

**CLAY COUNTY SCHOOL BOARD**  
**SUMMARY OF CASH INVESTMENTS**  
**07/01/2023 thru 10/31/2023**

	<b>CASH BALANCE</b>	<b>INVESTMENT AMOUNT</b>	<b>TYPE</b>	<b>GRAND TOTAL</b>
General Fund(3)	1,906,610.33	23,498,216.35	(1) & (4) SBA/OTH	25,404,826.68
Debt Services(5)	0.00	474,901.77	SBA/OTH	474,901.77
Capital Projects	0.00	24,911,227.64	SBA/OTH	24,911,227.64
Special Rev. - Other	0.00	7,507,613.92	SBA	7,507,613.92
Spec. Rev - Food Service	4,125,920.32	2,800,572.71	SBA	6,926,493.03
Self Insurance - P&C	0.00	632,720.88	SBA	632,720.88
Self Insurance - Health	0.00	2,632,720.88	SBA	2,632,720.88
<b>GRAND TOTAL</b>	<b>6,032,530.65</b>	<b>62,457,974.15</b>		<b>68,490,504.80</b>

NOTES:

1. The rate of interest earned on investments with the State Board of Administration (PRIME) during the month of October, 2023 was 5.60%.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 33.34% 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 \$1,716,824.53 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 October, 2023 was 5.54%.
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 10/31/2023**

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Federal Direct	Federal Impact Aid	3121	500,000.00	500,000.00	0.00	0.00%
	R O T C	3191	375,000.00	375,000.00	13,029.66	0.00%
<b>Federal Direct - Total</b>			<b>875,000.00</b>	<b>875,000.00</b>	<b>13,029.66</b>	
Federal thru Local and State	Medicaid	3202	2,000,000.00	2,000,000.00	108,545.80	5.43%
	Federal Through Local Revenue	3280	350,000.00	361,970.45	65,447.43	18.08%
<b>Federal thru Local &amp; State - Total</b>			<b>2,350,000.00</b>	<b>2,361,970.45</b>	<b>173,993.23</b>	
State Sources	Florida Educ Finance Program	3310	230,527,297.00	230,527,297.00	71,658,268.00	31.08%
	Workforce Development	3315	904,441.00	904,441.00	301,480.00	33.33%
	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	10,209.28	25.52%
	Class Size Reduction	3355	37,159,379.00	37,159,379.00	12,386,460.00	33.33%
	Voluntary Pre-K High Schools	3370	100,000.00	100,000.00	26,340.91	26.34%
	Voluntary Pre-K	3371	500,000.00	500,000.00	150,292.33	30.06%
	State Revenue Thru Local	3380	139,347.94	139,347.94	139,347.94	100.00%
	Miscellaneous State Revenue	3390	859,692.00	889,847.00	156,173.74	17.55%
<b>State Sources - Total</b>			<b>270,252,156.94</b>	<b>270,282,311.94</b>	<b>84,828,572.20</b>	
Local Sources	District School Taxes	3411	71,869,574.68	71,869,574.68	0.00	0.00%
	Prior Year Coll School Taxes	3419	30,000.00	30,000.00	0.00	0.00%
	Tax Redemptions	3421	1,000,000.00	1,000,000.00	0.00	0.00%
	Rent	3425	600,000.00	600,000.00	134,311.97	22.39%
	Interest Incl Profit On Investment	3430	1,000,000.00	1,000,000.00	616,636.65	61.66%
	Gifts Grants & Bequests	3440	241,601.80	241,601.80	25,171.80	10.42%
	Adult Gen Educ Course Fee-GED	3461	51,219.99	54,699.99	14,759.99	26.98%
	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	13,900.00	5,571.25	40.08%
	Preschool Program Fees	3471	449,398.24	449,398.24	83,138.60	18.50%
	Other Schl Class Fees	3479	91,774.00	91,774.00	5,770.32	6.29%
	Miscellaneous Local Sources	3490	1,651,034.72	1,849,251.63	1,573,766.97	85.10%
	Receipt Of Fed Indirect Cost	3494	1,000,000.00	1,000,000.00	138,520.95	13.85%
	Other Misc Local Sources	3495	300,000.00	300,000.00	3,080.00	1.03%
	Refund Of Prior Year's Expense	3497	100,000.00	100,000.00	7,852.67	7.85%
	Lost Damaged & Sale Of Textbook	3498	5,045.98	5,045.98	0.00	0.00%
Receipt Of Food Serv Ind Cost	3499	400,000.00	400,000.00	0.00	0.00%	
<b>Local Sources - Total</b>			<b>78,807,049.41</b>	<b>79,008,746.32</b>	<b>2,608,581.17</b>	
Transfers	Transfer From Capital Projects	3630	5,070,000.00	5,070,000.00	1,180,556.00	1.55%
	Transfer From Internal Service	3670	1,000,000.00	1,000,000.00	0.00	0.00%
<b>Transfers - Total</b>			<b>6,070,000.00</b>	<b>6,070,000.00</b>	<b>1,180,556.00</b>	
Other Financing Sources	Sale Of Equipment	3733	100,000.00	100,000.00	12,428.54	9.01%
	Insurance Loss Recoveries	3740	22,573.84	22,573.84	43,262.91	77.85%
<b>OFS - Total</b>			<b>122,573.84</b>	<b>122,573.84</b>	<b>55,691.45</b>	
<b>Revenues - Total</b>			<b>358,476,780.19</b>	<b>358,720,602.55</b>	<b>88,860,423.71</b>	<b>24.77%</b>
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	
<b>Grand Total</b>			<b>386,121,223.36</b>	<b>386,365,045.72</b>	<b>116,504,866.88</b>	<b>30.15%</b>

**CLAY COUNTY SCHOOL BOARD  
GENERAL FUNDS  
STATEMENT OF EXPENDITURES AND TRANSFERS**

07/01/2023 thru 10/31/2023

Expense	Acc#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Emergency Services	Mat Supplies	Cap Outlay	Other Misc.	Totals	% OF Budget
Basic FEPP K-12	5100	170,446,177.23	170,366,571.87	21,194,011.52	7,349,438.94	5,538,778.38	105.00	5,144,570.38	198,130.37	77,946.57	39,503,001.16	23.19%
Exceptional Education	5200	53,506,848.84	53,427,131.83	8,795,822.03	3,000,481.86	701,670.52	695.76	140,927.04	25,331.59	1,431.37	12,666,360.17	23.71%
Career/Technical Education	5300	10,551,660.11	10,427,014.19	1,320,076.39	445,356.53	169,950.64	710.52	76,302.01	157,652.46	1,964.00	2,174,012.67	20.85%
Adult General	5400	586,174.30	614,428.23	58,918.79	17,197.85	17,533.71	0.00	1,957.18	2,115.56	8,836.00	106,559.11	17.34%
Voluntary Pre K	5500	1,129,409.24	1,149,409.24	168,391.95	58,190.02	4,599.46	0.00	133,180.58	6,936.80	0.00	371,298.81	32.30%
Other Instruction	5900	47,355.35	46,112.60	89,425.09	15,737.69	0.00	0.00	1,216.42	2,390.60	0.00	106,770.00	235.88%
Student Support Services	6100	19,178,274.27	19,177,016.48	3,907,027.88	1,199,440.42	343,604.49	1,391.95	84,834.83	86,526.87	14,747.23	5,637,573.67	29.40%
Instructional Media Services	6200	5,033,098.57	5,033,860.91	749,729.89	234,754.54	63,681.63	0.00	22,132.51	44,179.54	450.00	1,134,928.11	22.55%
Inst & Curric Dev Services	6300	4,892,736.36	4,888,598.36	1,033,747.43	299,898.13	12,113.00	77.84	3,728.49	40,298.72	7.15	1,389,870.76	28.43%
Inst Staff Training Services	6400	4,700,230.21	4,791,855.46	670,641.65	197,976.38	192,926.60	0.00	78,631.95	6,287.36	360.00	1,146,823.94	23.93%
Instruction Related Technology	6500	6,378,774.33	6,378,807.53	817,810.43	244,369.09	1,080,017.82	0.00	26,565.05	107,283.03	0.00	2,276,065.44	35.68%
Board	7100	1,348,152.49	1,348,152.49	136,323.52	54,179.42	63,740.88	0.00	111.83	0.00	20,102.42	276,488.07	20.51%
General Administration	7200	624,575.77	624,575.77	140,325.11	61,086.15	3,811.74	418.87	825.98	1,154.42	20,279.95	227,902.22	36.49%
School Administration	7300	17,363,431.65	17,363,773.40	4,343,996.50	1,274,467.81	32,199.55	0.00	41,651.07	45,156.96	18,338.26	5,755,810.15	33.11%
Facilities Acquisition and Construction	7400	4,732,141.62	4,835,057.26	321,373.64	99,920.81	174,284.67	2,001.45	4,332.07	161,036.66	237,568.16	1,000,537.46	20.89%
Fiscal Services	7500	1,865,497.68	1,849,997.68	395,921.62	113,622.13	1,755.00	0.00	4,291.13	1,101.61	6,202.50	522,893.99	28.26%
Food Services	7600	212,821.04	212,821.04	49,821.06	14,561.94	0.00	0.00	0.00	0.00	0.00	64,383.00	30.25%
Central Services	7700	4,701,238.98	4,718,110.91	833,716.99	236,146.73	77,303.17	2,390.38	28,973.92	91,767.07	3,061.30	1,273,359.56	26.99%
Pupil Transportation Services	7800	15,522,627.67	15,651,777.71	2,420,234.65	722,973.56	118,242.20	457,224.78	344,408.88	118,216.33	990.81	4,182,291.21	26.72%
Operation of Plant	7900	27,226,090.76	27,242,778.44	2,426,818.84	800,812.48	1,823,502.80	2,322,803.88	405,217.21	40,484.07	827.11	7,820,466.39	28.71%
Maintenance Of Plant	8100	8,574,000.15	8,574,000.15	1,292,585.37	403,093.97	618,785.81	52,078.38	378,516.98	17,789.68	1,025.68	2,763,875.87	32.24%
Administrative Technology Svcs	8200	1,746,835.48	1,746,835.48	394,451.91	118,870.14	2,794.40	4,627.48	1,395.44	11,264.25	72.62	533,476.24	30.54%
Community Services	9100	596,134.90	596,134.90	102,427.53	37,824.82	237.90	0.00	8,413.55	479.98	1,758.45	151,142.23	25.35%
Debt Service	9200	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</b>		<b>360,964,286.80</b>	<b>361,074,821.73</b>	<b>51,665,599.79</b>	<b>17,020,421.71</b>	<b>11,041,534.37</b>	<b>2,844,526.29</b>	<b>6,934,184.50</b>	<b>1,165,603.99</b>	<b>415,983.58</b>	<b>91,087,860.23</b>	<b>25.23%</b>

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	17,374,807.43								17,501,590.09	
<b>Total Fund Balance</b>	<b>6/30/2024</b>	<b>25,156,936.56</b>	<b>25,290,223.99</b>								<b>25,417,006.65</b>	
<b>Grand Totals</b>		<b>386,121,223.36</b>	<b>386,365,045.72</b>								<b>116,504,866.88</b>	<b>30.15%</b>

**CLAY COUNTY SCHOOL BOARD**  
**GENERAL FUNDS - Additional Millage Fund**  
**STATEMENT OF REVENUE**  
**07/01/2023 thru 10/31/2023**

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Local Sources	District School Taxes	3411	18,409,214.83	18,409,214.83	0.00	0.00%
<b>Local Sources - Total</b>			<b>18,409,214.83</b>	<b>18,409,214.83</b>	<b>0.00</b>	
<b>Revenue</b>			<b>18,409,214.83</b>	<b>18,409,214.83</b>	<b>0.00</b>	
Fund Balance	Fund Balance	2750	9,606,247.17	9,606,247.17	9,606,247.17	
<b>Fund Balance - Total</b>			<b>9,606,247.17</b>	<b>9,606,247.17</b>	<b>9,606,247.17</b>	
<b>Fund Balance July 1, 2023</b>			<b>9,606,247.17</b>	<b>9,606,247.17</b>	<b>9,606,247.17</b>	
<b>Grand Total</b>			<b>28,015,462.00</b>	<b>28,015,462.00</b>	<b>9,606,247.17</b>	<b>34.29%</b>

**CLAY COUNTY SCHOOL BOARD**  
**GENERAL FUNDS - Additional Millage Fund**  
**STATEMENT OF EXPENDITURES AND TRANSFERS**  
**07/01/2023 thru 10/31/2023**

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Pur Services	End Services	Mat Supplies	Cap Outlay	Other Transfers	Totals	% OF Budget
Basic FEPP K-12	5100	3,198,434.45	3,198,434.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Facilities Acquisition & Const	7400	12,205,023.58	12,205,023.58	0.00	0.00	134,069.52	0.00	0.00	1,340,436.77	0.00	1,474,506.29	12.08%
Facilities (S. D.)	7700	8,800.00	8,800.00	0.00	0.00	467.24	0.00	0.00	0.00	0.00	467.24	5.31%
Pupil Transportation Services	7800	109,736.60	109,736.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Operation Of Plant	7900	5,295,462.24	5,295,462.24	1,033,700.01	422,637.20	427,204.82	21,994.54	26,831.32	55,472.20	0.00	1,987,839.89	37.54%
Maintenance Of Plant	8100	202,600.77	202,600.77	49,712.40	16,306.06	0.00	0.00	0.00	0.00	0.00	66,018.46	32.59%
<b>Total Expense</b>		<b>21,020,057.64</b>	<b>21,020,057.64</b>	<b>1,083,412.41</b>	<b>438,943.26</b>	<b>561,741.38</b>	<b>21,994.54</b>	<b>26,831.32</b>	<b>1,395,908.97</b>	<b>0.00</b>	<b>3,528,831.88</b>	<b>16.79%</b>
Restricted Fund Balance	6/30/2024	6,995,404.36	6,995,404.36								6,077,415.29	0.00
Unassigned Fund Balance	6/30/2024	0.00	0.00								0.00	0.00
<b>Total Fund Balance</b>		<b>6,995,404.36</b>	<b>6,995,404.36</b>								<b>6,077,415.29</b>	
<b>Grand Totals</b>		<b>28,015,462.00</b>	<b>28,015,462.00</b>								<b>9,606,247.17</b>	<b>34.29%</b>

**CLAY COUNTY SCHOOL BOARD**  
**DEBT SERVICE FUND**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2023 Thru 10/31/2023**

**REVENUE AND TRANSFERS**

**Local Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Investment	3430	1,000.00	1,000.00	20,542.99	2,054.30%
<b>Total Local Sources</b>		1,000.00	1,000.00	20,542.99	

**State Sources**

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

**Transfers**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Transfer From Capital Projects	3630	6,807,241.00	6,806,143.12	0.00	0.00%
<b>Total Transfers</b>		6,807,241.00	6,806,143.12	0.00	
<b>Total REVENUE AND TRANSFERS</b>		7,027,909.76	7,026,811.88	20,542.99	0.29%
Fund Balance July 1, 2023		513,770.23	513,770.23	513,770.23	
<b>GRAND TOTAL</b>		7,541,679.99	7,540,582.11	534,313.22	7.09%

**EXPENDITURES**

**Debt Service**

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Redempt Of Prnc	710	6,135,242.17	6,135,242.17	0.00	0.00%
Interest	720	875,569.71	875,569.71	37,334.38	4.26%
Dues And Fees	730	16,000.00	16,000.00	3,259.44	20.37%
<b>Total Debt Service</b>		7,026,811.88	7,026,811.88	40,593.82	
<b>Total EXPENDITURES</b>		7,026,811.88	7,026,811.88	40,593.82	0.58%

**FUND BALANCE**

**Fund Balance**

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2024	2750	514,868.11	513,770.23	493,719.40	
<b>GRAND TOTAL</b>		7,541,679.99	7,540,582.11	534,313.22	7.09%

**CLAY COUNTY SCHOOL BOARD**  
**CAPITAL IMPROVEMENTS FUNDS**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2023 Thru 10/31/2023**

**REVENUE AND TRANSFERS**

<b>Local Sources</b>					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
District Local Cap Improv Taxes	3413	27,613,822.24	27,613,822.24	0.00	0.00%
Local Sales Taxes	3418	16,000,000.00	16,000,000.00	4,378,244.24	27.36%
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	329,202.93	23,942.03%
Impact Fees	3496	8,804,457.00	8,804,457.00	1,367,855.31	15.54%
<b>Total Local Sources</b>		<b>52,420,654.24</b>	<b>52,420,654.24</b>	<b>6,075,302.48</b>	
<b>State Sources</b>					
	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	809,718.00	2,524.63	0.31%
Charter Sch Capital Outlay Revenue	3397	796,000.00	796,000.00	315,484.00	39.63%
<b>Total State Sources</b>		<b>2,905,718.00</b>	<b>2,905,718.00</b>	<b>318,008.63</b>	
<b>Total REVENUE AND TRANSFERS</b>		<b>55,326,372.24</b>	<b>55,326,372.24</b>	<b>6,393,311.11</b>	<b>11.56%</b>
Fund Balance July 1, 2023		41,300,962.71	41,300,962.71	41,300,962.71	
<b>GRAND TOTAL</b>		<b>96,627,334.95</b>	<b>96,627,334.95</b>	<b>47,694,273.82</b>	<b>49.36%</b>

**EXPENDITURES**

<b>Debt Service</b>					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Redempt Of Prnc	710	110,035.43	110,035.43	110,035.43	100.00%
Interest	720	2,284.57	2,284.57	2,284.57	100.00%
Dues And Fees	730	0.00	0.00	0.00	0.00%
<b>Total Debt Service</b>		<b>112,320.00</b>	<b>112,320.00</b>	<b>112,320.00</b>	
<b>Gen Sup Svc</b>					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Books New Library	611	135,000.00	135,000.00	134,957.13	99.97%
Bldgs & Fixed Equipment	630	20,797,439.59	21,876,337.19	4,989,212.25	22.81%
Dir Purch Bldgs	631	3,948,153.17	2,947,584.21	1,564,589.02	53.08%
Equip \$1000 Over	641	267,541.16	305,489.49	117,674.56	38.52%
Equip L/T \$1000	642	646,946.02	646,946.02	252,234.41	38.99%
Comp Hdw > \$1000	643	600,814.00	600,814.00	4,814.00	0.80%
Compr Hdw <\$1000	644	1,375,169.58	1,375,169.58	0.00	0.00%
TechRel FE >\$1000	648	241,841.00	241,841.00	0.00	0.00%
TechRel FFE <\$1000	649	800,000.00	800,000.00	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	6,750,000.00	6,495,095.14	96.22%
Cap Imprv Other Than Bldgs.	671	7,345,351.57	7,345,351.57	435,344.67	5.93%
Non-Cap Imprv Other Than Bldgs.	672	6,206,223.02	6,328,894.38	1,856,146.97	29.33%
Cap Remodlg	681	16,002,411.95	15,726,346.46	2,465,604.91	15.68%
Non-Cap Remodlg/Renovations	682	9,180,042.44	9,031,829.87	2,403,335.73	26.61%
Dir Prch-Cap Remodlg	683	904,360.00	904,360.00	0.00	0.00%
Dir Purch-Non-Cap Remodlg	684	63,781.00	63,781.00	57,017.92	89.40%
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	0.00	76,905.30	NA
CHARTER School Cap Outlay TAX	795	10,690.43	10,690.43	172,248.08	1,611.24%
<b>Total Gen Sup Svc</b>		<b>79,007,690.13</b>	<b>78,821,957.07</b>	<b>21,480,287.76</b>	

<b>Xfer Of Funds</b>					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Xfer To Gen Fnd	910	5,070,000.00	5,070,000.00	1,180,556.00	23.29%
Xfer To Dbt Svc	920	6,806,143.12	6,806,143.12	0.00	0.00%
<b>Total Xfer Of Funds</b>		<b>11,876,143.12</b>	<b>11,876,143.12</b>	<b>1,180,556.00</b>	
<b>Total EXPENDITURES</b>		<b>90,996,153.25</b>	<b>90,810,420.19</b>	<b>22,773,163.76</b>	<b>25.08%</b>
<b>Fund Balance</b>					
Fund Balance June 30, 2024	2750	5,631,181.70	5,816,914.76	24,921,110.06	
<b>GRAND TOTAL</b>		<b>96,627,334.95</b>	<b>96,627,334.95</b>	<b>47,694,273.82</b>	<b>49.36%</b>

**CLAY COUNTY SCHOOL BOARD**  
**SPECIAL REVENUE FUNDS - FOOD SERVICES**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2023 Thru 10/31/2023**

**REVENUE AND TRANSFERS**

<b>Local Sources</b>					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Investments	3430	100,000.00	100,000.00	15,555.58	15.56%
Student Lunches	3451	3,505,185.90	3,505,185.90	942,589.30	26.89%
Student Breakfasts	3452	486,817.50	486,817.50	90,232.81	18.54%
Adult Breakfasts/Lunches	3453	1,800.00	1,800.00	548.00	30.44%
Student A La Carte	3454	1,660,000.00	1,660,000.00	715,070.49	43.08%
Miscellaneous Local Sources	3490	5,000.00	5,000.00	16,231.84	324.64%
<b>Total Local Sources</b>		<b>5,758,803.40</b>	<b>5,758,803.40</b>	<b>1,780,228.02</b>	

<b>Federal thru Local and State</b>					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
School Lunch Reimbursement	3261	11,368,719.83	11,368,719.83	2,160,550.42	19.00%
School Breakfast Reimbursement	3262	2,718,319.28	2,718,319.28	514,449.81	18.93%
After School Snack Reimb	3263	6,500.00	6,500.00	988.20	15.20%
U S D A Donated Commoditi	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	62,470.00	62.47%
<b>Total Fed thru Local and State</b>		<b>15,798,539.11</b>	<b>15,798,539.11</b>	<b>2,738,458.43</b>	

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
School Breakfast Supplement	3337	60,000.00	60,000.00	0.00	0.00%
School Lunch Supplement	3338	85,000.00	85,000.00	0.00	0.00%
<b>Total State Sources</b>		<b>145,000.00</b>	<b>145,000.00</b>	<b>0.00</b>	
<b>Total REVENUE AND TRANSFERS</b>		<b>21,702,342.51</b>	<b>21,702,342.51</b>	<b>4,518,686.45</b>	
Fund Balance July 1, 2023		9,553,747.67	9,553,747.67	9,553,747.67	
<b>GRAND TOTAL</b>		<b>31,256,090.18</b>	<b>31,256,090.18</b>	<b>14,072,434.12</b>	<b>45.02%</b>

**EXPENDITURES**

<b>Gen Sup Srvc</b>					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Administrator	110	2,096,059.90	2,096,059.90	594,613.73	28.37%
Other Support	160	4,937,777.95	4,937,777.95	1,607,826.74	32.56%
Retirement	210	994,355.28	994,355.28	299,799.15	30.15%
Social Security	220	534,846.38	534,846.38	161,814.66	30.25%
Group Insurance	230	1,644,126.96	1,644,126.96	278,402.57	16.93%
Workmans Comp	240	63,833.68	63,833.68	30,013.02	47.02%
Prof Svcs - Substitutes	313	106,500.00	106,500.00	12,683.77	11.91%
Travel-In cnty	331	6,200.00	6,200.00	2,515.82	40.58%
Travel-Out Only	332	2,500.00	2,500.00	0.00	0.00%
Trvl-Out State	333	2,500.00	2,500.00	0.00	0.00%
Travel-Reg Fees	334	500.00	500.00	0.00	0.00%
Repairs And Maintenance	350	26,284.04	26,284.04	15,165.89	57.70%
Rentals	360	5,914.93	5,914.93	0.00	0.00%
Leases	367	0.00	2,600.00	729.06	28.04%
Tech Rentals	369	48,488.65	48,488.65	39,870.96	82.23%
Stamps	371	15,000.00	15,000.00	9,250.00	61.67%
Wireless Plan	372	100.00	100.00	0.00	0.00%
Cell Phones	378	1,000.00	1,000.00	306.59	30.66%
Oltr Purch Srvc	390	107,388.04	107,388.04	15,790.00	14.70%
Printing	391	15,000.00	15,000.00	5,187.72	34.58%
Bollied Gas	420	3,805.47	3,805.47	23.01	0.60%
Electricity	430	156,500.00	156,500.00	39,732.80	25.39%
Gasoline	450	6,000.00	6,000.00	2,153.12	35.89%
Diesel Fuel	460	4,000.00	4,000.00	798.25	19.96%
Supplies	510	1,081,267.49	1,080,267.49	290,677.20	26.91%
Toner/Type Fee	515	13,505.30	13,505.30	1,771.09	13.11%
Tech Supplies	519	867.99	867.99	543.75	62.64%
Oil & Grease	540	1,000.00	1,000.00	57.00	5.70%
Repair Parts	550	3,500.00	3,500.00	731.65	20.90%
Tires & Tubes	560	500.00	500.00	1,501.20	300.24%
Food	570	9,343,453.40	9,343,453.40	3,509,433.30	37.56%
Commodities	580	1,600,000.00	1,600,000.00	0.00	0.00%
AV Mat L/T \$1000	622	50.00	1,050.00	176.38	16.80%
Equip \$1000 Over	641	153,220.36	153,220.36	3,220.36	2.10%
Equip L/T \$1000	642	215,768.06	215,768.06	105,500.79	48.90%
Comp Hdw > \$1000	643	22,500.00	22,500.00	0.00	0.00%
Cplr Hdw <\$1000	644	50,000.00	50,000.00	0.00	0.00%
TechRel FFE<\$1000	649	2,500.00	2,500.00	2,019.90	80.80%
Cap Remodlg	681	295,555.00	295,555.00	145,555.00	49.25%
Non-Cap Remodlg/Renovations	682	25,000.00	25,000.00	0.00	0.00%
Dues And Fees	730	30,400.00	30,400.00	30,510.12	100.36%
Misc Ex/Ind Cst	792	250,000.00	250,000.00	0.00	0.00%
<b>Total Gen Sup Srvc</b>		<b>23,867,768.88</b>	<b>23,870,368.88</b>	<b>7,208,374.60</b>	
<b>Total EXPENDITURES</b>		<b>23,867,768.88</b>	<b>23,870,368.88</b>	<b>7,208,374.60</b>	<b>30.20%</b>
Fund Balance June 30, 2024	2750	7,388,321.30	7,385,721.30	6,864,059.52	
<b>Total Fund Balance</b>		<b>7,388,321.30</b>	<b>7,385,721.30</b>	<b>6,864,059.52</b>	
<b>GRAND TOTAL</b>		<b>31,256,090.18</b>	<b>31,256,090.18</b>	<b>14,072,434.12</b>	<b>45.02%</b>



**CLAY COUNTY SCHOOL BOARD**  
**SPECIAL REVENUE FUNDS - OTHER**  
**STATEMENT OF REVENUE**  
**07/01/2023 thru 10/31/2023**

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Fed thru Local and State	Career And Technical Education	3201	320,219.64	320,219.64	79,668.22	24.88%
	Adult General Education	3221	482,064.06	482,064.06	63,981.74	13.27%
	English Literacy And Civics Ed	3222	48,821.30	48,821.30	17,286.28	35.41%
	Title II	3226	1,516,130.85	1,516,130.85	438,101.68	28.90%
	I D E A	3230	9,352,170.31	9,352,170.31	2,583,871.61	27.63%
	Title I - Elem & Secondary Edu	3240	8,601,449.37	8,850,282.76	1,878,404.67	21.22%
	Title III	3241	267,687.89	345,072.26	78,843.14	22.85%
	Twenty-First Century Schools	3242	531,748.77	747,651.03	81,034.00	10.84%
	Other Federal Thru State	3290	173,754.13	173,754.13	30,639.92	17.63%
<b>Fed thru Local &amp; State - Total</b>			<b>21,294,046.32</b>	<b>21,836,166.34</b>	<b>5,251,831.26</b>	
Federal Direct	Miscellaneous Federal Direct	3199	0.00	309,256.68	14,061.75	4.55%
<b>Federal Direct - Total</b>			<b>0.00</b>	<b>309,256.68</b>	<b>14,061.75</b>	
<b>Total</b>			<b>21,294,046.32</b>	<b>22,145,423.02</b>	<b>5,265,893.01</b>	<b>23.78%</b>

**CLAY COUNTY SCHOOL BOARD**  
**SPECIAL REVENUE FUNDS - OTHER**  
**STATEMENT OF EXPENDITURES AND TRANSFERS**  
**07/01/2023 thru 10/31/2023**

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Pur Services	Eng Services	Mat Supplies	Cap Outlay	Other Transfers	Totals	% OF Budget
Basic FEFP K-12	5100	6,382,637.07	8,537,653.59	612,472.52	197,654.61	95,032.54	0.00	137,592.17	725,809.24	3,193.14	1,771,754.22	20.75%
Exceptional	5200	7,029,548.95	8,029,548.95	1,001,859.36	348,162.51	39,060.86	0.00	124,805.57	12,788.50	0.00	1,526,676.80	19.01%
Career Technical Education	5300	256,833.84	259,830.84	83.33	18.87	850.00	0.00	15,870.81	47,803.82	9,375.64	74,002.47	28.48%
Adult General	5400	287,015.47	287,015.47	10,914.80	4,901.91	0.00	0.00	396.45	18,755.55	0.00	34,968.71	12.18%
Other Instruction	5900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA
Student Support Services	6100	1,857,443.97	2,023,956.51	326,665.65	104,827.67	21,509.14	0.00	15,015.63	0.00	1,473.96	469,492.05	23.20%
Instructional Media	6200	7,000.00	7,000.00	83.33	18.87	0.00	0.00	0.00	0.00	0.00	102.20	1.46%
Inst & Curric Dev Services	6300	2,163,524.37	2,218,065.61	466,608.52	145,456.65	1,545.15	0.00	162.83	0.00	0.00	613,773.15	27.67%
Inst Staff Training Services	6400	2,562,222.89	2,859,668.57	280,207.57	77,394.67	129,718.18	0.00	13,094.38	116,596.54	3,966.40	620,967.74	21.71%
Instruction Related Technology	6500	0.00	0.00	183.68	22.31	0.00	0.00	0.00	0.00	0.00	205.99	NA
General Administration	7200	674,344.99	794,059.80	0.00	0.00	0.00	0.00	0.00	0.00	146,311.30	146,311.30	18.43%
School Administration	7300	270.48	11,774.10	320.08	58.38	0.00	0.00	0.00	0.00	0.00	378.46	3.21%
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	NA
Food Services	7600	0.00	0.00	442.16	100.24	0.00	0.00	0.00	0.00	0.00	542.40	NA
Central Services	7700	2,437.00	22,069.50	4,664.00	422.35	0.00	0.00	0.00	0.00	0.00	5,086.35	23.05%
Pupil Transportation Services	7800	70,767.29	199,876.76	0.00	0.00	727.85	0.00	0.00	0.00	0.00	727.85	0.36%
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	0.00	0.00%
Administrative Technology Svcs	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense</b>		<b>21,294,046.32</b>	<b>25,252,423.02</b>	<b>2,705,245.41</b>	<b>879,201.95</b>	<b>288,443.72</b>	<b>0.00</b>	<b>306,937.84</b>	<b>921,743.65</b>	<b>164,320.44</b>	<b>5,265,893.01</b>	<b>20.85%</b>

**CLAY COUNTY SCHOOL BOARD**  
**CARES ACT AND ARP FUNDS - 44X**  
**STATEMENT OF REVENUE**  
**07/01/2023 thru 10/31/2023**

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Fed thru Loc State	CARES ACT ESSER	3271	17,056,158.93	17,200,159.00	5,508,334.31	23.07%
<b>Federal thru Local and State</b>						
<b>Revenue</b>			<b>17,056,158.93</b>	<b>17,200,159.00</b>	<b>5,508,334.31</b>	<b>32.02%</b>

**CLAY COUNTY SCHOOL BOARD**  
**CARES ACT AND ARP FUNDS - 44X**  
**STATEMENT OF EXPENDITURES AND TRANSFERS**  
**07/01/2023 thru 10/31/2023**

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Pur Services	Eng Services	Mat Supplies	Cap Outlay	Other Transfers	Totals	% OF Budget
Basic FEFP K-12	5100	9,070,426.85	9,394,259.85	259,479.33	59,040.00	170,398.25	0.00	421,344.45	16,847.05	4,603.00	931,712.08	9.92%
Exceptional Education	5200	825,076.71	827,682.29	41,294.63	11,154.82	8,535.60	0.00	476,634.89	78,041.83	0.00	615,661.77	74.38%
Career Technical Education	5300	66,139.32	66,139.32	0.00	0.00	0.00	0.00	205.37	63,959.58	0.00	64,164.95	97.01%
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	NA
Other Instruction	5900	4,468.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA
Student Support Services	6100	330,628.60	223,988.19	26,414.54	7,068.86	80.86	0.00	5,401.34	0.00	0.00	38,965.60	17.40%
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA
Inst & Curric Dev Services	6300	151,820.04	152,520.04	9,604.14	3,496.61	0.00	0.00	651.31	0.00	4,200.00	17,952.06	11.77%
Inst Staff Training Services	6400	1,118,198.95	1,259,660.75	983,011.40	75,917.18	39,113.01	0.00	17,741.34	0.00	0.00	1,115,782.93	88.58%
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA
General Administration	7200	531,959.89	504,530.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA
Facilities Acquisition and Construction	7400	4,461,827.36	4,461,827.36	0.00	0.00	0.00	0.00	0.00	2,616,567.75	0.00	2,616,567.75	58.64%
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA
Central Services	7700	6,699.55	6,699.55	1,386.00	123.86	0.00	0.00	0.00	0.00	0.00	1,509.86	22.54%
Pupil Transportation Services	7800	486,697.35	300,805.29	85,382.63	18,585.96	0.00	0.00	0.00	0.00	0.00	103,968.59	34.56%
Operation of Plant	7900	2,048.72	2,048.72	0.00	0.00	0.00	0.00	2,048.72	0.00	0.00	2,048.72	100.00%
Maintenance Of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA
Administrative Technology Svcs	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense</b>		<b>17,056,158.93</b>	<b>17,200,162.00</b>	<b>1,406,572.67</b>	<b>175,387.29</b>	<b>218,127.72</b>	<b>0.00</b>	<b>924,027.42</b>	<b>2,775,416.21</b>	<b>8,803.00</b>	<b>5,508,334.31</b>	<b>32.02%</b>

**CLAY COUNTY SCHOOL BOARD**  
**PROPERTY AND CASUALTY SELF INSURANCE FUND 711**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2023 Thru 10/31/2023**

**REVENUE AND TRANSFERS**

**Local Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Investment	3430	360,000.00	360,000.00	86,007.89	23.89%
Charges For Services	3481	4,194,899.60	4,194,899.60	808,701.91	19.28%
Total Local Sources		4,554,899.60	4,554,899.60	894,709.80	
Total REVENUE AND TRANSFERS		4,554,899.60	4,554,899.60	894,709.80	19.64%
Fund Balance July 1, 2023		2,478,886.22	2,478,886.22	2,478,886.22	
<b>GRAND TOTAL</b>		7,033,785.82	7,033,785.82	3,373,596.02	47.96%

**EXPENDITURES**

**Gen Sup Srvc**

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Workmans Comp	240	1,284,645.36	1,284,645.36	520,340.27	40.50%
Pro & Tech Serv	310	175,664.67	175,664.67	25,501.50	14.52%
Ins & Bond Prem	320	2,114,855.93	2,114,855.93	2,189,239.50	103.52%
Ins & Bond Prem	321	561,608.15	561,608.15	0.00	0.00%
Total Gen Sup Srvc		4,136,774.11	4,136,774.11	2,735,081.27	

**Xfer Of Funds**

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Xfer To Gen Fnd	910	(2,000,000.00)	1,000,000.00	0.00	0.00%
Total Xfer Of Funds		-2,000,000.00	1,000,000.00	0.00	
Total EXPENDITURES		2,136,774.11	5,136,774.11	2,735,081.27	

**FUND BALANCE**

**Fund Balance**

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2024	2750	4,897,011.71	1,897,011.71	638,514.75	
<b>GRAND TOTAL</b>		7,033,785.82	7,033,785.82	3,373,596.02	47.96%

**CLAY COUNTY SCHOOL BOARD**  
**HEALTH SELF INSURANCE FUND 712**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS**  
**07/01/2023 Thru 10/31/2023**

**REVENUE AND TRANSFERS**

**Local Sources**

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Investment	3430	78,000.00	78,000.00	21,387.99	27.42%
Charges For Services	3481	34,332,000.00	34,332,000.00	4,971,924.10	14.48%
Miscellaneous Local Sources	3490	150,000.00	150,000.00	52,453.92	NA
<b>Total Local Sources</b>		<b>34,560,000.00</b>	<b>34,560,000.00</b>	<b>5,045,766.01</b>	
<b>Total REVENUE AND TRANSFERS</b>		<b>34,560,000.00</b>	<b>34,560,000.00</b>	<b>5,045,766.01</b>	<b>14.60%</b>
Fund Balance July 1, 2023		6,942,225.67	6,942,225.67	6,942,225.67	
<b>GRAND TOTAL</b>		<b>41,502,225.67</b>	<b>41,502,225.67</b>	<b>11,987,991.68</b>	<b>28.89%</b>

**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	736,983.24	24.57%
Excess Insurance Premiums	320	1,550,000.00	1,550,000.00	470,436.98	30.35%
Insurance Claims (Medical)	322	18,017,210.00	18,017,210.00	6,760,600.64	37.52%
Insurance Claims (Prescriptions)	323	9,000,000.00	9,000,000.00	5,007,458.52	55.64%
Board Stamps	371	3,000.00	3,000.00	0.00	0.00%
<b>Total Gen Sup Srvc</b>		<b>31,570,210.00</b>	<b>31,570,210.00</b>	<b>12,975,479.38</b>	

**WELLNESS DEPARTMENT**

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Administrator	110	71,950.00	71,950.00	23,932.08	33.26%
Retirement	210	8,650.00	8,650.00	3,247.60	37.54%
Social Security	220	5,050.00	5,050.00	1,788.38	35.41%
Group Insurance	230	8,650.00	8,650.00	1,613.72	18.66%
Workmans Comp	240	1,300.00	1,300.00	342.16	26.32%
Pro & Tech Serv	310	152,000.00	152,000.00	32,867.00	21.62%
Travel	330	5,000.00	5,000.00	0.00	0.00%
Repairs And Maintenance	350	50.00	50.00	0.00	0.00%
Cell Phone Fee	378	1,000.00	1,000.00	0.00	0.00%
Othr Purch Srvc	390	578,000.00	578,000.00	6,523.65	1.13%
Printing	391	0.00	0.00	16.26	NA
Gasoline	450	1,200.00	1,200.00	108.25	9.02%
Supplies	510	5,200.00	5,200.00	3,484.93	67.02%
Repair Parts	550	20.00	20.00	0.00	0.00%
Equip \$1000 Over	641	2,000.00	2,000.00	0.00	0.00%
Equip L/T \$1000	642	1,980.00	1,980.00	0.00	0.00%
Computer Hardware L/T \$1000	644	500.00	500.00	0.00	0.00%
Tech Related FFE L/T \$1000	649	500.00	500.00	0.00	0.00%
Dues And Fees	730	800.00	800.00	426.80	53.35%
<b>Sub-Total</b>		<b>843,850.00</b>	<b>843,850.00</b>	<b>74,350.83</b>	
<b>Total EXPENDITURES</b>		<b>32,414,060.00</b>	<b>32,414,060.00</b>	<b>13,049,830.21</b>	<b>40.26%</b>

**FUND BALANCE**

**Fund Balance**

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2024	2750	9,088,165.67	9,088,165.67	(1,061,838.53)	
<b>GRAND TOTAL</b>		<b>41,502,225.67</b>	<b>41,502,225.67</b>	<b>11,987,991.68</b>	<b>28.89%</b>