

School District of Clay County

2013-2014 Annual Budget

Summary Statement of Revenues, Expenditures & Changes in Fund Balances FUND 100 - GENERAL FUND

DESCRIPTION	ACTUAL 2011-12	FINAL ESTIMATED 2012-13	PROPOSED 2013-14
BEGINNING FUND BALANCE JULY 1,	\$ 22,882,967	\$ 13,382,968	\$ 7,294,053
TOTAL CURRENT REVENUES	226,274,505	231,992,424	242,066,897
TOTAL FUNDS AVAILABLE	\$ 249,157,472	\$ 245,375,392	\$ 249,360,950
LESS: EXPENDITURES/APPROPRIATIONS	\$ 239,223,565	\$ 242,497,225	\$ 243,866,741
ENCUMBRANCES			\$ 1,364,105
PROJECTS			\$ 2,726,112
TOTAL EXPENDITURES/APPROPRIATIONS	\$ 239,223,565	\$ 242,497,225	\$ 247,956,958
EXCESS REVENUES & FUND BALANCE OVER EXPENDITURES	\$ 9,933,907	\$ 2,878,167	\$ 1,403,992
OTHER FINANCING SOURCES AND ADJUSTMENTS	3,687,172	4,415,886	6,000,000
ADJUSTMENTS TO FUND BALANCE (INVENTORY)	(187,042)		-
TRANSFER INDIRECT COST - FEDERAL FUNDS	(51,069)	-	
ENDING FUND BALANCE JUNE 30,	\$ 13,382,968	\$ 7,294,053	\$ 7,403,992
UNASSIGNED FUND BALANCE/%	\$8,837,300 /3.91%	\$4,929,363 /2.12%	\$5,300,965 /2.19%

School District of Clay County

GENERAL FUND - FUND 100

2013-14 Annual Budget

(Analysis of Funds Available)

ANALYSIS OF FUNDS AVAILABLE:			
ADD: 7-01-2013 FUND BALANCE: Unassigned Fund Balance % (\$4,929,363 = 2.12%)			\$ 7,294,053
2013-14 ESTIMATED REVENUE & OTHER SOURCES			
ESTIMATED REVENUES 2013-14	\$ 242,066,897		
OTHER FINANCING SOURCES	6,000,000		\$ 248,066,897
TOTAL FUNDS AVAILABLE			\$ 255,360,950
USES OF REVENUE:			
2013-14 APPROPRIATIONS, ENCUMBRANCES, CATEGORICALS, & PROJECTS	\$ 247,956,958		
RESERVE FOR INVENTORY	1,228,231		
RESTRICTED FOR PROGRAMS	874,796		250,059,985
TOTAL ESTIMATED USES			
UNASSIGNED FUND BALANCE 6-30-2014			\$ 5,300,965
UNASSIGNED FUND BALANCE 6-30-2014 (% OF REVENUE)			2.19%
(3% UNASSIGNED FUND BALANCE = \$7,262,000)			

School District of Clay County

FUND	FUND NAME	ENCUMBRANCES/ PROJECTS 2012-13	APPROPRIATIONS 2013-14	TOTAL ESTIMATED EXPENDITURES 2013-14	MILL LEVY 2013-14
100	GENERAL FUND	\$ 4,090,217	\$ 243,866,741	\$ 247,956,958	5.842
200	DEBT SERVICE FUNDS		6,621,233	6,621,233	
300	CAPITAL PROJECTS FUNDS	3,635,899	14,417,410	18,053,309	1.500
410	SCHOOL FOOD SERVICE FUND	133,509	15,104,205	15,237,714	
420/421	CONTRACTED PROGRAMS FUND	105,707	21,044,149	21,149,856	
431	STATE FISCAL STABILIZATION FUND	-	-	-	
432	AMERICAN RECOVERY AND REINVESTMENT ACT FUND (ARRA) IDEA, TITLE I, TITLE II	-	-	-	
434	RACE TO THE TOP	24,207	165,898	190,105	
435	EDUCATION JOB FUNDS	-	-	-	
711	SELF-INSURANCE FUND				
	TOTAL	\$ 7,989,539	\$ 301,219,636	\$ 309,209,175	7.342

BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF CLAY COUNTY ARE 4.4 PERCENT
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2013 - 2014

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort	5.0940	Basic Discretionary Operating	0.7480	Debt Service	0.0000
Basic Discretionary Capital Outlay	1.5000	Discretionary Critical Needs Operating	0.0000		
Additional Discretionary Capital Outlay	0.0000	Additional Discretionary (Statutory, Voted)	0.0000	Total Millage	7.3420

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
Federal sources	2,005,544	29,779,407					31,784,950
State sources	183,670,163	137,000	1,188,650	491,010			185,486,823
Local sources	56,591,190	6,262,921	1,700	19,667,684			82,323,495
TOTAL SOURCES	\$242,066,897	\$36,179,328	\$1,190,350	\$20,158,694	\$0	\$0	\$299,595,269
Transfers In	5,776,128		5,440,295				11,216,423
Non-revenue Sources	223,872						223,872
Fund Balance July 1, 2013	7,294,053	4,350,752	445,488	10,527,380			22,617,673
TOTAL REVENUES, TRANSFERS & BALANCES	\$255,360,950	\$40,530,080	\$7,076,133	\$30,686,074	\$0	\$0	\$333,653,236

EXPENDITURES

Instruction	165,194,054	13,406,233					178,600,287
Pupil Personnel Services	12,321,484	2,061,663					14,383,147
Instructional Media Services	3,792,984	159,104					3,952,088
Instructional and Curriculum Development Services	3,981,830	1,523,628					5,505,458
Instructional Staff Training Services	684,155	3,239,875					3,924,030
Instruction Related Technology	2,377,630	6,614					2,384,244
School Board	1,817,751						1,817,751
General Administration	843,232	603,634					1,446,866
School Administration	14,206,691						14,206,691
Facilities Acquisition and Construction	1,161,628	53,345		18,053,309			19,268,282
Fiscal Services	817,954						817,954
Food Services	1,748	15,237,714					15,239,462
Central Services	3,609,653						3,609,653
Pupil Transportation Services	10,489,998	243,848					10,733,846
Operation of Plant	18,860,623						18,860,623
Maintenance of Plant	5,436,032						5,436,032
Administrative Technology Services	1,874,354	17,017					1,891,371
Community Services	485,157	25,000					510,157
Debt Services			6,621,233				6,621,233
TOTAL EXPENDITURES	\$247,956,958	\$36,577,675	\$6,621,233	\$18,053,309	\$0	\$0	\$309,209,175
Transfers Out				11,216,423			11,216,423
Fund Balances/Reserves/Net Assets	7,403,992	3,952,405	454,900	1,416,342			13,227,639
TOTAL APPROPRIATED EXPENDITURES	\$255,360,950	\$40,530,080	\$7,076,133	\$30,686,074	\$0	\$0	\$333,653,236

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

SECTION I. ASSESSMENT AND MILLAGE LEVIES

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

9,192,836,182.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort	5.0940		5.0940
2. Prior Period Funding Adjustment Millage			
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			
TOTAL MILLS	7.3420		7.3420

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	650,000.00
Reserve Officers Training Corps (ROTC)	3191	270,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	920,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	1,085,543.72
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,085,543.72
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	141,744,947.00
Workforce Development	3315	850,966.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	17,433.00
Adults With Disabilities	3318	
CO & DS Withheld for Administrative Expense	3323	22,000.00
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	22,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	37,784,810.00
School Recognition Funds	3361	2,318,989.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	510,454.13
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
Other Miscellaneous State Revenue	3399	398,564.00
Total State	3300	183,670,163.13
<i>LOCAL:</i>		
District School Taxes	3411	52,218,426.00
Tax Redemptions	3421	1,660,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	360,920.00
Investment Income	3430	50,000.00
Gifts, Grants, and Bequests	3440	51,200.00
Adult General Education Course Fees	3461	78,833.00
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	38,292.00
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	57,107.00
Preschool Program Fees	3471	395,363.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses, and Classes Fees	3479	16,097.00
Miscellaneous Local Sources	3490	1,464,952.22
Total Local	3400	56,391,190.22
TOTAL ESTIMATED REVENUES		242,066,897.07
<i>OTHER FINANCING SOURCES</i>		
Loans	3720	
Sale of Capital Assets	3730	183,872.00
Loss Recoveries	3740	40,000.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	5,776,128.02
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	5,776,128.02
TOTAL OTHER FINANCING SOURCES		6,000,000.02
Fund Balance, July 1, 2013	2800	7,294,052.56
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		255,360,949.65

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2014

SECTION II. GENERAL FUND - FUND 001 (Continued)

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS									
Instruction	5000	165,194,054.13	127,020,360.08	29,953,953.86	1,988,423.87	7,300.00	4,616,660.93	959,535.77	647,820.62
Student Personnel Services	6100	12,321,483.65	9,297,651.13	2,176,877.63	665,377.73	6,500.00	155,985.38	18,291.78	800.00
Instructional Media Services	6200	3,792,984.17	2,619,869.53	614,757.77	203,365.71		119,823.90	228,932.26	6,235.00
Instruction and Curriculum Development Services	6300	3,981,830.39	2,977,378.69	695,614.37	161,962.40		47,657.80	23,201.31	31,300.50
Instructional Staff Training Services	6400	684,154.93	514,835.44	69,221.50	41,399.19		56,680.00	10,041.00	1,000.00
Instructional-Related Technology	6500	2,377,629.42	1,209,828.43	281,761.73	660,309.26		47,657.80	138,450.00	30,600.00
Board	7100	1,817,751.01	318,090.20	427,091.30	732,467.80		5,401.71	1,700.00	333,000.00
General Administration	7200	843,231.95	532,446.77	118,225.18	165,234.05		4,500.00	2,350.00	20,475.95
School Administration	7300	14,206,690.90	11,369,969.80	2,683,215.27	78,115.07		56,723.55	18,473.69	193.52
Facilities Acquisition and Construction	7400	1,161,628.23	664,283.00	156,770.80	303,930.00	5,900.00	9,105.00	21,309.43	330.00
Fiscal Services	7500	817,953.98	574,775.45	135,598.02	94,660.51		8,350.00	3,950.00	620.00
Fund Service	7600	1,748.43	1,733.99	14.44					
Central Services	7700	3,609,653.14	2,242,625.17	509,584.74	484,414.42	25,920.00	60,577.21	242,330.39	44,201.21
Student Transportation Services	7800	10,489,997.53	6,124,833.14	1,436,303.70	175,941.57	1,803,743.76	554,899.76	208,100.00	186,175.60
Operation of Plant	7900	18,800,623.23	6,465,680.65	1,522,915.89	3,518,913.03	6,751,920.00	110,587.66	111,731.00	78,875.00
Maintenance of Plant	8100	5,436,031.56	2,986,335.86	703,995.70	759,483.00	177,000.00	6,000,000.00	160,317.00	8,500.00
Administrative Technology Services	8200	1,874,353.89	925,067.85	218,291.75	636,583.29	15,000.00	45,911.00	33,500.00	
Community Services	9100	483,157.23	279,307.96	90,015.27	5,080.00		60,250.00	10,164.00	40,340.00
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		247,956,937.77	176,125,573.14	41,794,207.92	10,675,660.90	8,793,283.76	6,945,487.02	2,192,377.63	1,430,467.40
OTHER FINANCING USES:									
<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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710	1,228,231.48							
Restricted Fund Balance, June 30, 2014	2720	874,795.15							
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750	5,300,965.25							
TOTAL ENDING FUND BALANCE	2700	7,403,991.88							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE									
		255,360,949.65							

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	7,421,446.00
USDA Donated Commodities	3265	1,018,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	8,439,446.00
<i>STATE:</i>		
School Breakfast Supplement	3337	60,000.00
School Lunch Supplement	3338	77,000.00
Other Miscellaneous State Revenue	3399	
Total State	3300	137,000.00
<i>LOCAL:</i>		
Investment Income	3430	8,000.00
Gifts, Grants, and Bequests	3440	
Food Service	3450	6,252,421.00
Other Miscellaneous Local Sources	3495	2,500.00
Total Local	3400	6,262,921.00
TOTAL ESTIMATED REVENUES		14,839,367.00
OTHER FINANCING SOURCES:		
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 Transfer	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	4,350,751.95
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		19,190,118.95

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (CONTINUED)

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	4,419,398.00
Employee Benefits	200	1,577,521.35
Purchased Services	300	309,110.00
Energy Services	400	163,525.00
Materials and Supplies	500	7,545,337.34
Capital Outlay	600	888,071.85
Other	700	334,750.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	15,237,713.54
OTHER FINANCING USES:		
<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	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2014	2710	82,634.07
Restricted Fund Balance, June 30, 2014	2720	3,869,771.34
Committed Fund Balance, June 30, 2014	2730	
Assigned Fund Balance, June 30, 2014	2740	
Unassigned Fund Balance, June 30, 2014	2750	
TOTAL ENDING FUND BALANCE	2700	3,952,405.41
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		19,190,118.95

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION IV. SPECIAL REVENUE FUNDS - OTHER
FEDERAL PROGRAMS - FUND 420

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	1,650,842.59
Total Federal Direct	3100	1,650,842.59
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	298,144.84
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruitment, Title II, Part A	3225	
Math & Science Partnerships - Title II, Part B	3226	1,257,097.09
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	9,162,369.53
Elementary and Secondary Education Act, Title I	3240	8,014,345.78
Adult General Education	3251	253,149.72
Vocational Rehabilitation	3253	
Federal Through Local	3280	14,792.89
Miscellaneous Federal Through State	3299	499,113.61
Total Federal Through State And Local	3200	19,499,013.46
<i>STATE:</i>		
Other Miscellaneous State Revenue	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	
TOTAL ESTIMATED REVENUES		21,149,856.05
<i>OTHER FINANCING SOURCES:</i>		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		21,149,856.05

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

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 & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	13,406,232.82	8,166,051.37	2,434,396.47	906,060.67	6,730.00	559,504.06	1,316,924.05	16,546.20
Student Personnel Services	6100	2,061,662.86	1,182,240.19	332,450.62	472,315.27		58,018.66	5,638.12	11,000.00
Instructional Media Services	6200	159,103.66			919.35			158,184.31	
Instructional and Curriculum Development Services	6300	1,454,844.04	579,031.99	175,075.17	98,342.45		155,166.50	447,227.73	
Instructional Staff Training Services	6400	3,142,185.02	1,448,977.09	361,484.28	895,109.80		293,804.20	54,779.00	88,030.65
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200	603,634.19							603,634.19
School Administration	7300								
Facilities Acquisition and Construction	7400	53,345.00						53,345.00	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	243,848.46	72,300.00	91,608.53	32,483.00	46,788.98			667.95
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	25,000.00			25,000.00				
Other Capital Outlay	9300	21,149,856.05	11,448,600.64	3,395,015.27	2,430,230.54	53,538.98	1,066,493.42	2,036,098.21	719,878.99
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		21,149,856.05							

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS -
RACE TO THE TOP - FUND 434

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	190,104.56
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	190,104.56
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		190,104.56
OTHER FINANCING SOURCES:		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		190,104.56

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 434 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	68,784.06	10,172.50	7,798.69	50,812.87				
Instructional Staff Training Services	6400	97,690.00	25,000.00		60,190.00				
Instructional-Related Technology	6500	6,613.82			2,000.00			4,613.82	
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200	17,016.68		17,016.68					
Community Services	9100								
Other Capital Outlay	9300	190,104.56	35,172.50	24,815.37	113,002.87		12,500.00	4,613.82	
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		190,104.56							

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2014

SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SDE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL/DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3300								
STATE SOURCES:									
CO & DS Withheld for SBE/COBI Bonds	3322	964,400.00	964,400.00						
SBE/COBI Bond Interest	3326	1,000.00	1,000.00						
Racing Commission Funds	3341	223,250.00	223,250.00	223,250.00					
Total State Sources	3300	1,188,650.00	965,400.00	223,250.00					
LOCAL SOURCES:									
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	1,700.00		1,700.00					
Gifts, Grants, and Bequests	3440								
Total Local Sources	3400	1,700.00		1,700.00					
TOTAL ESTIMATED REVENUES		1,190,350.00	965,400.00	224,950.00					
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630	5,440,295.00					5,440,295.00		
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690	5,440,295.00					5,440,295.00		
Total Transfers In	3600	5,440,295.00					5,440,295.00		
TOTAL OTHER FINANCING SOURCES		5,440,295.00					5,440,295.00		
Fund Balances, July 1, 2013	2800	445,488.12	98,926.45	273,474.76			73,086.91		
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		7,076,133.12	1,064,326.45	498,424.76			73,086.91	5,513,381.91	

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2014

SECTION VII. DEBT SERVICE FUNDS (Continued)

ACCOUNT NUMBER	APPROPRIATIONS	TOTALS	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
710	Debt Service: (Function 9200)								
720	Redemption of Principal	3,915,000.00	795,000.00	100,000.00				3,020,000.00	
730	Interest	2,692,283.00	166,700.00	116,136.00				2,407,445.00	
790	Dues and Fees	13,950.00	700.00	400.00				12,850.00	
9200	Miscellaneous								
	TOTAL APPROPRIATIONS	6,621,233.00	964,400.00	216,536.00				5,440,295.00	
	OTHER FINANCING USES:								
	<i>Transfers Out: (Function 9700)</i>								
910	To General Fund								
930	To Capital Projects Funds								
940	To Special Revenue Funds								
950	Interfund (Debt Service Only)								
960	To Permanent Funds								
970	To Internal Service Funds								
990	To Enterprise Funds								
9700	Total Transfers Out								
	TOTAL OTHER FINANCING USES								
2710	Nonspendable Fund Balance, June 30, 2014								
2720	Restricted Fund Balance, June 30, 2014	454,900.12	99,926.45	281,886.76				73,086.91	
2730	Committed Fund Balance, June 30, 2014								
2740	Assigned Fund Balance, June 30, 2014								
2750	Unassigned Fund Balance, June 30, 2014		99,926.45	281,886.76				73,086.91	
2700	TOTAL ENDING FUND BALANCES	454,900.12	99,926.45	281,886.76				73,086.91	
	TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES	7,076,133.12	1,064,326.45	498,424.76				5,513,381.91	

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 DISTRICT SUMMARY BUDGET
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SECTION VIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section 101 I, II, III, F.S. Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement Section 101 I, II, III, F.S.	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO & DS Distributed	3321	408,710.00						408,710.00				
Interest on Unfunded CO & DS	3325	12,300.00						12,300.00				
Racing Commission Funds	3341											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
School Infrastructure Thrift Program	3393											
Effort Incentive Grants	3394											
Smart Schools Small County Assn. Program	3395											
Class Size Reduction Capital Funds	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenue	3399	70,000.00										
Total State Sources	3300	491,010.00						491,010.00				
LOCAL SOURCES:												
County Local Capital Improvement Tax	3413	13,312,684.00							13,312,684.00			
County Local Sales Tax	3418	1,400,000.00									1,400,000.00	
School District Local Sales Tax	3419											
Tax Refund/Share	3421	30,000.00				100.00		100.00				
Grant Income	3426											
Gifts, Grants and Endowments	3427											
Other Local Sources	3428	3,000,000.00									3,000,000.00	
Interest Fees	3429											
Refunds of Prior Year Expenditures	3427											
Total Local Sources	3400	19,642,684.00				100.00		100.00	13,345,684.00		6,418,500.00	
TOTAL ESTIMATED REVENUES		20,155,694.00				100.00		21,110.00	13,345,684.00		6,418,500.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3770											
Sale of Capital Assets	3740											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Transfers In:												
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											
TOTAL OTHER FINANCING SOURCES												
Fund Balances, July 1, 2013	3800	10,537,380.03		1.94		27,822.13		147,671.04	5,021,105.72		5,329,718.95	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		30,666,074.03		1.94		27,822.13		368,781.04	18,270,789.72		11,313,718.95	

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 DISTRICT SUMMARY BUDGET
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SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

Account Number	Totals	310 Capital Outlay Bond Issues (CODI)	320 Special Act Bonds	330 Section 101.14-14.1, F.S. Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement Section 101.17(1)(3), F.S.	380 Voted Capital Improvement	390 Other Capital Projects	399 ARDA Economic Stimulus Capital Projects
Appropriations (Function 74009200)											
Library Books (Dev. Charges)	111.31									111.31	
610											
Audiovisual Materials (Non-Consumable)	5,780,137.77									7,766,608.32	
620											
Buildings and Fixed Equipment	544,613.04									499,538.81	
630											
Furniture, Fixtures, and Equipment	1,301,580.00										
640											
Motor Vehicles (Including Dues)	201,648.80										
650											
Land	7,135,757.20										
660											
Improvements Other Than Buildings	99,384.94										
670											
Renovations and Renovations	37,822.42										
680											
Computer Software	18,053,309.06										
690											
Redemption of Principal											
710											
Interest											
720											
Dues and Fees											
730											
TOTAL APPROPRIATIONS	18,053,309.06										
OTHER FINANCING USES:											
Transfers Out (Function 9700)											
To General Fund	5,776,128.02										
910											
To Debt Service Funds	5,440,295.00										
920											
To Special Revenue Funds											
930											
Interest Fund (Capital Projects Only)											
940											
Interfund (Capital Projects Only)											
950											
To Permanent Funds											
960											
To Internal Service Funds											
970											
To Enterprise Funds											
980											
Fund Transfers Out	11,216,453.02										
9700											
TOTAL OTHER FINANCING USES	11,216,453.02										
Nonvotable Fund Balance, June 30, 2014											
2710											
Restricted Fund Balance, June 30, 2014	1,416,342.00		1.94		100.01		30,668.66			1,076,719.31	
2720											
Committed Fund Balance, June 30, 2014											
2730											
Assigned Fund Balance, June 30, 2014											
2740											
Unassigned Fund Balance, June 30, 2014	1,416,342.00		1.94		100.01		10,668.66			1,076,719.31	
2750											
TOTAL ENDING FUND BALANCES	18,053,309.06		1.94		27,822.43		568,281.04			11,848,278.95	
2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES	18,053,309.06		1.94		27,822.43		568,281.04			11,848,278.95	

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 DISTRICT SUMMARY BUDGET
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SECTION XI. INTERNAL SERVICE FUNDS

	Account Number	Totals	311 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
ESTIMATED REVENUES									
OPERATING REVENUES:									
Charges for Services	3481	2,677,316.36	2,677,316.36						
Charges for Sales	3482								
Premium Revenue	3484	8,420.00	8,420.00						
Other Operating Revenue	3489	2,685,736.36	2,685,736.36						
TOTAL OPERATING REVENUES:		12,426.57	12,426.57						
NONOPERATING REVENUES:									
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		12,426.57	12,426.57						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600	1,156,269.07	1,156,269.07						
Net Position, July 1, 2013	2880	3,854,432.00	3,854,432.00						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET POSITION		3,854,432.00	3,854,432.00						
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200	1,167,965.86	1,167,965.86						
Purchased Services	300	1,350,197.07	1,350,197.07						
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses		2,698,162.93	2,698,162.93						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
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	1,156,269.07	1,156,269.07						
Net Position, June 30, 2014	3780	3,854,432.00	3,854,432.00						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET POSITION		3,854,432.00	3,854,432.00						