

TOTAL BUDGET AMENDMENTS AND APPROPRIATIONS  
FISCAL YEAR 2008-09 AS OF JANUARY 31, 2008

<u>FUND NAME</u>	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>
General Fund	281,672,986.66	270,667,237.99
Debt Service	6,699,135.00	6,699,135.00
Capital Projects	97,462,031.11	97,462,031.11
Special Revenue – Food Services	13,323,034.51	13,323,034.51
Special Revenue – Other	15,257,668.25	15,142,476.44
Self Insurance	3,259,388.00	3,259,388.00
GRAND TOTALS	417,674,243.53	406,553,303.05

CONSENT AGENDA  
DATE: February 19, 2009

CLAY COUNTY SCHOOLS  
SCHOOL BOARD MEETING AGENDA

Item Backup Cover Sheet

Page 2

IMPACT STATEMENT:

GENERAL FUND:

1. Adjustments to reflect changes in line-item budgets from schools and district offices based on changing needs and/or more timely information. **No monetary effect.**
2. Increases and/or decreases to Federal, state and local revenues and to appropriations reflecting previous decisions made by the School Board or legal requirements with offsetting increases/decreases to appropriations (A) and/or fund balance (FB) as follows:

1. Rent	\$ 4,200.00	(A)
2. Reduce E-Rate Estimated Rev & Appropriations	-37,954.51	(A)
3. Reduce Class Size Reduction Categorical for Revised Third Calculation	-815,438.00	(A)
4. Appropriate VPK Receipts	-60,446.07	(FB)
5. Reduce Est. Revenue for Revised Third Calculation	-3,819,460.00	(FB)
6. HR Department – Drug Screen Program, Paraprofessional Tests & Study Guides	-422.25	(FB)
7. Appropriate Receipts for BLC Daycare	-2,480.00	(FB)
8. Clay County Sheriff's Office Fueling Reimbursement	-2,183.51	(FB)
9. Increase Appropriations for Labor Attorney	-10,653.94	(FB)
10. Cancelled Purchase Orders (Reduce Approp.)	44,275.40	(FB)
11. Reduce Instructional Materials Categorical for Third Calculation	184,953.42	(FB)
12. Reduce Appropriation for AP/IB/AICE/Industry Cert.	26,572.72	(FB)
13. Reduce Instructional Materials Categorical for Revised Third Calculation	49,308.00	(FB)
14. Reduce Reading Program Appropriations for Revised Third Calculation	32,632.00	(FB)
15. Reduce Reading Program Appropriation for Third Calculation	22,371.00	(FB)
16. Reduce Safe Schools Appropriation for Third Calculation	5,286.00	(FB)
17. Reduce Safe Schools Appropriation for Revised Third Calculation	14,550.00	(FB)
18. Reduce SAI Appropriation for Revised Third Calculation	232,007.00	(FB)
19. Reduce Appropriations for Revised Third Calculation	9,324,310.65	(FB)
20. Increase Estimated Revenue for Transfer from Part 3 For Maintenance Salaries & Benefits	1,100,000.00	(FB)
21. Reduce Estimated Lottery Revenue for Revised Third Calculation	-63,689.00	(FB)
22. Reduce Estimated Transportation Categorical Revenue for Revised Third Calculation	-163,612.00	(FB)
23. Reduce Estimated Instructional Materials Categorical Revenue for Revised 3 <sup>rd</sup> Calculation	-106,923.00	(FB)
24. Appropriate Title 1 Choice Receipt	-33,046.56	(FB)
25. Increase ROTC Estimated Revenue	117,521.76	(FB)
26. Reduce Appropriation for Strategic Plan Project	300,000.00	(FB)
27. Appropriate SEDNET Conference Receipts	-725.00	(FB)
28. Allocation Change Correction	-8,985.08	(FB)

The effect of items 1-2 described above is an increase to fund balance of \$7,181,161.54.

**DEBT SERVICE FUNDS:**

1. Adjustments to reflect changes in line-item budgets from schools and district offices based on changing needs and/or more timely information. **No monetary effect.**
2. Increases and/or decreases to Federal, state and local revenues and to appropriations reflecting previous decisions made by the School Board or legal requirements with offsetting increases/decreases to appropriations (A) and/or fund balance (FB) as follows: **No monetary effect.**

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

CONSENT AGENDA  
DATE: February 19, 2009

**CAPITAL PROJECTS:**

1. Adjustments to reflect changes in line-item budgets from schools and district offices based on changing needs and/or more timely information. **No monetary effect.**
2. Increases and/or decreases to Federal, state and local revenues and to appropriations reflecting previous decisions made by the School Board or legal requirements with offsetting increases/decreases to appropriations (A) and/or fund balance (FB) as follows: **No monetary effect.**

There was no change to the fund balance of the Capital Projects Funds.

**SCHOOL FOOD SERVICES:**

1. Adjustments to reflect changes in line-item budgets from schools and district offices based on changing needs and/or more timely information. **No monetary effect.**
2. Increases and/or decreases to Federal, state and local revenues and to appropriations reflecting previous decisions made by the School Board or legal requirements with offsetting increases/decreases to appropriations (A) and/or fund balance (FB) as follows: **No monetary effect.**

There was no change to the fund balance of the School Food Services Fund.

CONSENT AGENDA  
DATE: February 19, 2009

**FEDERAL CONTRACTED PROGRAMS:**

1. Adjustments to reflect changes in line-item budgets from schools and district offices based on changing needs and/or more timely information. **No monetary effect.**
2. Increases and/or decreases to Federal, state and local revenues and to appropriations reflecting previous decisions made by the School Board or legal requirements with offsetting increases/decreases to appropriations (A) and/or fund balance (FB) as follows:

A. Load Increase to Medicaid Budget	\$ 22,297.44 (A)
B. Load Additional Funds to Project 4229 Enhancing Education Thru Tech	2,547.12 (A)
C. Adjust Rollforward for Project 4259 Safe and Drug-Free Schools	-12,162.74 (A)
D. Load Project 4249 Immigrant Children and Youth Grant	171,853.00 (A)

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

**SELF-INSURANCE FUND:**

1. Adjustments to reflect changes in line-item budgets from schools and district offices based on changing needs and/or more timely information. **No monetary effect.**
2. Increases and/or decreases to Federal, state and local revenues and to appropriations reflecting previous decisions made by the School Board or legal requirements with offsetting increases/decreases to appropriations (A) and/or fund balance (FB) as follows: **No monetary effect.**

There was no change to the fund balance of the Self-Insurance Fund.

CONSENT AGENDA  
DATE: February 19, 2009

<b>SCHOOL BOARD OF CLAY COUNTY GENERAL FUND FISCAL YEAR 2008-09</b>				
<b>RESOLUTION TO AMEND DISTRICT BUDGET</b>				
<b>REVENUE</b>	<b>ACCOUNT NUMBER</b>	<b>BEGINNING BUDGET</b>	<b>JANUARY 2009</b>	
			<b>AMENDMENT AMOUNT</b>	<b>BUDGET AMOUNT</b>
<b>FEDERAL DIRECT</b>				
Federal Impact	3121	610,000.00	0.00	610,000.00
Reserve Officers Training Corps (ROTC)	3191	200,000.00	118,773.00	318,773.00
Miscellaneous Federal Revenue	3199	0.00	0.00	0.00
<b>TOTAL FEDERAL DIRECT</b>	<b>3100</b>	<b>810,000.00</b>	<b>118,773.00</b>	<b>928,773.00</b>
<b>FEDERAL THROUGH STATE</b>				
Miscellaneous Federal thru State	3299	21,226.89	0.00	21,226.89
<b>TOTAL FEDERAL THROUGH STATE</b>	<b>3200</b>	<b>21,226.89</b>	<b>0.00</b>	<b>21,226.89</b>
<b>STATE</b>				
Florida Education Finance Program	3310	130,369,289.00	-3,819,460.00	126,549,829.00
Work Force Development	3315	992,949.00	0.00	992,949.00
Adults With Disabilities	3317	28,836.00	0.00	28,836.00
CO & DS Withheld for Administrative Expense	3323	21,139.89	-	21,139.89
Teacher Lead Program	3334	514,001.00	0.00	514,001.00
Instructional Materials	3336	3,524,686.00	-106,923.00	3,417,763.00
State Forest Funds	3342	0.00	0.00	0.00
State License Tax	3343	25,000.00	0.00	25,000.00
District Discretionary Lottery Funds	3344	951,690.00	-63,689.00	888,001.00
Transportation	3354	7,765,086.00	-163,612.00	7,601,474.00
Class Size Reduction	3355	37,752,186.00	-815,438.00	36,936,748.00
School Recognition Funds	3361	2,472,865.00	0.00	2,472,865.00
Teacher Recruit/Retention	3362	0.00	0.00	0.00
Excellent Teaching Program	3363	1,300,000.00	0.00	1,300,000.00
Voluntary Pre-K High Schools	3370	108,527.57	0.00	108,527.57
Voluntary Pre-K	3371	300,000.00	0.00	300,000.00
Pre-School Programs	3372	0.00	0.00	0.00
Public School Technology	3375	0.00	0.00	0.00
Teacher Training	3376	0.00	0.00	0.00
Miscellaneous State Sources	3390	334,079.00	0.00	334,079.00
<b>TOTAL STATE</b>	<b>3300</b>	<b>186,460,334.46</b>	<b>-4,969,122.00</b>	<b>181,491,212.46</b>
<b>LOCAL</b>				
District School Tax	3411	62,011,485.00	0.00	62,011,485.00
Tax Redemption	3421	150,000.00	0.00	150,000.00
Tuition	3424	0.00	0.00	0.00
Rent	3425	230,737.50	4,200.00	234,937.50
Interest, Including Profit on Investments	3430	850,000.00	-1,251.24	848,748.76
Gifts, Grants & Requests	3440	14,000.00	0.00	14,000.00
GED-Adult Gen Educ Course Fees	3461	0.00	0.00	0.00
Jumpstart-Postsecondary Voc	3462	4,000.00	0.00	4,000.00
Lifelong Learning Fees	3466	34,000.00	0.00	34,000.00
Other Student Fees - Summer Rec	3469	15,000.00	0.00	15,000.00
Preschool Program Fees	3471	385,700.00	0.00	385,700.00
Preschool Early Intervention Fees	3472	0.00	0.00	0.00
School Age Child Care Fees	3473	0.00	0.00	0.00
Other Schools, Courses and Classes Fees	3479	0.00	0.00	0.00
Donations - BLC	3482	0.00	0.00	0.00
Miscellaneous Local Sources	3490	1,308,556.97	-37,954.51	1,270,602.46
<b>TOTAL LOCAL</b>	<b>3400</b>	<b>65,003,479.47</b>	<b>-35,005.75</b>	<b>64,968,473.72</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>252,295,040.82</b>	<b>-4,885,354.75</b>	<b>247,409,686.07</b>
<b>TRANSFERS</b>				
From Capital Projects Funds	3630	1,380,000.00	1,100,000.00	2,480,000.00
From Special Revenue Funds	3640	0.00	0.00	0.00
<b>TOTAL TRANSFERS</b>	<b>3600</b>	<b>1,380,000.00</b>	<b>1,100,000.00</b>	<b>2,480,000.00</b>
<b>OTHER FINANCING SOURCES</b>				
Sales of Fixed Assets and Loss Recovery	3733	100,000.00	0.00	100,000.00
Insurance Loss Recoveries	3740	40,000.00	0.00	40,000.00
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>3700</b>	<b>140,000.00</b>	<b>0.00</b>	<b>140,000.00</b>
<b>TOTAL ESTIMATED REVENUE, TRANSFERS AND OTHER FINANCING SOURCES</b>		<b>253,815,040.82</b>	<b>-3,785,354.75</b>	<b>250,029,686.07</b>
<b>TOTAL FUND BALANCE (JULY 1, 2008)</b>		<b>2800</b>	<b>31,821,403.03</b>	<b>31,821,403.03</b>
<b>TOTAL ESTIMATED REVENUES, TRANSFERS, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>285,636,443.85</b>	<b>-3,785,354.75</b>	<b>281,851,089.10</b>

**SCHOOL BOARD OF CLAY COUNTY  
GENERAL FUND  
FISCAL YEAR 2008-09  
RESOLUTION TO AMEND DISTRICT BUDGET**

APPROPRIATIONS	ACCOUNT NUMBER	BEGINNING BUDGET	JANUARY 2009	
			AMENDMENT AMOUNT	BUDGET AMOUNT
<b>INSTRUCTION SERVICES</b>				
Salaries	100	128,925,145.31	1,926,565.90	130,851,711.21
Benefits	200	33,330,346.28	-2,029,287.93	31,301,058.35
Purchased Services	300	2,327,080.91	7,538.89	2,334,619.80
Energy Services	400	7,613.66	1,142.30	8,755.96
Materials & Supplies	500	10,379,327.12	-4,102,943.07	6,276,384.05
Capital Outlay	600	1,667,188.69	40,650.61	1,707,839.30
Other Expenses	700	219,920.95	480.12	220,401.07
<b>TOTAL INSTRUCTION SERVICES</b>	<b>5000</b>	<b>176,856,622.92</b>	<b>-4,155,853.18</b>	<b>172,700,769.74</b>
<b>SUPPORT SERVICES - PUPIL PERSONNEL SERVICES</b>				
Salaries	100	10,038,370.98	9,013.70	10,047,384.68
Benefits	200	3,301,111.27	-225,817.98	3,075,293.29
Purchased Services	300	1,234,193.38	1,426.28	1,235,619.66
Energy Services	400	2,266.06	0.00	2,266.06
Materials & Supplies	500	67,098.48	375.57	67,474.05
Capital Outlay	600	19,006.35	216.71	19,223.06
Other Expenses	700	1,107.20	3,687.05	4,794.25
<b>TOTAL SUPPORT SERVICES - PUPIL PERSONNEL SERVICES</b>	<b>6100</b>	<b>14,663,153.72</b>	<b>-211,098.67</b>	<b>14,452,055.05</b>
<b>INSTRUCTIONAL MEDIA SERVICES</b>				
Salaries	100	4,258,701.14	3,935.99	4,262,637.13
Benefits	200	1,384,546.79	-84,633.20	1,299,913.59
Purchased Services	300	44,009.43	-3,375.15	40,634.28
Materials & Supplies	500	231,684.72	-3,499.14	228,185.58
Capital Outlay	600	452,398.30	3,903.92	456,302.22
Other Expenses	700	6,935.00	4,653.99	11,588.99
<b>TOTAL INSTRUCTIONAL MEDIA SERVICES</b>	<b>6200</b>	<b>6,378,275.38</b>	<b>-79,013.59</b>	<b>6,299,261.79</b>
<b>INSTRUCTION &amp; CURRICULUM DEVELOPMENT</b>				
Salaries	100	3,315,046.62	-2,694.57	3,312,352.05
Benefits	200	921,543.99	2,699.19	924,243.18
Purchased Services	300	133,588.41	611.12	134,199.53
Energy Services	400	0.00	0.00	0.00
Materials & Supplies	500	236,793.83	217,934.78	454,728.61
Capital Outlay	600	36,736.67	-1,388.25	35,348.42
Other Expenses	700	5,145.00	3,670.54	8,815.54
<b>TOTAL INSTRUCTION &amp; CURRICULUM DEVELOPMENT</b>	<b>6300</b>	<b>4,648,854.52</b>	<b>220,832.81</b>	<b>4,869,687.33</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>				
Salaries	100	731,363.94	-28,167.53	703,196.41
Benefits	200	113,600.68	9,397.58	122,998.26
Purchased Services	300	993,559.60	-110,353.31	883,206.29
Energy Services	400			0.00
Materials & Supplies	500	53,007.64	-9,801.81	43,205.83
Capital Outlay	600	20,589.21	35.00	20,624.21
Other Expenses	700	2,128.00	2,000.00	4,128.00
<b>TOTAL INSTRUCTIONAL STAFF TRAINING</b>	<b>6400</b>	<b>1,914,249.07</b>	<b>-136,890.07</b>	<b>1,777,359.00</b>
<b>INSTRUCTION RELATED TECHNOLOGY</b>				
Salaries	100	508,106.27	0.00	508,106.27
Benefits	200	160,270.72	735.00	161,005.72
Purchased Services	300	380,434.76	-12,737.05	367,697.71
Energy Services	400	0.00	0.00	0.00
Materials & Supplies	500	19,596.27	-1,755.83	17,840.44
Capital Outlay	600	713,828.52	5,057.88	718,886.40
Other Expenses	700	3,024.38	8,500.00	11,524.38
<b>TOTAL INSTRUCTION RELATED TECHNOLOGY</b>	<b>6500</b>	<b>1,785,260.92</b>	<b>-200.00</b>	<b>1,785,060.92</b>

<b>BOARD OF EDUCATION</b>				
Salaries	100	166,420.00	0.00	166,420.00
Benefits	200	132,411.22	0.00	132,411.22
Purchased Services	300	794,585.08	8,878.56	803,463.64
Materials & Supplies	500	4,659.00	0.00	4,659.00
Capital Outlay	600	1,200.00	0.00	1,200.00
Other Expenses	700	1,257,500.00	-1,215,000.00	42,500.00
<b>TOTAL BOARD OF EDUCATION</b>	<b>7100</b>	<b>2,356,775.30</b>	<b>-1,206,121.44</b>	<b>1,150,653.86</b>
<b>GENERAL ADMINISTRATION</b>				
Salaries	100	815,411.62	-9,579.38	805,832.24
Benefits	200	191,521.17	-1,656.66	189,864.51
Purchased Services	300	70,436.00	0.00	70,436.00
Materials & Supplies	500	6,330.00	0.00	6,330.00
Capital Outlay	600	15,550.00	-12,000.00	3,550.00
Other Expenses	700	18,000.00	0.00	18,000.00
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>7200</b>	<b>1,117,248.79</b>	<b>-23,236.04</b>	<b>1,094,012.75</b>
<b>SCHOOL ADMINISTRATION</b>				
Salaries	100	11,632,770.76	10,266.00	11,643,036.76
Benefits	200	3,310,681.02	-199,979.74	3,110,701.28
Purchased Services	300	118,601.42	1,964.34	120,565.76
Materials & Supplies	500	67,747.05	-1,766.85	65,980.20
Capital Outlay	600	19,265.97	142.23	19,408.20
Other Expenses	700	0.00	0.00	0.00
<b>TOTAL SCHOOL ADMINISTRATION</b>	<b>7300</b>	<b>15,149,066.22</b>	<b>-189,374.02</b>	<b>14,959,692.20</b>
<b>FACILITIES ACQUISITION &amp; CONSTRUCTION</b>				
Salaries	100	922,178.00	0.00	922,178.00
Benefits	200	253,096.00	0.00	253,096.00
Purchased Services	300	1,167,392.85	-23,565.40	1,143,827.45
Energy Services	400	9,049.00	0.00	9,049.00
Materials & Supplies	500	23,097.69	400.00	23,497.69
Capital Outlay	600	1,428,894.35	-363,019.04	1,065,875.31
Other Expenses	700	4,003.00	0.00	4,003.00
<b>TOTAL FACILITIES ACQUISITION &amp; CONSTRUCTION</b>	<b>7400</b>	<b>3,807,710.89</b>	<b>-386,184.44</b>	<b>3,421,526.45</b>
<b>FISCAL SERVICES</b>				
Salaries	100	550,660.10	0.00	550,660.10
Benefits	200	151,923.09	0.00	151,923.09
Purchased Services	300	11,186.86	0.00	11,186.86
Materials & Supplies	500	11,733.47	0.00	11,733.47
Capital Outlay	600	9,782.00	3,524.00	13,306.00
Other Expenses	700	1,505.00	0.00	1,505.00
<b>TOTAL FISCAL SERVICES</b>	<b>7500</b>	<b>736,790.52</b>	<b>3,524.00</b>	<b>740,314.52</b>
<b>FOOD SERVICE</b>				
Salaries	100	41,088.46	7,647.40	48,735.86
Benefits	200	2,783.29	564.83	3,348.12
Purchased Services	300	0.00	0.00	0.00
Materials & Supplies	500	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00
Other Expenses	700	0.00	0.00	0.00
<b>TOTAL FOOD SERVICE</b>	<b>7600</b>	<b>43,871.75</b>	<b>8,212.23</b>	<b>52,083.98</b>
<b>CENTRAL SERVICES</b>				
Salaries	100	2,405,728.02	0.00	2,405,728.02
Benefits	200	712,902.36	1,026.01	713,928.37
Purchased Services	300	451,681.23	1,262.63	452,943.86
Energy Services	400	24,600.00	0.00	24,600.00
Materials & Supplies	500	67,769.47	-282.78	67,486.69
Capital Outlay	600	374,090.30	-3,241.22	370,849.08
Other Expenses	700	79,196.05	0.00	79,196.05
<b>TOTAL CENTRAL SERVICES</b>	<b>7700</b>	<b>4,115,967.43</b>	<b>-1,235.36</b>	<b>4,114,732.07</b>



<b>TRANSPORTATION SERVICES</b>				
Salaries	100	7,919,236.15	15,843.23	7,935,079.38
Benefits	200	3,238,932.43	-195,281.95	3,043,650.48
Purchased Services	300	434,092.06	11,951.13	446,043.19
Energy Services	400	2,271,056.07	-634,636.49	1,636,419.58
Materials & Supplies	500	861,603.80	0.00	861,603.80
Capital Outlay	600	697,803.91	-300,000.00	397,803.91
Other Expenses	700	105,113.56	-35,774.34	69,339.22
<b>TOTAL TRANSPORTATION SERVICES</b>	<b>7800</b>	<b>15,527,837.98</b>	<b>-1,137,898.42</b>	<b>14,389,939.56</b>
<b>OPERATION OF PLANT</b>				
Salaries	100	7,099,944.30	4,472.66	7,104,416.96
Benefits	200	2,725,444.09	-169,104.23	2,556,339.86
Purchased Services	300	3,825,425.88	-1,700,651.17	2,124,774.71
Energy Services	400	8,438,052.81	-1,752,140.41	6,685,912.40
Materials & Supplies	500	454,512.39	5,766.03	460,278.42
Capital Outlay	600	117,896.94	299.98	118,196.92
Other Expenses	700	79,277.77	-629.12	78,648.65
<b>TOTAL OPERATION OF PLANT</b>	<b>7900</b>	<b>22,740,554.18</b>	<b>-3,611,986.26</b>	<b>19,128,567.92</b>
<b>MAINTENANCE OF PLANT</b>				
Salaries	100	3,768,517.21	9,579.38	3,778,096.59
Benefits	200	1,129,699.35	-68,573.22	1,061,126.13
Purchased Services	300	747,412.93	5,000.00	752,412.93
Energy Services	400	210,800.00	0.00	210,800.00
Materials & Supplies	500	763,999.10	-5,000.00	758,999.10
Capital Outlay	600	111,001.42	0.00	111,001.42
Other Expenses	700	49,025.00	0.00	49,025.00
<b>TOTAL MAINTENANCE OF PLANT</b>	<b>8100</b>	<b>6,780,455.01</b>	<b>-58,993.84</b>	<b>6,721,461.17</b>
<b>ADMINISTRATIVE TECHNOLOGY SERVICES</b>				
Salaries	100	880,734.48	0.00	880,734.48
Benefits	200	251,233.09	0.00	251,233.09
Purchased Services	300	912,182.33	-3,000.00	909,182.33
Energy Services	400	8,400.00	0.00	8,400.00
Materials & Supplies	500	38,298.07	0.00	38,298.07
Capital Outlay	600	492,818.55	2,000.00	494,818.55
Other Expenses	700	10,540.85	0.00	10,540.85
<b>TOTAL ADMINISTRATIVE TECHNOLOGY SERVICES</b>	<b>8200</b>	<b>2,594,207.37</b>	<b>-1,000.00</b>	<b>2,593,207.37</b>
<b>COMMUNITY SERVICES</b>				
Salaries	100	244,885.86	0.00	244,885.86
Benefits	200	72,486.45	0.00	72,486.45
Purchased Services	300	8,700.00	0.00	8,700.00
Materials & Supplies	500	47,000.00	0.00	47,000.00
Capital Outlay	600	5,580.00	0.00	5,580.00
Other Expenses	700	38,200.00	0.00	38,200.00
<b>TOTAL COMMUNITY SERVICES</b>	<b>9100</b>	<b>416,852.31</b>	<b>0.00</b>	<b>416,852.31</b>
<b>TOTAL APPROPRIATIONS</b>		<b>281,633,754.28</b>	<b>-10,966,516.29</b>	<b>270,667,237.99</b>
<b>TRANSFERS:</b>				
To Capital Projects Funds	930	0.00	0.00	0.00
To Food Service	970	0.00	0.00	0.00
To Trust & Agency	980	0.00	0.00	0.00
<b>TOTAL TRANSFERS</b>	<b>9700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>				
<b>FUND BALANCE (JUNE 30, 2009)</b>	<b>2700</b>	<b>4,002,689.57</b>	<b>7,181,161.54</b>	<b>11,183,851.11</b>
<b>TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE</b>		<b>285,636,443.85</b>	<b>-3,785,354.75</b>	<b>281,851,089.10</b>

**SCHOOL BOARD OF CLAY COUNTY  
DEBT SERVICE FUNDS  
FISCAL YEAR 2008-09**

**RESOLUTION TO AMEND DISTRICT BUDGET**

REVENUE	ACCOUNT NUMBER	BEGINNING BUDGET	JANUARY 2009	
			AMENDMENT AMOUNT	BUDGET AMOUNT
<b>STATE SOURCES</b>				
CO & DS Distributed to Districts	3321	0.00	0.00	0.00
CO & DS Withheld for SBE/COBI Bonds	3322	962,762.70	0.00	962,762.70
CO & DS Interest	3325	0.00	0.00	0.00
SBE/COBI Bond Interest	3326	8,000.00	0.00	8,000.00
Racing Commission Fund	3341	223,250.00	0.00	223,250.00
<b>TOTAL STATE</b>	<b>3300</b>	<b>1,194,012.70</b>	<b>0.00</b>	<b>1,194,012.70</b>
<b>LOCAL SOURCES</b>				
Interest Including Profit on Investments	3430	25,000.00	0.00	25,000.00
<b>TOTAL LOCAL</b>	<b>3400</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,219,012.70</b>	<b>0.00</b>	<b>1,219,012.70</b>
<b>TRANSFERS</b>				
From Capital Project Funds	3630	5,515,826.00	0.00	5,515,826.00
<b>TOTAL TRANSFERS</b>	<b>3600</b>	<b>5,515,826.00</b>	<b>0.00</b>	<b>5,515,826.00</b>
<b>NON-REVENUE RECEIPTS:</b>				
Sale of Bonds	3710	0.00	0.00	0.00
Proceeds of Certificates of Participation	3750	0.00	0.00	0.00
<b>TOTAL NON-REVENUE RECEIPTS</b>	<b>3700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ESTIMATED REVENUES, TRANSFERS, AND NON-REVENUE RECEIPTS</b>		<b>6,734,838.70</b>	<b>0.00</b>	<b>6,734,838.70</b>
<b>FUND BALANCE (JULY 1, 2008)</b>	<b>2800</b>	<b>715,959.56</b>	0.00	<b>715,959.56</b>
<b>TOTAL ESTIMATED REVENUES, TRANSFERS, NON-REVENUE RECEIPTS AND FUND BALANCE</b>		<b>7,450,798.26</b>	<b>0.00</b>	<b>7,450,798.26</b>
<b>APPROPRIATIONS</b>				
<b>DEBT SERVICE</b>				
Redemption of Principal	710	3,245,000.00	0.00	3,245,000.00
Interest	720	3,431,585.00	0.00	3,431,585.00
Dues and Fees	730	22,550.00	0.00	22,550.00
	760			
	792			
<b>TOTAL APPROPRIATIONS</b>	<b>9200</b>	<b>6,699,135.00</b>	<b>0.00</b>	<b>6,699,135.00</b>
Transfers to Capital Projects	930	0.00	0.00	0.00
<b>TOTAL TRANSFER OF FUNDS</b>	<b>9700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE (JUNE 30, 2009)</b>	<b>2700</b>	<b>751,663.26</b>		<b>751,663.26</b>
<b>TOTAL APPROPRIATIONS AND FUND BALANCE</b>		<b>7,450,798.26</b>	<b>0.00</b>	<b>7,450,798.26</b>

<b>SCHOOL BOARD OF CLAY COUNTY CAPITAL PROJECTS FUNDS FISCAL YEAR 2008-09</b>				
<b>RESOLUTION TO AMEND DISTRICT BUDGET</b>				
<b>REVENUE</b>	<b>ACCOUNT NUMBER</b>	<b>BEGINNING BUDGET</b>	<b>JANUARY 2009 AMENDMENT AMOUNT</b>	<b>BUDGET AMOUNT</b>
<b>STATE</b>				
CO & DS Distributed to Districts	3321	445,273.19	0.00	445,273.19
Interest On Undistrib CO & DS	3325	20,000.00	0.00	20,000.00
Miscellaneous State	3390	0.00	0.00	0.00
Public Education Capital Outlay	3391	6,243,501.00	0.00	6,243,501.00
Classrooms First Program	3392	0.00	0.00	0.00
School Infrastructure Thrift	3393	0.00	0.00	0.00
Effort Index Grant	3394	0.00	0.00	0.00
Class Size Reduction	3396	0.00	0.00	0.00
Gas Tax Refund	3398	91,000.00	0.00	91,000.00
Other Misc. State Revenue	3399	0.00	0.00	0.00
<b>TOTAL STATE</b>	<b>3300</b>	<b>6,799,774.19</b>	<b>0.00</b>	<b>6,799,774.19</b>
<b>LOCAL</b>				
District Local Capital Improvement Tax	3413	18,453,750.00	0.00	18,453,750.00
Local Sales Tax	3418	1,600,000.00	0.00	1,600,000.00
Tax Redemptions	3421	0.00	0.00	0.00
Interest, Including Profit on Investments	3430	1,300,000.00	0.00	1,300,000.00
Misc. Local Sources (including Impact Fees)	3490	3,500,000.00	0.00	3,500,000.00
<b>TOTAL LOCAL</b>	<b>3400</b>	<b>24,853,750.00</b>	<b>0.00</b>	<b>24,853,750.00</b>
<b>TRANSFERS</b>				
From General Fund	3610	0.00	0.00	0.00
From Capital Projects	3630			
<b>TOTAL TRANSFERS</b>	<b>3600</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>PROCEEDS FROM SBE/COBI BONDS</b>	<b>3711</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>PROCEEDS FROM CERT OF PARTICIPATION</b>	<b>3750</b>	<b>11,100,000.00</b>	<b>0.00</b>	<b>11,100,000.00</b>
<b>TOTAL</b>	<b>3700</b>	<b>11,100,000.00</b>	<b>0.00</b>	<b>11,100,000.00</b>
<b>TOTAL ESTIMATED REVENUES AND TRANSFERS</b>		<b>42,753,524.19</b>	<b>0.00</b>	<b>42,753,524.19</b>
<b>FUND BALANCES (JULY 1, 2008)</b>	<b>2800</b>	<b>56,560,213.81</b>	<b>0.00</b>	<b>56,560,213.81</b>
<b>TOTAL ESTIMATED REVENUES, TRANSFERS AND FUND BALANCES</b>		<b>99,313,738.00</b>	<b>0.00</b>	<b>99,313,738.00</b>
<b>APPROPRIATIONS</b>				
<b>CAPITAL OUTLAY</b>				
Other Purchased Services	0390	0.00	0.00	0.00
Library Books	0610	434,752.62	-192.07	434,560.55
Audio Visual Materials	0620	118,597.35	49.07	118,646.42
Buildings	0630	67,588,121.07	391,005.23	67,979,126.30
Furniture, Fixtures and Equipment	0640	4,650,444.23	27,683.77	4,678,128.00
Motor Vehicles/Buses	0650	4,688,260.30	0.00	4,688,260.30
Land	0660	3,117,000.00	-1,488,650.00	1,628,350.00
Improvements Other than Buildings	0670	2,023,896.92	197.00	2,024,093.92
Remodeling and Renovations	0680	7,849,869.37	-30,100.00	7,819,769.37
Computer Software	0690	95,263.25	7.00	95,270.25
	0730	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>	<b>7400</b>	<b>90,566,205.11</b>	<b>-1,100,000.00</b>	<b>89,466,205.11</b>
<b>TRANSFERS</b>	<b>9700</b>	<b>6,895,826.00</b>	<b>1,100,000.00</b>	<b>7,995,826.00</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>		<b>97,462,031.11</b>	<b>0.00</b>	<b>97,462,031.11</b>
<b>TOTAL FUND BALANCES (JUNE 30, 2009)</b>	<b>2700</b>	<b>1,851,706.89</b>	<b>0.00</b>	<b>1,851,706.89</b>
<b>TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE</b>		<b>99,313,738.00</b>	<b>0.00</b>	<b>99,313,738.00</b>

**SCHOOL BOARD OF CLAY COUNTY  
SPECIAL REVENUE FUNDS -  
FOOD SERVICE  
FISCAL YEAR 2008-09**

**RESOLUTION TO AMEND DISTRICT BUDGET**

REVENUE	ACCOUNT NUMBER	BEGINNING BUDGET	JANUARY 2009	
			AMENDMENT AMOUNT	BUDGET AMOUNT
<b>FEDERAL THROUGH STATE</b>				
Vocational Rehabilitation	3253			
School Lunch Reimbursement	3261	4,200,000.00	0.00	4,200,000.00
School Breakfast Reimbursement	3262	685,000.00	0.00	685,000.00
U.S.D.A. Donated Foods	3265	925,000.00	0.00	925,000.00
Cash in Lieu/Commodities	3266	25,000.00	0.00	25,000.00
<b>TOTAL FEDERAL THROUGH STATE</b>	<b>3200</b>	<b>5,835,000.00</b>	<b>0.00</b>	<b>5,835,000.00</b>
<b>STATE</b>				
School Breakfast Supplement	3337	47,500.00	0.00	47,500.00
School Lunch Supplement	3338	67,500.00	0.00	67,500.00
<b>TOTAL STATE</b>	<b>3300</b>	<b>115,000.00</b>	<b>0.00</b>	<b>115,000.00</b>
<b>LOCAL</b>				
Interest, Including Profit on Investments	3430	50,000.00	0.00	50,000.00
Food Service	3450	7,814,561.00	0.00	7,814,561.00
Miscellaneous Local	3490	0.00	0.00	0.00
<b>TOTAL LOCAL</b>	<b>3400</b>	<b>7,864,561.00</b>	<b>0.00</b>	<b>7,864,561.00</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>13,814,561.00</b>	<b>0.00</b>	<b>13,814,561.00</b>
<b>TRANSFERS</b>				
From General Fund	3630			
	<b>3600</b>			
<b>TOTAL ESTIMATED REVENUES AND TRANSFERS</b>				
<b>TOTAL FUND BALANCE (July 1, 2008)</b>	<b>2800</b>	<b>2,946,864.83</b>	<b>0.00</b>	<b>2,946,864.83</b>
<b>TOTAL ESTIMATED REVENUES AND FUND BALANCE</b>		<b>16,761,425.83</b>	<b>0.00</b>	<b>16,761,425.83</b>
<b>APPROPRIATIONS</b>				
<b>OPERATING EXPENSES</b>				
Salaries	100	4,253,001.33	0.00	4,253,001.33
Employee Benefits	200	1,533,027.75	0.00	1,533,027.75
Purchased Services	300	257,158.00	8,300.00	265,458.00
Energy Services	400	143,930.00	0.00	143,930.00
Material and Supplies	500	6,780,372.43	-8,300.00	6,772,072.43
Capital Outlay	600	118,445.00	0.00	118,445.00
Other Expenses	700	237,100.00	0.00	237,100.00
<b>TOTAL OPERATING EXPENSES</b>	<b>7600</b>	<b>13,323,034.51</b>	<b>0.00</b>	<b>13,323,034.51</b>
<b>FUND BALANCE (JUNE 30, 2009)</b>	<b>2700</b>	<b>3,438,391.32</b>	<b>0.00</b>	<b>3,438,391.32</b>
<b>TOTAL APPROPRIATIONS AND FUND BALANCE</b>		<b>16,761,425.83</b>	<b>0.00</b>	<b>16,761,425.83</b>

<b>SCHOOL BOARD OF CLAY COUNTY SPECIAL REVENUE - OTHER FISCAL YEAR 2008-09</b>				
<b>RESOLUTION TO AMEND DISTRICT BUDGET</b>				
	<b>ACCOUNT NUMBER</b>	<b>BEGINNING BUDGET</b>	<b>JANUARY 2009 AMENDMENT AMOUNT</b>	<b>BUDGET AMOUNT</b>
<b>REVENUE</b>				
<b>FEDERAL DIRECT</b>				
Miscellaneous Federal Direct	3199	440,974.09	0.00	440,974.09
<b>TOTAL FEDERAL DIRECT</b>	<b>3100</b>	<b>440,974.09</b>	<b>0.00</b>	<b>440,974.09</b>
<b>FEDERAL THROUGH STATE</b>				
Vocational Education Acts	3201	266,239.97	0.00	266,239.97
Medicaid	3202	376,832.92	22,297.44	399,130.36
Job Training Partnership Act (JTPA)	3220	0.00	0.00	0.00
Eisenhower Math and Science	3226	1,102,084.60	0.00	1,102,084.60
Drug Free Schools	3227	110,640.21	-12,162.74	98,477.47
Individuals with Disabilities Education Act (IDEA) (PL 94-142)	3230	7,356,530.93	0.00	7,356,530.93
Elementary and Secondary Education Act, Title 1	3240	4,014,820.29	0.00	4,014,820.29
Adult Basic Education	3251	37,205.73	0.00	37,205.73
Elementary and Secondary Education Act, Title 2	3270	0.00	0.00	0.00
Federal Through Local Revenue	3280	0.00	0.00	0.00
Other Federal through State	3290	626,915.63	174,400.12	801,315.75
<b>TOTAL FEDERAL THROUGH STATE</b>	<b>3200</b>	<b>13,891,270.28</b>	<b>184,534.82</b>	<b>14,075,805.10</b>
<b>STATE</b>				
SBE/COBI Bond Interest	3326	50,000.00	0.00	50,000.00
Diagnostic and Learning Resources	3335	10,338.24	0.00	10,338.24
<b>TOTAL STATE</b>	<b>3300</b>	<b>60,338.24</b>	<b>0.00</b>	<b>60,338.24</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>14,392,582.61</b>	<b>184,534.82</b>	<b>14,577,117.43</b>
<b>TOTAL FUND BALANCE (JULY 1, 2008)</b>	<b>2800</b>	<b>565,359.01</b>	<b>0.00</b>	<b>565,359.01</b>
<b>TOTAL ESTIMATED REVENUES AND FUND BALANCE</b>		<b>14,957,941.62</b>	<b>184,534.82</b>	<b>15,142,476.44</b>
<b>APPROPRIATIONS</b>				
<b>INSTRUCTIONAL SERVICES</b>				
Salaries	100	5,752,675.49	81,074.31	5,833,749.80
Benefits	200	1,848,632.91	38,128.13	1,886,761.04
Purchased Services	300	647,324.47	3,708.93	651,033.40
Energy Services	400	0.00	0.00	0.00
Materials & Supplies	500	928,454.37	29,434.06	957,888.43
Capital Outlay	600	876,124.96	32,237.24	908,362.20
Other Expenses	700	47,040.94	-11,751.26	35,289.68
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>5000</b>	<b>10,100,253.14</b>	<b>172,831.41</b>	<b>10,273,084.55</b>
<b>SUPPORT SERVICES - PUPIL PERSONNEL SERVICES</b>				
Salaries	100	914,045.38	-300.00	913,745.38
Benefits	200	201,271.90	300.00	201,571.90
Purchased Services	300	124,380.70	398.24	124,778.94
Materials & Supplies	500	94,489.69	124.65	94,614.34
Capital Outlay	600	8,519.12	-1,637.73	6,881.39
Other Expenses	700	0.00	0.00	0.00
<b>TOTAL SUPPORT SERVICES - PUPIL PERSONNEL SERVICES</b>	<b>6100</b>	<b>1,342,706.79</b>	<b>-1,114.84</b>	<b>1,341,591.95</b>
<b>INSTRUCTIONAL MEDIA SERVICES</b>				
Salaries	100	0.00	0.00	0.00
Benefits	200	0.00	0.00	0.00

Purchased Services	300	1,000.00	0.00	1,000.00
Materials & Supplies	500	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00
Other Expenses	700	0.00	0.00	0.00
<b>TOTAL INSTRUCTIONAL MEDIA SERVICES</b>	<b>6200</b>	<b>1,000.00</b>	<b>0.00</b>	<b>1,000.00</b>
<b>INSTRUCTION &amp; CURRICULUM DEVELOPMENT</b>				
Salaries	100	618,806.00	5,550.00	624,356.00
Benefits	200	148,405.36	1,023.98	149,429.34
Purchased Services	300	72,577.80	12,019.54	84,597.34
Materials & Supplies	500	15,131.30	650.45	15,781.75
Capital Outlay	600	44,647.65	-11,936.35	32,711.30
Other Expenses	700	1,217.78	0.00	1,217.78
<b>TOTAL INSTRUCTION &amp; CURRICULUM DEVELOPMENT</b>	<b>6300</b>	<b>900,785.89</b>	<b>7,307.62</b>	<b>908,093.51</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>				
Salaries	100	735,053.98	2,488.84	737,542.82
Benefits	200	124,696.07	50.00	124,746.07
Purchased Services	300	698,656.13	-372.18	698,283.95
Materials & Supplies	500	159,976.04	0.00	159,976.04
Capital Outlay	600	168,402.17	450.66	168,852.83
Other Expenses	700	136,753.20	0.00	136,753.20
<b>TOTAL INSTRUCTIONAL STAFF TRAINING</b>	<b>6400</b>	<b>2,023,537.59</b>	<b>2,617.32</b>	<b>2,026,154.91</b>
<b>INSTRUCTION RELATED TECHNOLOGY</b>				
Purchase Services	300	2,500.00	0.00	2,500.00
<b>TOTAL INSTRUCTION RELATED TECHNOLOGY</b>	<b>6500</b>	<b>2,500.00</b>	<b>0.00</b>	<b>2,500.00</b>
<b>GENERAL ADMINISTRATION</b>				
Salaries	100			
Purchased Services	300	0.00	0.00	0.00
Other Expenses	700	351,167.57	2,893.31	354,060.88
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>7200</b>	<b>351,167.57</b>	<b>2,893.31</b>	<b>354,060.88</b>
<b>SCHOOL ADMINISTRATION</b>				
Materials & Supplies	500	760.00	0.00	760.00
Capital Outlay	600	38,441.92	0.00	38,441.92
<b>TOTAL SCHOOL ADMINISTRATION</b>	<b>7300</b>	<b>39,201.92</b>	<b>0.00</b>	<b>39,201.92</b>
<b>FACILITIES ACQUISITION &amp; CONSTRUCTION</b>				
Capital Outlay	600	12,593.62	0.00	12,593.62
<b>TOTAL FACILITIES ACQUISITION &amp; CONSTRUCTION</b>	<b>7400</b>	<b>12,593.62</b>	<b>0.00</b>	<b>12,593.62</b>
<b>TRANSPORTATION SERVICES</b>				
Salaries	100	30,216.00	0.00	30,216.00
Benefits	200	30,634.00	0.00	30,634.00
Purchased Services	300	28,645.20	0.00	28,645.20
Energy Services	400	94,699.90	0.00	94,699.90
Other Expenses	700	0.00	0.00	0.00
<b>TOTAL TRANSPORTATION SERVICES</b>	<b>7800</b>	<b>184,195.10</b>	<b>0.00</b>	<b>184,195.10</b>
<b>OPERATION OF PLANT</b>				
Purchased Services	300	0.00	0.00	0.00
<b>TOTAL OPERATION OF PLANT</b>	<b>7900</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL APPROPRIATIONS</b>		<b>14,957,941.62</b>	<b>184,534.82</b>	<b>15,142,476.44</b>
<b>TRANSFERS</b>	<b>9700</b>	<b>0.00</b>		<b>0.00</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>		<b>14,957,941.62</b>	<b>184,534.82</b>	<b>15,142,476.44</b>
<b>TOTAL FUND BALANCE (June 30, 2009)</b>	<b>2700</b>	<b>0.00</b>	0.00	<b>0.00</b>
<b>TOTAL APPROPRIATIONS AND FUND BALANCE</b>		<b>14,957,941.62</b>	<b>184,534.82</b>	<b>15,142,476.44</b>

<b>SCHOOL BOARD OF CLAY COUNTY INTERNAL SERVICE FUNDS FISCAL YEAR 2008-09</b>				
<b>RESOLUTION TO AMEND DISTRICT BUDGET</b>				
<b>REVENUE</b>	<b>ACCOUNT NUMBER</b>	<b>BEGINNING BUDGET</b>	<b>JANUARY 2009 AMENDMENT AMOUNT</b>	<b>BUDGET AMOUNT</b>
<b>OPERATING REVENUES:</b>				
Charges for Services	3481	2,088,030.00	0.00	2,088,030.00
Premium Revenues	3484	11,970.00	0.00	11,970.00
Revenues for Insurance Loss Recoveries	3740	0.00	0.00	0.00
<b>TOTAL OPERATING REVENUES</b>		<b>2,100,000.00</b>	<b>0.00</b>	<b>2,100,000.00</b>
<b>NON-OPERATING REVENUES:</b>				
Interest	3430	160,000.00	0.00	160,000.00
<b>TOTAL NON-OPERATING REVENUES</b>		<b>160,000.00</b>	<b>0.00</b>	<b>160,000.00</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>2,260,000.00</b>	<b>0.00</b>	<b>2,260,000.00</b>
<b>RETAINED EARNINGS (JULY 1, 2008)</b>	<b>2800</b>	<b>3,837,240.73</b>	0.00	<b>3,837,240.73</b>
<b>TOTAL ESTIMATED REVENUES AND RETAINED EARNINGS</b>		<b>6,097,240.73</b>	<b>0.00</b>	<b>6,097,240.73</b>
<b>APPROPRIATIONS</b>				
<b>OPERATING EXPENSES</b>				
Employee Benefits	200	1,172,553.00	0.00	1,172,553.00
Purchased Services	300	2,086,835.00	0.00	2,086,835.00
Other Expenses	700	0.00		
<b>TOTAL OPERATING EXPENSES</b>		<b>3,259,388.00</b>	<b>0.00</b>	<b>3,259,388.00</b>
<b>TRANSFERS</b>	<b>9700</b>	<b>0.00</b>		<b>0.00</b>
<b>TOTAL OPERATING EXPENSES AND TRANSFERS</b>		<b>3,259,388.00</b>	<b>0.00</b>	<b>3,259,388.00</b>
<b>RETAINED EARNINGS (JUNE 30, 2009)</b>	<b>2700</b>	<b>2,837,852.73</b>	<b>0.00</b>	<b>2,837,852.73</b>
<b>TOTAL APPROPRIATIONS, TRANSFERS AND RETAINED EARNINGS</b>		<b>6,097,240.73</b>	<b>0.00</b>	<b>6,097,240.73</b>