

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 DISTRICT SUMMARY BUDGET  
 Fiscal Year 2018-19

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser

11,930,452,878.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort	3.9300		3.9300
2. Prior-Period Funding Adjustment Millage	0.0030		0.0030
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
<b>TOTAL MILLS</b>	<b>6.1810</b>		<b>6.1810</b>

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	425,000.00
Reserve Officers Training Corps (ROTC)	3191	350,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	775,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	1,700,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,700,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	176,578,612.00
Workforce Development	3315	515,999.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	22,000.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	20,000.00
District Discretionary Lottery Funds	3344	66,351.00
Class Size Reduction Operating Funds	3355	40,080,850.00
Florida School Recognition Funds	3361	1,533,658.00
Voluntary Prekindergarten Program (VPK)	3371	510,244.00
Preschool Projects	3372	96,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	2,026,560.00
Total State	3300	221,450,274.00
<i>LOCAL:</i>		
District School Taxes	3411	53,612,591.00
Tax Redemptions	3421	623,558.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	300,000.00
Investment Income	3430	400,000.00
Gifts, Grants and Bequests	3440	60,000.00
Adult General Education Course Fees	3461	44,800.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	30,000.00
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	400,000.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	1,050,000.00
Total Local	3400	56,520,949.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>280,446,223.00</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	3,733,965.10
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	3,733,965.10
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>3,733,965.10</b>
Fund Balance, July 1, 2018	2800	28,634,578.83
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>312,814,766.93</b>

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	191,397,410.75	127,170,662.78	33,627,271.54	18,380,610.96	13,700.00	9,781,114.45	1,460,277.82	963,773.20
Student Support Services	6100	13,626,037.86	10,456,268.25	2,930,755.25	90,874.11	2,000.00	101,736.65	41,100.27	3,303.33
Instructional Media Services	6200	4,258,657.26	2,878,883.52	806,087.39	196,815.97		91,823.98	283,176.40	1,870.00
Instruction and Curriculum Development Services	6300	4,074,360.37	2,935,173.29	822,004.82	66,412.66	1,500.00	157,759.60	58,110.00	33,400.00
Instructional Staff Training Services	6400	2,550,275.16	1,653,989.88	461,374.09	245,495.01		187,507.18	1,909.00	
Instruction-Related Technology	6500	5,465,904.21	2,925,058.75	816,585.58	1,044,731.46		86,036.86	593,491.56	
Board	7100	3,072,792.34	385,787.00	408,020.36	2,241,220.02		4,657.71	1,750.00	31,357.25
General Administration	7200	677,365.97	369,020.00	113,325.59	172,470.38	500.00	2,700.00	2,350.00	17,000.00
School Administration	7300	14,286,724.12	11,006,250.45	3,093,580.72	91,386.62		63,578.60	15,210.73	16,717.00
Facilities Acquisition and Construction	7400	3,129,686.61	637,784.50	178,579.68	783,255.57	1,650.00	9,863.84	1,518,053.02	500.00
Fiscal Services	7500	1,575,377.79	967,472.50	270,892.29	309,644.28		13,354.84	13,613.88	400.00
Food Service	7600								
Central Services	7700	3,260,918.12	1,788,273.02	490,867.88	584,294.50	7,000.00	63,159.90	286,283.82	41,039.00
Student Transportation Services	7800	11,381,032.62	6,518,486.69	1,798,174.89	289,626.74	1,143,725.35	1,151,431.99	299,405.00	180,181.96
Operation of Plant	7900	24,512,438.34	6,559,546.82	1,821,485.75	6,341,444.37	7,766,850.00	579,113.69	347,701.04	1,096,296.67
Maintenance of Plant	8100	5,912,420.80	3,173,036.75	885,701.05	696,201.00	132,800.00	745,985.00	272,697.00	6,000.00
Administrative Technology Services	8200	1,001,833.25	598,184.70	167,491.71	199,350.00	6,800.00	16,924.94	2,750.00	10,331.90
Community Services	9100	543,077.40	314,840.06	96,328.28	3,300.00		90,750.08	6,858.98	31,000.00
Debt Service	9200								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		290,726,312.97	180,338,718.96	48,788,526.87	31,737,133.65	9,076,525.35	13,147,499.31	5,204,738.52	2,433,170.31
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2019	2710	852,045.44							
Restricted Fund Balance, June 30, 2019	2720	4,000,000.00							
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740	4,500,000.00							
Unassigned Fund Balance, June 30, 2019	2750	12,736,408.52							
<b>TOTAL ENDING FUND BALANCE</b>	2700	22,088,453.96							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		312,814,766.93							

**DISTRICT SCHOOL BOARD OF CLAY COUNTY  
DISTRICT SUMMARY BUDGET  
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**SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	10,389,638.79
USDA-Donated Commodities	3265	1,251,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	11,640,638.79
<i>STATE:</i>		
School Breakfast Supplement	3337	55,000.00
School Lunch Supplement	3338	77,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	132,000.00
<i>LOCAL:</i>		
Investment Income	3430	8,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	4,629,299.00
Other Miscellaneous Local Sources	3495	2,500.00
Total Local	3400	4,639,799.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>16,412,437.79</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2018	2800	5,031,014.60
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>21,443,452.39</b>

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
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SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -  
FUND 410 (CONTINUED)

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	5,471,627.74
Employee Benefits	200	2,127,182.85
Purchased Services	300	291,691.20
Energy Services	400	167,625.00
Materials and Supplies	500	8,171,131.42
Capital Outlay	600	822,784.49
Other	700	334,110.00
Capital Outlay (Function 9300)	600	
<b>TOTAL APPROPRIATIONS</b>		<b>17,386,152.70</b>
<b>OTHER FINANCING USES:</b>		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
<b>TOTAL OTHER FINANCING USES</b>		
Nonspendable Fund Balance, June 30, 2019	2710	129,185.00
Restricted Fund Balance, June 30, 2019	2720	3,928,114.69
Committed Fund Balance, June 30, 2019	2730	
Assigned Fund Balance, June 30, 2019	2740	
Unassigned Fund Balance, June 30, 2019	2750	
<b>TOTAL ENDING FUND BALANCE</b>	2700	<b>4,057,299.69</b>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		<b>21,443,452.39</b>

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
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SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	343,371.95
Total Federal Direct	3100	343,371.95
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	261,772.97
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	263,788.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	934,329.06
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	7,936,767.46
Elementary and Secondary Education Act, Title I	3240	5,266,501.01
Language Instruction - Title III	3241	112,825.50
Twenty-First Century Schools - Title IV	3242	377,746.49
Federal Through Local	3280	76,937.21
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	15,230,667.70
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		<b>15,574,039.65</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans		
Sale of Capital Assets	3720	
Loss Recoveries	3730	
	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2018	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>15,574,039.65</b>

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
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SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	9,689,095.75	5,693,209.30	2,263,474.64	702,857.49	992.23	511,643.29	471,688.80	45,230.00
Student Support Services	6100	1,650,407.73	1,067,203.01	328,145.56	176,585.53		78,473.63		
Instructional Media Services	6200	13,363.66						13,363.66	
Instruction and Curriculum Development Services	6300	1,725,195.09	1,284,811.73	392,740.36	26,295.55		2,836.45	3,511.00	15,000.00
Instructional Staff Training Services	6400	1,845,226.08	832,861.02	212,957.84	681,363.66		88,235.67	20,232.89	9,575.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	474,332.34							474,332.34
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	23,468.00	20,000.00	3,468.00					
Student Transportation Services	7800	152,951.00	60,418.00	8,268.00	39,500.00	44,765.00			
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		15,574,039.65	8,958,503.06	3,209,054.40	1,626,602.23	45,757.23	681,189.04	508,796.35	544,137.34
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720								
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		15,574,039.65							

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
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SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

ESTIMATED REVENUES	Account Number
<i>FEDERAL THROUGH STATE AND LOCAL:</i>	
Federal Through Local	3280
Total Federal Through State and Local	3200
<i>LOCAL:</i>	
Investment Income	3430
Gifts, Grants and Bequests	3440
Other Miscellaneous Local Sources	3495
Total Local	3400
<b>TOTAL ESTIMATED REVENUES</b>	<b>3000</b>
<b>OTHER FINANCING SOURCES</b>	
<i>Transfers In:</i>	
From General Fund	3610
From Debt Service Funds	3620
From Capital Projects Funds	3630
Interfund	3650
From Permanent Funds	3660
From Internal Service Funds	3670
From Enterprise Funds	3690
Total Transfers In	3600
<b>TOTAL OTHER FINANCING SOURCES</b>	
Fund Balance, July 1, 2018	2800
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>	



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SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720								
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

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SECTION VI. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
<i>FEDERAL THROUGH STATE AND LOCAL:</i>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<i>STATE SOURCES:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	105,785.00	105,785.00						
SBE/COBI Bond Interest	3326	300.00	300.00						
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	219,480.00		219,480.00					
Total State Sources	3300	325,565.00	106,085.00	219,480.00					
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430	3,500.00		3,500.00					
Gifts, Grants and Bequests	3440								
Total Local Sources	3400	3,500.00		3,500.00					
<b>TOTAL ESTIMATED REVENUES</b>		<b>329,065.00</b>	<b>106,085.00</b>	<b>222,980.00</b>					
<i>OTHER FINANCING SOURCES:</i>									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	5,127,951.10						5,127,951.10	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	5,127,951.10						5,127,951.10	
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>5,127,951.10</b>						<b>5,127,951.10</b>	
Fund Balance, July 1, 2018	2800	421,347.57	7,689.67	305,184.32				108,473.58	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		<b>5,878,363.67</b>	<b>113,774.67</b>	<b>528,164.32</b>				<b>5,236,424.68</b>	

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SECTION VI. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	3,954,000.00	93,000.00	120,000.00				3,741,000.00	
Interest	720	1,480,728.10	13,085.00	100,455.00				1,367,188.10	
Dues and Fees	730	16,100.00		2,100.00				14,000.00	
Miscellaneous	790								
<b>TOTAL APPROPRIATIONS</b>	9200	5,450,828.10	106,085.00	222,555.00				5,122,188.10	
<b>OTHER FINANCING USES:</b>									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720	427,535.57	7,689.67	305,609.32				114,236.58	
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750								
<b>TOTAL ENDING FUND BALANCES</b>	2700	427,535.57	7,689.67	305,609.32				114,236.58	
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		5,878,363.67	113,774.67	528,164.32				5,236,424.68	

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For Fiscal Year Ending June 30, 2019

SECTION VII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<b>FEDERAL DIRECT SOURCES:</b>												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
<b>FEDERAL THROUGH STATE AND LOCAL:</b>												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
<b>STATE SOURCES:</b>												
CO&DS Distributed	3321	1,014,044.19						1,014,044.19				
Interest on Undistributed CO&DS	3325											
Sales Tax Distribution (s. 212.20(6)(d)6 a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	833,377.00				833,377.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399	146,500.00									146,500.00	
Total State Sources	3300	1,993,921.19				833,377.00		1,014,044.19			146,500.00	
<b>LOCAL SOURCES:</b>												
District Local Capital Improvement Tax	3413	17,179,852.00							17,179,852.00			
County Local Sales Tax	3418	1,700,000.00									1,700,000.00	
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430	357,435.28				28,977.62			10,498.81		317,958.85	
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	5,000,000.00									5,000,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	24,237,287.28				28,977.62			17,190,350.81		7,017,958.85	
<b>TOTAL ESTIMATED REVENUES</b>		<b>26,231,208.47</b>				<b>862,354.62</b>		<b>1,014,044.19</b>	<b>17,190,350.81</b>		<b>7,164,458.85</b>	
<b>OTHER FINANCING SOURCES</b>												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
<b>Transfers In:</b>												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
<b>TOTAL OTHER FINANCING SOURCES</b>												
Fund Balance, July 1, 2018	2800	16,618,831.90				39,934.96		1,092,053.47	9,760,719.07		5,726,124.40	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		<b>42,850,040.37</b>				<b>902,289.58</b>		<b>2,106,097.66</b>	<b>26,951,069.88</b>		<b>12,890,583.25</b>	

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
 DISTRICT SUMMARY BUDGET  
 For Fiscal Year Ending June 30, 2019

SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>												
Library Books (New Libraries)	610	54.70							54.70			
Audiovisual Materials	620	15,000.00									15,000.00	
Buildings and Fixed Equipment	630	6,201,381.37									1,140,700.13	
Furniture, Fixtures and Equipment	640	637,618.66						586,473.28	4,474,207.96		194,180.78	
Motor Vehicles (Including Buses)	650	1,937,215.30						20,000.00	423,437.88		80,000.00	
Land	660	84,973.79							1,857,215.30		80,000.00	
Improvements Other Than Buildings	670	3,582,092.87				200,515.21			5,000.00		79,973.79	
Remodeling and Renovations	680	9,641,082.40				687,263.36		280,000.00	1,845,791.00		1,255,786.66	
Computer Software	690	425,467.95						1,050,000.00	7,903,819.04			
Redemption of Principal	710	1,163,854.32							425,467.95			
Interest	720								136,944.00		1,026,910.32	
Dues and Fees	730											
<b>TOTAL APPROPRIATIONS</b>		<b>23,688,741.36</b>				<b>887,778.57</b>		<b>1,936,473.28</b>	<b>17,071,937.83</b>		<b>3,792,551.68</b>	
<b>OTHER FINANCING USES:</b>												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	3,733,965.10							3,733,965.10			
To Debt Service Funds	920	5,127,951.10							2,466,505.00		2,661,446.10	
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	8,861,916.20							6,200,470.10		2,661,446.10	
<b>TOTAL OTHER FINANCING USES</b>		<b>8,861,916.20</b>							<b>6,200,470.10</b>		<b>2,661,446.10</b>	
Nonspendable Fund Balance, June 30, 2019	2710											
Restricted Fund Balance, June 30, 2019	2720	10,299,382.81				14,511.01		169,624.38	3,678,661.95		6,436,585.47	
Committed Fund Balance, June 30, 2019	2730											
Assigned Fund Balance, June 30, 2019	2740											
Unassigned Fund Balance, June 30, 2019	2750											
<b>TOTAL ENDING FUND BALANCES</b>	<b>2700</b>	<b>10,299,382.81</b>				<b>14,511.01</b>		<b>169,624.38</b>	<b>3,678,661.95</b>		<b>6,436,585.47</b>	
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		<b>42,850,040.37</b>				<b>902,289.58</b>		<b>2,106,097.66</b>	<b>26,951,069.88</b>		<b>12,890,583.25</b>	

**DISTRICT SCHOOL BOARD OF CLAY COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2019**

**SECTION VIII. PERMANENT FUNDS - FUND 000**

	Account Number	
<b>ESTIMATED REVENUES</b>		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2018	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

SECTION VIII. PERMANENT FUNDS - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720								
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

DISTRICT SCHOOL BOARD OF CLAY COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

SECTION IX. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
<i>OPERATING REVENUES:</i>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2018	2880								
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>									
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2019	2780								
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>									



DISTRICT SCHOOL BOARD OF CLAY COUNTY  
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SECTION X. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
<i>OPERATING REVENUES:</i>									
Charges for Services	3481	2,546,106.00	2,546,106.00						
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		2,546,106.00	2,546,106.00						
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	50,000.00	50,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		50,000.00	50,000.00						
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2018	2880	4,672,760.26	4,672,760.26						
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>		<b>7,268,866.26</b>	<b>7,268,866.26</b>						
<b>ESTIMATED EXPENSES</b>									
	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100								
Employee Benefits	200	1,156,764.00	1,156,764.00						
Purchased Services	300	1,289,846.00	1,289,846.00						
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses		2,446,610.00	2,446,610.00						
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2019	2780	4,822,256.26	4,822,256.26						
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>		<b>7,268,866.26</b>	<b>7,268,866.26</b>						