

SCHOOL DISTRICT OF CLAY COUNTY

FINAL 2010-2011 ANNUAL BUDGET

ESTIMATED EXPENDITURES

FUND	FUND NAME	ENCUMBRANCES/ PROJECTS 2009-10	AP PROPRIATIONS 2010-11	TOTAL ESTIMATED EXPENDITURES	MILL LEVY 2010-11
100	GENERAL FUND	\$ 2,933,109	\$ 244,507,392	\$ 247,440,501	6.367
200	DEBT SERVICE FUNDS		6,731,119	6,731,119	
300	CAPITAL PROJECTS FUNDS	7,187,378	19,942,952	27,130,330	1.500
410	SCHOOL FOOD SERVICE FUND	11,603	13,429,029	13,440,632	
420	CONTRACTED PROGRAMS FUND	\$ 122,085	16,227,962	16,350,047	
431	STATE FISCAL STABILIZATION FUND	\$ -	11,737,357	11,737,357	
430/432	AMERICAN RECOVERY AND REINVESTMENT ACT FUND (ARRA) IDEA, TITLE I, TITLE II	\$ 80,612	6,263,606	6,344,218	
	TOTAL GOVERNMENTAL FUNDS	\$ 10,334,787	318,839,417	329,174,204	7.867

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2010-2011

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser

9,763,332,245.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort	5.3510		5.3510
2. Prior Period Funding Adjustment Millage	0.0180		0.0180
3. Discretionary Operating	0.7480		0.7480
4. Critical Operating Needs	0.2500		0.2500
5. Additional Operating			
6. Additional Capital Improvement			
7. Local Capital Improvement	1.5000		1.5000
8. Discretionary Capital Improvement			
9. Critical Capital Outlay Needs			
10. Debt Service			
TOTAL MILLS	7.8670		7.8670

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2011

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	650,000.00
Reserve Officers Training Corps (ROTC)	3191	270,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	920,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal through State	3299	
Total Federal Through State And Local	3200	
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	132,988,749.00
Workforce Development	3315	926,208.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	30,000.00
Adults With Disabilities	3318	
CO & DS Withheld for Administrative Expense	3323	22,000.00
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	40,000.00
District Discretionary Lottery Funds	3344	99,625.00
Class Size Reduction Operating Funds	3355	39,375,171.00
School Recognition Funds	3361	1,857,131.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	370,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
Other Miscellaneous State Revenue	3399	188,292.12
Total State	3300	175,897,176.12
<i>LOCAL:</i>		
District School Tax	3411	59,676,610.00
Tax Redemptions	3421	220,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition (Non-Resident)	3424	
Rent	3425	299,700.96
Interest, Including Profit On Investment	3430	150,000.00
Gifts, Grants and Bequests	3440	33,000.00
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	29,000.00
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	25,000.00
Preschool Program Fees	3471	519,292.07
Prekindergarten Early Intervention Fees	3472	
School Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	1,331,630.93
Total Local	3400	62,284,233.96
TOTAL ESTIMATED REVENUES		239,101,410.08
OTHER FINANCING SOURCES		
Loans	3720	
Sale of Capital Assets	3730	27,000.00
Loss Recoveries	3740	40,000.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	3,325,543.24
From Special Revenue Funds	3640	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	3,325,543.24
TOTAL OTHER FINANCING SOURCES		3,392,543.24
Fund Balance, July 1, 2010	2800	16,879,727.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		259,373,680.32

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2011

SECTION II. GENERAL FUND - FUND 100 (Continued)

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
APPROPRIATIONS									
Instruction	5000	162,413,125.89	119,934,106.10	33,224,959.24	2,018,456.16	5,800.00	6,139,983.19	904,872.32	184,948.88
Pupil Personnel Services	6100	11,010,034.88	7,957,467.76	2,249,112.12	658,541.23	3,500.00	140,162.88	600.89	650.00
Instructional Media Services	6200	2,584,274.40	1,600,579.12	454,120.45	188,597.29		99,655.88	233,321.66	8,000.00
Instruction and Curriculum Development Services	6300	3,704,483.71	2,561,309.76	686,117.07	158,565.49		184,821.73	82,960.61	30,709.05
Instructional Staff Training Services	6400	864,905.69	473,481.17	88,327.54	246,932.15		49,537.86	2,736.82	3,890.15
Instruction Related Technology	6500	1,252,934.17	560,694.11	160,524.52	399,707.45		51,579.98	29,473.96	50,954.15
Board	7100	1,619,429.76	168,015.00	400,750.79	660,963.97		5,000.00	1,700.00	383,000.00
General Administration	7200	1,057,125.27	730,729.56	207,529.07	96,819.89		4,500.00	2,350.00	15,196.75
School Administration	7300	15,625,126.27	12,088,233.37	3,379,448.89	95,477.25		54,168.69	7,153.07	645.00
Facilities Acquisition and Construction	7400	2,404,197.49	824,879.16	235,503.03	363,167.63	7,600.00	17,135.00	954,812.67	1,100.00
Fiscal Services	7500	757,559.36	567,954.77	162,151.09	10,503.00		9,738.50	5,992.00	1,220.00
Food Service	7600								
Central Services	7700	3,904,786.73	2,320,139.42	677,329.23	440,871.03	20,835.00	150,200.02	249,935.32	45,476.71
Pupil Transportation Services	7800	11,792,294.14	6,489,876.67	1,989,379.73	388,809.24	1,444,924.00	780,203.08	520,076.82	179,024.60
Operation of Plant	7900	20,088,033.90	6,637,704.38	1,893,508.24	3,542,255.39	7,417,447.25	430,338.05	87,017.59	79,763.00
Maintenance of Plant	8100	5,653,702.39	3,013,283.70	859,289.93	674,334.62	200,000.00	757,949.14	128,700.00	20,145.00
Administrative Technology Services	8200	2,105,226.31	920,670.99	262,630.82	693,154.50	15,000.00	20,770.00	193,000.00	
Community Services	9100	460,661.03	265,669.00	89,675.12	9,334.00		44,367.91	8,750.00	42,865.00
Debt Service	9200	142,600.00							142,600.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		247,440,501.39	167,114,794.04	47,020,356.88	10,646,490.29	9,115,106.25	8,940,111.91	3,413,453.73	1,190,188.29
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2011	2710	1,790,256.24							
Restricted Fund Balance, June 30, 2011	2720	1,939,501.00							
Committed Fund Balance, June 30, 2011	2730								
Assigned Fund Balance, June 30, 2011	2740								
Unassigned Fund Balance, June 30, 2011	2750	8,203,421.69							
TOTAL ENDING FUND BALANCE	2700	11,933,178.93							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		259,373,680.32							

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2011

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	5,737,500.00
U.S.D.A. Donated Foods	3265	831,825.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	6,569,325.00
<i>STATE:</i>		
School Breakfast Supplement	3337	52,000.00
School Lunch Supplement	3338	73,000.00
Other Miscellaneous Revenue	3399	
Total State	3300	125,000.00
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	6,500.00
Gifts, Grants and Bequests	3440	
Food Service	3450	7,833,825.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	7,840,325.00
TOTAL ESTIMATED REVENUES		14,534,650.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service	3620	
From Capital Projects Funds	3630	
Interfund Transfer	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2010	2800	4,568,967.28
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		19,103,617.28

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2011

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (CONTINUED)

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	4,213,807.00
Employee Benefits	200	1,707,091.72
Purchased Services	300	253,510.00
Energy Services	400	151,175.00
Materials and Supplies	500	6,822,324.07
Capital Outlay	600	116,043.31
Other Expenses	700	176,680.71
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS	7600	13,440,631.81
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Fund	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2011	2710	111,334.00
Restricted Fund Balance, June 30, 2011	2720	
Committed Fund Balance, June 30, 2011	2730	
Assigned Fund Balance, June 30, 2011	2740	
Unassigned Fund Balance, June 30, 2011	2750	5,551,651.47
TOTAL ENDING FUND BALANCE	2700	5,662,985.47
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		19,103,617.28

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2011

SECTION IV. SPECIAL REVENUE FUNDS - FEDERAL PROGRAMS - FUND 420

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	1,487.37
Total Federal Direct	3100	1,487.37
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	262,875.14
Medicaid	3202	349,972.31
Workforce Investment Act	3220	
Eisenhower Math and Science	3226	1,703,087.12
Drug Free Schools	3227	18,158.63
Individuals with Disabilities Education Act (IDEA)	3230	8,831,186.72
Elementary and Secondary Education Act, Title I	3240	3,913,479.92
Adult General Education	3251	3,416.66
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	298,855.15
Total Federal Through State And Local	3200	15,381,031.65
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	10,570.41
Total State	3300	10,570.41
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		15,393,089.43
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2010	2800	963,455.31
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		16,356,544.74

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2011

SECTION IV. SPECIAL REVENUE FUNDS - FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000	11,265,037.20	6,865,546.66	1,950,268.92	850,629.72		1,043,809.70	509,575.24	45,206.96
Pupil Personnel Services	6100	1,126,480.37	567,144.00	196,591.75	53,513.27		307,772.35	1,459.00	
Instructional Media Services	6200	93.59						93.59	
Instruction and Curriculum Development Services	6300	1,502,796.89	1,040,619.00	278,092.08	64,664.60		5,734.00	113,687.21	
Instructional Staff Training Services	6400	1,787,138.92	602,132.51	127,926.04	774,595.64		76,449.30	109,532.43	96,500.00
Instruction Related Technology	6500	62,172.92						62,172.92	
Board	7100								
General Administration	7200	405,359.00							405,359.00
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Pupil Transportation Services	7800	200,968.00	46,568.00	17,632.00	18,400.00	88,568.00	30,000.00		
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		16,350,046.89	9,121,813.17	2,570,510.79	1,761,803.23	88,568.00	1,463,765.35	796,520.39	547,065.96
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2011	2710								
Restricted Fund Balance, June 30, 2011	2720								
Committed Fund Balance, June 30, 2011	2730								
Assigned Fund Balance, June 30, 2011	2740								
Unassigned Fund Balance, June 30, 2011	2750	6,497.85							
TOTAL ENDING FUND BALANCE	2700	6,497.85							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		16,356,544.74							

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2011

SECTION V. SPECIAL REVENUE FUNDS -
STATE FISCAL STABILIZATION FUNDS - FUND 431

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
State Fiscal Stabilization Funds - K-12	3210	11,735,502.00
State Fiscal Stabilization Funds - Workforce	3211	1,855.30
State Fiscal Stabilization Funds - VPK	3212	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	11,737,357.30
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Total Local	3400	
TOTAL ESTIMATED REVENUES		11,737,357.30
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Capital Projects Funds	3630	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2010	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		11,737,357.30

DISTRICT SCHOOL BOARD OF CLAY COUNTY
 DISTRICT SUMMARY BUDGET
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SECTION V. SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS - FUND 431

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000	7,295,198.49	5,691,729.06	1,601,614.13				1,855.30	
Pupil Personnel Services	6100	1,918,402.60	1,492,339.63	426,062.97					
Instructional Media Services	6200	2,523,756.21	1,963,046.08	560,710.13					
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Pupil Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300	11,737,357.30	9,147,114.77	2,588,387.23				1,855.30	
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Capital Projects Funds	930								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2011	2710								
Restricted Fund Balance, June 30, 2011	2720								
Committed Fund Balance, June 30, 2011	2730								
Assigned Fund Balance, June 30, 2011	2740								
Unassigned Fund Balance, June 30, 2011	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		11,737,357.30							

DISTRICT SCHOOL BOARD OF CLAY COUNTY
DISTRICT SUMMARY BUDGET
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SECTION V. SPECIAL REVENUE FUNDS -
TARGETED ARRA STIMULUS FUNDS - FUND 432

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Individuals with Disabilities Education Act (IDEA)	3230	5,094,633.64
Elementary and Secondary Education Act, Title I	3240	1,175,311.66
Miscellaneous Federal Through State	3299	26,716.27
Total Federal Through State And Local	3200	6,296,661.57
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Total Local	3400	
TOTAL ESTIMATED REVENUES		6,296,661.57
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Capital Projects Funds	3630	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2010	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		6,296,661.57

DISTRICT SCHOOL BOARD OF CLAY COUNTY
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SECTION V - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000	6,200,249.23	6,174,714.83	5,718.09	2,712.51		7,868.66	9,235.14	
Pupil Personnel Services	6100	20,516.09	3,750.14	159.95	16,006.00		600.00		
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	6,160.04	2,126.27	1,810.53			883.54	1,339.70	
Instruction Related Technology	6500	38,466.45						38,466.45	
Board	7100								846.06
General Administration	7200	846.06							
School Administration	7300	3,390.37	2,771.32	619.05					
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Pupil Transportation Services	7800	2,950.00			2,950.00				
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200	24,083.33							24,083.33
Other Capital Outlay	9300	6,296,661.57	6,183,362.56	8,307.62	21,668.51		9,352.20	49,041.29	24,929.39
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out (Function 9700)									
To Capital Projects Funds	930								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2011	2710								
Restricted Fund Balance, June 30, 2011	2720								
Committed Fund Balance, June 30, 2011	2730								
Assigned Fund Balance, June 30, 2011	2740								
Unassigned Fund Balance, June 30, 2011	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		6,296,661.57							

DISTRICT SCHOOL BOARD OF CLAY COUNTY
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SECTION V. SPECIAL REVENUE FUNDS -
OTHER ARRA STIMULUS GRANTS - FUND 433

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	47,556.67
Total Federal Through State And Local	3200	47,556.67
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Total Local	3400	
TOTAL ESTIMATED REVENUES		47,556.67
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Capital Projects Funds	3630	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2010	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		47,556.67

DISTRICT SCHOOL BOARD OF CLAY COUNTY
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SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS - FUND 433

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000	40,715.11	2,713.67	515.96	28,543.18		6,726.30	2,216.00	
Pupil Personnel Services	6100	2,278.09	1,407.05	371.04	500.00				
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	3,663.47	2,552.63	510.84	600.00				
Instructional Staff Training Services	6400								
Instruction Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Pupil Transportation Services	7800	900.00	200.00	100.00	500.00	100.00			
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300	47,556.67	6,873.35	1,497.84	30,143.18	100.00	6,726.30	2,216.00	
TOTAL APPROPRIATIONS		47,556.67	6,873.35	1,497.84	30,143.18	100.00	6,726.30	2,216.00	
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Capital Projects Funds	930								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2011	2710								
Restricted Fund Balance, June 30, 2011	2720								
Committed Fund Balance, June 30, 2011	2730								
Assigned Fund Balance, June 30, 2011	2740								
Unassigned Fund Balance, June 30, 2011	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		47,556.67							

DISTRICT SCHOOL BOARD OF CLAY COUNTY
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SECTION VI. SPECIAL REVENUE FUND - MISCELLANEOUS - FUND 490

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ESTIMATED REVENUES	Account Number	
Federal Through Local	3280	
Interest, Including Profit on Investment	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2010	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		
APPROPRIATIONS		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7400	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		
OTHER FINANCING USES:		
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Fund	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2011	2710	
Restricted Fund Balance, June 30, 2011	2720	
Committed Fund Balance, June 30, 2011	2730	
Assigned Fund Balance, June 30, 2011	2740	
Unassigned Fund Balance, June 30, 2011	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF CLAY COUNTY
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SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds (Race Track)	230 Section 1011.14-13 F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stim. Debt Svc.
STATE SOURCES:									
CO & DS Distributed	3321	1,203,250.00	980,000.00	223,250.00					
CO & DS Withheld for SBE/COBI Bonds	3322								
Cost of Issuing SBE/COBI Bonds	3324								
Interest on Undistributed CO & DS	3325	1,300.00	1,300.00						
SBE/COBI Bond Interest	3326								
Racing Commission Funds	3341								
Total State Sources	3300	1,204,550.00	981,300.00	223,250.00					
LOCAL SOURCES:									
District Debt Service Taxes	3412								
Local Sales Tax	3418								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Interest, Including Profit on Investment	3430	7,500.00		7,500.00					
Gifts, Grants, and Bequests	3440			7,500.00					
Total Local Sources	3400	7,500.00		7,500.00					
TOTAL ESTIMATED REVENUES		1,212,050.00	981,300.00	230,750.00					
OTHER FINANCING SOURCES:									
Sale of Bonds	3710								
Loans	3720								
Proceeds of Certificates of Participation	3750								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	5,523,523.76						5,523,523.76	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Fund	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690	5,523,523.76						5,523,523.76	
Total Transfers In	3600	5,523,523.76						5,523,523.76	
TOTAL OTHER FINANCING SOURCES		5,523,523.76						5,523,523.76	
Fund Balances, July 1, 2010	2800	470,038.45	158,636.19	258,947.80				52,454.46	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		7,205,612.21	1,139,936.19	489,697.80				5,575,978.22	

DISTRICT SCHOOL BOARD OF CLAY COUNTY
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SECTION VII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds (Race Track)	230 Section 1011.14-15 F. S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stim. Debt Svc.
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	3,450,000.00	705,000.00	75,000.00				2,670,000.00	
Interest	720	3,260,608.00	280,240.00	143,600.00				2,836,768.00	
Dues and Fees	730	20,511.00	700.00	400.00				19,411.00	
Miscellaneous Expenses	790								
TOTAL APPROPRIATIONS	9200	6,731,119.00	985,940.00	219,000.00				5,526,179.00	
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balances, June 30, 2011	2710								
Restricted Fund Balances, June 30, 2011	2720	474,493.21	153,956.19	270,697.80				49,799.22	
Committed Fund Balances, June 30, 2011	2730								
Assigned Fund Balances, June 30, 2011	2740								
Unassigned Fund Balances, June 30, 2011	2750	474,493.21	153,956.19	270,697.80				49,799.22	
TOTAL ENDING FUND BALANCES	2700	474,493.21	153,956.19	270,697.80				49,799.22	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		7,205,612.21	1,139,936.19	489,697.80				5,575,978.22	

DISTRICT SCHOOL BOARD OF CLAY COUNTY
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SECTION VIII. CAPITAL PROJECTS FUNDS		Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Russetmark)	330 Section 1011.14-15 F.S. Loans	340 Public Education Cap Outlay (PECO)	350 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap. Improvements Section 1011.21(C)	380 Voted Capital Improvements	390 Other Capital Projects	399 ARRA Economic Stimulus Projects
FEDERAL SOURCES:													
	Other Federal Through State	3290											
	Total Federal Sources	3200											
STATE SOURCES:													
	CO & DS Distributed	3321	428,579.00						428,579.00				
	Interest on Undistributed CO & DS	3325	13,500.00						13,500.00				
	Basing Commission Funds	3341											
	Public Education Capital Outlay (PECO)	3391	2,062,385.00				2,062,385.00						
	Classrooms First Program	3392											
	School Infrastructure Thrift Program	3393											
	Effort Index Grants	3394											
	Smart Schools Small County Asst. Program	3395											
	Class Size Reduction/Capital Funds	3396											
	Charter School Capital Outlay Funding	3397											
	Other Miscellaneous State Revenue	3399	93,000.00						93,000.00				
	Total State Sources	3300	2,597,464.00				2,062,385.00		442,079.00			93,000.00	
LOCAL SOURCES:													
	District Local Capital Improvement Tax	3412	14,059,198.00							14,059,198.00			
	Local Sales Tax	3413	1,480,000.00								1,480,000.00		
	Tax Referrals	3421			4,153.01				5,277.00	153,270.21		26,311.67	
	Profit on Investment	3430											
	Gifts, Including Bequests	3440	204,005.20										
	Miscellaneous Local Sources	3480											
	Interest Fees	3496	3,000,000.00									3,000,000.00	
	Refunds of Prior Year Expenditures	3497											
	Total Local Sources	3400	18,663,263.20	4,153.01			15,151.31		5,277.00	14,212,468.21		4,252,311.67	
	TOTAL ESTIMATED REVENUES		21,260,727.20	4,153.01			2,077,536.31		447,356.00	14,212,468.21		4,252,311.67	
OTHER FINANCING SOURCES													
	Sale of Bonds	3710											
	Leases	3720											
	Sale of Capital Assets	3730											
	Loss Recoveries	3740											
	Proceeds of Certificates of Participation	3750											
	<i>Transfers In:</i>												
	From General Fund	3610											
	From Debt Service Funds	3620											
	From Special Revenue Funds	3640											
	Interfund (Capital Projects Only)	3650											
	From Permanent Fund	3660											
	From Internal Service Funds	3670											
	From Enterprise Funds	3680											
	Total Transfers In	3600											
	TOTAL OTHER FINANCING SOURCES		15,241,603.07	145,570.06			479,893.36		5,449.74	12,915,338.42		1,692,351.49	
	Fund Balances, July 1, 2010	2800			149,723.07		2,557,429.67		452,805.74	27,127,806.63		6,314,563.16	
	FINANCING SOURCES AND FUND BALANCES		36,502,330.27										

DISTRICT SCHOOL BOARD OF CLAY COUNTY
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SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Reserve)	330 Section 1011.14-15 F.S. Leases	340 Public Education Cap Outlay (PECO)	350 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap. Improvements Section 1011.7(2)	380 Voted Capital Improvements	390 Other Capital Projects	399 ARRA Economic Stimulus Projects
<i>Appropriator: (Function 74009200)</i>											
Library Books (New Libraries)	149,060.35									149,060.35	
Audio-Visual Materials (Non-Consumable)	21,121.09									21,121.09	
Buildings and Fixed Equipment	8,395,488.67		144,741.57		76,489.39		452,805.74	5,629,651.41		2,091,830.56	
Furniture, Fixtures, and Equipment	1,070,376.99							79,636.72		990,740.27	
Motor Vehicles (Including Buses)	2,654,070.00							2,654,070.00			
Land	660									260,938.30	
Improvements Other Than Buildings	412,208.30							151,250.00			
Remodeling and Renovations	14,315,152.25							11,845,156.01		112,800.92	
Computer Software	112,850.92				2,470,016.24						
Redemption of Principal	710										
Interest	720										
Dues and Fees	730										
	27,130,330.57		144,741.57		2,546,505.63		452,805.74	20,359,704.14		3,626,573.49	
TOTAL APPROPRIATIONS											
OTHER FINANCING USES:											
<i>Transfers Out: (Function 9700)</i>											
To General Fund	3,325,543.24							3,325,543.24			
To Debt Service Funds	5,533,523.76							3,056,873.50		2,466,650.26	
To Special Revenue Funds	940										
Interfund (Capital Projects Only)	950										
To Permanent Fund	960										
To Internal Service Funds	970										
To Enterprise Funds	990										
Total Transfers Out	8,849,067.00							6,382,416.74		2,466,650.26	
	8,849,067.00							6,382,416.74		2,466,650.26	
TOTAL OTHER FINANCING USES											
Nonspendable Fund Balances, June 30, 2011											
Restricted Fund Balances, June 30, 2011											
Committed Fund Balances, June 30, 2011	522,950.70		4,981.50		10,924.04			385,685.75		121,339.41	
Assigned Fund Balances, June 30, 2011	2740										
Unassigned Fund Balances, June 30, 2011	2750										
TOTAL ENDING FUND BALANCES	522,950.70		4,981.50		10,924.04			385,685.75		121,339.41	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES	36,502,328.27		149,723.07		2,557,429.67		452,805.74	27,127,806.63		6,214,563.16	

DISTRICT SCHOOL BOARD OF CLAY COUNTY
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SECTION IX. PERMANENT FUND - FUND 000

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ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2010	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		
APPROPRIATIONS		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7400	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Debt Service	9200	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		
OTHER FINANCING USES		
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2011	2710	
Restricted Fund Balance, June 30, 2011	2720	
Committed Fund Balance, June 30, 2011	2730	
Assigned Fund Balance, June 30, 2011	2740	
Unassigned Fund Balance, June 30, 2011	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF CLAY COUNTY
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SECTION X. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 Self-Insurance Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Interest, Including Profit on Investment	3430								
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3650								
From Special Revenue Funds	3640								
Interfund Transfers (Enterprise Funds Only)	3650								
From Permanent Fund	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Assets, July 1, 2010	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET ASSETS									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other Expenses (including depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Fund	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Assets, June 30, 2011	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS									

DISTRICT SCHOOL BOARD OF CLAY COUNTY
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SECTION XI. INTERNAL SERVICE FUNDS

	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
ESTIMATED REVENUES									
OPERATING REVENUES:									
Charges for Services	3481	399,583.00	399,583.00						
Charges for Sales	3482								
Premium Revenue	3484	11,970.00	11,970.00						
Other Operating Revenue	3489								
Total Operating Revenues		411,553.00	411,553.00						
NONOPERATING REVENUES:									
Interest, Including Profit on Investment	3430	50,000.00	50,000.00						
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Less Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		50,000.00	50,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Internal Service Funds Only)	3650								
From Permanent Fund	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Assets, July 1, 2010	2880	4,861,517.02	4,861,517.02						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET ASSETS		5,323,070.02	5,323,070.02						
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200	785,000.00	785,000.00						
Purchased Services	300	1,782,106.00	1,782,106.00						
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other Expenses (including depreciation)	700								
Total Operating Expenses		2,567,106.00	2,567,106.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Fund	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Assets, June 30, 2011	2780	2,755,964.02	2,755,964.02						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS		5,323,070.02	5,323,070.02						