

CLAY COUNTY SCHOOLS
SCHOOL BOARD MEETING AGENDA
Item Backup Cover Sheet

TOTAL BUDGET AMENDMENTS AND APPROPRIATIONS
FISCAL YEAR 2015-16 AS OF FEBRUARY 29, 2016

<u>FUND NAME</u>	<u>ORIGINAL BUDGET ADOPTED 09/10/2015</u>	<u>CURRENT BUDGET</u>
General Fund	260,111,433.87	264,849,935.21
Debt Service	6,266,834.37	6,266,834.37
Capital Projects	35,985,808.02	36,229,918.92
Special Revenue - Food Services	16,036,497.56	16,036,497.56
Special Revenue - Other	18,306,047.97	18,776,289.02
Special Revenue – American Recovery and Reinvestment Act	364,919.51	364,904.54
Self Insurance	2,331,734.82	2,331,734.82
GRAND TOTALS	\$339,403,276.12	\$344,856,114.44

CONSENT AGENDA
DATE: MARCH 22, 2016

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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:

State Revenue:

1. Increase Est. Revenue for Lutheran Service Substance Abuse Grant \$40,000.00

Local Revenue:

2. Increase Est. Revenue for Rent Receipts 4,683.18
3. Increase Est. Revenue for ACAD guide ad donations 3,500.00
4. Increase Est. Revenue for CCEF donation 30,000.00
5. Increase Est. Revenue for CTE donations 300.00
6. Increase Est. Revenue for Adult Education/GED fees 4,698.75
7. Increase Est. Revenue for Math Field Day 1,213.00
8. Increase Est. Revenue for LEGO reg. Nassau CSB 225.00
9. Increase Est. Revenue for Science Fair Lunches 1,500.00
10. Increase Est. Revenue for HR Receipts 2,827.00

Total Adjustments to Estimated Revenue: \$88,946.93

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Increases and/or Decreases to Appropriations

1. Budget Appropriations for LS Substance Abuse Grant	\$40,000.00
2. Increase Appropriations for rent receipts	4,683.18
3. Increase Appropriations for ACAD guide ad donations	3,500.00
4. Increase Appropriations for CCEF donation	30,000.00
5. Increase Appropriations for CTE donations	300.00
6. Increase Appropriations for Adult Education/GED fees	4,698.75
7. Increase Appropriations for Math Field Day	1,213.00
8. Increase Appropriations for LEGO reg. Nassau CSB	225.00
9. Increase Appropriations for Science Fair Lunches	1,500.00
10. Increase Appropriations for HR receipts	2,827.00
11. Appropriate for Board Approved allocation changes	39,508.21
12. Increase Appropriations AICE program OHS	66,032.78
13. Reduce Appropriations for closed out 2014-2015 PO's	-26,162.99

Total Adjustments to Appropriations: \$168,324.93

The impact on the General Fund Balance for the items described above is a decrease to fund balance of \$79,378.00.

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 fund balance of the Debt Service Funds.

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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.
 - b. Adjustments to appropriations based on new or deleted capital projects.

Increases and/or Decreases to Estimated Revenue:

State Revenue:

Local Revenue:

1. Increase Est. Revenue for Local Sales Tax \$200,000.00

Total Adjustments to Estimated Revenue: \$200,000.00

Increases and/or Decreases to Appropriations:

1. Increase Appropriations for Local Sales Tax \$200,000.00

Total Adjustments to Appropriations: \$200,000.00

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

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 fund balance of the School Food Services fund.

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FEDERAL CONTRACTED PROGRAMS:

1. To reflect monthly adjustments to school and district budgets and related impact on fund balance due to cancelled or newly awarded Federal grants:

Increases and/or Decreases to Estimated Revenue:

Federal Direct

Federal Through State

1. Increase Est. Revenue Title II 20145-2015 roll forward per DOE \$ 329,392.45

Total Adjustments to Estimated Revenue: \$ 329,392.45

Increases and/or Decreases to Appropriations:

1. Increase Appropriations Title II 2014-2015 roll forward per DOE \$329,392.45

Total Adjustments to Appropriations: \$ 329,392.45

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.

Total Adjustments to Estimated Revenue:

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

Total Adjustments to Appropriations:

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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