

TOTAL BUDGET AMENDMENTS AND APPROPRIATIONS  
FISCAL YEAR 2009-10 AS OF June 30, 2010

<u>FUND NAME</u>	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>
General Fund	243,311,756.71	248,403,769.23
Debt Service	6,713,076.00	8,738,107.76
Capital Projects	69,031,357.67	73,452,028.70
Special Revenue – Food Services	12,557,022.21	13,197,547.42
Special Revenue – Other	15,997,029.27	16,353,703.76
Special Revenue – State Fiscal Stabilization Funds	12,406,893.00	13,140,371.32
Special Revenue – American Recovery and Reinvestment Act	10,154,354.60	10,719,983.61
Self Insurance	2,845,479.27	2,845,479.27
GRAND TOTALS	373,016,968.73	386,850,991.07

CONSENT AGENDA  
DATE: SEPTEMBER 16, 2010

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

**Local Revenue:**

- |   |          |
|---|----------|
| 1. Increase Estimated Revenue for Rent Receipts | 5,020.00 |
| 2. BLC – Child Care Funds                       | 3,425.00 |

**Other Financing Sources:**

- |  |           |
|--|-----------|
| 3. Increase Transfers In for Intercom Installation | 15,141.30 |
|--|-----------|

**Total Adjustments to Estimated Revenue:** \$23,586.30

Increases and/or Decreases to Appropriations

- |  |              |
|--|--------------|
| 1. Increase Labor Attorney Appropriations                | 21,027.00    |
| 2. Increase Approp. To Match 4 <sup>th</sup> Calculation | 4,261,861.77 |

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3. HR Paraprofessional, Skills Test & Study Guide Fees	1,061.00
4. Appropriate Receipts for Rent	5,020.00
5. BLC – Child Care Funds	3,425.00
6. Close Projects @ Year End Into Fund Balance	29,320.43
7. Increase Appropriations for Summer Work at IS Dept., BLC, OHS, WES	19,037.42
8. End of the Year Closing Entries - Use Fund Balance to Clear Salaries & Benefits	-4,133,232.76
9. Vocational Child Care–Match Approp. To Collections	19,989.78
10. Increase Transfers Out for VPK	14,457.51
11. Voluntary Pre-Kindergarten	-47,767.09
<b>Total Adjustments to Appropriations:</b>	<b>\$194,200.06</b>

The impact on the General Fund Balance for the items described above is a decrease to fund balance of \$170,613.76.

CONSENT AGENDA  
DATE: SEPTEMBER 16, 2010

**DEBT SERVICE FUNDS:**

1. To reflect adjustments to debt service budgets and related impact on fund balance due to:
  - a. Increases and/or decreases in estimated revenue.
  - b. Adjustments to appropriations based on new debt issues.

Increases and/or Decreases to Estimated Revenue

1.	Increase Estimated Other Financing Sources For Proceeds of Refunding Bonds	\$ 1,717,446.03
2.	Increase Estimated Other Financing Sources For Premium on Refunding Bonds	33,487.90
3.	Increase Estimated Interest Revenue	1,362.47

**Total Adjustments to Estimated Revenue:** \$1,752,296.40

Increases and/or Decreases to Appropriations

1.	Increase Appropriations for Payments to Refunded Bond Escrow Agent	\$2,025,031.76
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**Total Adjustments to Appropriations:** \$2,025,031.76

The impact on the Debt Service Funds for the items described above is a decrease to fund balance of \$272,735.36.

CONSENT AGENDA  
DATE: SEPTEMBER 16, 2010

**CAPITAL PROJECTS:**

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 changing needs and new information.

Increases and/or Decreases to Estimated Revenue

1.	Increase Estimated Impact Fee Revenue	\$ 1,120,782.99
2.	Increase Estimated Property Tax Revenue	1,200,000.00
3.	Increase Estimated BCC Local Sales Tax Revenue	182,527.44
4.	Increase Estimated Interest Revenue	1.86

**Total Adjustments to Estimated Revenue:** \$2,503,312.29

Increases and/or Decreases to Appropriations

1.	Increase Estimated Impact Fees	\$ 1,120,782.99
2.	Increase Estimated Property Taxes	1,200,000.00
3.	Increase Estimated BCC Local Sales Taxes	182,527.44
4.	End of the Year Closing Entries	184,796.57

**Total Adjustments to Appropriations:** \$2,688,107.00

The impact on the Capital Projects Funds for the items described above is a decrease to fund balance of \$184,794.71.

CONSENT AGENDA  
DATE: SEPTEMBER 16, 2010

**SCHOOL FOOD SERVICES:**

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. Increase Transfer From the General Fund Estimated Revenue By \$39,432.72.
  - b. Adjustments to appropriations based on changing needs and new information. Increase Appropriations for Year End Closing Entries by \$632,125.21

The impact on the School Food Services Fund for the items described above is a decrease to fund balance of \$592,692.49.

**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 changing needs and new information.

1. Load Increase to Medicaid Budget	\$ 1,424.61
2. Load Certified Roll Forward to Project 4030 Title III	5,383.78

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

CONSENT AGENDA  
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**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 changing needs and new information. **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. **No monetary effect.**
  - b. Adjustments to appropriations based on changing needs and new information. **No monetary effect.**

There was no change to the fund balance of the American Recovery and Reinvestment Act Fund.

**SELF-INSURANCE FUND:**

1. Adjustments to reflect increases and/or decreases in estimated revenue. **No monetary effect.**
2. Adjustments to appropriations based on changing needs and new information. **No monetary effect.**

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

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