

**CLAY COUNTY SCHOOL BOARD**  
**CAPITAL IMPROVEMENT FUNDS**  
**STATEMENT OF REVENUE, EXPENDITURES, TRANSFERS**  
**July 1, 2014 thru March 31, 2015**

<b>REVENUES &amp; TRANSFERS</b>		<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGETED REVENUE</b>	<b>CASH RECEIVED</b>	<b>% COLL</b>
<b>State Sources:</b>					
CO & DS Distributed to Districts	3321	420,000.00	420,000.00	0.00	0.00%
Interest on Undistributed CO & DS	3325	16,646.00	16,646.00	0.00	0.00%
Public Education Capital Outlay (PECO)	3391	716,917.00	716,917.00	716,917.00	100.00%
Gas Tax Refund	3398	70,000.00	70,000.00	36,454.98	52.08%
Other Miscellaneous State Revenue	3399	0.00	0.00	0.00	0.00%
<b>TOTAL STATE SOURCES</b>		<b>1,223,563.00</b>	<b>1,223,563.00</b>	<b>753,371.98</b>	<b>61.57%</b>
<b>Local Sources:</b>					
District Local Cap Improv Taxes	3413	13,769,681.00	13,769,681.00	12,664,026.34	91.97%
Local Sales Tax	3418	1,400,000.00	1,700,000.00	1,006,706.92	59.22%
Prior Year Collection	3419	40,000.00	40,000.00	3,329.33	8.32%
Tax Redemptions	3421	300,000.00	300,000.00	0.00	0.00%
Interest, Including Profit on Investments	3430	25,000.00	68,544.17	20,461.37	29.85%
Miscellaneous Local Sources	3490	0.00	0.00	0.00	0.00%
Impact Fees	3496	5,000,000.00	5,000,000.00	3,998,206.84	79.96%
Refund of Prior Year's Expenses	3497	0.00	0.00	0.00	0.00%
		0.00	0.00	0.00	0.00%
<b>TOTAL LOCAL SOURCES</b>		<b>20,534,681.00</b>	<b>20,878,225.17</b>	<b>17,692,730.80</b>	<b>84.74%</b>
Transfer In from General Fund	3610	0.00	0.00	0.00	0.00%
Transfer from Capital Projects	3630	0.00	0.00	0.00	0.00%
Long-term Debt Procds & Sale of Cap Assets					
SBE/COBI Bonds	3711	0.00	0.00	0.00	0.00%
Sale of Equipment	3730	0.00	0.00	0.00	0.00%
Certificate of Participation	3750	0.00	0.00	0.00	0.00%
<b>TOTAL REVENUE &amp; TRANSFERS</b>		<b>21,758,244.00</b>	<b>22,101,788.17</b>	<b>18,446,102.78</b>	<b>83.46%</b>
FUND BALANCE JULY 1, 2014		9,214,541.45	9,214,541.45	9,214,541.45	
<b>GRAND TOTAL</b>		<b>30,972,785.45</b>	<b>31,316,329.62</b>	<b>27,660,644.23</b>	<b>88.33%</b>
<b>EXPENDITURES</b>					
		<b>ORIGINAL</b>	<b>APPROPRIATIONS</b>	<b>EXPENDITURES</b>	<b>% EXPEND</b>
Function 7400 Facilities					
Buildings & Fixed Equipment	0630	10,295,442.98	10,934,217.74	815,239.27	7.46%
Equipment \$750 & Over	0641	61,684.81	68,930.62	58,959.78	85.53%
Equipment Less Than \$750	0642	12,500.00	29,903.32	19,845.54	66.37%
Computer Hardware \$750 & Over	0643	312,144.05	123,215.35	122,129.85	99.12%
Computer Hardware Less Than \$750	0644	34,969.75	41,954.97	33,425.56	79.67%
Computer Hardware Less Than \$750-Non Cap	0646	175,297.16	240,977.98	179,113.55	74.33%
Furniture \$750.00 & Over	0648	0.00	0.00	0.00	NA
Furniture Less Than \$750	0649	13,030.80	13,030.80	13,030.80	100.00%
School Buses	0651	654,150.65	820,701.00	0.00	0.00%
Vehicles	0652	34,239.00	0.00	0.00	0.00%
Improvement Other Than Buildings	0670	214,296.45	226,040.22	101,266.51	44.80%
Capitalized Remodeling	0680	1,876,715.75	1,679,418.60	545,019.38	32.45%
Non-Capitalized Remodeling	0681	4,484,650.29	4,104,449.95	1,629,656.18	39.70%
Direct Purchase Non Capitalized Remodeling	0682	936,883.18	942,324.49	150,788.29	16.00%
Direct Purchase Capitalized Remodeling	0683	262,700.61	395,535.21	59,535.21	15.05%
Software \$750 & Over	0691	15,007.50	15,007.50	15,007.50	100.00%
Software Less Than \$750	0692	33,303.21	293,788.71	293,677.73	99.96%
Transfer to General Fund	0910	5,776,128.02	5,776,128.02	1,327,344.11	22.98%
Transfer to Debt Service	0920	5,438,653.02	5,438,653.02	845,996.20	15.56%
<b>TOTAL EXPENDITURES</b>		<b>30,631,797.23</b>	<b>31,144,277.50</b>	<b>6,210,035.46</b>	<b>19.94%</b>
UNAPPROPRIATED FUND BALANCE 6/30/15		340,988.22	172,052.12	21,450,608.77	
<b>GRAND TOTAL</b>		<b>30,972,785.45</b>	<b>31,316,329.62</b>	<b>27,660,644.23</b>	<b>88.33%</b>