

TOTAL BUDGET AMENDMENTS AND APPROPRIATIONS  
FISCAL YEAR 2014-15 AS OF FEBRUARY 28, 2015

<u>FUND NAME</u>	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>
General Fund	253,256,554.84	254,726,832.04
Debt Service	6,589,319.00	6,591,795.00
Capital Projects	30,631,797.23	31,144,277.50
Special Revenue – Food Services	14,936,098.00	15,499,999.99
Special Revenue – Other	19,145,949.44	19,617,694.57
Special Revenue – American Recovery and Reinvestment Act	34,396.12	109,396.12
Self Insurance	2,503,776.12	2,503,776.12
GRAND TOTALS	\$327,097,890.75	\$330,193,771.34

CONSENT AGENDA  
DATE: MARCH 24, 2015

CLAY COUNTY SCHOOLS  
SCHOOL BOARD MEETING AGENDA  
Item Backup Cover Sheet

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 Revenue:**

- |  |                      |
|--|----------------------|
| 1. Decrease Medicaid Est. Revenue Based on Collections | <b>\$-230,815.99</b> |
|--|----------------------|

**State Revenue:**

- |   |            |
|---|------------|
| 2. Load Performance Adjustment Grant Project 1015   | 90,780.00  |
| 3. Increase Estimated Revenue for VPK Prog.   | 70,000.00  |
| 4. Increase Florida School Recognition Program Estimated Revenue based on our "A" Schools | 537,945.00 |

**Local Revenue:**

- |   |            |
|---|------------|
| 5. Increase Estimated Revenue for Rent Receipts     | 8,034.80   |
| 6. Increase Estimated Rev. for SEDNET Proj 1348     | 2,225.00   |
| 7. Load Donation                                    | 75.00      |
| 8. Decrease Est. Interest Rev. based on Collections | -45,000.00 |
| 9. Increase Est. Revenue for Federal Indirect Cost  | 43,000.00  |

**Total Adjustments to Estimated Revenue:** \$ **476,243.81**

Increases and/or Decreases to Appropriations

- |   |              |
|---|--------------|
| 1. Increase Approp. For Medicaid Based on Collections | \$ 69,184.01 |
|---|--------------|

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2. Load Performance Adjustment Grant Proj 1015	90,780.00
3. Appropriate Receipt for GED and Adult Ed Tuition Fees	4,241.25
4. HR Drug Screens, Paraprofessional, Skills Test Study Guides and Fingerprinting Fees	994.50
5. Allocation Changes	-546,523.39
6. Appropriate for Project No.1348 SEDNET	2,225.00
7. Appropriate for publisher donations	75.00
8. Appropriate for AP classroom materials and Testing supplies	310,649.71
9. Appropriate VPK Program Receipts	78,639.09
10. Cancelled Purchase Orders	-32,994.84
11. Appropriate for Florida School Recognition Prog	437,945.00
12. Appropriate Rent Receipts	8,034.80
<b>Total Adjustments to Appropriations:</b>	<b>\$423,250.13</b>

The impact on the General Fund Balance for the items described above is an increase to fund balance of \$52,993.68.

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**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.
    1. Increase appropriations for Digital Assurance Certification, LLC fees \$2,476.00

The impact on the Debt Service Funds ending fund balance for the items described above is a decrease to fund balance of \$2,476.00.

**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.
    1. Increase Estimated Interest Revenue Based on Collections \$442.63
  - b. Adjustments to appropriations based on new debt issues.
    1. Increase Computer Software Appropriations \$ 35.35

The impact on the Capital Projects Funds ending fund balance for the items described above is an increase to fund balance of \$407.28.

**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.
    1. Increase Salary and Benefit Appropriations to cover Allocation  
Funding Changes – Custodial and Lunchroom Asst. Help \$563,901.99

The impact on the School Food Services ending fund balance for the items described above is a decrease to fund balance of \$563,901.99.

CONSENT AGENDA  
DATE: MARCH 24, 2015

**FEDERAL CONTRACTED PROGRAMS:**

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 based on cancelled or newly awarded grants.

1. Increase Project 4045 Perkins Grant	14,376.00
2. Close Project 4474 Workforce Grant	-12,315.54
<b>Total Adjustments to Estimated Revenue:</b>	<b>\$2,060.46</b>

b. Adjustments to appropriations based on cancelled or newly awarded grants.

1. Increase Project 4045 Perkins Grant	14,376.00
2. Close Project 4474 Workforce Grant	-12,315.54
<b>Total Adjustments to Appropriations:</b>	<b>\$2,060.46</b>

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

CONSENT AGENDA DATE: MARCH 24, 2015
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**AMERICAN RECOVERY AND REINVESTMENT ACT FUND:**

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 based on cancelled or newly awarded grants. **No monetary effect.**
  - b. Adjustments to appropriations based on cancelled or newly awarded Federal grants. **No monetary effect.**

There was no change to the fund balance of the American Recovery and Reinvestment Act Fund.

**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 ending retained earnings of the Self Insurance Fund.

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