

TOTAL BUDGET AMENDMENTS AND APPROPRIATIONS
FISCAL YEAR 2014-15 AS OF NOVEMBER 30, 2014

<u>FUND NAME</u>	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>
General Fund	253,256,554.84	254,769,336.39
Debt Service	6,589,319.00	6,589,319.00
Capital Projects	30,631,797.23	31,144,242.15
Special Revenue – Food Services	14,936,098.00	14,936,098.00
Special Revenue – Other	19,145,949.44	19,514,406.43
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	\$329,566,574.21

CONSENT AGENDA
DATE: DECEMBER 16, 2014

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. Increase Medicaid Est. Revenue Based on Collections | \$21,945.43 |
|--|-------------|

State Revenue:

- | | |
|---|-----------|
| 2. Increase VPK Est. Revenue Based on Collections | 30,244.19 |
| 3. Load Project 1005, PERT Grant | 10,093.00 |

Local Revenue:

- | | |
|---|-----------|
| 4. Increase Estimated Revenue for Rent Receipts | 17,906.00 |
| 5. Increase Estimated Revenue for Lego League Tournament and Math Field Day | 1,782.00 |
| 6. Increase Estimated Revenue for GED and Adult Education Tuition | 5,268.75 |

Total Adjustments to Estimated Revenue: \$ 87,239.37

Increases and/or Decreases to Appropriations

- | | |
|--|--------------|
| 1. Increase Approp. For Medicaid Collections | \$ 21,945.43 |
| 2. Appropriate. for VPK Collections | 30,244.19 |

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3. Approp. For Project 1005, PERT Grant	10,093.00
4. Appropriate Receipt for GED and Adult Ed Tuition Fees	5,268.75
5. HR Drug Screens, Paraprofessional, Skills Test Study Guides and Fingerprinting Fees	1,782.50
6. Appropriate for Allocation Changes Approved By the Board on 11/18/14	148,108.19
7. Appropriate for Lego League Tournament And Math Field Day	1,782.00
8. Appropriate for FLYCA Grant (Estimated Revenue was Already Budgeted For in Original Budget Adopted 9/18/14	283,521.06
9. Appropriate Rent Receipts	17,906.00
Total Adjustments to Appropriations:	\$520,651.12

The impact on the General Fund Balance for the items described above is a decrease to fund balance of \$433,411.75.

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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. **No monetary effect.**

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

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.
 - i. Increase estimated revenue for local sales taxes based on collections \$300,001.54
 - b. Adjustments to appropriations based on new construction projects.
 - i. Appropriate fund balance from property tax revenue recorded in Fund 3711 rather than Fund 3714 and revenue received for the sale of lands acquired for delinquent taxes. 533,552.06
 - ii. Reduce appropriations in Fund 3714, because during the '13/14 fiscal Year, we collected less property tax revenue than estimated. (405,185.91)

The impact on the Capital Projects Funds Balance for the items described above is an increase to fund balance of \$171,635.39.

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 ending fund balance of the School Food Services Fund.

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DATE: DECEMBER 16, 2014

FEDERAL CONTRACTED PROGRAMS:

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.

(1) Increase to Project 4255 Federal Charter School Grant \$100,000.00

Total Adjustments to Estimated Revenue: \$100,000.00

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

(1) Increase to Project 4255 Federal Charter School Grant \$100,000.00

Total Adjustments to Appropriations: \$100,000.00

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

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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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