

TOTAL BUDGET AMENDMENTS AND APPROPRIATIONS
FISCAL YEAR 2010-11 AS OF JUNE 30, 2011

<u>FUND NAME</u>	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>
General Fund	247,440,501.39	243,156,296.25
Debt Service	6,731,119.00	6,731,119.00
Capital Projects	35,979,397.57	35,744,359.65
Special Revenue – Food Services	13,440,631.81	14,571,284.17
Special Revenue – Other	16,350,046.89	17,733,796.06
Special Revenue – State Fiscal Stabilization Funds	11,737,357.30	11,704,508.30
Special Revenue – American Recovery and Reinvestment Act	6,344,218.24	14,936,388.24
Self Insurance	2,567,106.00	2,543,242.50
GRAND TOTALS	340,590,378.20	347,120,994.17

CONSENT AGENDA
DATE: September 15, 2011

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

State Revenue:

- | | |
|--|------------|
| 1. Appropriate USDA Daycare Receipt | 543.55 |
| 2. Reduce Est. Revenue for VPK Project | -39,226.06 |

Local Revenue:

- | | |
|---|------------|
| 3. Decrease Project 1461 ECE Daycare Centers | -67,659.64 |
| 4. Appropriate BLC Childcare Center Receipt | 7,134.01 |
| 5. Appropriate for Project 1348 SEDNET Grant | 1,817.50 |
| 6. Increase Estimated Revenue for Rent Receipts | 2,980.00 |

Total Adjustments to Estimated Revenue: -\$94,410.64

Increases and/or Decreases to Appropriations

- | | |
|--|-----------|
| 1. Increase Approp. SEDNET/Child Guidance | 1,817.50 |
| 2. Approp. For Retiree Ins. Premium Reduction 7/1-9/30 | 23,796.04 |

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3. Appropriate Receipts for Rent	2,980.00
4. Increase Appropriations for Labor Attorney	4,564.00
5. Appropriate Receipt for Daycare USDA Reimb.	543.55
6. Decrease Appropriations for Project 1451 VPK project	-39,226.06
7. HR Drug Screens, Paraprofessional, Skills Test Study Guides and Fingerprinting Fees	1,595.50
8. Decrease Approp. for Florida Virtual School	-37,000.00
9. Increase Summer School Appropriations	36,041.14
10. Increase Appropriations for Materials & Supplies	300,000.00
11. Reduce Appropriations for ECE Childcare Centers	-67,659.64
12. Appropriate BLC Childcare Center Receipt	7,134.01
13. Increase Overtime Appropriations	37,083.37
14. Increase Support Services Appropriations	345,421.00
15. Increase Substitute Appropriations	945,248.57
16. Reduce Appropriations – Close Projects	-314,872.14
17. Increase Property & Casualty Insurance Approp.	391,275.66
18. Fully Appropriate State Categorical Programs	4,502,875.47
Total Adjustments to Appropriations:	\$6,141,617.97

The impact on the General Fund Balance for the items described above is a decrease to fund balance of \$6,236,028.61.

CONSENT AGENDA
DATE: September 15, 2011

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.

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 cancelled construction projects.

Increases and/or Decreases to Estimated Revenue

1. Reduce Estimated Revenues and Appropriations For Interest	-98,318.69
2. Increase Impact Fees Estimated Revenue and Appropriations for the 2010-2011 Fiscal Year	574,936.99
3. Reduce Gas Tax Refund Estimated Revenue	-16,712.84
4. Reduce CO&DS Distributed to Districts	-18,405.58

Total Adjustments to Estimated Revenue: \$ 441,499.88

Increases and/or Decreases to Appropriations

1. Reduce Estimated Revenues and Appropriations For Interest	-98,318.69
2. Increase Impact Fees Estimated Revenue and Appropriations for the 2010-2011 Fiscal Year	574,936.99
3. Reduce Appropriations for Gas Tax Refund	-33,955.37
4. Reduce CO&DS Distributed to Districts	-17,504.76

Total Adjustments to Appropriations: \$ 425,158.17

The impact on the Capital Projects Funds Fund Balance for the items described above is an increase to fund balance of \$16,341.71.

CONSENT AGENDA
DATE: September 15, 2011

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.

1. End of the Fiscal Year Close Out	\$980,652.36
Total Adjustments to Appropriations:	\$980,652.36

The impact on the School Food Services Fund Balance for the items described above is a decrease to fund balance of \$980,652.36.

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

Increases and/or Decreases to Estimated Revenue

1. Decrease Medicaid Budget Estimated Revenue	-\$ 4,132.05
2. Load Additional Budget to Project 4301 FACTE Ford Foundation Grant	100,000.00
3. Load Additional Budget to Project 4101 IDEA & 4121 IDEA PreK Grant	986,506.00
Total Adjustments to Estimated Revenue:	\$1,082,373.95

Increases and/or Decreases to Appropriations

1. Load Additional Budget to Project 4101 IDEA & 4121 IDEA PreK Grant	986,506.00
2. Load Additional Budget to Project 4301 FACTE Ford Foundation Grant	100,000.00
3. Decrease Medicaid Budget	-95,483.37
Total Adjustments to Appropriations:	\$991,022.63

CONSENT AGENDA DATE: September 15, 2011
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The impact on the Federal Contracted Programs Fund Balance for the items described above is an increase to fund balance of \$91,351.32.

STATE FISCAL STABILIZATION 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. **No monetary effect.**
 - b. Adjustments to appropriations based on cancelled or newly awarded grants. **No monetary effect.**

There was no change to the fund balance of the State Fiscal Stabilization Fund.

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

1. Load Increase to Race To The Top for Year 1	\$273,504.00
2. Reduce Project 4260 IDEA – ARRA	-232,161.48
Total Adjustments to Appropriations and Estimated Revenue:	\$41,342.52

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. **\$2,491,010.79**
 - b. Adjustments to appropriations based on changing needs and new information. **No monetary effect.**

The impact on the Self Insurance Fund Balance for the items described above is an increase to fund balance of \$2,491,010.79.

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