5,000.00	5,000.00	0.00	0.00%
	Sale Of Equipment	3733	50,000.00	50,000.00	168,168.22	336.34%
Other Financing Sources - Total			**55,000.00**	**55,000.00**	**168,168.22**	**305.76%**
Revenue			**375,855,897.61**	**377,789,926.20**	**349,413,170.79**	**92.49%**

		Acct#	Adopted Budget	Amended Budget	Actual	
Fund Balance	July 1,2025		20,069,155.42	20,069,155.42	20,069,155.42	
GRAND TOTAL			**395,925,053.03**	**397,859,081.62**	**369,482,326.21**	

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2025 thru 05/31/2026

	Acct#	Adopted Budget	Amended Budget	Salaries	Emp Benefits	Pur Services	Eng Services	Mat Supplies	Cap Outlay	Other	Totals	% OF Budget
Basic FEFP K-12	5100	171,036,610.88	174,903,158.70	92,008,127.82	31,999,343.90	23,356,387.38	1,368.92	6,624,241.99	576,512.73	1,587,720.27	156,153,703.01	89.28%
Exceptional	5200	55,492,722.30	56,032,222.28	36,654,089.44	13,158,460.61	2,789,182.66	2,947.90	244,117.21	43,610.67	1,042.80	52,893,451.29	94.40%
Applied Technology	5300	13,077,420.54	14,314,138.68	5,764,155.66	2,033,919.76	1,459,144.19	8,826.85	373,419.29	701,989.26	68,842.45	10,410,297.46	72.73%
Adult General	5400	1,582,791.95	1,655,498.30	308,318.47	83,271.84	58,186.62	0.00	23,919.99	7,384.88	52,908.63	533,990.43	32.26%
Pre K	5500	1,392,064.11	1,431,280.13	1,022,428.16	417,191.75	50,482.65	0.00	13,978.40	0.00	0.00	1,504,080.96	105.09%
Other Instruction	5900	202,957.04	564,991.76	1,206,190.44	202,822.69	23,675.64	0.00	84,044.59	69,529.35	100,453.15	1,686,715.86	298.54%
Total Expenses - 5000 - 5999		**242,784,566.82**	**248,901,289.85**	**136,963,309.99**	**47,895,010.55**	**27,737,059.14**	**13,143.67**	**7,363,721.47**	**1,399,026.89**	**1,810,967.30**	**223,182,239.01**	**89.67%**

	Acct#	Adopted Budget	Amended Budget	Salaries	Emp Benefits	Pur Services	Eng Services	Mat Supplies	Cap Outlay	Other	Totals	% OF Budget
Pupil Personnel Services	6100	24,360,847.34	24,630,876.54	12,657,425.89	4,342,098.55	685,735.91	3,225.18	97,130.52	30,324.31	69,197.23	17,885,137.59	72.61%
Instructional Media	6200	4,226,862.12	4,284,774.57	2,581,916.20	970,399.42	174,670.83	0.00	35,080.80	119,302.08	561.00	3,881,930.33	90.60%
Inst & Curric Dev Services	6300	5,777,996.55	5,746,011.02	4,100,162.54	1,413,460.61	30,137.50	969.58	17,629.36	12,579.81	320.00	5,575,259.40	97.03%
Inst Staff Training Services	6400	3,722,899.90	3,971,877.88	1,724,205.69	551,371.89	259,085.63	0.00	12,393.65	65.54	63,391.95	2,610,514.35	65.72%
Instruction Related Technology	6500	6,799,711.50	7,100,257.11	2,076,614.05	747,376.34	3,090,487.90	0.00	90,575.63	93,916.53	870.00	6,099,840.45	85.91%
Board	7100	2,592,580.80	2,592,580.80	263,943.84	171,397.89	2,542,040.18	0.00	1,028.61	0.00	23,765.00	3,002,175.52	115.80%
General Administration	7200	628,784.24	629,598.86	363,426.21	178,421.17	14,600.62	463.83	4,307.69	951.60	26,790.02	588,961.14	93.55%
School Administration	7300	18,469,998.64	18,637,076.55	13,053,829.38	4,407,338.06	48,197.96	0.00	87,159.15	58,736.70	16,719.89	17,671,981.14	94.82%
Facilities Aquisition & Const	7400	5,733,550.00	7,315,502.92	1,015,493.94	335,966.30	602,770.41	5,764.66	4,986.01	987,982.99	1,143,515.89	4,096,480.20	56.00%
Fiscal Services	7500	2,284,740.92	2,272,178.67	1,169,557.13	396,580.22	48,762.59	0.00	12,659.37	1,780.01	38,894.21	1,668,233.53	73.42%
Food Services	7600	107,319.00	193,442.69	111,899.05	13,792.28	0.00	0.00	0.00	0.00	0.00	125,691.33	64.98%
Central Services	7700	4,392,568.00	4,475,016.28	2,243,107.74	769,319.50	391,798.21	2,990.26	56,562.74	78,320.43	33,382.50	3,575,481.38	79.90%
Pupil Transportation Services	7800	16,425,218.00	17,196,649.63	10,231,133.02	3,329,818.86	661,740.90	1,634,115.93	1,065,644.82	212,300.28	39,717.87	17,174,471.68	99.87%
Operation Of Plant	7900	24,268,133.00	24,610,178.14	7,015,266.13	2,753,272.17	5,762,706.47	5,765,284.03	684,380.17	256,187.25	423.75	22,237,519.97	90.36%
Maintenance Of Plant	8100	9,851,420.00	9,849,219.83	3,575,160.46	1,308,623.34	2,126,421.26	137,962.60	1,104,045.60	87,203.08	12,914.00	8,352,330.34	84.80%
Administrative Technology Svcs	8200	1,635,875.73	1,647,859.08	1,125,970.58	374,602.14	8,436.52	10,650.16	7,298.38	1,799.00	822.87	1,529,579.65	92.82%
Community Services	9100	316,161.51	415,306.56	207,625.20	82,824.02	15,419.17	0.00	39,249.46	2,799.96	13,511.00	361,428.81	87.03%
Total Expenses - 6000-9999		**131,594,667.25**	**135,568,407.13**	**63,516,737.05**	**22,146,662.76**	**16,463,012.06**	**7,561,426.23**	**3,320,131.96**	**1,944,249.57**	**1,484,797.18**	**116,437,016.81**	**85.89%**
Total Expenses :		**374,379,234.07**	**384,469,696.98**	**200,480,047.04**	**70,041,673.31**	**44,200,071.20**	**7,574,569.90**	**10,683,853.43**	**3,343,276.46**	**3,295,764.48**	**339,619,255.82**	**88.33%**
Total Other Financing		**875,738.96**	**875,738.96**									
Beginning Fund Balance	7/1/2025	20,069,155.42	20,069,155.42								20,069,155.42	
Fund Balance Contribution	6/30/2026	600,924.58	(7,555,509.74)								9,793,914.97	
Projected Ending Fund Balance	6/30/2026	**20,670,080.00**	**12,513,645.68**								**29,863,070.39**	
Grand Total		**395,925,053.03**	**397,859,081.62**									

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS - Additional Millage Fund
STATEMENT OF REVENUE
07/01/2025 thru 05/31/2026

		Acct#	Adopted Budget	Amended Budget	Actual	% Collected
Local Sources	District School Taxes	3411	21,040,061.00	21,040,061.00	20,161,851.38	95.83%
	Tax Redemptions	3421	0.00	0.00	710.97	0.00%
	Refund Of Prior Year's Expense	3497	0.00	0.00	66,497.25	0.00%
Local Sources - Total			**21,040,061.00**	**21,040,061.00**	**20,229,059.60**	**96.15%**
Fund Balance	Fund Balance	2750	13,210,799.00	13,210,798.69	13,210,798.69	100.00%
Fund Balance - Total			**13,210,799.00**	**13,210,798.69**	**13,210,798.69**	
Grand Total			**34,250,860.00**	**34,250,859.69**	**33,439,858.29**	**97.63%**

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS - Additional Millage Fund
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2025 thru 05/31/2026

Expense	Acct#	Adopted Budget	Amended Budget	Salaries	Emp Benefits	Pur Services	Eng Services	Mat Supplies	Cap Outlay	Other	Transfers	Totals	% OF Budget
Facilities Aquisition & Const	7400	7,297,235.90	7,297,235.90	0.00	0.00	0.00	0.00	0.00	4,263,292.34	916,542.88	0.00	5,179,835.22	70.98%
Central Services	7700	12,000.00	12,000.00	0.00	0.00	1,254.81	0.00	0.00	0.00	0.00	0.00	1,254.81	10.46%
Pupil Transportation Services	7800	109,736.60	109,736.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Operation Of Plant	7900	10,441,377.88	10,441,377.57	1,929,250.81	660,384.67	7,908,398.79	11,256.54	35,618.85	18,839.81	14,333.86	0.00	10,578,083.33	101.31%
Maintenance Of Plant	8100	220,933.86	220,933.86	142,281.60	58,983.43	0.00	0.00	0.00	0.00	0.00	0.00	201,265.03	91.10%
Transfer Of Funds	9700	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	100.00%
Total Expenses		**20,081,284.24**	**20,081,283.93**	**2,071,532.41**	**719,368.10**	**7,909,653.60**	**11,256.54**	**35,618.85**	**4,282,132.15**	**930,876.74**	**2,000,000.00**	**17,960,438.39**	**89.44%**
Beginning Fund Balance	7/1/2025	13,210,798.76	13,210,798.76									13,210,798.69	
Fund Balance Contribution	6/30/2026	958,777.00	958,777.07									2,268,621.21	
Projected Ending Fund Balan	6/30/2026	**14,169,575.76**	**14,169,575.83**									**15,479,419.90**	
Grand Total		**34,250,860.00**	**34,250,859.76**										

CLAY COUNTY SCHOOL BOARD
DEBT SERVICE FUND
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2025 thru 05/31/2026

Revenues and Transfers

Local Sources

	Acct#	Adopted Budget	Amended Budget	Actual	% Collected
Interest Incl Profit On Inves	3430	1,000.00	1,000.00	2,635.39	263.54%
Total Interest Incl Profit On Inves		**1,000.00**	**1,000.00**	**2,635.39**	**263.54%**

State Sources

Racing Commission Funds	3341	225,575.00	225,575.00	0.00	0.00%
Total Racing Commission Funds		**225,575.00**	**225,575.00**	**0.00**	**0.00%**

Transfers

Transfer From Capital Projects	3630	6,222,559.42	6,222,559.42	2,757,059.42	44.31%
Total Transfer From Capital Projects		**6,222,559.42**	**6,222,559.42**	**2,757,059.42**	**44.31%**
Total REVENUE AND TRANSFERS		**6,449,134.42**	**6,449,134.42**	**2,759,694.81**	**42.79%**
Total FUND BALANCE July 1, 2025		**436,731.64**	**436,731.64**	**436,731.64**	
GRAND TOTAL		**6,885,866.06**	**6,885,866.06**	**3,196,426.45**	

EXPENDITURES

Debt Service

	Acct#	Adopted Budget	Amended Budget	Actual	% Expended
Redempt Of Prnc	710	4,068,330.71	4,068,330.71	1,743,330.71	42.85%
Interest	720	2,365,803.71	2,365,803.71	1,227,303.71	51.88%
Dues And Fees	730	5,000.00	5,000.00	6,232.50	124.65%
Total Debt Service		**6,439,134.42**	**6,439,134.42**	**2,976,866.92**	**46.23%**
Total EXPENDITURES		**6,439,134.42**	**6,439,134.42**	**2,976,866.92**	**46.23%**

Fund Balance

	Acct#	Adopted	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	(217,172.11)
Projected Ending Fund Balance	6/30/2026	446,731.64	446,731.64	219,559.53
GRAND TOTAL		**6,885,866.06**	**6,885,866.06**	

CLAY COUNTY SCHOOL BOARD
CAPITAL IMPROVEMENTS FUNDS
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2025 thru 05/31/2026

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	0.00%
Interest On Undistrib CO & DS	3325	46,500.00	46,500.00	0.00	0.00%
Miscellaneous State Revenue	3390	0.00	557,325.72	539,456.09	96.79%
Charter Sch Capital Ou Revenue	3397	0.00	1,368,773.00	1,257,279.00	91.85%
Total State Sources		**1,646,500.00**	**3,572,598.72**	**1,796,735.09**	

Local Sources

	Acct #	Adopted Budget	Amended Budget	Actual	% Collected
District Local Cap Improv Taxs	3413	31,560,212.00	31,560,212.00	30,859,977.72	97.78%
Local Sales Taxes	3418	20,000,000.00	20,000,000.00	16,575,500.30	82.88%
Tax Redemptions	3421	0.00	0.00	3,942.89	0.00%
Interest Incl Profit On Inves	3430	675,000.00	688,000.00	1,145,421.09	166.49%
Impact Fees	3496	9,500,000.00	9,500,000.00	13,698,056.39	144.19%
Refund Of Prior Year's Expense	3497	0.00	0.00	70,870.49	0.00%
Total Local Sources		**61,735,212.00**	**61,748,212.00**	**62,353,768.88**	
Total REVENUE AND TRANSFERS		**63,381,712.00**	**65,320,810.72**	**64,150,503.97**	**98.21%**
Total Fund Balance July 1, 2025		**58,518,315.76**	**58,518,315.76**	**58,518,315.76**	
GRAND TOTAL		**121,900,027.76**	**123,839,126.48**	**122,668,819.73**	**99.05%**

EXPENDITURES

Debt Service

	Acct #	Adopted Budget	Amended Budget	Actual	% Expended
Redemption Of Principal	710	0.00	0.00	112,320.00	0.00%
Interest	720	766.74	766.74	0.00	0.00%
Total Debt Service		**766.74**	**766.74**	**112,320.00**	

General Support Srvc

	Acct #	Adopted Budget	Amended Budget	Actual	% Expended
AV Material Less Than $1000	622	0.00	33,819.85	33,819.84	100.00%
Buildings & Fixed Equipment	630	31,320,020.59	30,104,590.15	13,861,302.90	46.04%
Direct Purchases, Buildings	631	3,945,601.67	2,986,665.24	1,259,472.54	42.17%
Equipment $1000 & Over	641	565,274.42	973,568.99	432,403.70	44.41%
Equipment Less Than $1000	642	1,118,600.56	1,247,569.16	998,560.16	80.04%
Comp Hdw $1000 & Over	643	88,493.44	143,078.82	143,068.77	99.99%
Comp Hdw < $1000	644	231,057.47	932,626.40	928,785.08	99.59%
Tech Rel Fix/Equip > $1000	648	200,000.00	22,058.92	20,758.92	0.00%
Tech Rel FFE < $1000	649	250,781.53	781.53	781.53	100.00%
School Buses	651	6,976,612.93	7,166,510.42	7,060,433.35	98.52%
Land	660	1,000.00	201,000.00	0.00	0.00%
Cap Imp Other than Bldgs	671	4,626,190.53	5,967,747.53	1,404,368.30	23.53%
Non-Capitalized Improvement	672	3,793,001.40	2,995,203.12	2,043,007.87	68.21%
Direct Purchase Capitalized	673	1,964,056.77	386,681.77	46,251.00	11.96%
Capitalized Remodeling	681	24,063,601.72	21,348,724.70	8,291,841.36	38.84%
Non-Cap Remodeling/Renovations	682	15,575,968.75	12,907,462.89	7,625,659.46	59.08%

Direct Purch-Capitlizd Remodel	683	4,707,193.65	7,235,959.90	2,557,520.76	35.34%
Dir Purch-Non-Cap Remodel	684	715,901.27	735,274.77	349,518.86	47.54%
Software $1000 & Over	691	312,520.00	314,125.84	289,391.06	92.13%
CHARTER LCIF	793	1,005,953.36	1,005,953.36	236,791.00	23.54%
CHARTER Capital SALES TAX	795	1,140,000.00	1,140,000.00	582,705.22	51.11%
Total General Support Srvc		**102,601,830.06**	**97,849,403.36**	**48,166,441.68**	

Transfer Of Funds

	Acct #	Adopted Budget	Amended Budget	Actual	% Expended
Transfer To General Fund	910	10,769,980.23	12,138,753.23	8,657,738.39	71.32%
Transfers To Debt Service Fund	920	6,222,559.42	6,222,559.42	2,757,059.42	44.31%
Total Transfer Of Funds		**16,992,539.65**	**18,361,312.65**	**11,414,797.81**	
Total EXPENDITURES		**119,595,136.45**	**116,211,482.75**	**59,693,559.49**	**51.37%**

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	(56,213,424.45)	(50,890,672.03)	4,456,944.48
Projected Ending Fund Balance	6/30/2026	2,304,891.31	7,627,643.73	62,975,260.24
GRAND TOTAL		**121,900,027.76**	**123,839,126.48**	

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - FOOD SERVICES
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2025 thru 05/31/2026

REVENUE AND TRANSFERS

Fed through Local and State

	ACCT#	Adopted Budget	Amended Budget	Actual	% Collected
School Lunch Reimbursement	3261	12,431,766.00	12,431,765.50	9,949,861.96	80.04%
School Breakfast Reimbursement	3262	3,006,300.00	3,006,300.00	2,499,663.66	83.15%
After School Snack Reimb	3263	0.00	0.00	15,765.12	0.00%
U S D A Donated Commoditi	3265	1,600,000.00	0.00	0.00	0.00%
Summer Food Service Program	3267	100,000.00	100,000.00	78,624.04	78.62%
Total Fed through Local and State		**17,138,066.00**	**15,538,065.50**	**12,543,914.78**	80.73%

Other Financing Sources

	ACCT#	Adopted Budget	Amended Budget	Actual	% Collected
Sale Of Equipment	3733	0.00	0.00	35,000.00	0.00%
Total Other Financing Sources		**0.00**	**0.00**	**35,000.00**	0.00%

Rev from Local Sources

	ACCT#	Adopted Budget	Amended Budget	Actual	% Collected
Interest Incl Profit On Inves	3430	150,000.00	150,000.00	168,362.09	112.24%
Student Lunches	3451	2,767,750.00	2,767,750.00	3,007,769.50	108.67%
Student Breakfasts	3452	338,750.00	338,750.00	315,605.00	93.17%
Adult Breakfasts/Lunches	3453	130,000.00	130,000.00	14,577.35	11.21%
Student A La Carte	3454	2,000,000.00	2,000,000.00	2,126,487.90	106.32%
Miscellaneous Local Sources	3490	5,000.00	0.00	0.00	0.00%
Other Misc Local Sources	3495	0.00	5,000.00	73,194.47	1,463.89%
Total Rev from Local Sources		**5,391,500.00**	**5,391,500.00**	**5,705,996.31**	105.83%

Rev from State Sources

	ACCT#	Adopted Budget	Amended Budget	Actual	% Collected
School Breakfast Supplement	3337	60,000.00	60,000.00	69,654.00	116.09%
School Lunch Supplement	3338	85,000.00	85,000.00	94,365.00	111.02%
Total Rev from State Sources		**145,000.00**	**145,000.00**	**164,019.00**	
TOTAL REVENUE AND TRANSFERS		**22,674,566.00**	**21,074,565.50**	**18,448,930.09**	**87.54%**
Fund Balance July 1,2025		**9,183,583.77**	**9,183,583.77**	**9,183,583.77**	
GRAND TOTAL		**31,858,149.77**	**30,258,149.27**	**27,632,513.86**	91.32%

EXPENDITURES

	ACCT#	Adopted Budget	Amended Budget	Actual	% Expended
Administrator	110	2,145,287.00	2,168,987.28	2,041,644.21	94.13%
Other Support	160	5,212,710.00	5,225,268.40	5,301,547.96	101.46%
Retirement	210	1,071,665.00	1,075,469.01	1,066,973.38	99.21%
Social Security	220	560,118.00	562,892.47	538,196.80	95.61%
Group Insurance	230	1,101,493.00	1,101,493.00	1,252,644.65	113.72%
Workmans Comp	240	57,282.00	57,809.07	106,160.85	183.64%
Pro & Tech Serv	310	0.00	13,300.00	13,300.00	100.00%
Prof Srvcs - Su	313	100,500.00	100,500.00	104,217.15	103.70%
Travel-In cnty	331	6,500.00	6,500.00	774.54	11.92%
Travel-Out Cnty	332	2,500.00	2,500.00	1,061.00	42.44%
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	3,745.98	14.40%
Rentals	360	5,000.00	5,000.00	0.00	0.00%
Leases	367	4,000.00	4,000.00	2,430.20	60.76%
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	748.86	49.92%
Othr Purch Srvc	390	85,742.00	85,741.99	27,878.83	32.51%
Printing	391	15,000.00	15,000.00	4,947.21	32.98%
Bottled Gas	420	4,000.00	4,000.00	0.00	0.00%
Electricity	430	181,400.00	181,400.00	102,103.30	56.29%
Gasoline	450	9,000.00	9,000.00	7,889.38	87.66%
Diesel Fuel	460	4,000.00	4,000.00	1,756.25	43.91%
Supplies	510	735,430.00	744,418.28	639,966.59	85.97%
TonerType Fee	515	17,292.00	12,292.05	4,700.65	38.24%
Tech Supplies	519	800.00	800.00	389.55	48.69%
Oil & Grease	540	1,000.00	1,000.00	70.63	7.06%
Repair Parts	550	3,500.00	3,500.00	3,052.02	87.20%
Tires & Tubes	560	2,000.00	2,000.00	1,308.44	65.42%
Food	570	9,212,058.00	9,208,521.44	8,165,276.57	88.67%
Commodities	580	1,600,000.00	0.00	0.00	0.00%
AV Mat L/T $1000	622	500.00	500.00	226.98	45.40%
Bldg & Fixed Eq	630	0.00	20,000.00	11,280.00	56.40%
Equip $1000 Over	641	150,000.00	150,000.00	87,830.34	58.55%
Equip L/T $1000	642	10,000.00	10,000.00	8,279.44	82.79%
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	160,681.43	101,545.00	63.20%
Dues And Fees	730	30,196.00	43,941.13	49,256.67	112.10%
Misc Expense	792	500,000.00	500,000.00	284,587.79	56.92%
Total		**23,225,128.00**	**21,625,125.55**	**19,995,600.53**	92.46%

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	(550,562.00)	(550,560.05)	(1,546,670.44)
Projected Ending Fund Balance	6/30/2026	8,633,021.77	8,633,023.72	7,636,913.33
GRAND TOTAL		**31,858,149.77**	**30,258,149.27**	

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - OTHER
STATEMENT OF REVENUE
07/01/2025 thru 05/31/2026

		Acct#	Adopted Budget	Amended Budget	Actual	% Collected
Fed through Local and State	Career And Technical Education	3201	367,631.00	367,631.00	151,837.25	41.30%
	Adult General Education	3221	451,859.00	451,859.00	286,804.19	63.47%
	English Literacy And Civics Ed	3222	38,958.00	38,958.00	16,887.83	43.35%
	Title II	3226	5,945.00	1,061,911.00	661,316.19	62.28%
	I D E A	3230	9,739,775.00	11,537,296.00	8,115,095.30	70.34%
	Title I - Elem & Secondary Edu	3240	5,919,586.00	6,555,293.00	4,073,787.32	62.15%
	Title III	3241	7,586.00	303,567.00	263,533.05	86.81%
	Title IV	3242	309,711.00	467,912.00	261,255.33	55.83%
	Other Federal Thru State	3290	172,905.00	172,905.00	135,336.63	78.27%
Fed through Local and State - Total			**17,013,956.00**	**20,957,332.00**	**13,965,853.09**	66.64%
Transfers	Transfer From General Fund	3610	875,739.00	475,000.00	0.00	0.00%
Transfers - Total			**875,739.00**	**475,000.00**	**0.00**	0.00%
Total Revenues and Transfer			**17,889,695.00**	**21,432,332.00**	**13,965,853.09**	65.16%
GRAND Total			**17,889,695.00**	**21,432,332.00**	**13,965,853.09**	

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - OTHER
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2025 thru 05/31/2026

	Acct#	Adopted Budget	Amended Budget	Salaried	Emp Benefits	Pur Services	Mat Supplies	Cap Outlay	Other	Totals	% OF Budget
Basic FEFP K-12	5100	5,619,651.37	6,293,713.20	2,820,548.08	1,040,317.98	350,079.88	277,627.06	286,325.15	38,466.75	4,813,364.90	76.48%
Exceptional	5200	5,172,638.93	6,086,844.11	3,814,368.28	1,426,734.87	284,274.86	19,247.62	25,796.21	0.00	5,570,421.84	91.52%
Applied Technology	5300	321,682.46	321,682.46	0.00	0.00	7,000.00	15,469.86	146,660.15	26,699.85	195,829.86	60.88%
Adult General	5400	289,460.09	314,462.09	150,369.46	53,616.60	1,395.00	3,718.66	585.62	10,015.00	219,700.34	69.87%
Total Expense for 5000		**11,403,432.85**	**13,016,701.86**	**6,785,285.82**	**2,520,669.45**	**642,749.74**	**316,063.20**	**459,367.13**	**75,181.60**	**10,799,316.94**	**82.97%**
	Acct#	**Adopted Budget**	**Amended Budget**	**Salaried**	**Emp Benefits**	**Pur Services**	**Mat Supplies**	**Cap Outlay**	**Other**	**Totals**	**% OF Budget**
Pupil Personnel Services	6100	1,795,915.54	1,965,694.17	1,090,066.25	412,511.37	78,160.23	79,447.27	1,847.53	358.00	1,662,390.65	84.57%
Inst & Curric Dev Services	6300	3,514,658.00	3,486,032.17	2,039,613.76	717,197.52	2,583.51	335.83	0.00	7,012.50	2,766,743.12	79.37%
Inst Staff Training Services	6400	1,113,207.51	2,154,086.87	807,610.15	254,203.32	216,416.57	26,413.84	8,562.48	6,232.00	1,319,438.36	61.25%
General Administration	7200	27,610.43	722,645.71	0.00	0.00	0.00	0.00	0.00	390,773.54	390,773.54	54.08%
School Administration	7300	0.00	567.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Central Services	7700	1,374.00	49,856.51	4,597.50	416.29	1,374.00	0.00	0.00	0.00	6,387.79	12.81%
Pupil Transportation Services	7800	33,494.35	36,747.35	0.00	0.00	28,014.34	0.00	0.00	0.00	28,014.34	76.23%
Total Expenses for - 6000-9999		**6,486,259.83**	**8,415,629.78**	**3,941,887.66**	**1,384,328.50**	**326,548.65**	**106,196.94**	**10,410.01**	**404,376.04**	**6,173,747.80**	**73.36%**
Grand Total:		**17,889,692.68**	**21,432,331.64**	**10,727,173.48**	**3,904,997.95**	**969,298.39**	**422,260.14**	**469,777.14**	**479,557.64**	**16,973,064.74**	**79.19%**

CLAY COUNTY SCHOOL BOARD
PROPERTY AND CASUALTY SPECIAL INSURANCE FUND 711
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2025 thru 05/31/2026

REVENUES

	ACCT#	Adopted Budget	Amended Budget	Actual	% Collected
Interest Incl Profit On Inves	3430	150,000.00	150,000.00	105,858.43	70.57%
Charges for Services	3481	3,200,000.00	3,200,000.00	3,204,783.34	100.15%
Operating Revenue	3489	3,200.00	3,200.00	141,894.91	4,434.22%
Refund of Prior Year's Expense	3497	0.00	0.00	-129.11	0.00%
Local Sources - Total		**3,353,200.00**	**3,353,200.00**	**3,452,407.57**	
Fund Balance July 1,2025		**776,218.58**	**776,218.58**	**776,218.58**	
Total REVENUE AND TRANSFERS		**4,129,418.58**	**4,129,418.58**	**4,228,626.15**	**102.40%**

EXPENDITURES

	ACCT#	Adopted Budget	Amended Budget	Actual	% Expended
Ins & Bond Prem	320	0.00	0.00	175,405.00	0.00%
Claims Exp	770	1,600,000.00	1,600,000.00	1,383,966.16	86.50%
Liability Exp	771	750,000.00	750,000.00	903,391.60	120.45%
Excess Insurance	772	521,345.00	521,345.00	3,329.00	0.64%
Admin Fees	774	175,501.50	175,501.50	163,896.25	93.39%
Total Internal Service Proprietary		**3,046,846.50**	**3,046,846.50**	**2,629,988.01**	**86.32%**

Fund Balance

	ACCT#	Adopted Budget	Amended Budget	Actual
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	822,419.56
Projected Ending Fund Balance	6/30/2026	1,082,572.08	1,082,572.08	1,598,638.14
GRAND TOTAL		**4,129,418.58**	**4,129,418.58**	

CLAY COUNTY SCHOOL BOARD
HEALTH SELF INSURANCE FUND 712
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2025 thru 05/31/2026

REVENUES

	ACCT#	Adopted Budget	Amended Budget	Actual	% Collected
Interest Incl Profit On Inves	3430	40,000.00	40,000.00	18,495.08	46.24%
Charges for Services	3481	36,500,000.00	36,500,000.00	31,212,704.51	85.51%
Operating Revenue	3489	5,000,000.00	5,000,000.00	4,925,539.85	98.51%
Misc Local Resources	3495	200,000.00	200,000.00	367,055.21	183.53%
Refund of Prior Year's Expense	3497	0.00	0.00	162,295.32	0.00%
3400 - Total		**41,740,000.00**	**41,740,000.00**	**36,686,089.97**	**87.89%**
Total REVENUE AND TRANSFERS		**41,740,000.00**	**41,740,000.00**	**36,686,089.97**	**87.89%**
Fund Balance July 1,2025		**5,446,056.19**	**5,446,056.19**	**5,446,056.19**	
GRAND TOTAL		**47,186,056.19**	**47,186,056.19**	**42,132,146.16**	

EXPENDITURES

	ACCT#	Adopted Budget	Amended Budget	Actual	% Expended
Administrator	110	75,688.84	75,688.84	71,813.28	94.88%
Other Support	160	36,699.00	36,699.00	27,090.85	73.82%
Retirement	210	15,412.35	15,412.35	13,876.22	90.03%
Social Security	220	8,403.75	8,403.75	7,408.70	88.16%
Group Insurance	230	16,859.00	16,859.00	8,277.11	49.10%
Workmans Comp	240	0.00	0.00	1,443.74	0.00%
Pro & Tech Serv	310	2,641,911.00	99,632.57	66,687.00	66.93%
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	1,225.00	61.25%
Repairs And Mai	350	500.00	500.00	0.00	0.00%
Rentals	366	0.00	6,600.00	6,600.00	100.00%
Stamps	371	3,600.00	4,985.18	4,985.18	100.00%
Cell Phones	378	500.00	500.00	529.30	105.86%
Othr Purch Srvc	390	77,000.00	47,097.99	102,812.43	218.29%
Printing	391	100.00	100.00	0.00	0.00%
Gasoline	450	1,000.00	1,000.00	683.41	68.34%
Supplies	510	9,300.00	28,500.00	24,181.13	84.85%
Tech Supplies	519	0.00	172.70	172.70	100.00%
Equip $1000 Over	641	0.00	26,335.85	10,766.30	40.88%
Equip L/T $1000	642	1,000.00	6,715.26	6,173.65	91.93%
Comp Hdw > $1000	643	0.00	4,358.80	4,238.80	97.25%
Cptr Hdwr <$1000	644	0.00	564.86	564.86	100.00%
TechRel FE >1000	648	0.00	18,992.43	18,992.43	100.00%
TechRel FFE<1000	649	0.00	329.54	0.00	0.00%
Dues And Fees	730	825.00	825.00	32,175.01	3,900.00%
Claims Exp	770	22,800,000.00	22,798,614.82	22,042,375.04	96.68%
Excess Insurance	772	1,800,000.00	1,800,000.00	1,696,210.06	94.23%
Pharmacy Claims	773	12,700,000.00	12,700,000.00	12,554,272.03	98.85%
Admin Fees	774	0.00	2,489,911.00	3,362,902.17	135.06%
Total Internal Service Proprietary		**40,192,798.94**	**40,192,798.94**	**40,068,109.95**	**99.69%**

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	(3,382,019.98)
Projected Ending Fund Balance	6/30/2026	6,993,257.25	6,993,257.25	2,064,036.19
GRAND TOTAL		**47,186,056.19**	**47,186,056.19**	