


CLAY COUNTY SCHOOL BOARD
SUMMARY OF CASH INVESTMENTS
July 1, 2005 thru December 31, 2005

	CASH BALANCE	INVESTMENT AMOUNT	TYPE	GRAND TOTAL
General Fund	1,671,572.92	46,216,393.61	SBA	47,887,966.53
Debt Service	0.00	532,409.55	SBA	532,409.55
Capital Projects	0.00	44,202,021.77	SBA/OTH	44,202,021.77
Special Rev. - Other	0.00	818,895.54	SBA	818,895.54
Spec. Rev.-Food Service	318,925.05	2,000,211.30	SBA	2,319,136.35
Self Insurance	40,000.00	3,437,615.09	SBA	3,477,615.09
GRAND TOTALS	\$2,030,497.97	\$97,207,546.86		\$99,238,044.83

NOTES:

1. On the Summary of Cash & Investments, the figure reported for General Fund Investments includes \$1,711,748.24 invested for School Internal Accounts.
2. The rate of interest earned on investments with the State Board of Administration during the month of December, 2005 was 4.23%.
3. For comparison purposes with the General Fund Statement of Revenue, we have completed 50% of the fiscal year. All other percentages are only a comparison of cash collections or expenditures to budgeted revenue or appropriations.

CERTIFIED CORRECT AND SUBMITTED BY:



George F. Copeland, Asst. Superintendent for Business Affairs

RECOMMENDED FOR APPROVAL:

/s/David L. Owens

David L. Owens, Superintendent of Schools

CLAY COUNTY SCHOOL BOARD
GENERAL FUND
STATEMENT OF REVENUE
July 1, 2005 thru December 31, 2005

	Acct. #	ORIGINAL BUDGET	AMENDED BUDGET	CASH RECEIVED	% OF COLL.
FEDERAL DIRECT:					
Federal Impact, Curr Operation	3121	550,000.00	550,000.00	0.00	0.00%
PL81-874 Federal Impact Sped	3122	200,000.00	200,000.00	0.00	0.00%
(R.O.T.C.) Reserve Officers Training Corps	3191	180,000.00	180,000.00	3,726.00	2.07%
TOTAL FEDERAL SOURCES		930,000.00	930,000.00	3,726.00	0.40%
STATE SOURCES:					
Florida Education Finance Program	3310	123,708,683.00	123,708,683.00	61,813,170.00	49.97%
Workforce Development	3315	684,792.00	684,792.00	350,472.00	51.18%
CO & DS Withheld for Administrative Exp	3323	18,000.00	19,725.81	0.00	0.00%
Teacher Lead Program (HB 17-A)	3334	224,191.00	224,191.00	224,191.00	100.00%
Instructional Materials	3336	3,208,301.00	3,208,301.00	2,727,056.00	85.00%
State Forrest Funds	3342	20,000.00	20,000.00	0.00	0.00%
State License Tax	3343	30,000.00	30,000.00	14,433.68	48.11%
District Discretionary Lottery Funds	3344	1,757,095.00	1,757,095.00	0.00	0.00%
Transportation	3354	6,820,370.00	6,820,370.00	3,410,184.00	50.00%
Class Size Reduction	3355	18,364,694.00	18,364,694.00	8,836,620.00	48.12%
School Recognition/Merit Schl	3361	1,739,093.00	1,936,050.00	1,936,050.00	100.00%
Excellent Teach. Prg. Nat'l Bd.	3363	500,000.00	600,180.00	600,180.00	100.00%
Public School Technology	3375	625,214.00	625,214.00	312,606.00	50.00%
Teacher Training	3376	225,415.00	225,415.00	112,710.00	50.00%
Miscellaneous State Revenue	3390	408,087.00	313,076.00	110,309.17	35.23%
Other Misc. State Revenue	3399	28,376.00	28,376.00	14,188.00	50.00%
TOTAL STATE SOURCES		158,362,311.00	158,566,162.81	80,462,169.85	50.74%
LOCAL SOURCES:					
District School Tax	3411	41,985,611.00	41,985,611.00	35,478,273.12	84.50%
Tax Redemptions	3421	110,000.00	186,246.33	186,246.33	100.00%
Rent	3425	105,150.00	130,025.00	72,225.00	55.55%
Interest, Including Profit on Investments	3430	800,000.00	800,000.00	457,976.73	57.25%
Gifts, Grants & Bequests	3440	176,000.00	176,000.00	157,000.00	89.20%
GED-Adult Gen Educ Course Fees	3461	14,000.00	14,000.00	4,927.00	35.19%
Postsecondary Voc Course Fees	3462	4,000.00	4,000.00	1,680.00	42.00%
Lifelong Learning Fees	3466	33,000.00	33,000.00	4,878.00	14.78%
Other Student Fees-Summer Rec	3469	43,000.00	43,000.00	65.00	0.15%
Preschool Program Fees - Vocational Child Care	3471	708,923.80	360,393.80	166,993.98	46.34%
Miscellaneous Local Sources	3490	650,000.00	736,970.32	370,299.88	50.25%
Receipt of Federal Indirect Cost	3494	450,000.00	450,000.00	148,903.19	33.09%
Other Miscellaneous Local Sources	3495	0.00	0.00	7,356.00	0.00%
Refund of Prior Year's Expense	3497	2,000.00	95,481.92	95,481.92	100.00%
Lost, Damaged & Sale of Textbook	3498	40,000.00	40,000.00	10,000.00	25.00%
Receipt of Food & Nutrition Serv Ind Cost	3499	175,000.00	175,000.00	0.00	0.00%
TOTAL LOCAL SOURCES		45,296,684.80	45,229,728.37	37,162,306.15	82.16%
TRANSFERS:					
From Capital Project Funds	3630	1,680,000.00	1,680,000.00	434,304.77	25.85%
TOTAL TRANSFERS		1,680,000.00	1,680,000.00	434,304.77	25.85%
OTHER FINANCING SOURCES:					
Sales of Equipment	3733	25,000.00	56,523.75	56,523.75	100.00%
Insurance Loss Recoveries	3740	20,000.00	21,927.01	21,927.01	100.00%
TOTAL OTHER FINANCING SOURCES		45,000.00	78,450.76	78,450.76	100.00%
TOTALS		206,313,995.80	206,484,341.94	118,140,957.53	57.22%
Fund Balance July 1, 2005		20,898,485.22	20,898,485.22	20,898,485.22	
GRAND TOTALS		227,212,481.02	227,382,827.16	139,039,442.75	61.15%

CLAY COUNTY SCHOOL BOARD
GENERAL FUND
STATEMENT OF EXPENDITURES AND TRANSFERS
July 1, 2005 thru December 31, 2005
TOTAL EXPENDITURES BY OBJECT

FUNCTION	Acct. #	Amended Budget	100 Salaries	200 Emp. Benefits	300 Pur. Serv.	400 Energy Serv.	500 Mat & Sup	600 Cap Outlay	700 Oth. Exp.	Total All Objects	% of Budget
Basic K-12	5100	113,660,036.80	31,599,821.53	7,267,946.35	657,352.60	688.11	4,215,055.04	489,761.13	42,205.66	44,272,830.42	38.95%
Exceptional Educ.	5200	21,312,391.94	7,159,646.62	1,691,534.75	530,968.78	1,619.21	189,737.40	53,678.02	18,867.33	9,646,052.11	45.26%
Vocational-Technical	5300	4,920,270.27	1,687,742.28	375,148.18	15,943.10	0.00	75,015.89	75,744.61	0.00	2,229,594.06	45.31%
Adult General	5400	587,560.69	110,644.90	18,587.02	14,573.64	0.00	15,324.78	131,727.96	0.00	290,858.30	49.50%
Pre Kdg	5500	190,217.66	15,285.46	2,285.64	0.00	0.00	0.00	0.00	0.00	17,571.10	9.24%
Other Instruction	5900	60,780.00	4,080.00	580.33	0.00	0.00	383.11	0.00	0.00	5,043.44	8.30%
Pupil Personnel Services	6100	10,240,587.65	3,724,079.65	855,714.75	102,011.01	1,495.56	42,419.02	4,554.61	6,653.00	4,736,927.60	46.26%
Instructional Media Serv.	6200	4,574,113.42	1,461,994.26	332,442.03	18,935.80	0.00	130,341.62	173,491.06	2,860.48	2,120,065.25	46.35%
Instr. & Curr. Develop.	6300	2,678,078.25	1,071,424.63	221,996.51	69,499.65	0.00	20,935.37	34,108.61	3,964.27	1,421,929.04	53.10%
Staff Development	6400	1,380,548.83	223,470.65	42,721.64	203,999.99	0.00	26,261.02	1,149.81	1,821.87	499,424.98	36.18%
Instruction Related Technology	6500	622,043.61	207,876.19	45,297.55	22,082.00	0.00	(5,205.24)	0.00	3,424.92	273,475.42	43.96%
Board of Education	7100	2,188,223.64	76,069.35	45,032.57	164,467.79	0.00	307.00	1,385.06	16,472.41	305,648.71	13.97%
General Administration	7200	762,841.20	182,114.34	40,145.66	27,569.99	0.00	2,532.90	13,861.23	1,114.32	270,220.36	35.42%
School Administration	7300	11,200,456.49	4,634,780.47	984,591.78	52,607.99	0.00	21,218.88	13,861.23	1,114.32	5,708,174.67	50.96%
Fac. Acq. & Construct.	7400	4,083,168.77	342,326.77	71,504.43	68,796.22	1,640.32	3,460.12	1,227,752.48	144.00	1,715,624.34	42.02%
Fiscal Services	7500	569,157.25	236,018.00	51,081.76	2,719.84	0.00	1,397.97	899.95	5,295.20	297,412.72	52.25%
Food Services	7600	25,916.02	42,318.24	3,170.00	220.00	0.00	0.00	0.00	251.02	45,959.26	177.34%
Central Services	7700	3,179,335.71	972,694.37	213,642.07	163,257.45	8,395.08	17,343.68	71,853.08	28,954.79	1,476,140.52	46.43%
Pupil Transportation	7800	11,653,835.38	2,873,767.84	880,565.04	62,777.73	413,783.51	251,826.92	23,164.16	38,776.46	4,544,661.66	39.00%
Operations of Plant	7900	14,653,950.49	2,598,759.57	704,331.81	835,621.25	2,571,091.92	212,352.41	18,735.60	16,169.15	6,957,061.71	47.48%
Maintenance of Plant	8100	4,618,138.93	1,220,330.46	290,463.35	315,465.91	57,003.84	333,250.91	89,450.53	12,816.35	2,318,781.35	50.21%
Administrative Tech Services	8200	2,125,277.41	302,836.19	66,610.42	226,392.80	5,736.14	25,813.52	458,631.98	0.00	1,086,021.05	51.10%
Community Service	9100	409,518.55	97,843.48	23,521.11	2,074.90	0.00	16,860.14	7,759.41	12,869.37	160,928.41	39.30%
TOTALS		215,696,448.96	60,845,925.25	14,228,914.75	3,557,338.44	3,061,453.69	5,596,632.46	2,877,709.29	232,432.60	90,400,406.48	41.91%
Reserve for State Categoryals	2710	0.00								0.00	
Reserve for Other Proj & Txbk	2711	0.00								0.00	
Reserve for Inventory	2730	1,457,182.67								1,457,182.67	
Designated for Insurance	2765	0.00								0.00	
Reserve for Performance Pay	2767	0.00								0.00	
Unreserved Fund Balance	2769	10,229,195.54								47,181,853.60	
GRAND TOTALS		227,382,827.17	60,845,925.25	14,228,914.75	3,557,338.44	3,061,453.69	5,596,632.46	2,877,709.29	232,432.60	139,039,442.75	61.15%

CLAY COUNTY SCHOOL BOARD
DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS
July 1, 2005 thru December 31, 2005

REVENUE & TRANSFERS		AMENDED BUDGETED REVENUE	CASH RECEIVED	% COLL
State Sources:				
C.O. & D.S Withheld for SBE/COBI bonds	3322	988,267.21	0.00	0.00%
SBE/COBI Bond Interest	3326	2,500.00	0.00	0.00%
Racing Commission Funds	3341	223,250.00	0.00	0.00%
TOTAL STATE SOURCES		1,214,017.21	0.00	0.00%
Local Sources:				
Interest, Including Profit on Investments	3430	10,324.11	7,849.68	76.03%
TOTAL LOCAL SOURCES		10,324.11	7,849.68	76.03%
Other Revenue Sources:				
Transfer from Capital Projects Funds	3630	4,437,585.00	995,901.29	22.44%
TOTAL OTHER REVENUE SOURCES		4,437,585.00	995,901.29	22.44%
TOTAL REVENUE & TRANSFERS		5,661,926.32	1,003,750.97	17.73%
FUND BALANCE JULY 1, 2005		590,588.39	590,588.39	
GRAND TOTAL		6,252,514.71	1,594,339.36	25.50%
EXPENDITURES				
APPROPRIATIONS				
EXPENDITURES				
% EXPEND				
Function 9200 - Debt Service				
Objects:				
710 - Redemption of Principal		2,190,000.00	0.00	0.00%
720 - Interest		3,435,834.00	1,065,676.41	31.02%
730 - Fees to Paying Agent		16,600.00	3,232.50	19.47%
TOTAL EXPENDITURES		5,642,434.00	1,068,908.91	18.94%
UNAPPROPRIATED FUND BALANCE		610,080.71	525,430.45	
GRAND TOTAL		6,252,514.71	1,594,339.36	25.50%

CLAY COUNTY SCHOOL BOARD
CAPITAL IMPROVEMENT FUNDS
STATEMENT OF REVENUE, EXPENDITURES, TRANSFERS

July 1, 2005 thru December 31, 2005

REVENUES & TRANSFERS		AMENDED BUDGETED REVENUE	CASH RECEIVED	% COLL
State Sources:				
CO & DS Distributed to Districts	3321	307,060.98	0.00	0.00%
Interest on Undistributed CO & DS	3325	12,000.00	0.00	0.00%
Public Education Capital Outlay (PECO)	3391	4,095,421.00	3,506,719.00	85.63%
Class Size Reduct. - Cap Outlay	3396	1,792,727.00	0.00	0.00%
Gas Tax Refund	3398	53,000.00	28,704.81	54.16%
Other Miscellaneous State Revenue	3399	5,412,437.00	0.00	0.00%
TOTAL STATE SOURCES		11,672,645.98	3,535,423.81	30.29%
Local Sources:				
District Local Cap Improv Taxes	3413	14,053,761.00	11,875,571.67	84.50%
Local Sales Tax	3418	1,350,000.00	825,331.25	61.14%
Tax Redemptions	3421	55,410.38	55,410.38	100.00%
Interest, Including Profit on Investments	3430	369,111.34	284,326.28	77.03%
Miscellaneous Local Sources	3490	0.00	0.00	0.00%
Impact Fees	3496	11,000,000.00	4,060,696.20	36.92%
TOTAL LOCAL SOURCES		26,828,282.72	17,101,335.78	63.74%
Long-term Debt Procds & Sale of Cap Assets				
SBE/COBI Bonds	3711	0.00	0.00	0.00%
Total Long-term Dbt Procds & Sale of Cap Assets		0.00	0.00	0.00%
Certificate of Participation	3750	16,000,000.00	16,000,000.00	100.00%
TOTAL REVENUE & TRANSFERS		54,500,928.70	36,636,759.59	67.22%
FUND BALANCE JULY 1, 2005		21,252,272.76	21,252,272.76	
GRAND TOTAL		75,753,201.46	57,889,032.35	76.42%
EXPENDITURES		APPROPRIATIONS	EXPENDITURES	% EXPEND
Function 7400 Facilities				
Library Books - New Libraries		109,690.50	105,792.96	96.45%
AV Materials \$500/OVER		9,489.90	9,629.90	101.48%
AV Materials Less Than \$500		54,417.59	53,583.39	98.47%
Buildings & Fixed Equipment		39,435,502.75	4,551,248.74	11.54%
Direct Purchases - Buildings		14,005,654.87	952,210.89	6.80%
Furniture, Fixtures & Equipment		4,078,720.13	1,690,485.81	41.45%
School Buses		3,331,203.00	1,301,023.00	39.06%
Vehicles		243,341.52	93,241.52	38.32%
Land		1,515,580.00	315,480.70	20.82%
Improvements other than Buildings		1,543,006.04	302,361.02	19.60%
Capitalized Remodeling		544,573.83	630.00	0.00%
Remodeling & Renovations		3,988,704.43	1,626,629.26	40.78%
Direct Purchases - NonCap Remodeling		65,560.57	61,948.65	94.49%
Software \$500 & Over		1.00	0.00	0.00%
Software Less Than \$500		100,356.12	77,038.64	76.77%
Dues and Fees		5,000.00	5,000.00	100.00%
Transfer to General Fund		1,684,005.30	434,304.77	25.79%
Transfer to Debt Service		4,510,115.53	995,901.29	22.08%
TOTAL EXPENDITURES		75,224,923.08	12,576,510.54	16.72%
UNAPPROPRIATED FUND BALANCE		528,278.38	45,312,521.81	
GRAND TOTAL		75,753,201.46	57,889,032.35	76.42%

CLAY COUNTY SCHOOL BOARD
 CAPITAL PROJECTS FUND - ANALYSIS BY PROJECT
 July 1, 2005 thru December 31, 2005

PROJECT NAME & NUMBER	SOURCE CODE	BUDGETED AMOUNT	AMENDED BUDGET	COMMITTED	ENCUMBRANCES	EXPENDITURES	UNENCUM BALANCE
CARRYOVER PROJECTS:							
3032 MCE Perm Clsrm Phase III	2	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00
3062 New Jr. High "M"	1,2,7	1,806,951.57	1,804,236.07	0.00	117,694.52	1,604,987.24	81,554.31
3083 OPE Site/Parking Improvements	2	70,946.50	184,606.66	0.00	180,000.35	4,606.31	0.00
3091 Fleming Island High School 0551	7	238,497.20	232,599.20	0.00	0.00	232,599.20	0.00
3094 Fleming Is HS Site Development	2	24,902.00	22,320.00	0.00	0.00	22,320.00	0.00
3114 LAE Water/ Sewer Conversion	2	1,159.00	1,159.00	0.00	0.00	1,142.68	16.32
3124 LAE Parent Pick-up/Drop-off	9	1,640.00	1,640.00	0.00	0.00	0.00	1,640.00
3145 CEB - Renovate Restrooms	2	224,123.25	231,123.25	0.00	26,274.39	199,780.44	5,068.42
3152 Facilities Technology FY02	10	47,590.76	47,590.76	0.00	1,800.00	45,127.70	663.06
3154 Facilities Technology	10	5,471.53	5,471.53	0.00	0.00	5,471.53	0.00
3155 Facilities Technology	10	471,838.00	471,838.00	0.00	370,927.77	65,283.21	35,627.02
3164 Paving Project at Dist Office	2	100.00	35,600.00	0.00	31,600.00	4,000.00	0.00
3172 Argyle Elementary "U"	2	858,806.41	667,623.50	0.00	55,111.49	584,890.80	27,621.21
3174 CHE-Permanent Clsrm Ph III	2	453,116.35	453,116.35	0.00	185,370.59	261,187.88	6,557.88
3195 FIE-Permanent Clsroom-Ph II	2,3	1,400,000.00	1,750,176.41	0.00	1,697,293.20	20,761.57	32,121.64
3204 Elementary School "V"-Coppergate	2,8,1,9	12,496,733.15	14,740,374.63	0.00	13,452,764.31	1,261,890.98	25,719.34
3274 Dr. Inlet Elem Paving	2	507,145.68	629,139.02	0.00	623,575.45	5,563.57	0.00
3309 Special Maintenance Account	2,3	4,063,326.50	4,314,836.50	981.00	543,784.66	1,397,486.43	2,372,584.41
3345 Safety To Life	3	139,036.90	139,036.90	0.00	12,762.90	126,274.00	0.00
3494 Construct Relocatable Clsrm CW	9,2,8	3,400,530.77	3,408,030.77	0.00	1,353,223.84	900,261.87	1,154,545.06
3517 Orange Park High Bus Drive	2	66,186.50	20,025.00	0.00	1,605.69	18,419.31	0.00
3563 Land Acquisitions	2	100.00	30,100.00	0.00	0.00	0.00	30,100.00
3602 OAKLEAF Elementary School "W"	2,7	18,216,499.00	21,097,879.84	750.00	17,462,947.41	1,941,604.86	1,692,577.57
3655 Covered Walkway Countywide	2	351,061.00	353,217.81	0.00	216,260.81	136,957.00	0.00
3713 Repayment for COP 1997	2	671,292.50	671,292.50	0.00	0.00	29,021.15	642,271.35
3723 Repayment of COP 2000	2,7	2,002,885.00	2,080,415.53	0.00	0.00	114,537.38	1,965,878.15
3733 Repayment of COP 2003	2	670,790.00	670,790.00	0.00	0.00	330,379.75	340,410.25
3743 Repayment of COP 2004	2	440,187.50	440,187.50	0.00	0.00	137,977.89	302,209.61
3764 Bannerman LC Parking/Drainage	2	0.00	0.00	0.00	0.00	0.00	0.00
3878 School Bus New/Replacement	2	3,331,203.00	3,331,203.00	0.00	1,977,480.00	1,301,023.00	52,700.00
3884 RHS Permanent Clsrm Ph I	2,9	615,383.53	615,383.53	0.00	21,000.00	567,427.44	26,956.09
3904 LAE area Sandridge Rd. Improvement	9	2,133.39	2,133.39	0.00	2,133.39	0.00	0.00
3915 District Wide Vehicle 04-05	2	243,341.52	243,341.52	0.00	0.00	93,241.52	150,100.00
NEW PROJECTS							
3026 New Elementary School "Y"	8	0.00	719,950.00	0.00	0.00	0.00	719,950.00
3106 New Elementary School "W"	8	0.00	719,950.00	0.00	0.00	0.00	719,950.00
3156 District-Wide Facilities Tech	10	1,350,000.00	1,350,000.00	0.00	117,310.79	460,446.46	772,242.75
3166 Replace Air Handling @ OPHS	2	100.00	1.00	0.00	0.00	0.00	1.00
3167 Re-roofing RHS	2	43,412.56	1.56	0.00	0.00	0.00	1.56
3168 Re-roofing County Office	2	100,000.00	100,000.00	0.00	2,714.16	4,621.40	92,664.44
3169 Re-roofing MBE	2	160,000.00	81,000.00	0.00	1,678.65	2,858.25	76,463.10
3171 Re-roofing CHE	2	210,000.00	81,000.00	0.00	2,660.66	4,530.31	73,809.03
3216 Elementary School "X"	2,9	2,640,100.00	2,640,100.00	0.00	0.00	0.00	2,640,100.00
3346 Safety To Life	3	270,200.00	270,200.00	0.00	799.00	150,577.14	118,823.86
3406 Permanent Classroom CEB	2	200,000.00	200,000.00	0.00	16,000.00	250.00	183,750.00
3456 Roadway, Sidewalk Improvements	9	61,884.49	61,884.49	0.00	0.00	0.00	61,884.49
3753 Repayment of COP 2005 - "NN"	2	652,430.00	652,430.00	0.00	0.00	388,985.12	263,444.88
		58,514,105.56	65,576,005.22	1,731.00	38,474,774.03	12,426,493.39	14,673,006.80
OTHER PROJECTS							
0000 Contingency		8,399,806.05	9,648,917.86	0.00	13,000.00	150,017.15	9,485,900.71
GRAND TOTAL		66,913,911.61	75,224,923.08	1,731.00	38,487,774.03	12,576,510.54	24,158,907.51
Source code: 1 - CO & DS 2 - Dist. Voted Capital Improvmt 3 - PECO 5 - SBE Bonds 7 - C.O.P. 9 - Other Misc. Sources 10 - Sales Surtax							

CLAY COUNTY SCHOOL BOARD
 CAPITAL PROJECT FUNDS
 ESTIMATED PROJECT COSTS

July 1, 2005 thru December 31, 2005

Project Name	Historical Cost 06/30/2005	Amended Current Year Budget FY06	Estimated Cost
3172 Argyle Elementary	11,328,511.67	667,623.50	11,996,135.17
3174 Clay Hill Perm Clsrm	1,347,215.02	453,116.35	1,800,331.37
3204 Elementary School "V" - Coppergt	1,380,415.50	14,740,374.63	16,120,790.13
3091 Fleming Island High School	24,395,737.48	232,599.20	24,628,336.68
3062 Lake Asbury Jr High School	17,900,234.41	1,804,236.07	19,704,470.48
3602 Oakleaf Plantation School (NN)	284,060.00	21,097,879.84	21,381,939.84
3884 Ridgeview Perm Classroom	1,978,455.46	615,383.53	2,593,838.99
	<u>\$ 58,614,629.54</u>	<u>\$ 39,611,213.12</u>	<u>\$ 98,225,842.66</u>

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE - FOOD SERVICE
July 1, 2005 thru December 31, 2005

REVENUE & TRANSFERS		BUDGETED REVENUE	AMENDED BUDGET	CASH RECEIVED	% COLL
Federal through State					
3261	School Lunch Reimbursement	3,033,488.00	3,033,488.00	922,578.00	30.41%
3262	School Breakfast Reimbursement	518,772.00	518,772.00	146,120.00	28.17%
3265	USDA Donated Commodities	635,622.00	635,622.00	0.00	0.00%
3266	Cash In Lieu of Donated Foods	55,348.00	55,348.00	12,330.67	22.28%
TOTAL FEDERAL SOURCES		4,243,230.00	4,243,230.00	1,081,028.67	25.48%
State					
3337	School Breakfast Supplement	40,215.00	40,215.00	0.00	0.00%
3338	School Lunch Supplement	53,848.00	53,848.00	0.00	0.00%
TOTAL FEDERAL SOURCES		94,063.00	94,063.00	0.00	0.00%
Local Sources:					
3430	Interest, Including Profit on Investments	41,635.00	121,635.00	53,935.15	44.34%
3451	Student Lunches	4,002,824.00	3,402,824.00	1,698,122.96	49.90%
3452	Student Breakfasts	195,261.00	795,261.00	427,522.96	53.76%
3453	Adult Breakfasts/Lunches	206,242.00	206,242.00	96,655.58	46.87%
3454	Student A La Carte	194,873.99	194,873.99	99,785.74	51.21%
3455	Adult A La Carte	24,776.01	24,776.01	12,098.80	48.83%
3490	Misc. Local Sources	0.00	0.00	955.99	0.00%
3497	Refund of Prior Year's Expense	0.00	0.00	0.00	
TOTAL LOCAL SOURCES		4,665,612.00	4,745,612.00	2,389,077.18	50.34%
TOTAL REVENUE & TRANSFERS		9,002,905.00	9,082,905.00	3,470,105.85	38.20%
FUND BALANCE JULY 1, 2005		4,205,015.92	4,205,015.92	4,205,015.92	
GRAND TOTAL		13,207,920.92	13,287,920.92	7,675,121.77	57.76%
EXPENDITURES					
			APPROPRIATIONS	EXPENDITURES	% EXPEND
Function 7600 - Food Service					
100 - Salaries			3,181,523.58	1,580,656.86	49.68%
200 - Employee Benefits			1,125,759.30	509,387.19	45.25%
300 - Purchased Services			203,388.00	71,562.17	35.19%
400 - Energy Services			3,600.00	1,949.22	54.15%
500 - Materials & Supplies			4,555,106.49	1,846,064.27	40.53%
600 - Capital Outlay			1,282,379.79	778,486.80	60.71%
700 - Other Expense			198,315.00	38,346.51	19.34%
TOTAL EXPENDITURES			10,550,072.16	4,826,453.02	45.75%
RESERVE FOR INVENTORY			89,170.23	89,170.23	
UNAPPROPRIATED FUND BALANCE			2,648,678.53	2,759,498.52	
GRAND TOTAL			13,287,920.92	7,675,121.77	57.76%

CLAY COUNTY SCHOOL BOARD
SPECIAL REVENUE - OTHER
STATEMENT OF REVENUE, EXPENDITURES, ENCUMBRANCES
July 1, 2005 thru December 31, 2005

PROJ	NUMB	TOTAL GRANT ALLOCATION	ORIGINAL BUDGET	AMENDED BUDGET	COMMITTED	ENCUMBRANCES	EXPENDITURES & REVENUES	AVAILABLE BALANCE
			FY - 2005-2006					
	CARRYOVER GRANTS							
4015	IDEA-DISCRETIONARY FY2005	3,137,754.86	465,543.67	465,543.67	0.00	0.00	61,227.98	404,315.69
4025	TITLE II FY2005	1,353,149.38	357,435.67	357,435.67	0.00	0.00	26,063.70	331,371.97
4035	TITLE III NO CHILD LEFT BEHIND	31,325.65	10,572.10	10,572.10	0.00	0.00	6,983.77	3,588.33
4045	CARL PERKINS GRANT FY2005	225,065.00	20,461.30	20,461.30	0.00	0.00	12,309.82	8,151.48
4055	TITLE V FY2005	161,879.81	19,030.05	19,030.05	0.00	0.00	9,974.09	9,055.96
4095	FELERS	178	178	178	0.00	0.00	0.00	178
4105	I.D.E.-MAIN GRANT FY2005	7,559,236.58	626,802.71	626,802.71	0.00	0.00	236.68	626,566.03
4115	IDEA-DISCRETIONARY FY2005	97,031.00	3,390.82	3,390.82	0.00	0.00	2,773.30	617.52
4145	FL Learn & Serve 04-05 WJH	13,901.00	13,110.62	13,110.62	36.48	166.80	1,159.71	11,747.63
4165	Reading First Round Two	232,470.00	7,665.17	7,665.17	0.00	0.00	936.27	6,728.90
4190	Pass'd	0.00	15,623.13	15,623.13	0.00	0.00	0.00	15,623.13
4200	Medicaid Reimb. (Constant)	0.00	173,610.76	183,127.56	0.00	24,207.16	4,594.62	154,325.78
4210	Medicaid Admin. Claims (Constant)	0.00	42,161.76	535,597.60	12,925.49	81,710.66	221,264.64	219,696.81
4225	Enhancing Ed thru Technology	102,947.52	2,427.40	2,427.40	0.00	0.00	0.00	2,427.40
4255	Safe & Drug Free Schools FY05	123,299.00	26,459.57	26,459.57	0.00	0.00	6,235.99	20,223.58
4285	Homeless Children and Youth	77,181.82	6.55	6.55	0.00	0.00	0.00	6.55
4295	DEPT OF JUVENILE JUSTICE	137,989.00	72,859.83	72,859.83	0.00	15,481.48	53,155.95	4,222.40
4355	SEDNET IDEA PART B TRUST	80,518.00	9,520.34	9,520.34	0.00	0.00	9,520.34	0.00
4365	SEDNET FY2005	24,766.00	10,546.26	10,546.26	0.00	0.00	10,546.07	0.19
4405	Tech Prep 04-05	1,500.00	3,501.52	3,501.52	0.00	0.00	0.00	3,501.52
	NEW YEAR 2005-2006							
4016	TITLE 1 PART A BASIC FY 06	2,814,332.00	2,814,332.00	2,814,332.00	983.55	270,252.44	914,576.82	1,628,519.19
4026	TITLE 11 FY 06	1,275,658.00	1,275,658.00	1,275,658.00	0.00	131,303.28	486,310.92	658,043.80
4036	TITLE III ESOL	31,241.00	0.00	31,241.00	0.00	1,027.33	0.00	30,213.67
4046	CARL PERKINS GRANT FY2006	191,656.00	191,656.00	191,656.00	0.00	31,086.71	102,922.88	57,646.41
4056	TITLE V FY2005	119,564.00	119,564.00	99,758.00	0.00	2,869.05	50,513.81	46,375.14
4106	I.D.E.A.- PART B	7,653,582.00	7,653,582.00	7,653,582.00	16,808.00	2,220.00	3,517,639.12	4,116,914.88
4116	IDEA-DISCRETIONARY FY2006	7,653,582.00	108,423.00	108,423.00	0.00	10,962.30	75,607.03	21,853.67
4126	IDEA - PREK FY 2006	7,653,582.00	175,221.00	175,221.00	0.00	0.00	125,621.72	49,599.28
4146	FLORIDA LEARN&SERVE -WJHS	11,591.00	0.00	11,591.00	0.00	0.00	0.00	11,591.00
4166	READING FIRST FY2006	137,318.00	137,318.00	164,400.00	0.00	3,816.81	64,602.23	95,980.96
4226	Enhancing Ed thru Technology 06	59,565.00	59,565.00	59,565.00	0.00	0.00	26,200.68	33,364.32
4256	Safe & Drug Free Schools FY06	123,894.00	123,894.00	123,894.00	0.00	50,306.76	30,214.67	43,372.57
4286	Homeless Children and Youth	107,956.00	107,956.00	55,000.00	0.00	259.98	17,418.65	37,321.37
4356	SEDNET IDEA PART B TRUST	80,518.00	80,518.00	80,518.00	0.00	0.00	29,903.56	50,614.44
4366	SEDNET FY2006	24,766.00	24,766.00	24,766.00	0.00	0.00	11,906.85	12,859.15
4406	Tech Prep 05-06	1,500.00	0.00	5,000.00	0.00	0.00	140.45	4,559.52
4416	NEEBA GRANT	22,000.00	10,000.00	10,000.00	0.00	40.00	0.00	9,960.00
	TOTALS	41,322,321.40	15,142,639.87	15,268,288.65	30,753.52	625,710.76	5,860,862.35	8,730,962.02

CLAY COUNTY SCHOOL BOARD
 SELF INSURANCE FUND
 STATEMENT OF REVENUES AND EXPENDITURES

July 1, 2005 thru December 31, 2005

REVENUES		BUDGETED REVENUE	CASH RECEIVED	% COLL
OPERATING REVENUES:				
Charges for Services	3481	3,157,119.00	0.00	0.00%
Premium Revenues	3484	11,400.00	11,400.00	100.00%
TOTAL OPERATING REVENUES		3,168,519.00	11,400.00	0.36%
NON-OPERATING REVENUES:				
Interest, Incl. Profit on Investments	3430	75,000.00	62,772.05	83.70%
Refund of Prior Year's Expense	3497			
TOTAL NON-OPERATING REVENUES:		75,000.00	62,772.05	100.00%+
TOTAL REVENUE		3,243,519.00	74,172.05	2.29%
FUND BALANCE JULY 1, 2005		1,569,436.00	1,569,436.00	
GRAND TOTAL		4,812,955.00	1,643,608.05	34.15%
EXPENDITURES				
		APPROPRIATIONS	EXPENDITURES	& EXPEND
Worker's Compensation	240	1,777,851.99	740,077.02	41.63%
Professional & Technical Services	310	142,835.00	92,618.35	64.84%
Insurance & Bond Premiums	320	1,293,293.00	58,670.26	4.54%
Judgments Against School System	740	0.00	0.00	0.00%
TOTAL EXPENSES:		3,213,979.99	891,365.63	27.73%
UNAPPROPRIATED FUND BALANCE		1,598,975.01	752,242.42	
GRAND TOTAL		4,812,955.00	1,643,608.05	34.15%