

CLAY COUNTY SCHOOL BOARD
CAPITAL IMPROVEMENT FUNDS
STATEMENT OF REVENUE, EXPENDITURES, TRANSFERS
July 1, 2014 thru April 30, 2015

| REVENUES & TRANSFERS | | ORIGINAL | AMENDED | CASH RECEIVED | % COLL |
|--|------|----------------------|-------------------------|----------------------|-----------------|
| | | BUDGET | BUDGETED REVENUE | | |
| State Sources: | | | | | |
| 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% |
| 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% |
| TOTAL STATE SOURCES | | 1,223,563.00 | 1,223,563.00 | 753,371.98 | 61.57% |
| Local Sources: | | | | | |
| District Local Cap Improv Taxes | 3413 | 13,769,681.00 | 13,769,681.00 | 13,189,724.29 | 95.79% |
| Local Sales Tax | 3418 | 1,400,000.00 | 1,700,000.00 | 1,133,426.34 | 66.67% |
| 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 | 24,335.17 | 35.50% |
| Miscellaneous Local Sources | 3490 | 0.00 | 0.00 | 0.00 | 0.00% |
| Impact Fees | 3496 | 5,000,000.00 | 5,000,000.00 | 4,513,787.12 | 90.28% |
| Refund of Prior Year's Expenses | 3497 | 0.00 | 0.00 | 0.00 | 0.00% |
| Lost, Damaged & Sale of Textbooks | 3498 | 0.00 | 0.00 | 0.00 | 0.00% |
| TOTAL LOCAL SOURCES | | 20,534,681.00 | 20,878,225.17 | 18,864,602.25 | 90.36% |
| 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% |
| TOTAL REVENUE & TRANSFERS | | 21,758,244.00 | 22,101,788.17 | 19,617,974.23 | 88.76% |
| FUND BALANCE JULY 1, 2014 | | 9,214,541.45 | 9,214,541.45 | 9,214,541.45 | |
| GRAND TOTAL | | 30,972,785.45 | 31,316,329.62 | 28,832,515.68 | 92.07% |
| EXPENDITURES | | | | | |
| | | ORIGINAL | APPROPRIATIONS | EXPENDITURES | % EXPEND |
| Function 7400 Facilities | | | | | |
| Buildings & Fixed Equipment | 0630 | 10,295,442.98 | 10,914,217.74 | 872,273.92 | 7.99% |
| Equipment \$750 & Over | 0641 | 61,684.81 | 68,930.62 | 68,930.62 | 100.00% |
| Equipment Less Than \$750 | 0642 | 12,500.00 | 29,903.32 | 20,172.54 | 67.46% |
| Computer Hardware \$750 & Over | 0643 | 312,144.05 | 123,215.35 | 123,078.85 | 99.89% |
| Computer Hardware Less Than \$750 | 0644 | 34,969.75 | 41,954.97 | 35,640.56 | 84.95% |
| Computer Hardware Less Than \$750-Non Cap | 0646 | 175,297.16 | 258,243.38 | 179,113.55 | 69.36% |
| 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 | NA |
| Improvement Other Than Buildings | 0670 | 214,296.45 | 226,040.22 | 112,304.01 | 49.68% |
| Capitalized Remodeling | 0680 | 1,876,715.75 | 1,679,418.60 | 557,169.38 | 33.18% |
| Non-Capitalized Remodeling | 0681 | 4,484,650.29 | 4,053,308.85 | 1,773,185.10 | 43.75% |
| Direct Purchase Non Capitalized Remodeling | 0682 | 936,883.18 | 993,465.59 | 150,788.29 | 15.18% |
| 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 | 296,523.31 | 293,677.73 | 99.04% |
| 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% |
| TOTAL EXPENDITURES | | 30,631,797.23 | 31,144,277.50 | 6,447,248.37 | 20.70% |
| UNAPPROPRIATED FUND BALANCE 6/30/15 | | 340,988.22 | 172,052.12 | 22,385,267.31 | |
| GRAND TOTAL | | 30,972,785.45 | 31,316,329.62 | 28,832,515.68 | 92.07% |