

CLAY COUNTY SCHOOLS  
SCHOOL BOARD MEETING AGENDA  
Item Backup Cover Sheet

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TOTAL BUDGET AMENDMENTS AND APPROPRIATIONS  
FISCAL YEAR 2017-2018 AS OF OCTOBER 31, 2017

<u>FUND NAME</u>	<u>ORIGINAL BUDGET ADOPTED 09/18/2017</u>	<u>CURRENT BUDGET</u>
General Fund	277,507,435.91	279,003,799.25
Debt Service	5,709,824.70	5,709,824.70
Capital Projects	51,313,207.49	50,889,737.98
Special Revenue - Food Services	16,347,095.12	16,347,095.12
Special Revenue - Other	17,043,210.49	16,899,601.34
Self-Insurance	3,075,098.00	3,075,098.00
GRAND TOTALS	\$370,995,871.71	\$371,925,156.39

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IMPACT STATEMENT

PURPOSE OF IMPACT STATEMENT

1. To reflect monthly adjustments to school and district budgets and related impact on fund balance due to:
  - a. Increases and/or decreases in estimated revenue.
  - b. Adjustments to appropriations based on changing needs and new information.

**GENERAL FUND:**

Increases and/or Decreases to Estimated Revenue

**Federal Through State:**

- |   |              |
|---|--------------|
| 1. Increase Est. Revenue for Medicaid Fee for Service | \$300,000.00 |
|---|--------------|

**State:**

- |   |            |
|---|------------|
| 2. Increase Est. Revenue School Recognition Funds | 676,425.00 |
|---|------------|

**Local:**

- |   |            |
|---|------------|
| 3. Reduce Est. Revenue for District School Tax              | -92,811.00 |
| 4. Increase Est. Revenue for GED Fees                       | 5,340.00   |
| 5. Increase Est. Revenue for PSAV Fees                      | 780.00     |
| 6. Increase Est. Revenue for GED Test Scoring Fees          | 1,230.00   |
| 7. Increase Est. Revenue for Misc. Local Sources correction | 85,100.52  |
| 8. Increase Est. Revenue for Insurance Loss Recoveries      | 5,000.00   |

<b>Total Adjustments to Estimated Revenue:</b>	<b>\$981,064.52</b>
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Increases and/or Decreases to Appropriations

1. Increase Appropriations for Medicaid Fee for Service	\$300,000.00
2. Increase Appropriations for School Recognition Funds	676,425.00
3. Increase Appropriations for GED Fees	5,340.00
4. Increase Appropriations for PSAV Fees	780.00
5. Increase Appropriations for GED Test Scoring Fees	1,230.00
6. Increase Appropriations for DH Settlement	250,000.00
7. Increase Appropriations for VPK Funds	138,223.00

**Total Adjustments to Appropriations:        \$981,064.52**

The impact on the General Fund Balance for the items described above is a decrease to fund balance of \$388,223.70.

**DEBT SERVICE FUNDS:**

1. To reflect monthly adjustments to debt service budgets and related impact on fund balance due to:
  - a. Increases and/or decreases in estimated revenue. **No monetary effect.**
  - b. Adjustments to appropriations based on new debt issues. **No monetary effect.**

There was no change to the fund balance of the Debt Service fund.

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**CAPITAL PROJECTS FUNDS:**

1. To reflect adjustments to major capital construction projects budgets and related impact on fund balance due to:
  - a. Increases and/or decreases in estimated revenue: **No monetary effect.**
  - b. Adjustments to appropriations based on new or deleted capital projects: **No monetary effect.**

There was no change to the fund balance of the Capital Projects fund.

**SCHOOL FOOD SERVICES:**

1. To reflect monthly adjustments to school and district Food Services program budgets and related impact on fund balance due to:
  - a. Increases and/or decreases in estimated revenue. **No monetary effect.**
  - b. Adjustments to appropriations based on changing needs. **No monetary effect.**

There was no change to the fund balance of the School Food Services fund.

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**FEDERAL CONTRACTED PROGRAMS:**

1. To reflect monthly adjustments to school and district budgets and related impact on fund balance due to cancelled or newly awarded Federal grants.

- a. Increases and/or decreases in estimated revenue:

Increases and/or Decreases to Operating Revenue:

**Federal Through State:**

- |  |           |
|--|-----------|
| 1. Decrease Est. Revenue to close 16-17 21 <sup>st</sup> Century Grant | \$-747.25 |
| 2. Increase Est. Revenue for 17-18 21 <sup>st</sup> Century Grant      | 70,000.00 |

**Total Adjustments to Estimated Revenue: \$69,252.75**

- b. Adjustments to appropriations based on changing needs:

Increases and/or Decreases Appropriations:

- |  |           |
|--|-----------|
| 1. Decrease Appropriations to close 16-17 21 <sup>st</sup> Century Grant | \$-747.25 |
| 2. Increase Appropriations for 17-18 21 <sup>st</sup> Century Grant      | 70,000.00 |

**Total Adjustments to Appropriations: \$69,252.75**

There was no change to the fund balance of the Federal Contracted Programs fund.

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**SELF-INSURANCE FUND:**

1. To reflect monthly adjustments to the district's self-insurance plans for property and casualty and related impact on fund balance due to:
  - a. Increases and/or decreases in estimated revenue. **No monetary effect.**
  - b. Adjustments to appropriations based on changing needs and new information. **No monetary effect.**

There was no change to the retained earnings of the Self Insurance fund.

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