



CLAY COUNTY SCHOOL BOARD  
TOTAL BUDGET AMENDMENTS AND APPROPRIATIONS  
Fiscal Year 2005-2006 as of December 31, 2005

FUND NAME	ORIGINAL BUDGET	CURRENT BUDGET
General Fund	214,187,316.00	215,696,449.00
Debt Service	5,642,434.00	5,642,434.00
Capital Projects	67,163,912.00	75,224,923.00
Special Revenue - Food Service	10,550,072.00	10,550,072.00
Special Revenue - Other	15,142,640.00	15,268,289.00
Self Insurance	3,213,980.00	3,213,980.00
GRAND TOTALS	<u>315,900,354.00</u>	<u>325,596,147.00</u>

CERTIFIED CORRECT AND SUBMITTED BY: /s/George F. Copeland   
George F. Copeland, Asst. Superintendent for Business Affairs

RECOMMENDED FOR APPROVAL: /s/David L. Owens   
David L. Owens, Superintendent of Schools

January 19, 2006

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	\$ 8,275.00 (A)
2. BLC Child Care	820.00 (A)
3. E-Rate	76,846.60 (A)
4. Excellent Teacher Program	100,180.00 (A)
5. Crown Consortium	10,123.72 (A)
6. Alternative Certification Program	( 1,200.00) (FB)
7. Drug Screen Rebate	( 79.00) (FB)
8. YMCA Rent	( 7,920.00) (FB)
9. Publisher Donation	( 100.00) (FB)
10. Appropriation – Rewire Admin. Building	(18,770.00) (FB)
11. Appropriation – new vehicle for maintenance HVAC Tech.	(20,402.00) (FB)
12. Appropriation – new computer at FYCA	( 832.00) (FB)
13. Appropriation – Contracted Speech Services	( 4,000.00) (FB)
14. Adjust Estimated Revenue	203,179.01 (FB)

The effect of items 1-2 described above is an increase to fund balance of \$149,876.01.

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.

ITEM: 15  
CONSENT AGENDA  
DATE: January 19, 2006

**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:

A. SBA Interest for December, 2005	\$84,785.06 (A)
B. Appropriate Interest Earned and Tax Revenues Received during June, 2005	(247,099.52) (FB)
C. Appropriate Impact Fee Revenues Received during June, 2005	(358,954.82) (FB)

The effect of items 1-2 described above is a decrease to fund balance of \$606,054.34.

**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 Service fund.

**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 Budget for Medicaid	\$10,712.76 (A)
B. Load Project 4036 Title III	31,241.00 (A)
C. Load Project 4146 Florida Learn and Serve	11,591.00 (A)

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

ITEM: 15  
CONSENT AGENDA  
DATE: January 19, 2006

**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.**

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

ITEM: 15 CONSENT AGENDA DATE: January 19, 2006
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**BUDGET AMENDMENTS**  
**Resolution 1 - December, 2005**  
**Amendments to Adopted Budget**

<b>SCHOOL BOARD OF CLAY COUNTY GENERAL FUND FISCAL YEAR 2005-06</b>				
<b>RESOLUTION TO AMEND DISTRICT BUDGET</b>				
<b>REVENUE</b>	<b>ACCOUNT NUMBER</b>	<b>BEGINNING BUDGET</b>	<b>DECEMBER 2005</b>	
			<b>AMENDMENT AMOUNT</b>	<b>BUDGET AMOUNT</b>
<b>FEDERAL DIRECT</b>				
Federal Impact	3121	750,000	-	750,000
Reserve Officers Training Corps (ROTC)	3191	180,000	-	180,000
Miscellaneous Federal Revenue	3199	-	-	-
<b>TOTAL FEDERAL DIRECT</b>	<b>3100</b>	<b>930,000</b>	<b>-</b>	<b>930,000</b>
<b>STATE</b>				
Florida Education Finance Program	3310	123,708,683	-	123,708,683
Work Force Development	3315	684,792	-	684,792
Adults With Disabilities	3318	-	-	-
CO & DS Withheld for Administrative Expense	3323	19,726	-	19,726
Teacher Lead Program	3334	224,191	-	224,191
Instructional Materials	3336	3,208,301	-	3,208,301
State Forest Funds	3342	20,000	-	20,000
State License Tax	3343	30,000	-	30,000
District Discretionary Lottery Funds	3344	1,757,095	-	1,757,095
Transportation	3354	6,820,370	-	6,820,370
Class Size Reduction	3355	18,364,694	-	18,364,694
School Recognition Funds	3361	1,936,050	-	1,936,050
Teacher Recruit/Retention	3362	-	-	-
Excellent Teaching Program	3363	500,000	100,180	600,180
Pre-School Programs	3372	-	-	-
Public School Technology	3375	625,214	-	625,214
Teacher Training	3376	225,415	-	225,415
Miscellaneous State Sources	3390	341,452	-	341,452
<b>TOTAL STATE</b>	<b>3300</b>	<b>158,465,983</b>	<b>100,180</b>	<b>158,566,163</b>
<b>LOCAL</b>				
District School Tax	3411	41,985,611	-	41,985,611
Tax Redemption	3421	110,000	76,246	186,246
Tuition	3424	-	-	-
Rent	3425	121,750	8,275	130,025
Interest, Including Profit on Investments	3430	800,000	-	800,000
Gifts, Grants & Requests	3440	176,000	-	176,000
GED-Adult Gen Educ Course Fees	3461	14,000	-	14,000
Jumpstart-Postsecondary Voc	3462	4,000	-	4,000
Lifelong Learning Fees	3466	33,000	-	33,000
Other Student Fees - Summer Rec	3469	43,000	-	43,000
Preschool Program Fees	3471	359,574	820	360,394
Preschool Early Intervention Fees	3472	-	-	-
School Age Child Care Fees	3473	-	-	0
Other Schools, Courses and Classes Fees	3479	-	-	-
Donations - BLC	3482	-	-	-
Miscellaneous Local Sources	3490	1,317,000	180,452	1,497,452
<b>TOTAL LOCAL</b>	<b>3400</b>	<b>44,963,935</b>	<b>265,794</b>	<b>45,229,728</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>204,359,918</b>	<b>365,974</b>	<b>204,725,891</b>
<b>TRANSFERS</b>				
From Capital Projects Funds	3630	1,680,000	-	1,680,000
From Special Revenue Funds	3640	-	-	-
<b>TOTAL TRANSFERS</b>	<b>3600</b>	<b>1,680,000</b>	<b>-</b>	<b>1,680,000</b>
<b>OTHER FINANCING SOURCES</b>				
Sales of Fixed Assets and Loss Recovery	3700	45,000	33,451	78,451
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>45,000</b>	<b>33,451</b>	<b>78,451</b>
<b>TOTAL ESTIMATED REVENUE, TRANSFERS AND OTHER FINANCING SOURCES</b>		<b>206,084,918</b>	<b>399,424</b>	<b>206,484,342</b>
<b>TOTAL FUND BALANCE (JULY 1, 2005)</b>	<b>2800</b>	<b>20,898,485</b>	<b>-</b>	<b>20,898,485</b>
<b>TOTAL ESTIMATED REVENUES, TRANSFERS, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>226,983,403</b>	<b>399,424</b>	<b>227,382,827</b>

**BUDGET AMENDMENTS**  
**Resolution 1 - December, 2005**  
**Amendments to Adopted Budget**

<b>SCHOOL BOARD OF CLAY COUNTY GENERAL FUND FISCAL YEAR 2005-06 RESOLUTION TO AMEND DISTRICT BUDGET</b>				
<b>APPROPRIATIONS</b>	<b>ACCOUNT NUMBER</b>	<b>BEGINNING BUDGET</b>	<b>DECEMBER 2005</b>	
			<b>AMENDMENT AMOUNT</b>	<b>BUDGET AMOUNT</b>
<b>INSTRUCTION SERVICES</b>				
Salaries	100	100,719,246	159,950	100,879,197
Benefits	200	25,007,094	2,124	25,009,218
Purchased Services	300	2,486,671	16,035	2,502,706
Energy Services	400	3,673	-	3,673
Materials & Supplies	500	7,118,004	(71,397)	7,046,606
Capital Outlay	600	5,016,137	25,373	5,041,510
Other Expenses	700	281,738	(33,390)	248,347
<b>TOTAL INSTRUCTION SERVICES</b>	<b>5000</b>	<b>140,632,562</b>	<b>98,695</b>	<b>140,731,257</b>
<b>SUPPORT SERVICES - PUPIL PERSONNEL SERVICES</b>				
Salaries	100	7,606,877	1,117	7,607,995
Benefits	200	1,866,301	195	1,866,497
Purchased Services	300	653,654	36	653,690
Energy Services	400	1,850	-	1,850
Materials & Supplies	500	97,507	(820)	96,687
Capital Outlay	600	10,956	694	11,650
Other Expenses	700	2,149	70	2,219
<b>TOTAL SUPPORT SERVICES - PUPIL PERSONNEL SERVICES</b>	<b>6100</b>	<b>10,239,294</b>	<b>1,293</b>	<b>10,240,588</b>
<b>INSTRUCTIONAL MEDIA SERVICES</b>				
Salaries	100	3,137,446	3,135	3,140,582
Benefits	200	766,176	75	766,251
Purchased Services	300	43,084	2	43,085
Materials & Supplies	500	172,356	(1,332)	171,024
Capital Outlay	600	443,025	1,795	444,821
Other Expenses	700	8,350	-	8,350
<b>TOTAL INSTRUCTIONAL MEDIA SERVICES</b>	<b>6200</b>	<b>4,570,438</b>	<b>3,676</b>	<b>4,574,113</b>
<b>INSTRUCTION &amp; CURRICULUM DEVELOPMENT</b>				
Salaries	100	1,800,280	-	1,800,280
Benefits	200	392,615	-	392,615
Purchased Services	300	164,603	-	164,603
Energy Services	400	-	-	-
Materials & Supplies	500	255,341	(525)	254,816
Capital Outlay	600	53,666	525	54,191
Other Expenses	700	11,575	-	11,575
<b>TOTAL INSTRUCTION &amp; CURRICULUM DEVELOPMENT</b>	<b>6300</b>	<b>2,678,078</b>	<b>-</b>	<b>2,678,078</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>				
Salaries	100	488,280	8,640	496,920
Benefits	200	70,195	1,941	72,136
Purchased Services	300	728,361	407	728,767
Materials & Supplies	500	62,290	967	63,257
Capital Outlay	600	10,749	77	10,826
Other Expenses	700	8,641	-	8,641
<b>TOTAL INSTRUCTIONAL STAFF TRAINING</b>	<b>6400</b>	<b>1,368,517</b>	<b>12,032</b>	<b>1,380,549</b>
<b>INSTRUCTION RELATED TECHNOLOGY</b>				
Salaries	100	461,462	-	461,462
Benefits	200	109,352	-	109,352
Purchased Services	300	24,900	-	24,900
Energy Services	400	8,000	-	8,000
Materials & Supplies	500	18,329	-	18,329
Capital Outlay	600	-	-	-
Other Expenses	700	-	-	-
<b>TOTAL INSTRUCTION RELATED TECHNOLOGY</b>	<b>6500</b>	<b>622,044</b>	<b>-</b>	<b>622,044</b>
<b>BOARD OF EDUCATION</b>				
Salaries	100	156,786	-	156,786
Benefits	200	115,975	-	115,975
Purchased Services	300	657,913	-	657,913
Materials & Supplies	500	1,850	-	1,850
Capital Outlay	600	200	-	200
Other Expenses	700	1,255,500	-	1,255,500
<b>TOTAL BOARD OF EDUCATION</b>	<b>7100</b>	<b>2,188,224</b>	<b>-</b>	<b>2,188,224</b>

**BUDGET AMENDMENTS**  
**Resolution 1 - December, 2005**  
**Amendments to Adopted Budget**

<b>GENERAL ADMINISTRATION</b>				
Salaries	100	412,899	(2,486)	410,413
Benefits	200	88,926	(401)	88,525
Purchased Services	300	86,650	-	86,650
Materials & Supplies	500	9,600	-	9,600
Capital Outlay	600	144,653	-	144,653
Other Expenses	700	23,000	-	23,000
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>7200</b>	<b>765,729</b>	<b>(2,888)</b>	<b>762,841</b>
<b>SCHOOL ADMINISTRATION</b>				
Salaries	100	8,987,087	88	8,987,175
Benefits	200	2,013,747	34	2,013,781
Purchased Services	300	107,606	192	107,798
Materials & Supplies	500	62,852	(98)	62,754
Capital Outlay	600	25,805	(100)	25,705
Other Expenses	700	3,243	-	3,243
<b>TOTAL SCHOOL ADMINISTRATION</b>	<b>7300</b>	<b>11,200,340</b>	<b>117</b>	<b>11,200,456</b>
<b>FACILITIES ACQUISITION &amp; CONSTRUCTION</b>				
Salaries	100	663,621	-	663,621
Benefits	200	145,163	-	145,163
Purchased Services	300	199,400	(500)	198,900
Energy Services	400	5,800	-	5,800
Materials & Supplies	500	18,803	-	18,803
Capital Outlay	600	3,010,085	39,672	3,049,757
Other Expenses	700	1,125	-	1,125
<b>TOTAL FACILITIES ACQUISITION &amp; CONSTRUCTION</b>	<b>7400</b>	<b>4,043,997</b>	<b>39,172</b>	<b>4,083,169</b>
<b>FISCAL SERVICES</b>				
Salaries	100	442,636	-	442,636
Benefits	200	98,647	-	98,647
Purchased Services	300	13,011	-	13,011
Materials & Supplies	500	5,943	-	5,943
Capital Outlay	600	7,450	-	7,450
Other Expenses	700	1,470	-	1,470
<b>TOTAL FISCAL SERVICES</b>	<b>7500</b>	<b>569,157</b>	<b>-</b>	<b>569,157</b>
<b>FOOD SERVICE</b>				
Salaries	100	23,785	420	24,205
Benefits	200	1,684	27	1,712
Materials & Supplies	500	-	-	-
Capital Outlay	600	-	-	-
<b>TOTAL FOOD SERVICE</b>	<b>7600</b>	<b>25,469</b>	<b>447</b>	<b>25,916</b>
<b>CENTRAL SERVICES</b>				
Salaries	100	1,830,563	-	1,830,563
Benefits	200	431,909	-	431,909
Purchased Services	300	453,155	(1,729)	451,426
Energy Services	400	20,050	-	20,050
Materials & Supplies	500	72,005	(2,851)	69,154
Capital Outlay	600	300,554	4,659	305,213
Other Expenses	700	71,021	-	71,021
<b>TOTAL CENTRAL SERVICES</b>	<b>7700</b>	<b>3,179,257</b>	<b>79</b>	<b>3,179,336</b>
<b>TRANSPORTATION SERVICES</b>				
Salaries	100	7,220,781	87	7,220,868
Benefits	200	2,321,653	14	2,321,667
Purchased Services	300	318,055	-	318,055
Energy Services	400	1,170,567	33	1,170,600
Materials & Supplies	500	456,772	-	456,772
Capital Outlay	600	51,366	-	51,366
Other Expenses	700	114,508	-	114,508
<b>TOTAL TRANSPORTATION SERVICES</b>	<b>7800</b>	<b>11,653,701</b>	<b>134</b>	<b>11,653,835</b>
<b>OPERATION OF PLANT</b>				
Salaries	100	5,089,189	3,438	5,092,627
Benefits	200	1,492,652	459	1,493,111
Purchased Services	300	2,935,373	5,000	2,940,373
Energy Services	400	4,454,050	16,588	4,470,638
Materials & Supplies	500	515,350	(1,846)	513,503
Capital Outlay	600	92,913	(4,057)	88,855
Other Expenses	700	57,166	(2,324)	54,842
<b>TOTAL OPERATION OF PLANT</b>	<b>7900</b>	<b>14,636,693</b>	<b>17,258</b>	<b>14,653,950</b>
<b>MAINTENANCE OF PLANT</b>				
Salaries	100	2,407,094	1,872	2,408,966
Benefits	200	601,971	300	602,272
Purchased Services	300	667,560	-	667,560
Energy Services	400	92,350	-	92,350
Materials & Supplies	500	619,205	-	619,205
Capital Outlay	600	180,198	-	180,198
Other Expenses	700	47,589	-	47,589
<b>TOTAL MAINTENANCE OF PLANT</b>	<b>8100</b>	<b>4,615,966</b>	<b>2,173</b>	<b>4,618,139</b>

**BUDGET AMENDMENTS**  
**Resolution 1 - December, 2005**  
**Amendments to Adopted Budget**

<b>ADMINISTRATIVE TECHNOLOGY SERVICES</b>				
Salaries	100	600,172	-	600,172
Benefits	200	142,777	-	142,777
Purchased Services	300	574,169	-	574,169
Energy Services	400	2,000	-	2,000
Materials & Supplies	500	54,661	-	54,661
Capital Outlay	600	654,138	77,361	731,499
Other Expenses	700	20,000	-	20,000
<b>TOTAL ADMINISTRATIVE TECHNOLOGY SERVICES</b>	<b>8200</b>	<b>2,047,917</b>	<b>77,361</b>	<b>2,125,277</b>
<b>COMMUNITY SERVICES</b>				
Salaries	100	210,500	-	210,500
Benefits	200	59,082	-	59,082
Purchased Services	300	7,818	-	7,818
Materials & Supplies	500	81,802	-	81,802
Capital Outlay	600	12,037	-	12,037
Other Expenses	700	38,280	-	38,280
<b>TOTAL COMMUNITY SERVICES</b>	<b>9100</b>	<b>409,519</b>	<b>-</b>	<b>409,519</b>
<b>TOTAL APPROPRIATIONS</b>		<b>215,446,901</b>	<b>249,548</b>	<b>215,696,449</b>
<b>TRANSFERS:</b>				
To Capital Projects Funds	930	-	-	-
To Internal Service Funds	970	-	-	-
To Trust & Agency	980	-	-	-
<b>TOTAL TRANSFERS</b>	<b>9700</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE (JUNE 30, 2006)</b>	<b>2700</b>	<b>11,536,502</b>	<b>149,876</b>	<b>11,686,378</b>
<b>TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE</b>		<b>226,983,403</b>	<b>399,424</b>	<b>227,382,827</b>



**BUDGET AMENDMENTS**  
**Resolution 1 - December, 2005**  
**Amendments to Adopted Budget**

<b>SCHOOL BOARD OF CLAY COUNTY DEBT SERVICE FUNDS FISCAL YEAR 2005-06</b>				
<b>RESOLUTION TO AMEND DISTRICT BUDGET</b>				
<b>REVENUE</b>	<b>ACCOUNT NUMBER</b>	<b>DECEMBER 2005</b>		
		<b>BEGINNING BUDGET</b>	<b>AMENDMENT AMOUNT</b>	<b>BUDGET AMOUNT</b>
<b>STATE SOURCES</b>				
CO & DS Distributed to Districts	3321	-	-	-
CO & DS Withheld for SBE/COBI Bonds	3322	988,267	-	988,267
CO & DS Interest	3325	-	-	-
SBE/COBI Bond Interest	3326	2,500	-	2,500
Racing Commission Fund	3341	223,250	-	223,250
<b>TOTAL STATE</b>	<b>3300</b>	<b>1,214,017</b>	<b>-</b>	<b>1,214,017</b>
<b>LOCAL SOURCES</b>				
Interest Including Profit on Investments	3430	10,324	-	10,324
<b>TOTAL LOCAL</b>	<b>3400</b>	<b>10,324</b>	<b>-</b>	<b>10,324</b>
<b>TOTAL ESTIMATED REVENUES</b>				
		<b>1,224,341</b>	<b>-</b>	<b>1,224,341</b>
<b>TRANSFERS</b>				
From Capital Project Funds	3630	4,437,585	-	4,437,585
<b>TOTAL TRANSFERS</b>	<b>3600</b>	<b>4,437,585</b>	<b>-</b>	<b>4,437,585</b>
<b>NON-REVENUE RECEIPTS:</b>				
Sale of Bonds	3710	-	-	-
Proceeds of Certificates of Participation	3750	-	-	-
<b>TOTAL NON-REVENUE RECEIPTS</b>	<b>3700</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ESTIMATED REVENUES, TRANSFERS, AND NON-REVENUE RECEIPTS</b>				
		<b>5,661,926</b>	<b>-</b>	<b>5,661,926</b>
<b>FUND BALANCE (JULY 1, 2005)</b>				
	<b>2800</b>	<b>590,588</b>	<b>-</b>	<b>590,588</b>
<b>TOTAL ESTIMATED REVENUES, TRANSFERS, NON-REVENUE RECEIPTS AND FUND BALANCE</b>				
		<b>6,252,515</b>	<b>-</b>	<b>6,252,515</b>
<b>APPROPRIATIONS</b>				
<b>DEBT SERVICE</b>				
Redemption of Principal	710	2,190,000	-	2,190,000
Interest	720	3,435,834	-	3,435,834
Dues and Fees	730	16,600	-	16,600
<b>TOTAL APPROPRIATIONS</b>	<b>9200</b>	<b>5,642,434</b>	<b>-</b>	<b>5,642,434</b>
Transfers to Capital Projects	930	-	-	-
<b>TOTAL TRANSFER OF FUNDS</b>	<b>9700</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPROPRIATIONS &amp; TRANSFERS</b>				
<b>FUND BALANCE (JUNE 30, 2006)</b>				
	<b>2700</b>	<b>610,081</b>	<b>-</b>	<b>610,081</b>
<b>TOTAL APPROPRIATIONS AND FUND BALANCE</b>				
		<b>6,252,515</b>	<b>-</b>	<b>6,252,515</b>

**BUDGET AMENDMENTS**  
**Resolution 1 - December, 2005**  
**Amendments to Adopted Budget**

<b>SCHOOL BOARD OF CLAY COUNTY CAPITAL PROJECTS FUNDS FISCAL YEAR 2005-06</b>				
<b>RESOLUTION TO AMEND DISTRICT BUDGET</b>				
<b>REVENUE</b>	<b>ACCOUNT NUMBER</b>	<b>DECEMBER 2005</b>		
		<b>BEGINNING BUDGET</b>	<b>AMENDMENT AMOUNT</b>	<b>BUDGET AMOUNT</b>
<b>STATE</b>				
CO & DS Distributed to Districts	3321	307,061	-	307,061
Interest On Undistrib CO & DS	3325	12,000	-	12,000
Miscellaneous State	3390	-	-	-
Public Education Capital Outlay	3391	4,095,421	-	4,095,421
Classrooms First Program	3392	-	-	-
School Infrastructure Thrift	3393	-	-	-
Effort Index Grant	3394	-	-	-
Class Size Reduction	3396	1,792,727	-	1,792,727
Gas Tax Refund	3398	53,000	-	53,000
Other Misc. State Revenue	3399	5,412,437	-	5,412,437
<b>TOTAL STATE</b>	<b>3300</b>	<b>11,672,646</b>	<b>-</b>	<b>11,672,646</b>
<b>LOCAL</b>				
District Local Capital Improvement Tax	3413	14,053,761	-	14,053,761
Local Sales Tax	3418	1,350,000	-	1,350,000
Tax Redemptions	3421	55,410	(0)	55,410
Interest, Including Profit on Investments	3430	284,326	84,785	369,111
Misc. Local Sources (including Impact Fees)	3490	11,000,000	-	11,000,000
<b>TOTAL LOCAL</b>	<b>3400</b>	<b>26,743,498</b>	<b>84,785</b>	<b>26,828,282</b>
<b>TRANSFERS</b>				
From General Fund	3610	-	-	-
<b>TOTAL TRANSFERS</b>	<b>3600</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PROCEEDS FROM SBE/COBI BONDS</b>				
	3711	-	-	-
<b>PROCEEDS FROM CERT OF PARTICIPATION</b>				
	3750	16,000,000	-	16,000,000
<b>TOTAL</b>	<b>3700</b>	<b>16,000,000</b>	<b>-</b>	<b>16,000,000</b>
<b>TOTAL ESTIMATED REVENUES AND TRANSFERS</b>				
		<b>54,416,144</b>	<b>84,785</b>	<b>54,500,928</b>
<b>FUND BALANCES (JULY 1, 2005)</b>				
	2800	21,252,273	-	21,252,273
<b>TOTAL ESTIMATED REVENUES, TRANSFERS AND FUND BALANCES</b>				
		<b>75,668,416</b>	<b>84,785</b>	<b>75,753,201</b>
<b>APPROPRIATIONS</b>				
<b>CAPITAL OUTLAY</b>				
Library Books	0610	109,691	-	109,691
Audio Visual Materials	0620	63,907	-	63,907
Buildings	0630	52,759,325	681,832	53,441,158
Furniture, Fixtures and Equipment	0640	3,966,979	111,741	4,078,720
Motor Vehicles/Buses	0650	3,574,545	-	3,574,545
Land	0660	1,515,580	-	1,515,580
Improvements Other than Buildings	0670	1,543,006	-	1,543,006
Remodeling and Renovations	0680	4,705,578	(106,739)	4,598,839
Computer Software	0690	100,357	-	100,357
	0730	5,000	-	5,000
<b>TOTAL APPROPRIATIONS</b>	<b>7400</b>	<b>68,343,968</b>	<b>686,834</b>	<b>69,030,802</b>
<b>TRANSFERS</b>				
	9700	6,190,116	4,005	6,194,121
<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>				
		<b>74,534,084</b>	<b>690,839</b>	<b>75,224,923</b>
<b>TOTAL FUND BALANCES (JUNE 30, 2006)</b>				
	2700	1,134,333	(606,055)	528,278
<b>TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE</b>				
		<b>75,668,416</b>	<b>84,785</b>	<b>75,753,201</b>

**BUDGET AMENDMENTS**  
**Resolution 1 - December, 2005**  
**Amendments to Adopted Budget**

<b>SCHOOL BOARD OF CLAY COUNTY SPECIAL REVENUE FUNDS - FOOD SERVICE FISCAL YEAR 2005-06</b>				
<b>RESOLUTION TO AMEND DISTRICT BUDGET</b>				
<b>REVENUE</b>	<b>ACCOUNT NUMBER</b>	<b>DECEMBER 2005</b>		
		<b>BEGINNING BUDGET</b>	<b>AMENDMENT AMOUNT</b>	<b>BUDGET AMOUNT</b>
<b>FEDERAL THROUGH STATE</b>				
School Lunch Reimbursement	3261	3,033,488	-	3,033,488
School Breakfast Reimbursement	3262	518,772	-	518,772
U.S.D.A. Donated Foods	3265	635,622	-	635,622
Cash in Lieu/Commodities	3266	55,348	-	55,348
<b>TOTAL FEDERAL THROUGH STATE</b>	<b>3200</b>	<b>4,243,230</b>	<b>-</b>	<b>4,243,230</b>
<b>STATE</b>				
School Breakfast Supplement	3337	40,215	-	40,215
School Lunch Supplement	3338	53,848	-	53,848
<b>TOTAL STATE</b>	<b>3300</b>	<b>94,063</b>	<b>-</b>	<b>94,063</b>
<b>LOCAL</b>				
Interest, Including Profit on Investments	3430	121,635	-	121,635
Food Service	3450	4,623,977	-	4,623,977
Miscellaneous Local	3490	-	-	-
<b>TOTAL LOCAL</b>	<b>3400</b>	<b>4,745,612</b>	<b>-</b>	<b>4,745,612</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>9,082,905</b>	<b>-</b>	<b>9,082,905</b>
<b>TOTAL FUND BALANCE (July 1, 2005)</b>	<b>2800</b>	<b>4,205,016</b>	<b>-</b>	<b>4,205,016</b>
<b>TOTAL ESTIMATED REVENUES AND FUND BALANCE</b>		<b>13,287,921</b>	<b>-</b>	<b>13,287,921</b>
<b>APPROPRIATIONS</b>				
<b>OPERATING EXPENSES</b>				
Salaries	100	3,181,524	-	3,181,524
Employee Benefits	200	1,196,759	(71,000)	1,125,759
Purchased Services	300	203,388	-	203,388
Energy Services	400	3,600	-	3,600
Material and Supplies	500	4,485,106	70,000	4,555,106
Capital Outlay	600	1,281,380	1,000	1,282,380
Other Expenses	700	198,315	-	198,315
<b>TOTAL OPERATING EXPENSES</b>	<b>7600</b>	<b>10,550,072</b>	<b>-</b>	<b>10,550,072</b>
<b>FUND BALANCE (JUNE 30, 2006)</b>	<b>2700</b>	<b>2,737,849</b>	<b>-</b>	<b>2,737,849</b>
<b>TOTAL APPROPRIATIONS AND FUND BALANCE</b>		<b>13,287,921</b>	<b>-</b>	<b>13,287,921</b>

**BUDGET AMENDMENTS**  
**Resolution 1 - December, 2005**  
**Amendments to Adopted Budget**

<b>SCHOOL BOARD OF CLAY COUNTY SPECIAL REVENUE - OTHER FISCAL YEAR 2005-06</b>				
<b>RESOLUTION TO AMEND DISTRICT BUDGET</b>				
	ACCOUNT NUMBER	BEGINNING BUDGET	DECEMBER 2005	
			AMENDMENT AMOUNT	BUDGET AMOUNT
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
Vocational Education Acts	3201	212,117	-	212,117
Medicaid	3202	151,414	10,713	162,127
Job Training Partnership Act (JTPA)	3220	-	-	-
Eisenhower Math and Science	3226	1,633,094	-	1,633,094
Drug Free Schools	3227	150,354	-	150,354
Individuals with Disabilities Education Act (IDEA) (PL 94-142)	3230	8,708,393	11,591	8,719,984
Elementary and Secondary Education Act, Title 1	3240	3,279,876	-	3,279,876
Adult Basic Education	3251	-	-	-
Elementary and Secondary Education Act, Title 2	3270	118,788	-	118,788
Federal Through Local Revenue	3280	10,000	-	10,000
Other Federal through State	3290	360,906	31,241	392,147
<b>TOTAL FEDERAL THROUGH STATE</b>	<b>3200</b>	<b>14,624,942</b>	<b>53,545</b>	<b>14,678,487</b>
<b>STATE</b>				
Diagnostic and Learning Resources	3335	2	-	2
<b>TOTAL STATE</b>	<b>3300</b>	<b>2</b>	<b>-</b>	<b>2</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>14,624,944</b>	<b>53,545</b>	<b>14,678,489</b>
<b>TOTAL FUND BALANCE (JULY 1, 2005)</b>		<b>2800</b>	<b>589,800</b>	<b>-</b>
<b>TOTAL ESTIMATED REVENUES AND FUND BALANCE</b>		<b>15,214,744</b>	<b>53,545</b>	<b>15,268,289</b>
<b>APPROPRIATIONS</b>				
<b>INSTRUCTIONAL SERVICES</b>				
Salaries	100	6,656,252	4,627	6,660,879
Benefits	200	1,496,331	766	1,497,097
Purchased Services	300	545,431	19,712	565,143
Energy Services	400	4,000	-	4,000
Materials & Supplies	500	270,916	(6,073)	264,842
Capital Outlay	600	532,853	39,385	572,238
Other Expenses	700	39,475	1,500	40,975
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>5000</b>	<b>9,545,258</b>	<b>59,917</b>	<b>9,605,174</b>
<b>SUPPORT SERVICES - PUPIL PERSONNEL SERVICES</b>				
Salaries	100	606,216	1,301	607,517
Benefits	200	134,252	372	134,624
Purchased Services	300	128,496	(1,397)	127,099
Materials & Supplies	500	58,503	2,599	61,102
Capital Outlay	600	90,011	(164)	89,847
Other Expenses	700	3,220	-	3,220
<b>TOTAL SUPPORT SERVICES - PUPIL PERSONNEL SERVICES</b>	<b>6100</b>	<b>1,020,697</b>	<b>2,712</b>	<b>1,023,409</b>
<b>INSTRUCTIONAL MEDIA SERVICES</b>				
Salaries	100	3,021	-	3,021
Benefits	200	1,084	-	1,084
Purchased Services	300	22,578	-	22,578
Materials & Supplies	500	18,750	-	18,750
Capital Outlay	600	38,347	-	38,347
Other Expenses	700	-	-	-
<b>TOTAL INSTRUCTIONAL MEDIA SERVICES</b>	<b>6200</b>	<b>83,780</b>	<b>-</b>	<b>83,780</b>

**BUDGET AMENDMENTS**  
**Resolution 1 - December, 2005**  
**Amendments to Adopted Budget**

<b>INSTRUCTION &amp; CURRICULUM DEVELOPMENT</b>				
Salaries	100	932,325	-	932,325
Benefits	200	175,127	-	175,127
Purchased Services	300	118,743	-	118,743
Materials & Supplies	500	23,187	-	23,187
Capital Outlay	600	116,265	(16,809)	99,456
Other Expenses	700	1,166	-	1,166
<b>TOTAL INSTRUCTION &amp; CURRICULUM DEVELOPMENT</b>	<b>6300</b>	<b>1,366,814</b>	<b>(16,809)</b>	<b>1,350,005</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>				
Salaries	100	796,970	454	797,424
Benefits	200	140,049	46	140,095
Purchased Services	300	549,267	8,101	557,368
Materials & Supplies	500	349,354	(4,000)	345,354
Capital Outlay	600	549,902	-	549,902
Other Expenses	700	206,784	-	206,784
<b>TOTAL INSTRUCTIONAL STAFF TRAINING</b>	<b>6400</b>	<b>2,592,326</b>	<b>4,601</b>	<b>2,596,927</b>
<b>GENERAL ADMINISTRATION</b>				
Purchased Services	300	-	-	-
Other Expenses	700	463,569	625	464,193
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>7200</b>	<b>463,569</b>	<b>625</b>	<b>464,193</b>
<b>FACILITIES ACQUISITION &amp; CONSTRUCTION</b>				
Capital Outlay	600	-	-	-
<b>TOTAL FACILITIES ACQUISITION &amp; CONSTRUCTION</b>	<b>7400</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSPORTATION SERVICES</b>				
Salaries	100	2,936	0	2,936
Benefits	200	644	-	644
Purchased Services	300	137,560	2,500	140,060
Energy Services	400	960	-	960
Other Expenses	700	-	-	-
<b>TOTAL TRANSPORTATION SERVICES</b>	<b>7800</b>	<b>142,100</b>	<b>2,500</b>	<b>144,600</b>
<b>OPERATION OF PLANT</b>				
Purchased Services	300	200	-	200
<b>TOTAL OPERATION OF PLANT</b>	<b>7900</b>	<b>200</b>	<b>-</b>	<b>200</b>
<b>TOTAL APPROPRIATIONS</b>		<b>15,214,744</b>	<b>53,545</b>	<b>15,268,289</b>
<b>TRANSFERS</b>	<b>9700</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>		<b>15,214,744</b>	<b>53,545</b>	<b>15,268,289</b>
<b>TOTAL FUND BALANCE (June 30, 2006)</b>	<b>2700</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPROPRIATIONS AND FUND BALANCE</b>		<b>15,214,744</b>	<b>53,545</b>	<b>15,268,289</b>

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**BUDGET AMENDMENTS**  
**Resolution 1 - December, 2005**  
**Amendments to Adopted Budget**

<b>SCHOOL BOARD OF CLAY COUNTY INTERNAL SERVICE FUNDS FISCAL YEAR 2005-06</b>				
<b>RESOLUTION TO AMEND DISTRICT BUDGET</b>				
<b>REVENUE</b>	<b>ACCOUNT NUMBER</b>	<b>DECEMBER 2005</b>		
		<b>BEGINNING BUDGET</b>	<b>AMENDMENT AMOUNT</b>	<b>BUDGET AMOUNT</b>
<b>OPERATING REVENUES:</b>				
Charges for Services	3481	3,157,119	-	3,157,119
Premium Revenues	3484	11,400	-	11,400
Revenues for Insurance Loss Recoveries	3740	-	-	-
<b>TOTAL OPERATING REVENUES</b>		<b>3,168,519</b>	<b>-</b>	<b>3,168,519</b>
<b>NON-OPERATING REVENUES:</b>				
Interest	3430	75,000	-	75,000
<b>TOTAL NON-OPERATING REVENUES</b>		<b>75,000</b>	<b>-</b>	<b>75,000</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>3,243,519</b>	<b>-</b>	<b>3,243,519</b>
<b>RETAINED EARNINGS (JULY 1, 2005)</b>	<b>2800</b>	<b>1,569,436</b>	<b>-</b>	<b>1,569,436</b>
<b>TOTAL ESTIMATED REVENUES AND RETAINED EARNINGS</b>		<b>4,812,955</b>	<b>-</b>	<b>4,812,955</b>
<b>APPROPRIATIONS</b>				
<b>OPERATING EXPENSES</b>				
Employee Benefits	200	1,777,852	-	1,777,852
Purchased Services	300	1,436,128	-	1,436,128
Other Expenses	700	-	-	-
<b>TOTAL OPERATING EXPENSES</b>		<b>3,213,980</b>	<b>-</b>	<b>3,213,980</b>
<b>TRANSFERS</b>	<b>9700</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OPERATING EXPENSES AND TRANSFERS</b>		<b>3,213,980</b>	<b>-</b>	<b>3,213,980</b>
<b>RETAINED EARNINGS (JUNE 30, 2006)</b>	<b>2700</b>	<b>1,598,975</b>	<b>-</b>	<b>1,598,975</b>
<b>TOTAL APPROPRIATIONS, TRANSFERS AND RETAINED EARNINGS</b>		<b>4,812,955</b>	<b>-</b>	<b>4,812,955</b>