

CLAY COUNTY SCHOOL BOARD
SUMMARY OF CASH INVESTMENTS
07/01/2024 thru 09/30/2024

	CASH BALANCE	INVESTMENT AMOUNT	TYPE	GRAND TOTAL
General Fund(3)	2,345,508.27	7,645,250.25	(1) & (4) SBA/OTH	9,990,758.52
Debt Services(5)	0.00	599,463.78	SBA/OTH	599,463.78
Capital Projects	0.00	72,851,201.13	SBA/OTH	72,851,201.13
Special Rev. - Other	0.00	331,006.33	SBA	331,006.33
Spec. Rev - Food Service	7,888,591.11	4,536,768.74	SBA	12,425,359.85
Self Insurance	0.00	2,686,620.48	SBA	2,686,620.48
GRAND TOTAL	10,234,099.38	88,650,310.71		98,884,410.09

NOTES:

1. The rate of interest earned on investments with the State Board of Administration (PRIME) during the month of September, 2024 was 5.33%.
2. For comparison purposes with the General Fund Statement of Revenue, we have completed 25.0% 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 \$1,703,384.70 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 September, 2024 was 5.24%.
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
07/01/2024 thru 09/30/2024

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Federal Direct	Federal Impact Aid	3121	525,000.00	525,000.00	0.00	0.00%
	R O T C	3191	375,000.00	375,000.00	139,226.74	37.13%
Federal Direct - Total			900,000.00	900,000.00	139,226.74	
Federal thru Local and State	Medicaid	3202	2,175,000.00	2,175,000.00	25,340.49	1.17%
	Federal Through Local Revenue	3280	350,000.00	350,000.00	37,762.70	10.79%
	Other Federal Thru State	3290	0.00	2,500.00	0.00	0.00%
Federal thru Local & State - Total			2,525,000.00	2,527,500.00	63,103.19	
State Sources	Florida Educ Finance Program	3310	251,157,323.00	248,401,152.00	57,467,275.00	23.13%
	Workforce Development	3315	1,136,452.00	1,100,338.00	284,112.00	25.82%
	Workforce Performance Incentives	3317	0.00	0.00	634.00	NA
	CO&DS Withheld/Admin Expense	3323	22,000.00	22,000.00	0.00	0.00%
	State License Tax	3343	40,000.00	40,000.00	8,920.01	22.30%
	Class Size Reduction	3355	37,433,038.00	37,433,038.00	9,358,260.00	25.00%
	Voluntary Pre-K High Schools	3370	100,000.00	100,000.00	10,696.99	10.70%
	Voluntary Pre-K	3371	600,000.00	600,000.00	79,370.64	13.23%
	State Revenue Thru Local	3380	0.00	0.00	0.00	NA
	Miscellaneous State Revenue	3390	4,062,492.43	3,795,462.00	210,170.89	5.54%
State Sources - Total			294,551,305.43	291,491,990.00	67,419,439.53	
Local Sources	District School Taxes	3411	73,434,756.26	75,447,813.00	0.00	0.00%
	Prior Year Coll School Taxes	3419	30,000.00	30,000.00	0.00	0.00%
	Tax Redemptions	3421	1,300,001.00	1,300,000.00	0.00	0.00%
	Rent	3425	600,000.00	600,000.00	72,379.10	12.06%
	Interest Incl Profit On Investments	3430	3,000,000.00	3,000,000.00	698,453.15	23.28%
	Gifts Grants & Bequests	3440	225,000.00	225,000.00	17,255.90	7.67%
	Adult Gen Educ Course Fee-GED	3461	40,580.00	43,370.00	15,527.08	35.80%
	Other Student Fees	3469	16,793.75	19,020.25	6,020.25	31.65%
	Preschool Program Fees	3471	500,000.00	500,000.00	56,513.30	11.30%
	Other Schl Class Fees	3479	612,113.00	612,113.00	0.00	0.00%
	Miscellaneous Local Sources	3490	7,028,577.24	7,042,664.24	1,213,235.96	17.23%
	Receipt Of Fed Indirect Cost	3494	500,000.00	500,000.00	0.00	0.00%
	Other Misc Local Sources	3495	325,449.94	325,449.94	35,690.92	10.97%
	Refund Of Prior Year's Expense	3497	100,000.00	100,000.00	8,484.94	8.48%
	Lost Damaged & Sale Of Textbook	3498	100.00	100.00	0.00	0.00%
Receipt Of Food Serv Ind Cost	3499	400,000.00	400,000.00	0.00	0.00%	
Local Sources - Total			88,113,371.19	90,145,530.43	2,123,560.60	
Transfers	Transfer From Capital Projects	3630	6,000,000.00	7,011,557.00	2,101,723.00	29.98%
Transfers - Total			6,000,000.00	7,011,557.00	2,101,723.00	
Other Financing Sources	Sale Of Equipment	3733	85,000.00	85,000.00	6,798.82	8.00%
	Insurance Loss Recoveries	3740	5,000.00	5,000.00	1,250.00	25.00%
OFS - Total			90,000.00	90,000.00	8,048.82	
Revenues - Total			392,179,676.62	392,166,577.43	71,855,101.88	18.32%
Fund Balance	Restricted Fund Balance	2720	0.00	0.00	0.00	
	Fund Balance 7-1-2024	2750	33,554,390.35	33,554,390.35	33,554,390.35	
Grand Total			425,734,066.97	425,720,967.78	105,409,492.23	24.76%

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

07/01/2024 thru 09/30/2024

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Energy Services	Mat/L Supplies	Cap Outlay	Other Misc	Totals	% OF Budget
Basic FEFP K-12	5100	186,830,795.06	187,134,929.33	13,234,085.15	4,213,784.37	6,791,867.53	0.00	5,831,267.85	426,869.92	175,781.03	30,673,655.85	15.29%
Exceptional Education	5200	58,053,062.44	57,946,317.44	5,178,107.45	1,712,601.22	208,594.40	0.00	85,210.71	228,762.82	611.14	7,413,887.74	12.79%
Career Technical Education	5300	14,870,741.67	14,662,203.01	829,560.90	268,855.48	342,775.03	90.24	77,854.77	130,547.05	725.00	1,650,408.47	11.26%
Adult General	5400	770,896.94	775,913.44	59,800.82	16,468.85	21,195.52	0.00	6,111.17	15,108.61	2,775.00	121,459.97	15.65%
Voluntary Pre K	5500	1,587,037.94	1,587,037.94	158,607.39	51,731.23	1,140.70	0.00	1,073.18	157.98	0.00	212,710.48	13.40%
Other Instruction	5900	114,531.80	116,195.80	7,358.12	1,249.92	0.00	0.00	6,334.75	0.00	0.00	14,942.79	12.86%
Student Support Services	6100	21,902,590.75	21,886,866.05	2,722,981.09	788,730.31	429,244.41	0.00	39,934.97	2,899.97	8,093.33	3,991,884.08	18.24%
Instructional Media Services	6200	4,889,820.75	4,890,701.25	468,420.50	157,188.28	40,283.85	0.00	14,145.84	4,160.17	150.00	682,348.64	13.95%
Inst. & Curric Dev Services	6300	5,671,675.73	5,671,425.73	900,175.32	249,971.39	8,446.75	0.00	8,439.40	8,709.05	0.00	1,175,741.91	20.73%
Inst. Staff Training Services	6400	4,831,846.35	4,843,731.28	542,089.31	145,573.99	160,327.51	0.00	76,837.54	743.81	1,513.00	927,085.16	19.14%
Instruction Related Technology	6500	6,988,789.70	6,988,789.70	695,140.50	192,422.01	1,500,671.07	0.00	16,823.33	108,831.67	0.00	2,513,888.58	35.97%
Board	7100	1,512,086.12	1,512,086.12	68,064.48	34,714.88	106,420.38	0.00	10.43	0.00	23,299.00	232,509.17	15.38%
General Administration	7200	556,422.70	556,422.70	77,207.97	39,443.61	2,296.76	0.00	329.78	0.00	22,910.00	142,188.12	25.55%
School Administration	7300	17,888,838.38	17,900,882.71	3,316,744.43	909,294.49	11,119.76	0.00	(13,461.35)	30,497.76	7,059.38	4,261,254.47	23.80%
Facilities Acquisition and Construction	7400	7,809,596.59	8,831,977.59	275,497.71	72,136.74	213,236.41	0.00	1,693.70	282,396.14	92,750.00	937,710.71	10.62%
Fiscal Services	7500	2,152,368.35	2,152,368.35	353,020.55	94,588.74	2,195.17	0.00	3,960.13	27,146.02	3,356.10	484,266.71	22.50%
Food Services	7600	136,554.08	136,554.08	32,184.95	6,438.23	0.00	0.00	0.00	0.00	0.00	38,623.18	28.28%
Central Services	7700	4,246,249.32	4,246,249.32	574,523.93	160,402.16	32,386.31	25.96	21,968.05	38,768.65	2,410.50	830,558.9	19.56%
Pupil Transportation Services	7800	16,609,444.43	16,724,512.15	1,678,470.90	470,402.16	113,839.41	160,250.20	229,310.50	142,058.06	3,473.50	2,797,804.73	16.73%
Operation of Plant	7900	27,026,666.43	26,112,364.94	1,856,087.52	585,328.18	1,286,086.04	1,866,359.30	259,441.98	23,169.56	125.00	5,856,597.58	22.43%
Maintenance Of Plant	8100	9,533,330.86	9,533,330.86	961,963.63	282,315.55	448,672.99	0.00	321,011.73	4,828.65	300.00	2,019,092.75	21.18%
Administrative Technology Svcs	8200	1,588,197.12	1,588,197.12	304,417.36	82,666.07	2,422.84	0.00	156.63	2,825.85	0.00	392,488.75	24.71%
Community Services	9100	373,102.11	373,102.11	25,613.88	10,355.68	0.00	0.00	3,396.61	1,830.49	1,290.00	42,486.56	11.39%
Debt Service	9200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Transfer Of Funds	9700	40,800.00	40,800.00	0.00	0.00	0.00	0.00	0.00	0.00	40,800.00	40,800.00	100.00%
Total Expense		395,785,245.62	396,212,759.02	34,318,124.06	10,526,736.78	11,723,222.84	2,026,726.70	6,991,851.70	1,480,312.23	387,221.98	67,454,195.29	17.02%

Nonspendable Fund Balance	6/30/2025	500,000.00	500,000.00
Restricted Fund Balance	6/30/2025	5,409,179.00	5,409,179.00
Assigned Fund Balance	6/30/2025	7,186,743.11	7,186,743.11
Unassigned Fund Balance	6/30/2025	16,852,899.24	16,412,286.65
Total Fund Balance	6/30/2025	29,948,821.35	29,508,208.76

Grand Totals

425,734,066.97

105,409,492.23

24.76%

500,000.00
5,409,179.00
7,186,743.11
24,859,374.83
37,955,296.94

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS - Additional Millage Fund
STATEMENT OF REVENUE
07/01/2024 thru 09/30/2024

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Local Sources	District School Taxes	3411	19,666,512.12	19,683,749.75	0.00	0.00%
Local Sources - Total			19,666,512.12	19,683,749.75	0.00	
Revenue			19,666,512.12	19,683,749.75	0.00	
Fund Balance	Fund Balance	2750	8,492,795.30	8,492,795.30	8,492,795.30	
Fund Balance - Total			8,492,795.30	8,492,795.30	8,492,795.30	
Fund Balance July 1, 2024			8,492,795.30	8,492,795.30	8,492,795.30	
Grand Total			28,159,307.42	28,176,545.05	8,492,795.30	30.14%

CLAY COUNTY SCHOOL BOARD
GENERAL FUNDS - Additional Millage Fund
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2024 thru 09/30/2024

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	2,000,000.00	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	11,997,683.08	11,997,683.08	0.00	0.00	125,180.12	0.00	0.00	918,281.25	0.00	1,043,461.37	8.70%
Facilities (S. D.)	7700	11,000.00	11,000.00	0.00	0.00	1,592.54	0.00	0.00	0.00	0.00	1,592.54	3.70%
Pupil Transportation Services	7800	157,185.60	157,185.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00%
Operation Of Plant	7900	10,443,435.58	10,443,435.58	288,934.43	74,786.36	2,720,804.64	0.00	3,252.98	5,086.13	3,600.00	3,096,464.54	28.90%
Maintenance Of Plant	8100	214,107.20	214,107.20	40,049.83	12,892.64	0.00	0.00	0.00	0.00	0.00	52,942.47	24.73%
Total Expense		24,823,411.46	24,823,411.46	328,984.26	87,679.00	2,847,577.30	0.00	3,252.98	923,367.38	3,600.00	4,194,460.92	16.90%
Restricted Fund Balance	6/30/2025	3,335,895.96	3,353,133.59									
Unassigned Fund Balance	6/30/2025	0.00	0.00									
Total Fund Balance		3,335,895.96	3,353,133.59									
Grand Totals		28,159,307.42	28,176,545.05								8,492,795.30	30.14%

CLAY COUNTY SCHOOL BOARD
DEBT SERVICE FUND
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2024 Thru 09/30/2024

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	5,465.23	546.52%
Total Local Sources		1,000.00	1,000.00	5,465.23	

State Sources

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Racing Commission Funds	3341	218,325.00	218,325.00	0.00	0.00%
Total State Sources		218,325.00	218,325.00	0.00	

Transfers

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Transfer From Capital Projects	3630	6,222,072.42	6,222,072.42	0.00	0.00%
Total Transfers		6,222,072.42	6,222,072.42	0.00	
Total REVENUE AND TRANSFERS		6,441,397.42	6,441,397.42	5,465.23	0.08%
Fund Balance July 1, 2024		553,767.84	553,767.84	553,767.84	
GRAND TOTAL		6,995,165.26	6,995,165.26	559,233.07	7.99%

EXPENDITURES

Debt Service

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Redempt Of Prnc	710	3,740,549.42	3,686,560.83	0.00	0.00%
Interest	720	2,748,837.20	2,748,837.20	0.00	0.00%
Dues And Fees	730	10,581.12	10,581.12	2,500.00	23.63%
Total Debt Service		6,499,967.74	6,445,979.15	2,500.00	
Total EXPENDITURES		6,499,967.74	6,445,979.15	2,500.00	

FUND BALANCE

Fund Balance

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2025	2750	495,197.52	549,186.11	556,733.07	
GRAND TOTAL		6,995,165.26	6,995,165.26	559,233.07	7.99%

CLAY COUNTY SCHOOL BOARD
CAPITAL IMPROVEMENTS FUNDS
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2024 Thru 09/30/2024

REVENUE AND TRANSFERS

Local Sources					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
District Local Cap Improv Taxes	3413	29,499,768.18	29,499,768.18	0.00	0.00%
Local Sales Taxes	3418	19,059,000.00	19,059,000.00	2,489,128.15	13.06%
Interest Incl Profit On Investments	3430	1,514,706.00	1,514,706.00	426,160.81	28.13%
Impact Fees	3496	10,927,445.00	10,927,445.00	3,788,400.36	34.67%
Total Local Sources		61,000,919.18	61,000,919.18	6,703,689.32	
Other Financing Sources					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Sale Of Equipment	3733	0.00	0.00	230,526.01	NA
Total OFS		0.00	0.00	230,526.01	
State Sources					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
CO & DS Distribut To Districts	3321	1,591,601.00	1,591,601.00	0.00	0.00%
Interest On Undistrib CO & DS	3325	43,700.00	43,700.00	0.00	0.00%
Miscellaneous State Revenue	3390	615,216.00	615,216.00	158,973.06	25.84%
Charter Sch Capital Outlay Revenue	3397	796,000.00	796,000.00	251,009.00	31.53%
Total State Sources		3,046,517.00	3,046,517.00	409,982.06	
Total REVENUE AND TRANSFERS		64,047,436.18	64,047,436.18	7,344,197.39	11.47%
Fund Balance July 1, 2024		83,080,008.32	83,080,008.32	83,080,008.32	
GRAND TOTAL		147,127,444.50	147,127,444.50	90,424,205.71	61.46%

EXPENDITURES

Debt Service					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Redempt Of Prnc	710	110,791.75	110,791.75	0.00	0.00%
Interest	720	1,528.25	1,528.25	0.00	0.00%
Dues And Fees	730	0.00	0.00	0.00	0.00%
Total Debt Service		112,320.00	112,320.00	0.00	
Gen Sup Svc					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Books Exist Library	612	17,603.26	17,603.26	17,603.26	100.00%
AV Materials \$1,000 and Over	621	0.00	0.00	0.00	0.00%
AV Mat L/T \$1000	622	0.00	0.00	0.00	0.00%
New Bldgs & Fixed Equipment	630	57,833,802.39	57,659,016.85	2,756,506.74	4.78%
Direct Purchase Bldg & Fixed Equipment	631	9,073,765.27	8,818,979.27	39,561.90	0.45%
Equip \$1,000 and Over	641	253,225.83	253,225.83	116,729.55	46.10%
Equip L/T \$1000	642	489,844.55	405,344.55	179,434.15	44.27%
Comp Hardware \$1,000 and over	643	206,253.40	206,253.40	206,253.40	100.00%
Comp Hardware Less Than \$1,000	644	2,339,448.75	2,254,948.75	146,528.95	6.50%
TechRelated Furniture, Fixtures, Equip \$1,000 & o	648	0.00	0.00	0.00	0.00%
TechRelated Furniture, Fixtures, Equip Less Than \$1,000	649	0.00	0.00	0.00	0.00%
School Buses	651	3,904,020.00	3,904,020.00	302,680.00	7.75%
Vehicles	652	0.00	0.00	0.00	0.00%
Land	660	200,000.00	200,000.00	0.00	0.00%
Capitalized Improve Other Than Bldgs	671	5,844,441.56	5,774,772.79	2,181,917.00	37.78%
Noncapitalized Improve Other Than Bldgs	672	3,789,345.50	3,746,824.39	35,299.43	0.94%
Direct Purchase Capitalized Improve Other Than Bldgs	673	1,874,294.87	1,870,950.98	181,721.09	9.71%
Capitalized Remodeling and Renovations	681	20,881,435.90	21,151,285.61	3,288,768.99	15.55%
Noncapitalized Remdng and Renovations	682	12,169,971.82	12,614,227.42	2,794,934.97	22.16%
Direct Purchase Capitalized Remdng and Ren	683	5,997,213.14	5,997,223.75	158,312.50	2.64%
Direct Purchase Noncapitalized Remdng and	684	1,054,000.00	1,054,000.00	0.00	0.00%
Comp Software \$1,000 and over	691	158,143.20	158,143.20	0.00	0.00%
Charter's Proportionate Share of LCIF Millage Tax	793	1,145,079.44	1,145,079.44	30,141.94	2.63%
Charter's Proportionate Share of Sales Tax Revenue	795	1,084,961.30	1,084,961.30	74,840.51	6.90%
Total Gen Sup Svc		128,316,850.18	128,316,860.79	12,511,234.38	

Xfer Of Funds

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Xfer To Gen Fnd	910	6,000,000.00	6,000,000.00	2,101,723.00	35.03%
Xfer To Dbt Svc	920	6,222,083.03	6,222,083.03	0.00	0.00%
Total Xfer Of Funds		12,222,083.03	12,222,083.03	2,101,723.00	
Total EXPENDITURES		140,651,253.21	140,651,263.82	14,612,957.38	10.39%

Fund Balance

Fund Balance June 30, 2025	2750	6,476,191.29	6,476,180.68	75,811,248.33	
GRAND TOTAL		147,127,444.50	147,127,444.50	90,424,205.71	61.46%

CLAY COUNTY SCHOOL BOARD
CAPITAL IMPROVEMENTS FUND - 396
HALF-CENT SALES TAX
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2024 Thru 09/30/2024

REVENUE AND TRANSFERS

Local Sources

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Local Sales Taxes	3418	19,059,000.00	19,059,000.00	2,489,128.15	13.06%
Interest Incl Profit On Investments	3430	300,736.80	300,736.80	245,375.12	81.59%
Total Local Sources		19,359,736.80	19,359,736.80	2,734,503.27	
Total REVENUE AND TRANSFERS		19,359,736.80	19,359,736.80	2,734,503.27	14.12%
Fund Balance July 1, 2024		17,623,511.41	17,623,511.41	17,623,511.41	
GRAND TOTAL		36,983,248.21	36,983,248.21	20,358,014.68	55.05%

EXPENDITURES

Gen Sup Srvc

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Buildings	630	388,610.64	133,825.10	0.00	0.00%
Equip \$1000 Over	641	246,009.83	246,009.83	109,513.55	44.52%
Equip L/T \$1000	642	476,545.08	392,045.08	166,889.44	42.57%
Cap Improvements Non-Bldg	671	5,301,286.81	5,289,385.04	2,181,917.00	41.25%
Non-Cap Improvements Non-Bldg	672	2,766,300.00	2,751,778.89	0.00	0.00%
Direct Purchase Cap Improvements	673	1,607,294.87	1,615,950.98	181,721.09	11.25%
Capitalized Remodeling and Renovations	681	13,032,861.01	13,302,710.72	1,976,195.06	14.86%
Noncapitalized Remdng and Renovations	682	4,297,684.20	4,384,886.80	1,292,537.54	29.48%
Direct Purch Capitalized Remodeling and R	683	3,592,811.25	3,592,811.25	158,312.50	4.41%
Direct Purch Noncapitalized Remdng and R	684	285,000.00	285,000.00	0.00	0.00%
Charter's Proportionate Share of Sales Tax F	795	1,074,141.92	1,074,141.92	74,743.74	6.96%
Total Gen Sup Srvc		33,068,545.61	33,068,545.61	6,141,829.92	
Total EXPENDITURES		33,068,545.61	33,068,545.61	6,141,829.92	18.57%
Fund Balance					
Fund Balance June 30, 2025	2750	3,914,702.60	3,914,702.60	14,216,184.76	
GRAND TOTAL		36,983,248.21	36,983,248.21	20,358,014.68	55.05%

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - FOOD SERVICES
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2024 Thru 09/30/2024

REVENUE AND TRANSFERS

Local Sources					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Investment	3430	250,000.00	250,000.00	66,293.34	26.52%
Student Lunches	3451	2,772,227.75	2,772,227.75	196,385.30	7.08%
Student Breakfasts	3452	337,850.00	337,850.00	20,079.40	5.94%
Adult Breakfasts/Lunches	3453	132,639.00	132,639.00	98.25	0.07%
Student A La Carte	3454	1,713,701.00	1,713,701.00	380,412.96	22.20%
Miscellaneous Local Sources	3490	5,000.00	5,000.00	22,802.66	456.05%
Total Local Sources		5,211,417.75	5,211,417.75	686,071.91	
Federal thru Local & State					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
School Lunch Reimbursement	3261	12,536,931.75	12,536,931.75	2,704,766.68	21.57%
School Breakfast Reimbursement	3262	3,000,660.00	3,000,660.00	230,343.39	7.68%
After School Snack Reimb	3263	6,500.00	6,500.00	0.00	0.00%
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	87,803.99	87.80%
Food Service Misc	3269	0.00	0.00	0.00	0.00%
Total Fed thru Local and State		17,249,091.75	17,249,091.75	3,022,914.06	
State Sources					
	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%
Total State Sources		145,000.00	145,000.00	0.00	
Total REVENUE AND TRANSFERS		22,605,509.50	22,605,509.50	3,708,985.97	16.41%
Fund Balance July 1, 2024		9,097,593.78	9,097,593.78	9,097,593.78	
GRAND TOTAL		31,703,103.28	31,703,103.28	12,806,579.76	40.40%

EXPENDITURES

Gen Sup Srv					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Administrator	110	2,123,859.15	2,123,859.15	367,921.87	17.32%
Other Support	160	5,205,953.11	5,205,953.11	913,490.39	17.55%
Retirement	210	1,035,817.76	1,035,817.76	178,756.18	17.26%
Social Security	220	556,770.29	556,770.29	95,643.77	17.18%
Group Insurance	230	1,595,957.52	1,595,957.52	140,225.93	8.79%
Workmans Comp	240	61,077.13	61,077.13	18,495.62	30.28%
Pro & Tech Services	310	5,000.00	5,000.00	0.00	0.00%
Prof Svcs - Substitutes	313	183,293.75	183,293.75	13,870.70	7.57%
Travel-In County	331	6,500.00	6,500.00	0.00	0.00%
Travel-Out of County	332	2,500.00	2,500.00	0.00	0.00%
Trvl-Out of 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	25,267.25	25,267.25	2,223.95	8.80%
Rentals	360	5,000.00	5,000.00	0.00	0.00%
Leases	367	3,083.76	3,083.76	486.04	15.76%
Tech Rentals	369	44,000.00	44,000.00	38,421.00	87.32%
Stamps	371	15,000.00	15,000.00	0.00	0.00%
Wireless Plan	372	100.00	100.00	0.00	0.00%
Cell Phones	378	1,000.00	1,000.00	202.12	20.21%
Othr Purch Services	390	92,539.59	92,539.59	26,940.27	29.11%
Printing	391	15,000.00	15,000.00	568.18	3.79%
Bottled Gas	420	3,500.00	3,500.00	39.34	1.12%
Electricity	430	162,000.00	162,000.00	0.00	0.00%
Gasoline	450	6,000.00	6,000.00	0.00	0.00%
Diesel Fuel	460	4,000.00	4,000.00	0.00	0.00%
Supplies	510	1,070,778.53	970,778.53	127,474.17	13.13%
Toner/Type Fee	515	16,517.96	16,517.96	239.05	1.45%
Tech Supplies	519	800.00	800.00	486.36	60.80%
Oil & Grease	540	1,000.00	1,000.00	0.00	0.00%
Repair Parts	550	3,500.00	3,500.00	0.00	0.00%
Tires & Tubes	560	500.00	500.00	0.00	0.00%
Food	570	10,550,547.38	10,550,547.38	1,903,403.59	17.87%
Commodities	580	1,300,000.00	1,300,000.00	0.00	0.00%
AV Mat L/T \$1000	622	250.00	250.00	91.60	36.64%
Equip \$1000 Over	641	150,000.00	150,000.00	0.00	0.00%
Equip L/T \$1000	642	10,000.00	10,000.00	0.00	0.00%
Cplr Hdwr <\$1000	644	50,000.00	50,000.00	0.00	0.00%
Capitalized Remodlg	681	152,025.40	152,025.40	2,025.40	1.33%
Non-Capitalized Remodlg/Renovation	682	50,000.00	50,000.00	0.00	0.00%
Dues And Fees	730	30,000.00	30,000.00	13,471.00	44.90%
Misc Expense/Indirect Cost	792	245,000.00	245,000.00	0.00	0.00%
Total Gen Sup Srv		24,787,138.58	24,787,138.58	3,844,476.53	
Total EXPENDITURES		24,787,138.58	24,787,138.58	3,844,476.53	15.51%
Fund Balance June 30, 2025	2750	6,915,964.70	6,915,964.70	8,962,103.22	
Total Fund Balance		6,915,964.70	6,915,964.70	8,962,103.22	
GRAND TOTAL		31,703,103.28	31,703,103.28	12,806,579.76	40.40%

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - OTHER
STATEMENT OF REVENUE
07/01/2024 thru 09/30/2024

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL	
Fed thru Local and State	Career And Technical Education	3201	321,277.00	321,277.00	37,635.44	11.71%
	Adult General Education	3221	379,387.41	376,019.07	87,225.91	23.20%
	English Literacy And Civics Ed	3222	31,625.00	31,625.00	7,037.05	22.25%
	Title II	3226	4,318,998.67	4,318,998.67	188,218.07	4.36%
	I D E A	3230	12,499,331.18	12,499,331.18	1,631,244.53	13.05%
	Title I - Elem & Secondary Edu	3240	7,919,890.08	7,946,272.17	1,720,702.99	21.65%
	Title III	3241	353,441.70	353,441.70	135,252.62	38.27%
	Title IV	3242	787,092.10	787,092.10	88,678.52	11.27%
	Other Federal Thru State	3290	152,167.11	152,167.11	36,308.69	23.86%
Federal thru Local and State - Total			26,763,210.25	26,786,224.00	3,932,303.82	
Total			26,763,210.25	26,786,224.00	3,932,303.82	14.68%

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE FUNDS - OTHER
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2024 thru 09/30/2024

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	7,437,151.51	7,393,705.23	639,819.71	211,169.96	81,098.93	0.00	492,492.23	238,743.18	3,220.00	1,666,544.01	22.54%
Exceptional	5200	7,944,420.26	7,944,420.26	596,321.35	200,939.81	2,809.09	0.00	0.00	1,424.05	0.00	801,494.30	10.09%
Career Technical Education	5300	288,277.00	288,277.00	0.00	0.00	0.00	0.00	2,329.98	26,153.88	5,100.00	33,583.86	12.52%
Adult General	5400	258,806.06	258,806.06	27,109.04	8,708.82	0.00	0.00	791.88	8,612.00	3,523.00	48,744.74	18.83%
Other Instruction	5900	1,541.55	1,541.55	0.00	0.00	0.00	0.00	0.00	1,541.55	0.00	1,541.55	100.00%
Student Support Services	6100	1,848,165.72	1,861,631.72	222,385.90	69,081.67	10,621.68	0.00	4,891.07	17,771.01	0.00	324,751.33	17.44%
Instructional Media	6200	0.00	0.00	132.00	30.00	0.00	0.00	0.00	0.00	0.00	162.00	NA
Inst & Curric Dev Services	6300	2,695,499.93	2,695,499.93	472,072.17	146,864.09	500.00	0.00	0.00	7,910.00	0.00	627,346.26	23.27%
Inst Staff Training Services	6400	5,340,058.49	5,390,517.18	253,170.70	59,100.87	83,038.66	0.00	5,994.55	1,592.11	4,517.00	407,413.89	7.56%
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
General Administration	7200	877,712.77	877,648.11	0.00	0.00	0.00	0.00	0.00	0.00	17,764.84	17,764.84	2.02%
School Administration	7300	0.00	0.00	1,778.88	404.49	0.00	0.00	0.00	0.00	0.00	2,183.37	NA
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	306.31	69.63	0.00	0.00	0.00	0.00	0.00	375.94	NA
Central Services	7700	22,091.80	22,091.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Pupil Transportation Services	7800	67,945.74	70,545.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Operation Of Plant	7900	1,539.42	1,539.42	324.04	73.69	0.00	0.00	0.00	0.00	0.00	397.73	25.84%
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%
Total Expense		26,763,210.25	26,786,224.00	2,213,420.10	696,443.03	178,068.36	0.00	506,499.71	303,747.78	34,124.84	3,932,303.82	14.68%

CLAY COUNTY SCHOOL BOARD
ARP (American Rescue Plan) FUNDS - 44X
STATEMENT OF REVENUE
07/01/2024 thru 09/30/2024

		Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Fed thr Loc St	CARES ACT ESSER	3271	2,215,754.17	2,215,754.17	929,574.75	41.95%
Fed thr Loc St - Total			2,215,754.17	2,215,754.17	0.00	
Revenue			2,215,754.17	2,215,754.17	0.00	
Fund Balance	Fund Balance	2750	0.00	0.00	0.00	0.00%
Fund Balance - Total			0.00	0.00	0.00	
Fund Balance July 1, 2024			0.00	0.00	0.00	
Grand Total			2,215,754.17	2,215,754.17	929,574.75	41.95%

CLAY COUNTY SCHOOL BOARD
ARP (American Rescue Plan) FUNDS - 44X
STATEMENT OF EXPENDITURES AND TRANSFERS
07/01/2024 thru 09/30/2024

Expense	Acct#	Original Budget	Amended Budget	Salaries	Emp Benefits	Purch Services	Eng Services	Mat Supplies	Cap Outlay	Other Transfers	Totals	% Of Budget
Basic FEFP K-12	5100	1,559,606.73	1,578,501.83	167,943.95	38,887.18	151,367.14	0.00	255,192.73	1,197.20	0.00	614,588.20	38.93%
Exceptional Education	5200	0.00	0.00	55,317.80	13,167.03	0.00	0.00	0.00	0.00	0.00	68,484.83	NA
Career Technical Education	5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA
Adult General	5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA
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	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	158,543.96	158,623.96	8,648.89	1,966.69	181.32	25.00	1,110.90	51,669.86	79.50	63,682.16	40.15%
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	1,203.04	1,203.04	0.00	105.46	239.69	0.00	0.00	0.00	4,523.80	4,868.95	404.72%
Inst Staff Training Services	6400	33,353.78	13,217.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA
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	43,711.38	44,872.42	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	102,932.89	102,932.89	0.00	0.00	0.00	0.00	0.00	19,512.38	0.00	19,512.38	18.96%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Pupil Transportation Services	7800	294,852.39	294,852.39	0.00	0.00	0.00	148,132.33	0.00	0.00	0.00	148,132.33	50.24%
Operation of Plant	7900	1,425.00	1,425.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	20,125.00	20,125.00	0.00	0.00	0.00	0.00	0.00	0.00	10,306.10	10,306.10	51.21%
Total Expense		2,215,754.17	2,215,754.17	231,910.44	54,126.36	151,788.15	148,157.33	256,303.63	72,379.44	14,909.40	929,574.75	41.95%

CLAY COUNTY SCHOOL BOARD
PROPERTY AND CASUALTY SELF INSURANCE FUND 711
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2024 Thru 09/30/2024

REVENUE AND TRANSFERS

Local Sources

	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Inves	3430	200,000.00	200,000.00	37,495.76	12.86%
Charges For Services	3481	4,971,434.00	3,971,437.00	551,385.03	13.88%
Total Local Sources		5,171,434.00	4,171,437.00	588,880.79	
Total REVENUE AND TRANSFERS		5,171,434.00	4,171,437.00	588,880.79	14.12%
Fund Balance July 1, 2024		411,744.18	411,744.18	411,744.18	
GRAND TOTAL		5,583,178.18	4,583,181.18	1,000,624.97	21.83%

EXPENDITURES

Gen Sup Srvc

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Workmans Comp	240	1,284,645.36	1,284,645.36	238,882.73	7.31%
Pro & Tech Serv	310	195,000.00	195,000.00	25,501.50	13.08%
Ins & Bond Prem	320	2,071,362.00	2,071,362.00	2,025,493.00	0.00%
Liability Insur	321	561,608.15	561,608.15	173,978.25	10.17%
Total Gen Sup Srvc		4,112,615.51	4,112,615.51	2,463,855.48	

Xfer Of Funds

	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Xfer To Gen Fnd	910	0.00	0.00	0.00	0.00%
Total Xfer Of Funds		0.00	0.00	0.00	
Total EXPENDITURES		4,112,615.51	4,112,615.51	2,463,855.48	

FUND BALANCE

Fund Balance

	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2025	2750	1,470,562.67	470,565.67	(1,463,230.51)	
GRAND TOTAL		5,583,178.18	4,583,181.18	1,000,624.97	21.83%

CLAY COUNTY SCHOOL BOARD
HEALTH SELF INSURANCE FUND 712
STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFERS
07/01/2024 Thru 09/30/2024

REVENUE AND TRANSFERS

Local Sources					
	Acct #	Original Budget	Amended Budget	Cash Received	% OF COLL
Interest Incl Profit On Inves	3430	47,250.00	47,250.00	9,973.54	21.11%
Charges For Services	3481	40,007,651.72	40,007,651.72	2,043,705.57	5.11%
Miscellaneous Local Sources	3490	250,000.00	250,000.00	47,780.99	19.11%
Total Local Sources		40,304,901.72	40,304,901.72	2,101,460.10	
Total REVENUE AND TRANSFERS		40,304,901.72	40,304,901.72	2,101,460.10	5.21%
Fund Balance July 1, 2024		4,091,320.56	4,091,320.56	6,548,424.56	
GRAND TOTAL		44,396,222.28	44,396,222.28	8,649,884.66	19.48%

EXPENDITURES

Gen Sup Svc					
	Acct #	Original Budget	Amended Budget	Expenditures	% OF EXP
Administrator	110	73,958.81	73,958.81	18,489.72	25.00%
Other Support	160	31,882.50	31,882.50	5,800.00	18.19%
Retirement	210	14,426.17	14,426.17	3,310.68	22.95%
Social Security	220	8,096.86	8,096.86	1,831.25	22.62%
Group Insurance	230	19,364.64	19,364.64	1,285.08	6.64%
Workmans Comp	240	0.00	0.00	352.27	0.00%
Pro & Tech Services	310	2,563,500.00	2,563,500.00	820,421.58	28.51%
Ins & Bond Premiums	320	1,950,000.00	1,950,000.00	450,584.78	23.11%
Medical Insur Claims	322	20,910,000.00	20,910,000.00	6,300,270.63	27.68%
Pharmacy Prescription Claims	323	13,500,000.00	13,500,000.00	3,197,864.26	22.13%
Travel-In cnty	331	0.00	0.00	0.00	0.00%
Travel-Out Cnty	332	2,000.00	2,000.00	14.00	0.70%
Trvl-Out State	333	0.00	1,000.00	0.00	0.00%
Travel-Reg Fees	334	2,000.00	2,000.00	0.00	0.00%
Repairs And Maintenance	350	50.00	50.00	0.00	0.00%
Rentals	360	0.00	0.00	0.00	0.00%
Stamps	371	2,500.00	2,500.00	0.00	0.00%
Cell Phones	378	500.00	500.00	101.06	20.21%
Othr Purch Services	390	528,291.50	516,327.80	5,579.85	1.08%
Printing	391	100.00	100.00	0.00	0.00%
Gasoline	450	1,200.00	1,200.00	0.00	0.00%
Supplies	510	42,100.00	51,100.00	19,099.50	37.38%
TonerType Fee	515	0.00	0.00	0.00	0.00%
Oil & Grease	540	0.00	0.00	0.00	0.00%
Repair Parts	550	0.00	0.00	0.00	0.00%
Equip \$1000 Over	641	2,000.00	3,963.70	0.00	0.00%
Equip L/T \$1000	642	16,128.50	16,128.50	16,128.50	100.00%
Comp Hdw > \$1000	643	0.00	0.00	0.00	0.00%
Cptr Hdw <\$1000	644	500.00	500.00	0.00	0.00%
TechRelated FFE<\$1000	649	500.00	500.00	0.00	0.00%
Vehicles	652	2,060.00	2,060.00	0.00	0.00%
Dues And Fees	730	900.00	900.00	349.00	38.78%
Sub-Total		39,672,058.98	39,672,058.98	10,841,482.16	
Total EXPENDITURES		39,672,058.98	39,672,058.98	10,841,482.16	27.33%

FUND BALANCE

Fund Balance					
	Acct #	Original Budget	Amended Budget		
Fund Balance June 30, 2025	2750	4,724,163.30	4,724,163.30	(2,191,597.50)	
GRAND TOTAL		44,396,222.28	44,396,222.28	8,649,884.66	19.48%